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# A study of structural organisational transformation through the lens of an institutional logic perspective

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## Abstract
The past 40 years a universal trend of privatisation has emerged in the Western world. Privatisation of official authorities is seen as the way to create efficiency and flexibility in organisations. In doing so, profit-seeking managers implement new strategy plans to transform organisations. A qualitative case study is conducted at a company that has been transformed from being an official authority into a corporation. The management is conducting a transformation programme, called Take-off, which is currently implemented in the organisation. This transformation initiative is studied through the lens of an institutional logic perspective. The aim of the study is to describe and analyse how managers draw on different logics in order to achieve structural transformation and change mind-sets of employees. The study acknowledges that the project group of the change programme aims to implement a new mind-set that draws on the institutional logic of corporation into the organisation by converting and translating it into a transformation programme. The study shows that the closer the source of Take-off, the greater influence on mind-set of the corporate logic. The further away from the source of Take-off, the greater influence of the public logic on mind-set and action. Moreover, the study shows existence of sub-logics that reinforce main logics. We conclude that competing logics may create contradictions within an organisation, but no not have to.

**Keywords:** Organisational transformation, Institutional logics, Translation, Coexisting logics, Change process, Official authority, State owned company

## Introduction
Over the past decades flexibility and adaptivity has got an ever-increased importance for societies and organisations. Internationalisation and globalisation in society increases the level of complexity in the world (Dickens, 2015). As it is easier to internationalise and expand into new markets, organisations are expected to meet this increased competition by being more efficient, competitive and profitable than ever, as well as they are expected to respond to the volatile and constantly shifting markets. This does not only apply to privately controlled organisations, but rather to all actors on the market today, including individual actors, official authorities and other organisations. Societies have had long history of the state owning half of

the economy (Jenkins, 2018). Official authorities are portrayed as inefficient and it is claimed that they generate a return on capital that is half that of private industries (ibid). The past 40 years a universal trend of privatisation has emerged in the Western world (Goodman and Loveman, 1991; Ekonomihandboken, 2019). Privatisation of official authorities is seen as the answer to inefficiency and the increased price index that followed the inflation crisis in 1974-76 (Jenkins, 2018). The profit-seeking behaviour of managers entails cost cutting, increased focus on efficiency and enlarged attention to customer satisfaction (Goodman and Loveman, 1991). Corporate initiatives are seen to bring efficiency in a competitive market, which is regulated by purchaser demand (Jenkins, 2018).

Transformation and change initiatives may imply expectations on organisations to adapt both in regards of legislation and social behaviour. As organisations consist of individuals, changing organisational behaviour means changing the behaviour of individuals that constitute the organisation. Moreover, research suggests that societies consist of multiple institutional orders that are guided by institutional logics. According to Friedland and Alford (1991), these institutions influence and shape cognition and behaviours of individuals, and thus organisations. Consequently, individuals behave in accordance with the institutional order and thereof; individuals behave differently depending on what institutional logic that guides them (Thornton and Ocasion, 2004). This means that individuals understand and interpret things and situations differently. This further implies that organisations respond to multiple institutional logics simultaneously (McPherson and Sauder, 2013; Battilana and Dorado, 2010; Zilber, 2002; Goodrick and Reay, 2011). The logic multiplicity may contribute to diversity in individuals' mind-sets, which can create contradictions within the organisation. In this study we focus on what happens when managers introduce a new strategy plan within an organisation. We investigate the process of implementing a new mind-set to employees; how the corporate logic is spread to managers and employees, who are more influenced by the public logic.

The aim of the study is thus to describe and analyse how managers draw on different logics in order to achieve structural transformation and change mind-sets of employees. Thereby, this study seeks to extend the research on how institutional logics are managed and expressed by managers and employees in the process of structural organisational change. Our research question is therefore: *How are institutional logics expressed through managerial statements and behaviour in the process of an organisational structural transformation?*

This study is based on empirical data from a single case study of an organisation that is currently in the process of developing and implementing a new strategy programme. The project team of the strategy programme intends to achieve increased organisational efficiency in processes to ensure financial profit, market competitiveness and customer satisfaction. Thus, the company provides the possibility to study organisational change and transformation, and by employing the perspective of institutional logics this enables us to investigate how institutional logics are expressed in and handled by managers and organisations.

The paper is structured by first introducing existing studied of the theoretical area used in the study, providing an introduction to the topic of institutional logics. Second, we present the methodology of the study for how collecting and analysing empirical data. Third, we present the empirical data, along with some discussion sections. Fourth, we discuss the main findings, connecting them with concepts in the theoretical framework. Finally, we present our conclusions and discuss the study's implications and contributions.

# Theoretical framework

### Defining an institutional logic

The concept of institutional logics has become a central topic in institutional theory, emphasising the role of social contexts in shaping the behaviour of individuals. The concept was introduced by Alford and Friedland (1985), who describe institutional logics as contradictory practices, beliefs and systems inherent in institutions of modern western societies, which organisations and individuals need to relate to and manage, as they influence how individuals and organisations understand its surroundings and themselves. Jackall (1988:112) describes institutional logics as "complicated, experimentally constructed, and their contingent set of rules, premiums and sanctions that men and women in particular contexts create and recreate in such a way that their behaviour accompanying perspective are to some extent regularised and predictable. Put succinctly, an institutional logic is the way a particular social world works". Thornton (2004) defines an institutional logic as a social construction of different cultures and believes that guides actions in organisations and provides meaning in their practices.

These three definitions vary in their emphasis: Jackall emphasises the normative dimensions of institutions in organisations, whereas Friedland and Alford emphasises the symbolic resources in societies, while Thornton and Ocasio link the structural, symbolic and normative. The common meta-theory in these definitions is "to understand individual and organisational behaviour, it must be located in a social institutional context, and this institutional context both regularises behaviour and provides opportunity for agency and change" (Thornton and Ocasio, 2008:101). Thus, institutional logics are described as social systems, norms, and beliefs that guide and shape individual, organisational and societal behaviour, linking institutions and actions. In a broader sense, an institutional logic refers to cultural beliefs and rules that structure cognition and guide decision making in a field. In an organisational setting it can refer to long-lasting organisational identities and strategies that shape decision-making and response to different institutional contexts.

Thus, scholars portray an institutional logic as a social construction consisting of cultural symbols and material practices that gives meaning to individuals and organisations practices. This perspective argues that different social settings create certain expectations on social relations and behaviours and that organisations are affected by the external environment (Thornton and Ocasio, 2008). Thornton et al. (2012), Friedland & Alford (1991), and Thornton (2004) suggest six distinct orders and associated logics: family, religion, state, market, profession and corporation, which each has different practices and beliefs. The authors argue that each institutional order has a central logic that guides its organising principles and provides social actors with vocabularies of motives and a sense of self, i.e. identity (Friedland and Alford, 1991). There are elemental categories of institutions aligned, including source of legitimacy, authority, and identity, as well as a basis of norms, attention, and strategy.

The institutional logic of family relates to community and motivation of human activity through unconditional loyalty to its members. That of religion relates to truth and symbolic reality in which human activity takes place (Friedland and Alford, 1991). That of the state relates to democratic participation and the regulation of human activity through legal and bureaucratic domination (ibid). That of market refers to the contribution “to economic and social prosperity with minimal government coercion and constraint, free movement of labour and goods, and absolute right of property ownership” (Zhao & Lounsbury, 2016:648). The one of profession refers to personal expertise and professional association (Thornton et al. 2012). That of corporation refers to hierarchical structure, top management authority and increased size of firm (ibid).

**Multiple institutional logics**

Previous studies show that organisations respond to multiple institutional logics simultaneously. Research provides a variety of consequences for the presence of multiple institutional logics within the same field. For example, McPherson and Sauder (2013) showed that members in a drug court often drew on their “home” logic, i.e. the dominant logic that guides the members action, in order to efficiently supervise clients and to support diversity goals, using alternative logics within the organisation. Thus, the researchers suggest that simultaneous occurrence of logics exist without necessarily coming into conflict with each other.

Others researchers suggest that the logics might conflict each other (Battilana and Dorado, 2010; Zilber, 2002). For instance, Battilana and Dorado (2010) in their study of the microfinance firm BancoSol, they show how logic multiplicity within an organisation can lead to contestation between two logics. The organisation tried to combine a banking logic with a development logic in its core operations, employing members with experience in either banking or social work, leading to the creation of sub-groups. The banking logic referred to generating income from depositors to maximise profit, where the development logic referred to serving beneficiaries mot in need of support to mitigate poverty. Each employee served their “home” logic, which resulted in a contestation between the employees. The authors argue that the absence of clear hierarchical orders fed on-going conflicts between sub-groups. Hence, on an organisational level this means that the logic multiplicity can create contradictions within the organisation, but do not have to.

Goodrick and Reay (2011) argue in their study on work of pharmacists that there are both competitive and cooperative aspects in the relation between different institutional logics. The competitive aspects allow competitive logics to co-exist as some practices can be reflected in one logic and other practices in an other competing logics. Hence, multiple logics can co-exist as different demands can be satisfied as they are divided upon different actors. The authors also stress that the relation between different logics can be cooperative, meaning that rather than finding a common way of working, they complement each other, enabling satisfaction for a wider range of demands. This suggestion illustrates how professional performance can reflect multiple logics.

**Competing logics**

The phenomenon of competing logics has led researchers into institutional change. Research on competing logics feature the power struggle between several alternative logics, of which institutional change is a consequence (Thornton and Ocasion, 2008). This was illustrated by Scott et al. (2000) in a study on Bay Area healthcare system, describing institutional change when a setting dominated by the institutional logic of the medical profession is being highly influenced by logics of the state, the corporation and the market. The study displays how the logic of medical profession is being disempowered by the state logic through new regulatory systems, enabling managers of corporate logic to manage care and new organisational forms such as Health Maintenance Organisations, Point of Provider Organisations, and surgicenters, making them mundane in healthcare systems.

Other research of competing institutional logics put emphasis the power struggle between alternative logics. For instance, Reay and Hinings (2005) by studying health care services in Alberta Canada describe how the field, and structure of the field changed as the dominant logic within that field changed. The study investigated the power struggle between the logic of medical professionalism and the one of business-like healthcare, where the previously dominated logic of medical professionalism was only subdued rather than excluded, and the power was divided up on the two actors, the physicians and the government, creating a stable tension. Thus, institutional change can be referred to a movement from one dominant logic to another. The structure of a field and the dominant logic may change, however previous dominant logic may be reduced in importance, rather than being eliminated.

**Concretising institutional logics**

Friedland and Alford (1991) define institutions as symbolic systems, which are concretised by social relations. They argue that these social relations contain instruments and rituals. For example, democracy is concretised through voting where people ritually enact the symbolic system and a means by which they attempt to control those who rule them (Friedland and Alford, 1991). Further they explain that private property is a symbolic relation that is concretised through ownership, where individuals control certain activities and disposition of commodities. However, behaviour make sense to those how enact them in relation to the symbolic systems, and vice versa (ibid). This also means that rituals and symbols can take different meanings depending on the individual and its social relations. Besides generating behaviour, institutional logics also provide humans with vocabularies of motives and a sense of self. According to Mary Douglas (1986) and Friedland and Alford (1991) institutions influence processes of classification and recognition, which in turn affect decisions. The authors argue that the society is enacted as it is thought and the thought is influenced by the classification and guiding metaphors that are held common.

Ideas and logics relate to each other in the sense that ideas are communicated images and institutional logics guide the connection between ideas, material arrangements, actions etc. Czarniawska and Joerges (1996) describe translation as the travel of ideas. Yet, they argue that the idea cannot travel itself. The idea has to be converted to words or images and then materialised, embodied or inscripted in order to travel. After this process the idea can be enacted in another time and space (Czarniawska and Sevón, 2005). Lindberg (2014) illustrates this process of travelling of ideas in the study of the deregulation of the pharmacy monopoly in Sweden. The study shows how institutional logics can travel through time and space by being materialised, i.e. being simplified and abstracted into ideas, translated into words and images, embodied and inscripted into documents, and then enacted in practice in a another time and space. The author highlights that the logic needs to be enacted in order to exist.

# Methodology

**Introducing the case company**

The study takes place at a company that is part of a nationwide government company that operates ten local entities in Sweden. After being an official authority the organisation was transformed into a corporation in 2010, which is fully owned by the Swedish government. In 2017 the Swedish company got a new CEO and in late January 2019 the studied entity announced their new local entity manager. The company is a favourable and interesting case for this study as it is currently in the process of developing and implementing a transformation strategy program that they call Take-off. This transformation initiative started spring 2018 and planned to be completed in January 2020. The fact that the process will not be completed is considered when drawing our conclusions.

**Research design**

In order to answer the research question and to provide a deeper understanding of the phenomenon of institutional logics a qualitative research is employed. The research design enables a deeper understanding of the specific phenomenon (Flyvberg, 2006) and at the same time provides broader perspectives on complex situations and facts. Further, a qualitative study enables a closer analysis on behaviours in practice and allows for various methods of gathering of data (Silverman, 2011). In this study, we have used interviews, observations and document analysis in order to gather a full picture of the process of developing and implementing the strategy program. By using these three methods of gathering of data, we strengthen the credibility of the study as well as it is in line with the ethnographic framework (Watson, 2011).

The period of data collection lasted for seven weeks and is divided into two phases; the first one consisted of observations and the second one of interviews with employees in the studied company. The first phase was initiated by conducting observations at the local entity in Gothenburg in order to get a better understanding of the company, its operations and structures and to get an idea of whom sitting on relevant units and positions for an interview. The observations were made in public areas, at internal meetings and guided tours of different departments, and were arranged by our contact person at the company. Our contact person also provided us with internal documentation of the company and the strategy plan and contact information to managers to interview in our second phase. Even if this snowball method may imply degrees of nominator bias (Kvale & Brinkmann, 2008), we considered it useful as we had little insight in the organisation and who to contact for interviews, as well as this method had a positive effect on interview requests. After having conducted a few interviews and getting to know the structures and positions, we started to suggest interviewees ourselves. The study takes on the managerial perspective and therefore we have chosen to interview managers holding different positions on different hierarchical levels within the studied organisations. More specifically, we have interviewed managers on unit level, managers on supporting departments, local entity managers, Take-off project group and sub-group members. This was a conscious choice made by the researchers in order to create diversity of the respondents, which is desirable in order to gain broader understanding of the organisation and situation. Members from the project group of Take-off were relevant respondents in the sense of capturing their vision of the transformation program. Further, different managers on a variety of departments were interviewed in order to gain understanding of how the vision has been spread in the rest of the organisation. In this study, we have conducted interviews with 19 respondents (see Table 1).

| | **Position** | **Number of respondents** |
|---|---|---|
| **Company group** | Project manager | 3 |
| | Sub-project manager | 3 |
| **Local entity** | Local entity manager | 4 |
| | Human resources manager | 2 |
| | Unit manager | 5 |
| | Process manager | 2 |
| **Total** | | 19 |

*Table 1 - table of respondents for this paper.*

### Gathering of data

The interviews were semi-structured with open-end questions, enabling the respondents to speak freely about topics that were predetermined by the interviewers (Bryman and Bell, 2017). This way of conducting interviews maintains a flexible interview environment at the same time as it generates responses reflecting the interviewee's interpretations and impression of situations and practices that will describe and provide valuable insight for understanding the specific phenomenon that constitute the core of this study. This approach of using semi-structured interviews and open-end question ascertain objectivity and ethically as it minimize the power asymmetry between the researcher and the respondent (Kvale, 2006), avoiding the researcher to lead the answers towards a certain direction. In order to obtain reliable and honest answers the respondents were told to be anonymous in the study. This provides a more fair result for the study and the employees feel more comfortable to participate.

To ensure that relevant information was gathered during the interviews and all topics were covered, an interview guide was conducted (Bryman and Bell, 2017). The interview guide contains a list of subject and questions adapted to the respondent depending on its position in the company, which add value to the depth of the data as well as it provides a wider range of perspectives that contribute to the analysis and understandings of the studied phenomenon. Some subjects touched upon were perceptions and thought implications of the transformation program, communication and participation of the aim and implementation process. All interviews were recorded, as this enables a more active listening for the interviewer, and makes it easier to come up with relevant additional follow-up questions and drive the focus away from taking notes. This also creates the feeling that the interviewers are more present, which further might make the respondents more comfortable to share facts and impressions (Czarniawska, 2013). The interviews lasted for 30-60 minutes, which gave the researchers sufficient time to understand each and every interviewee's personal experiences and perspectives, which are crucial for the understanding of the studied phenomenon. All interviews were then transcribed in order for the researcher to be able to find patterns and categories for the continuing of the research.

**Complementary gathering of data**

Sometimes it can be difficult for the respondent to remember correctly, to describe and explain certain situations and experiences. Even, the respondent might avoid telling the truth or tries to create a certain image of the company that does not corresponds to reality. In order to avoid data being biased and to get a more complete picture of the studied phenomenon, there was a continuous gathering of secondary data that is used as a complement to the interviews. The secondary data include previous research on the studied subject and phenomenon, observations, as well as documents from different internet sites and from the company that constitute to the case study. The observations were conducted at the company, visiting the work place to observe practices, which enabled for a deeper understanding of the studied subject as well as it provides facts that are not possible to receive during interviews. Documentation received from internet sites and the studied case company were used to get previous understandings of the subject and to understand the company as it provides valuable insight for the analysis.

The risks of conducting interviews are that they might be subjective and provide only one perception of the situation (Czarniawska, 2013). In order to avoid this we choose to complement the interviews with documents and observations. We conducted six observations, whereof 5 were conducted at different units, where we were able to get an understanding of the operation during guided tours and we were able to talk to managers and employees, and one were conducted at weekly meeting with mangers from different units. By conducting these observations this allowed for a better understanding of what was discussed and described at interviews.

Additionally, we analysed internal documentations to get an understanding for what initiated the transformation process as well as getting deeper insights of structures and aims (Bryman and Bell, 2017). We where provided with internal reports and PowerPoints from meetings concerning Take-off. To further complement these internal documents regarding the transformation strategy, different types of public reports from the Government of Sweden was used.

**Data analysis**

The process of analysing the collected material was initiated by all interviews being transcribed. The content was then coded and categorized using different keywords and themes that could be identified. This approach for analysing data is inspired by grounded theory, which can help discover interesting patterns in the data (Glaser and Strauss, 1967). Some core categories that emerged when analysing the content was, without ranking: (1) efficiency, (2) implementing a new mind-set and working methods, (3) social welfare, (4) organisational structural transformation, (5) result orientation, and (6) participation. After having coded and categorised the content of a few interviews we saw patterns of institutional logics, which became the theoretical lens used for this study. When analysing the rest of the content we started to search for content that reflected different institutional logics instead. This method is according to Reay and Jones (2016) useful when conducting a study using institutional logics as point of departure. In short, this approach implies not testing for certain logics from start, but letting appropriate logics match the findings from the study when conducting the data collection (ibid). In this way we mitigate the risk of that we as researchers impose our own understanding of the situation and the respondent´s experiences during the interviews and other methods used when gathering data (Gioia, Corley & Hamilton, 2012).

# Empirical findings

## Transforming an official authority institution into a corporation

As mentioned, the company was previously an official authority, owned and governed by the Swedish government. The organisation's primary mission as an official authority was to enable accessibility for travellers and customers within Sweden and to connect them with the rest of the world, in other words: generating a social benefit. It is stated by employees that during the time as a public authority the primary goal was not to generate profit to its owner. The employees in the organisation declare that when being an official authority employees working there were less concerned by the financial results, rather the ambition was to improve customers experiences. This reveals that the cost and revenue perspective was not in focus, rather the outcome of the service towards the customers was emphasised.

> *"Of course...I have got that feeling of throwing money around [...] but: as a former state official authority...just out with the money, you know. And then no one has kept track of it [expenses]. Yes, it feels a little like one can see that they have wasted money." (Unit manager 4)*

> *"We are appointed a mission, according to our mission we shall secure accessibility within and to Sweden. ...and it is really not much more than that." (Local entity manager 3)*

The employees further described the organisational structure as hierarchical and that the titles come with respected authority. In 2010 part of the official authority became transformed into a corporation. The Swedish government still has full ownership of the company, however it is treated as a private corporation. This means that the organisation has gone from being a an institution without profit demands to a company with profit demands. The Swedish government is only involved in the company in the sense that they define the owner's directive document and appoint representatives to the board of directors. The daily operations are managed without any governmental involvement. Since the company has a long history of being an official authority, in combination with that many of the employees have worked in the company for a long time, even before it was transformed into a corporation, the former way of working, way of thinking and way of viewing the operational mission towards its owner is deeply rooted in the organisational structure and amongst employees. The group and management team announced that the former way of managing the daily operations has turned out to be problematic. Thus, the management has initiated and implemented several change and savings programme since the transformation in 2010 in order to adapt the organisation to the changed conditions. They announced that the aim of the initiative was to adjust the organisation's operations to the new structural form of being a corporation. Some activities, processes, procurements and priorities, were modified or eliminated, and new ones were created. The management highlighted that these change initiatives were locally developed and implemented, that is, they did not cover the entire organisation, which means that each local entity developed their own strategy.

Despite several local transformation initiatives the management team described the effect of these initiatives as insufficient. Thus, in spring 2018, the management team and the group management started to develop a new transformation programme, which entailed the entire organisation. The management named this strategy programme Take-off and stated that the objective is to increase the productivity and efficiency, and to become more result oriented. The aim of the programme is also to be able to meet the profit demand from the owner, and to become a strong actor in their industry. Managers at the local entity described Take-off like this:

> *"In some way it is about some sort of efficiency programme really. You are supposed to 'cut corners' and in some way create a more value creating and profit gaining operations." (Project manager 1)*

> *"Take-off is about, both in the short perspective and in the long run, we are supposed to meet the changes and the rest of the world. " (Local entity manager 2)*

The idea of making this transformation emerged during a workshop session with the new group CEO, assigned two years ago, members from the group and higher management teams. The idea of the workshop was to illustrate how the organisation would look like if they would reset everything from scratch, including organisational structures and working methods. During the workshop session they came to the conclusion that the organisation needs to move from being function oriented to process oriented, and they need to look over activities, processes, ambition levels and procedures to see what can be eliminated, reduced or modified, in order to reduce costs and be more effective. A project group member described the process like this:

> *"During the years we looked at a 'white paper' [...] during day one the group management ended up in the general discussion of how do we steer and lead the company in that way we want." (Project group member 2)*

According to the management there were several reasons for gathering managers to the workshop session. They observed a general decline in demand in their industry within Sweden, compared to other countries. On top of this the owner, the Swedish government, has implemented pinpointed taxation on flights taking off in Sweden. Moreover, the local entity management and the project group describe an increased scepticism among the general public and customers towards this industry in relation to its contribution to the global climate change issue. They announced that the organisational structure and way of working was not capable to respond to these external demands. They argued that it became visible in the financial reports and statements that it is not possible to run the company as if it still was an official authority institution.

Thus, after the “white paper” workshop session the management created a project group with the mission to develop a strategy programme for a new organisation that will be introduced and implemented in the organisation. According to the management team the programme aims to guide the organisation through the process to reach the operational goals of 2025. The operational goals for 2025 consists of four parts; (1) “being an international role model within sustainability”, (2) “offer a flexible and inspiring travel experience”, (3) “being the most relevant meeting point in Scandinavia”, and (4) “being a growth engine for Sweden”. One overarching mission of implementing the Take-off strategy is to move from a function oriented organisation towards a process oriented one, which is, according to the group management, in line with the operational goals of 2025.

**Implementing a new transformation strategy: Take-off**

The project organisation of the Take-off strategy consists of one management group of three people;, one possessing a group position in the company and two external consultants with previous experience of change processes. The management group of Take-off is supported by different smaller project groups, which include employees from the group who have leader positions within these supporting projects, to unit managers in the operational parts of the organisation, which are responsible for different parts of the Take-off strategy, feeding the projects with their previous experiences related to the specific project.

The main project group together with the supporting project groups have developed a framework, which will provide the prerequisites for the changes they want to achieve. According to the project group Take-off contains two different parts, one short term and one long term perspective. The first part emphases avoiding negative financial results in the short perspective, here singe sell-outs or postpone of maintenance.

> *“One can say that Take-off is really about two parts. One short term and one long term. The short term is about focusing on profit and cutting costs. I told you that we have seen that there has been a decline in [the sector] and then you need to go back and see what is our core business in our company, and it is: to enable people to travel, and earn money. One of these come from [customer type 1], but also the commercial revenues från mostly the customers who buy things, park their cars and so on. Then we have tenants who rent in our real estate. When the market is shifting we have to be prepared and adjust our costs, our “cost-jacket” after that. Therefore it is about, in the short perspective, to create profit securing and cost focus.” (Project manager 1)*

The project group announced that in order to minimis the short term costs and as a part of the cost saving programme there will be a dismissals of employees on different levels and units. The second part is about the organisational transformation leading to cost savings. It was explained by the management group that the transformation part aims to “change the mind-set of the employees” from the traditional orientation of being a public authority institution structured in different functions towards being more result and process oriented. This was explained through these two quotes:

> *"Here we have lots of people involved and it is about making this change from a function steered organisation to a process steered one. And what does it mean when we are supposed to start working with processes?" (Project manager 1)*

The transformation from being a function oriented organisation towards being a process orientation is about taking the perspective of the customer to make the experience more smooth and effective for customers.

> *"The intention with processes for example, is that we are supposed to see the operation from a customer's perspective, we are there for the customers. Then we have to cooperate across the nation borders and provide a good delivery." (Local entity management 1)*

The project organisation is responsible for developing, establishing and implementing the transformation programme in the entire organisation and one of their main tasks is to get all employees on-board on this transformation process. In doing so, they have arranged workshops, information meetings for employees and education for leaders. They also prepare material, which communicates updates and status concerning different parts of Take-off, which they send to leaders in the organisation.

The management group describes the timeline for the transformation process consisting of three phases: lift, shift and excel. During the first phase, lift, they will develop a new organisational structure. This involves impact studies, updating old systems, a united action. These activities will continue into the second phase, the shift, where the implementation process starts. This also includes modifications and adjustments of activities and structure. The third and final phase, excel, is described by the management group as the phase after the project group is dissolves. They argue that by this time, the frames of Take-off should be implemented in the organisation so that employees can continue the development process by identify changes in their way of working to more effective routines and practices, as well as discovering new ways of collaborating across different units, increasing the efficiency in different processes. The project group announced that the implementation process is greatly influenced and performed by employees during the third phase. In order to facilitate this process the group has decided upon eight principles that function as guidelines for how to reach the operational goals in 2025, revealed above.

**Eight guiding principles**

The first principle is *"Fully operational and profit responsibility at the [local entities](geographically) together with responsibility for development in form of constant improvement"*. The second principle is *"Operational and profit responsibility includes the entire [customers] and [operations] process, including customer and commercial activities - daily operations"*. The management announce that the second principle extends the first principle and includes responsibility for the process of meeting the customer and operating adjacent activities such as stores as well as other income sources, which previously was a group function. The third principle is *“Full process orientation in day-to-day operations at the local entities (taking into account ‘one size doesn't fit all’)” standardisation over time”*. The management group argues that this principle reinforce the idea of transforming the organisation from a function oriented organisation into a process oriented organisation. The fourth principle is *“Central responsibility for strategic business and sales development and standardisation. Setting the conditions for the future earnings and the balance sheet”*. According to the project group this principle will avoid overlapping work across the nation wide organisation. Further, the project group argues that the fifth principle, *“Strategic business and sales development includes line development, long-term business relationships”,* extends the fourth principle in the sense that the local responsibility at the local entities does not include long term business relations such as stores. The sixth principle: *“Central service centre for requested service delivery where real synergies exist. Cost and ambition level is determined by the internal customers”*, and according to the project group, sets the starting point for the adjusted ambition level, which states that support from group level should be supplied, but only to that extent to what is demanded from the local entities and consequently to the extent of what the local entities are prepared to pay for. The seventh principle is *“The point of departure for the level of ambition in terms of our regulations and laws is to fulfil the requirements (possibly higher ambitions must first be decided in the Group management)”*. The project group announce that the seventh principle lower the level of ambition in general and emphasise that all increased ambitions over the musts from laws and regulations can be done, but if so these increased ambitions must be decisions you are aware of, those are taken by the group management only. The eighth and last principle is *“Dual reporting for the product perspective (cut the income statement in both directions)”* and according to the management group this is about being able to cut the financial monitoring, all activities should have traceable costs from a product and geographic perspective.

**Information and Involvement**

Information is distributed in the organisation through different communication channels such as email, the intranet, a blog, information gatherings and workshops. The project management and its under groups announced that they target leaders in the organisation when communicating the content of information, as the information flows according to the hierarchical structure of the organisation. They explain that the unit managers, called leaders, are further responsible for spreading the information and executing the implementation to employees in their units. The communicated information contains the aim of the Take-off strategy, the fundamental reasons for why the transformation is needed, new organisation carts. According to the project group, involvement can take place in two modes. One is when the project group take initiative and involve important employees with valuable knowledge and experiences for the development of Take-off, so called key people, by placing them in sub-projects. When the project group is asked who is involved it appears to mostly be managers and unit managers, people who are often close hierarchically.

> *“...Yes, we are trying our best to work against that through involvement and by identifying those who we see as our key players within the company, and try to involve them as early as possible in the process.”* (Project manager 1)

The other mode is more of a voluntary sign-up. The project group expressed that anyone can sign up to be placed in a sub-project group based on the employees' will, knowledge and previous experiences. This was expressed at a meeting with the top 100 managers, all who has an obligation to report directly to someone at a group manager position.

> *"...the [CEO] said that all who are interested to be involved in this: get in touch with us. I answered all of them regardless of to whom they sent [email] in the group management. I replied and thanked for their interest, sorted them in order to match them with one of our focus areas or in any other way be involved. That is how we have worked and that is the way we are still working all the time."(Project manager 5).*

The project team stresses involvement to be difficult in such a big organisation. With over 3000 employees in the company it is said to be impossible to involve all of them in this process, as there would be too many voices, making the decision making and transformation process too slow and inefficient. Additionally, the local entity is an operative working place, meaning that the majority of the employees work at with operating their local entities on a day-to-day basis. This makes it difficult to have everyone present at all information meetings and workshops regarding Take-off. Therefore the project management team engages managers from different units and hierarchical levels in the organisation, providing the project with knowledge and experiences. As a consequence, the project team put responsibility on managers to engage co-workers, gather information, input and thoughts from lower hierarchical levels of the organisation.

> *"And then back to what I said about the leadership because if you are a manager, if you are a team leader [and] manage to make your employees feel they are very much involved in Take-off without they are, allows to physically be part of the project, feel they are being seen, they are listened to. They know what is going on, they feel they can contribute." (Project manager 2)*

The idea of making the change feel as the employees' own is put forward by the group managers as a way of succeeding. One crucial part for succeeding in the implementation is explained by one of the members of the project group members:

> *"How do you come across with changing your whole mind-set? That is the purpose, not to make them do what is told them to do. Now you are supposed to believe in this too. You should be ambassadors of this idea and work in this way as if it was your own. Not because I happen to watch you and as soon as I turn around you do in another way. The lasting understanding of that is how we should behave and work. That is a challenge, but I do not think we are unique about that in transformations." (Sub-project manager 3)*

The effects of the established frames for Take-off on the working practices were explained to be developed over time by employees. They portrayed it as when employees work in the organisation with a new mind-set of a process oriented way of thinking, they were expected to find more efficient ways of performing their tasks, collaborating and finding new synergies between different departments. This is expected to result in a more flexible and efficient organisation. It appears that they believe that Take-off will have a big impact on their work in the future. Although exactly how it will be affected is still unclear. They also announced that they believe Take-off to have greater impact on the administrative parts, on group level and the local entity management team, than for the individual operational worker in his or her daily routines and practices at the local entity. Rather, the difference for the worker will be in how he or she perceives himself or herself and the task that is performed in the main process. Thus, Take-off is described as a new way of thinking that will affect the working method in the employees professions and the level of impact differs across different departments and the efforts taken by the individual employees for absorbing the new idea of the process oriented organisation, implementing it in working routines.

**Discussion: Main logics and sub-logics**

Friedland and Alford (1985) describe institutional logics as symbolic systems, which help individuals, organisations and societies making sense of things and the world. They further argue that actors can draw on different institutional orders, which derives from different institutional logics. Social groups can create their own institutional logics as their activities become institutionalised. When analysing the empirical material of our study we see how individuals' activities and ideas has become institutionalised, and two institutional logics has been created. We see that behaviours, ideas and structures that draw on two different institutional orders and logics (Thornton and Ocasio, 2008). The first institutional logic that we identified, we named the public logic, which reflects activities that serves social benefit. The public logic was demonstrated in the behaviour of employees when operating the organisation without reflecting on the cost and revenue perspective: "[...] as a former state official authority, just out with the money [...]" (unit manager 4). The public logic was also expressed in employees mind-sets for wanting to higher the ambition level and quality on services and products, which can be reflected in the behaviour of putting less attention to financial aspects. As a result of this the employees in the organisation still partly has a behaviour and decision making attitude that draws on the public logic in general, but also in relation to the activities where it is difficult to fully apply financial leading goals.

The second institutional logic that we identified we named the logic of corporation, which reflects activities relating to a business-like mind-set that includes result consciousness. result orientation, cost cutting programme, financial profit. The corporate logic was expressed through the work performed by the Take-off project group when implementing a new strategy programme that aims to "*'cut corners' and in some way create more value creating and profit gaining operations" (Project manager 1)*. In the vocabulary (Friedland and Alford, 1991) the logic of corporation was manifested when using words showing a profit and result oriented mind-set and a need for efficiency and competitiveness. By using words such as efficiency, profitability, when describing the desired effects of Take-off implies that the development and work on the strategy programme reflects the corporation logic.

We have also identified sub-logics that support the two main logics. We see that these sub-logics have a reinforcing effect on the main logic. The first one is the market logic which reflect competitiveness and customer satisfaction. When supporting the corporation logic it generates indirectly positive influence on profit as increased market shares and customer satisfaction both potentially contribute to revenue. For example, the logic of market was expressed through the demands for managers to overview the local entity's activities and processes, which includes in the eight principles, and through the desire to deliver high quality services and products to passengers aiming to increase revenue. When supporting the public logic, it generates positive outcome on quality that satisfies customers and thus reinforce the quality on the delivery of a social benefit.

As described by the management the organisation has undergone several cost saving programme and other initiatives with the objective to generate efficiency and economic profitability since the company was transformed to a corporation in 2010 in order to adapt the organisation to internal and external pressures. A red thread through these programmes seems to be: becoming an organisation of higher efficiency and increasing the importance of costs in how the organisation is managed and steered. This indicates moving towards an organisation, which is governed according to its financials. In other words: the objectives of this change initiative are in line with the objectives for privatisation of an official authority. Thereof, based on the objectives of the transformation programme, we argue that Take-off is one action of several in the transformation towards the new mind-set after the creation of the corporation. The project group argued that Take-off aims to transform the organisation to a process oriented organisation that will create a more value creating and effective company, thus we argue this implies that the project group does not believe that the organisation was sufficiently effective and did not generated the demanded financial profit. Hence, the project group developed Take-off, which reflects characteristics of the corporation logic, and that will be implemented in the organisation. Thus, we argue that the objective of the project group is to change employees mind-set and behaviour, by implementing thoughts and routines that draw on a corporation logic. Drawing on Czarniawska and Joerges (1996) and Czarniawska and Sevón's (2005) ideas of translation and travel of ideas, we further argue that the project management has converted the logic of corporation into words and images that has been inscripted into a strategy programme including eight guiding principles, which has been materialised in the form of PowerPoint presentations, organisation carts, and intranet blog posts in order to travel and be transferred to employees in the organisation.

Friedland and Alford (1985) have identified a state logic, which is the second sub-logic that we have distinguished, which relates to regulation of human activities through bureaucratic hierarchies. The project management is responsible for implementing the new strategy in the organisation. The state logic facilitates the process of diffusion of the transformation programme, as the project group spread information about Take-off according to the hierarchical structures in the organisation, leaving responsibility to managers at different levels. This was also reflected in the employee's behaviour for seeking information asking the manager closest in the hierarchical order, showing respect and commitment towards the organisational structure. This means that the corporation and state logic collaborated with each other without conflicting (Goodrick and Reay, 2011). This relation is reflected in the sense that the bureaucratic logic facilitated the spread of the corporation logic. We argue that the state logic reinforced the corporation logic through the collaborative relationship, as it enabled the spread of the corporation logic. The state logic was also manifested in the project group position of being in charge of the transformation programme in the sense that they can control activities, so are the managers that were delegated responsibility to further develop activities that were in favour for Take-off to be develop and be implemented. By wanting employees and managers to act upon their directions and in accordance the new mind-set that draws on the corporation logic, the project group demands for compliance of the new strategy. The demand of compliance was a manifestation of the state logic.

**Take-Off at different levels in the organisation**
**The Take-off Project Group**
As stated above, the Take-off project group and the sub-project groups are the ones that sets the frames for the transformation. Take-off, thus these are the ones in charge of the transformation process. Consequently, the effort for spreading their vision of the transformation process is high. As revealed above the project group found the former way of working and acting on their mission of generating a social benefit to be problematic in the sense of responding to the revenue responsibility and the increased profit demand from its owner. The project group claimed that the previous way of working do not contribute enough for achieving the new economic goals. In order to change this they announced that they aimed changing the working method by first changing the mind-set amongst employees towards being more result oriented. One sub-project manager described this transformation as:

> *"I am always quoting Einstein. He has a quote which I use fairly often and it is this one: If you change your way of working you have to change you way of thinking, and that is what we change: we change the way to think, not the way to work. That you can do afterwards. We first have to make all think differently, that is number one. Because then you change the behaviour also thru thinking in another way. So it is much about communication and to change mind-set to change the behaviour. If you have changed your behaviour you will find out how you should work the next day." (Project group 2)*

In this quote the project manager explained that the employees need to change the way of thinking to change the way of working. Furthermore the project management emphasised that the strategy that is currently implemented will generate efficiency by working in a process-oriented manner. Moreover, the project group announced that the programme aims to make the employees more aware of costs and revenues.

As the management at group level is trying to implement and spread the ideas of how to lead the organisation they push for increased efficiency. According to the project group it is prioritised to measure the efficiency effects in numbers. The Take-off strategy does not focus on the soft values such as customer satisfaction that does not have direct positive effect in the financial reports, but rather has a focus on hard values such as different economic parameters like costs and profit.

The project group stressed that Take-off is not related to the shift from an official authority to a corporation. They considered that transformation process completed and not only at top group level, but also on all other hierarchical levels. Therefore, they claimed that the strategy programme is about processes and modes of how the tasks in operations are done.

As part of the project group, the managers are close to, or sometimes even are, the source of the information; they announce that they have better understanding than the rest of the organisation about the objective and urgencies. As they want the rest of the employees in the organisation to believe in and understand their vision they argue that they work efficiently to spread this vision through all kinds of distribution channels. However, as the organisation is hierarchical structured they claim to mostly having contact with the highest managers of the organisation, which creates some sort of empty space and distance between the management of Take-off and those in the organisation who are not top management.

**Local Entity Management**

Each local entity is responsible for the implementation of Take-off in their local organisation. Parts of the local entity management are also part of the group organisation, holding multiple positions within the company. One of the local unit management's responsibilities in regards to Take-off is to engage unit managers in the changes that are being made so that they can participate in the development of their units.

> *"...we will build our competence. Then every local entity has to build their own plan in order for them to systematically work through to avoid: 'yes, what are we supposed to do now?', but there has to be a plan. It takes a few years before this is a continuous way of working." (Sub-project manager 2)*

Furthermore, each department has their own project group in which the manager engages those employees possessing valuable knowledge for the specific project. The local entity management announces that the eight guiding principles are well known and well discussed at the company and takes much of the time in meetings and strategic planning since Take-off was released. Even though the principles are known to be the basis of the big strategic changes throughout the organisation, parts of the management reveals that these principles are complicated to grasp at first sight. This is, by the group management, said to be the intention from the project group management in order for the local entity themselves assess and translate the principles into actions at their local entity. The local entity management stress that they understand the message from the project group that the meaning of the eight principles are to be interpreted on each local unit, thus there is an acceptance towards its fussiness.

> *"I would say it is not hard to interpret them, but you interpret them differently. I believe they are easily interpreted. It is like: 'what is it you see in this? What issues and possibilities do you see in this?'" (Local entity manager 2)*

According to the local management the different understandings and translations of the principles were the most critical risks within this project, as this might mean that fundamental thought and main pillars may be lost. However even the diversity in interpreting the principles the overall impression among managers in local entity management was that they rarely get questions regarding Take-off and the principles, rather employees turn to their closest manager, following the hierarchical structures. Other methods for gaining information were through individual meetings such as APT (unit sites meetings), email and the intranet.

The experience of involvement by the local entity management group was high. Some in the local entity management have been interviewed by members of projects under Take-off, providing the project management with expertise within certain areas and working methods. Besides being delegated responsibilities that results in involvement, the managers choose to be involved by taking own initiatives.

> *"I have also chosen myself to take an active role, by saying I think we should have the right to interpret the principles, so we created a workshop regarding this." (Local entity manager 2)*

A workshop was dedicated to managers of the local entity management teams. According to the local entity management group, such workshops are useful for creating a common sense towards, e.g. the guiding principles. They further explained that input and feedback from other employees further down hierarchically in the organisation is gathered through other initiatives, such as local SWOT and risk analysis at the local entity that may then be centralised. These can also be used for different strategic decisions in the development of the local entity. Such initiatives will continue even after the new organisation is implemented. The engagement was described as strong and the local entity management highlighted that it is important that ideas from these employees are noticed as it enables for the development of new smart and efficient working methods, essential for achieving the operational goals. It is further highlighted that the local entity management team needs to engage employees and unit managers in the development of processes as they add valuable knowledge, knowing what activities can be further advanced and developed.

Even though the local entity management takes an active role in developing and implementing the Take-off strategy, and embraces the fact that the company needs to be more focused on delivering financial results and be more effective, they highlighted the importance of guarding their main mission, remaining form the time of being an official authority, of enabling the accessibility, within as well as to and from Sweden. Thus, the social benefit remains central and fundamental in their daily work and was described as important guideline for their continuous work.

> *"...in our mission we should make sure the availability within and to Sweden...and it is not more than that really. [...] It is our mission. This thing about delivering profit to the state that is now, we are a corporation and we happen to have the state as the owner, if you say so. But our mission is to make sure the availability to Western Sweden. It is about making inbound travels available, and it is both about business and leisure [customers]." (Local entity manager 3)*

They further claimed that the organisation needs to be more effective and they need to be more productive, and have a more business-like way of thinking in order to be able to be competitive in comparison with other actors within the industry, to be able to respond to external demands and to make sure that the revenues cover the costs. Hence, they argue that the organisation and employees need to be more conscious about costs and revenues in their decision-making.

*"What we are supposed to generate, that profit we have to generate back to our owner, that is 6 % return on capital employed. Eehh... and there is also.. Now we are not doing that, that I can say. We have very heavy investments that was initiated with our development programmes and then have our operating costs increased so we are not delivering on the financial goal."(Local entity manager 3)*

The local entity describes the transformation from being function oriented to process oriented as a process within which the customer will have a central focus. They explained that this requires even more effective and flexible working methods, and that this focus will generate an effective and profitable organisation.

**Human resource managers**

The department supports managers in the operational departments at the local unit regarding recruitment, working environment, leadership, business development, and etc. In regards to Take-off they are responsible for that dismissal of personnel is handled according to applicable laws and also supporting the managers in their handling of the same matter. This department perceives the situation as that they are well informed about Take-off and its implications of the organisation. This perception is increased by the fact that it is formally a group function and therefore is, from a hierarchical, perspective closer to the source of Take-off as well as to the people having direct influence of the development of the programme. Despite this, employees within this department expressed difficulties in understanding the actual effect of the new strategy; how the new strategy and organisational structure is supposed to result in an efficient way of operating the organisation. It is not believed that the programme will result in drastic changes in the daily work of operating the the local unit. However, human resources business partners see negative effects in emotions and motivation. They described it being dude to the uncertainty of the outcome of Take-off as well as the perceived slow announcement of information from group level about the programme's progress.

*"[...]you are frustrated about the fact that you are not getting any information. The fact that it takes such a long time.´And how will it end up?´ And such questions. And maybe you lose speed and energy. You think: is it worth to do this now when we are changing everything in a few months anyways?´ What to put energy on and not? I have heard some managers at least that all wait a little, and I have also felt that. [...] Some worrying or wondering and that without a doubt affects the engagement and not to be able to push the development forward. We do not even know if our unit at the [local entity] will remain in six months. Is it then any idea to work with team development?" (HR manager 2)*

The information about Take-off is distributed and communicated mostly in a hierarchical way through the whole organisation via several hierarchical layers, where these transmissions are usually conducted at staff meetings in one way or another, these staff meetings are called APT-meetings. The human resources (HR) managers announce that information flow easily from the top down through the hierarchical levels. However the flow information from lower levels to the top is described slow, or almost even non-existing It is perceived that in those cases where feedback is actually received and processed this is done after a request of some certain information from the unit which is then provided and sent back to the project groups and project management.

The HR department announce that Take-off is seen as a project emerging from the group management and head office and because of this, many employees naturally seek to the HR department in some matters since they are hierarchically directly linked to the head office and officially even employees of the head office, but stationed at a local entity. According to the HR department they receive extra attention from employees, as they are responsible for the dismissal. Employees are worried about their future in the organisation and seek answers at the HR department. Even if the HR department is officially closely linked to the Take-off management announce that they are rarely better informed than other employees at other departments.

> *"Usually I do not know that much more than anyone else, but I have known a little in two weeks that I did not know officially. In that case I had to say that I do not know. But to some I have said that I know a little. But I can not yet tell anything, that will come soon. Usually I say I do not know and that is usually the truth." (HR business manager 2)*

Our interpretation is that this unit feels pressured and uncomfortable in making these big changes and having some responsibility from group level to push for a new mind-set and increased focus on making money. The HR managers announce that it is hard to motivate people who think they have performed well and historically generated result according to the goals for the local entity. Further, the HR department express scepticism towards the whole Take-off strategy and transformation. The scepticism derived in the HR managers' argumentation that the organisation is already process oriented, and has a good functionality, and thus, do not need to change:

> *"No, it is like this: I feel that we already are working with that stuff, and like this... when I see a need I speak to the manager about it and often he och she agrees, and then that is the way we are doing it. That is how I experience that we are working already so I don't see that [the Gothenburg branch] needs lots of changes to be better. Then I am very like... I feel humble to the fact that this might end up really good to move around these groups that we may find synergies that we have not seen before. I am curious about that, but I cannot say that I really have seen functions that I feel are dysfunctional or are placed wrongly in the organisation. Nothing obvious really. But should be honest and say that I am not really wearing those glasses. I might have not reflected on that. But I hope we find a few synergies where we can be more efficient and that the project group will be better, because it will be clearer for them where they belong and so. But in the daily there is nothing where I see that this is not working. There are tiny adjustments; it is communication, leadership, and well-being. But that will remain regardless of what the organisational chart will look like. Those challenges will be the same as before I believe." (HR manager 2)*

**Unit managers at the local entity in operation and infrastructure**

A manager of a unit at the entity does not only receive and plan for implementation in the processes of Take-off, each manager also have a responsibility towards their unit to inform them about Take-off. Normally this kind of information is presented on physical meetings organised every second week, where information related to Take-off is a permanent subject on the agenda. The unit managers described it as being a way to inform the employees as well as gathering thoughts, input and feedback from employees. They stated that the meaning of the eight guiding principles was a common feedback. However, the primary problem was not the difficulty in understanding them, rather the problem was described as employees understand them differently. The unit managers described this as a problem as it creates diversity throughout the organisation and fundamental thoughts might be lost in the process of translating the meaning at different units.

> *"I believe that if you ask my staff and sometimes myself it is not that easy to be translated. They can be interpreted differently and I am not certain of that I feel that I have got the tools for how to interpret them for information fully. It is still fairly open for interpretation on that. This far I cannot see that [the local entity] this far and [the group] say that: this first here: that means this; this needs to be kept in mind here, and here and now. We are actually not involved in that yet." (Unit manager 5)*

> *"No, I don't think so. There are very many pictures and very much text that I don't always understand what they want to say. And that is also answered from [the unit manager's manager] managers that there are extensive Power Points that are sent out but they are not saying anything." (Unit manager 4)*

> *"But really the problem is in fact that they themselves do not seem to understand what it means. They say that when presenting it: we do not know for sure what this means. Because we do not have the structure finished, how we want to have it. Then it's hard for someone who works five levels lower to grasp anything at all. That's the way it is. But as I said, they present it themselves that they do not know themselves." (Unit manager 3)*

In order for the transformation programme to take place the strategy has to develop into actions in the organisation where both the administrative and the daily operational tasks take place, at each local entity. Each local entity is responsible for defining and answering how they can meet the goals of Take-off as well as implementing the same in order to execute Take-off in the organisation.

> *"There were a lot of people who sat down, one of our managers I think he said, "What is the answer? If you come here? What is the solution now?" I tried to explain that there is no solution; we are the ones who are supposed to come up with the solution. We have identified a challenge, identified that we need to do something about this we have worked with. Some principles that show according to guidelines. We have a goal 2025.*

*But now we are supposed to work together forward and see on what we have identified, five focus areas we are supposed to work with." (Project manager 2)*

According to the project management, unit managers for the different units at the local entity are responsible for their daily operation, including developments and employees.. Each of these are not themselves involved in the development of Take-off as such in the sense that they are not involved in developing the bigger picture, goals or principles. The project group provides them with information about Take-off from group level in any channel, usually meetings and emails from their superior manager. This with the mission to later distribute the message to their employees in their unit and engage them in the process. The experiences of communication and participation were mixed, but there was consensus that the involvement from the people in the operative parts of the organisation, were mostly about receiving information and acting on information rather than developing ideas and being part of defining what Take-off is. Further, unit managers perceived this transformation programme as only one of several change initiatives put through the organisation of the past years. They described that these programmes comes and then moves past, whereafter everything works as normal again. Some managers nearly feel immune against both layoffs and big changes. These feelings were reflected it the reasoning that the quality is the most important factor and certain activities have to be performed on a certain level to operate the unit. Some managers claim that they are immune to change as their operations is obligated by law.

*"[the name of the unit], our unit is the unit that is legislated. According to the law we have to have a unit that takes care of the disabled. And there is nothing you can do to change the law. The law says that they have to be taken care of. So we do not have to feel threatened in that regard." (unit manager 2)*

In addition some unit managers do not feel threatened and do not experience the urgency to change, as they perceive that the organisation already work in a process oriented manner.

*"On [the local entity in Stockholm] there has always been like that by tradition: "it has always been done that way" [...] For us it is rather about who will have the position then? Will we belong to another department, like that? But what we are working with, for us there will be no change. We are already working with this."(Project group member 5)*

According to the unit managers the wait for the development and concretising of Take-off has been tough. Not knowing what to expect from the programme and not knowing how the unit or the own employment will be affected. This has taken much of the focus from the strategic changes at these units. Thus, the unit managers claim that as long as their employees are worried of whether they will be dismissed from the company or not know what their future role will be in the organisation it is not possible to have focus on the other organisational transformations of Take-off other than lowering the amount of employees. The unit managers further express that the dismissal announcement have made employees feel less motivated to and focused on work on improvement, and thus engage in the transformation process. Even if the project group has performed several efforts to engage and communicate the new strategy, employees lower in the organisation's hierarchy are still waiting for new information and directions, which evoke questions related to how Take-off will affect them personally as well as how it will affect their unit. The uncertainty among employees makes them confused and inefficient.

> *"I mean if they don't know... it could at the same time be them who gets fired. That should make people work harder, but of course you become worried and so: What is going on? We are making endless amounts of money and despite this we have to be more efficient. They probably have difficulty seeing the whole picture."(Unit manager 3)*

The unit managers described Take-off as something that the higher management has developed as they saw a need for change and reduction of costs, rather than they experience an urgency of change. This can be seen in the way they talked about the Take-off. For example, in this quote, one unit manager described the urgency for change using the project management's perspective rather than showing understanding from own experience:

> *"There was very much talk about that they see a declining market and we have to adjust our costs to the revenues and that expansion that cost so much. Like that, at that time it was not that obvious, but it was clear that there was maybe a worry in some way when thinking of that there are many sub-functions today and many units have grown to be very large so..." (Unit manager 4)*

However, even if the unit managers do not experience the urgency for change they show confidence against the higher management's competence for taking the best decisions for the company.

> *"Nah, I mean, I actually trust that they know what they are doing. The ones above me are fairly accurate. Or, I hope they know what's best for me. It is really more about, from our perspective; we get the right directions from above. We are really only the ones carrying through."(Unit manager 3)*

## Discussion

### Different managerial levels draw on different institutional logics

As revealed, the project group is in charge of the creation, development and spread of the Take-off strategy. When describing Take-off they used words such as effectively, revenues, and awareness of costs and they express a desire to create a value-creating organisation. Thus they manifested a mind-set drawing on a corporation logic. The corporate logic was also expressed through favouring the process of implementing a new strategy aiming to generate efficiency and awareness of costs and revenues. Furthermore, the bureaucratic logic was expressed through the inscription of ideas, believing that they can control employees' behaviour via the hierarchical orders. The project group rarely discussed the mission of their operations, that of being a social benefit. However, when doing so, they were drawing on the corporate logic. For example, they suggested that the customer focus will favour the financial profit and, and their position on the market. Thereof, the corporation logic was expressed through taking about social benefit in the sense that it will favour the financial. Project managers argue that they are close to the source of information due to the hierarchical structure, and sometimes they are even the source of the information. We believe that this leads to extensive understanding for the urgency, and as they focus on spreading the strategy this lead to a domination of the corporate logic within this managerial group of project managers. We see that within the project group of Take-off, activities and ideas was mostly guided by the corporation logic rather than the public logic.

The local entity department show understanding of the urgency of change through their compliance to the new idea that entails with Take-off by acting upon the directions and ideas given from the project group. The work, participation and vocabulary of the local unit managers reflect both corporate and public logic. The corporate logic was manifested in compliance with the new idea. The compliance was manifested in the participation related to Take-off (Thornton, 2004), such as workshops, and the acceptance and understanding of the objectives of Take-off. The corporate logic was also expressed through their acting upon the directions from the project group, e.g. by initiating workshops and talking about making the organisation more efficient. Moreover, as explained by the local entity management the company does not achieve the economic goal, which makes the local entity management prone to implement the new strategy, which draw on the corporation logic. The logic of public was expressed through the statement, highlighting that their mission from the owner is their primary guideline when making decisions and for their continuous work. As the local entity manager 3 puts it: "*in our mission we should make sure the availability within and to Sweden...and it is not more than that really"*. Thus we argue that the behaviour and mind-set of the local entity management is guided mostly by the corporation logic, but also we see that ideas reflecting the public logic are present.

The statement of the HR manager 2, arguing that there is no need for change as the organisation is functioning as of how it is today, draws on the logic of public in the sense that it expresses satisfaction with the previous working methods and structures. This indicated that the manager does not see the need of efficiency and a more result-oriented organisation. The human resource show a scepticism towards the method used for implementing the strategy as well as towards its effects on the organisation and work. The HR managers further argue that the lack of information and slow progress in the transformation process makes employees less motivated and less efficient. This in turn indicates that they argue that the implementation method and process influence the motive and objective of the implementation of the strategy in a negative way in the sense that it creates inefficiency rather than efficiency.

The practices and activities performed by the unit managers showed little understanding for the urgency to change. The lack of directives and the unclear messages sent by the project group were described to create uncertainty among unit managers and their employees, which resulted in that they were continuing performing their working tasks as usual. This behaviour draws on the public logic as employees continued to work as normal, as they did before Take-off was announced. The public logic was also expressed through the reasoning that transformation programme comes and goes without affecting the working methods, and therefore there was according to the unit managers no need for adapting to the new given directions. Further the low level of understanding was expressed as unit managers gave the perspective of the project groups when talking about making the organisation more efficient and profitable. They referred to Take-off as something “they”, i.e. the project group, talk about, something that “they” are doing in the higher level management, meaning that they seemed to describe the management's perspective rather than their own perspective. We interpret this as the unit managers have a feeling of “we” versus “them” in this transformation process, which we further argues indicates that they do not have the same idea of their situation and the future of the company. During an observation session some units expressed it as money will come from the owner regardless of how performance is done, which draw on a public logic. On top of this they are aware of that laws and regulations hinders them from fully acting according to a profit logic. Either that this programme will not result in much impact, or that the changes of this programme is just part of normal development in the company since the creation of the corporation in 2010, which draw on a public logic. Thus, we argue that the lack of understanding of the project groups urgency to change is due to that ideas and actions within this working group draws on the logic of public (Thornton, 2004). Thereof, we suggest that within this working group the public logic is the most dominated when guiding actions..

**The multiplicity of institutional logics**

We see that the logic that guides ideas and actions of employees differ across different managerial levels within the organisation, which is seen in the mixed perceptions and interpretations of the strategy programme (Thornton et al. 2012; Friedland and Alford, 1991; Thornton, 2004). Take-off is perceived and treated differently in the organisation depending on the role in the hierarchy, possibility to access information and ability to participate in the process of developing the programme. Other factors that seem to influence the general understanding within a unit or working group is the manager’s skills to further the communication and involve employees within their unit or group. This was revealed as some managers stated that they feel well informed and highly involved in processes of development, and some managers did not. We also see that the higher in the hierarchical order, and thus closer the source of Take-off, the bigger quantity of information, higher level of involvement and bigger understanding of the urgency to change. Thus we argue that the closer the source of Take-off, the greater influence on mind-set of the corporate logic. The further away from the source of Take-off, the greater influence of the public logic on mind-set and action.

We have previously argued that the Take-off programme that the management wants to implement in the organisation draws on the logic of the corporation. We see that unit managers, HR managers and local entity managers draw on the logic of public, but we can also see how they are influenced by the corporate logic, although to different extents. We see that the organisation responses to two logics at the same time, that of public and that of corporation. That of public has influenced employees during a long period of time. That of corporation derives from the top and influence new strategies and activities. However since the company is a former official authority and still has the mission of being a social benefit, employees argues the activities and operation should be directed by this mission even if the company today is a corporation rather than an official authority. We have argued that the project group implements a new strategy, which draws on a corporate logic, however rather than creating a shift in the organisational setting with the corporate logic as the dominating logic (Scott et al., 2000), we understand the situation as the management aims to combine two logics, that of corporation and that of public, in the core operations (Reay and Hinings, 2005). We argue that the objective is to enlarge the presence of the corporation logic, and decrease the presence of the public logic rather than ignore it.

In the first discussion section we found that the corporation logic and the public logic have characteristics that contradict each other, and thus we saw potential in that the contestation between the two logics might create contradictions within the organisation, as individuals serve their "home" logic (Battilana and Dorado, 2010; Goodrick and Reay, 2011). However, rather than creating contestation between employees (Battilana and Dorado, 2010), we argue that the contestation creates a disruption in implementing the strategy. Instead of creating efficiency that favours the financial results, the implementation of the new strategy, so far, has created inefficiency within the organisation, which slows down the process of implementation. This paradox was manifested in the behaviour of employees in the sense of instead of engage and contribute with improvements to the transformation process, they waited for instructions and directions, as they did not see the point in engaging as long as they were unaware of keeping their employment within the company.

## Discussion

This case study reveals that this organisation is exposed to multiple logics simultaneously (see e.g. Battilana and Dorado, 2010; Goodrick and Reay, 2011). We can see that the logic of corporation and the logic of public found a way to co-exist as they were divided upon different actors at different levels in the organisation. Moreover, we see that the logics are conflicting when the understanding is insufficient concerning the benefit of combining the logic in the core operations, as seen in the level of unit managers. Additionally, this study reveals that individuals and organisations draw on main logics, which effect can be reinforced by sub-logics. In practice the logic multiplicity implicates that individuals within the same organisation can draw on different institutional logics, which guide employees in their daily work and help them understand and perceive their surroundings. When employees and managers draw on different institutional logics they might understand the same situation differently, and create contradictions within the organisation (Battilana and Dorado, 2010). In our study we can see that coexistence of logics creates contestation within the organisation, although would not have to. The contestation between the logics interrupted the process of implementing the strategy programme. A reason for that the process is interrupted might be the unawareness of that there are different logics that guide the employees within the organisation. Better understanding for the organisational setting in terms of guiding logics might have facilitated the process of implementing the strategy. In addition, the concept of sub-logics might make it easier for managers in the process of influencing and guiding employees towards their own standing point and vision, if understanding what sub-logics guide employees and managers on other managerial levels and units.

Privatisation of organisations aims to increase efficiency, generate higher return on investments to its shareholders and make the organisation more flexible so that it can respond to the complex business world in which it is operating (Jenkins, 2018; Goodman, Loveman and Gary, 1991). This means that profit-seeking managers implement new strategies to change the mind-sets among employees towards being more result oriented. In this study we can se how such managers tries to transfer these mind-sets by materialising them into strategy programmes and other mechanisms; they convert the idea to a transformation plan, i.e. objectifies an idea, which then travels through implementation in the organisation and is enacted by employees (Czarniawska and Joerges, 1996; Czarniawska and Sevón, 2005). In this process, the idea, or mind-set, has been transferred from the managers to other managers and employees, and is expected to generate efficiency. However, in this study we see an opposite effect of these kinds of transformation strategies, meaning that instead of making employees more efficient they become inefficient. This inefficiency may be understood as resistance towards the transformation programme, but it may also derive from different perceptions and understandings of the programme among employees as they draw on different institutional logics, and thus create difficulties in spreading the new mind-set and vision among employees. Thus, this paradox can be considered a result of logic multiplicity within organisations and societies, which can be overcome if societies and organisations know how to handle this logic multiplicity.

## Conclusions and implications

In this study we have shown how institutional logics are expressed in a process of structural organisational transformation. The study acknowledges that the project group aims to implement a new mind-set that draws on the institutional logic of corporation into the organisation by converting and translating it into a transformation programme. We argue that the aim of the implementation of the programme is to combine two institutional logics; that of corporation and that of the public, in the core operations of the company, which previously have been dominated by the public logic. The study reveals that there is a coexistence of two main logics within the organisation that guide employees on different levels and units. That of corporation had the strongest influence on the project group and the further away from the core of the programme, the less influence. On the contrary, the public logic had the strongest influence the further away from the core and the less influence the closer the core. The study also reveals the existence of main logics and sub-logics. The main logics are reinforced by sub-logics that enabled a cooperative relationship between the main and the sub-logic. The bureaucratic logic was expressed in bureaucratic orders and structures that facilitated the process of spreading the logic of corporation. The logic of market also reinforced the main logics through the corporative relationship in the argumentation for transformation, as it indirectly favoured the effects of the main logic. In addition, the study reveals a paradox of efficiency. The paradox is found at different levels in the organisation and derives from that employees draw on their "home" logic. The strategy programme aims to create efficiency, although instead employees become inefficient, due to lowered motivation, because of different perceptions and interpretations of the transformation program. The paradox could be understood as resistance towards the new programme, however we argue that the paradox affect the implementation in the sense that it disrupted the pace of the implementation process due to the different understandings deriving from employees "home" logic.

Previous research on institutional logics emphasises how logics co-exist, co-mingle, or compete (see e.g. Battilana and Dorado, 2010; Goodrick and Reay, 2011), however there has been little attention to the concept of main and sub-logics. Studies also show how logics can travel in time and space by being embodied into material arrangements and then being enacted in another field in another time and space (Czarniawska and Sevón, 2005). In this study we have shown how ideas can travel through time and space by being objectified and converted into a translation programme to be enacted in other parts within the organisation. Thus, our study provides general knowledge to the phenomenon of travel of ideas and coexistence of logics.

As being a case study the findings are limited to the context of the studied organisation, we suggest that a comparative study can be conducted on another organisational context using the same theoretical lens to investigate the effects in another organisational context. Another limitation is that the study was conducted during the implementation process of the strategy, which means that we are not able to investigate how the logics are expressed and managed after the process is considered completed by the project team. Therefore it could be interesting to investigate an entire transformation process, in order to investigate the final effects and consequences.

Taken together, we conclude that societies and organisations are influenced by main logics and sub-logics. The relationship between the main and sub-logics is that the sub-logic may reinforce the main logic's influence on individuals, organisations and societies. We also conclude that competing logics may create contradictions within an organisation, but do not have to.

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