

Albu, Oana Brindusa

Doctoral Thesis

Transparency in Organizing: A Performative Approach

PhD Series, No. 11.2014

Provided in Cooperation with:

Copenhagen Business School (CBS)

Suggested Citation: Albu, Oana Brindusa (2014) : Transparency in Organizing: A Performative Approach, PhD Series, No. 11.2014, ISBN 9788793155237, Copenhagen Business School (CBS), Frederiksberg, <https://hdl.handle.net/10398/8916>

This Version is available at:

<https://hdl.handle.net/10419/208888>

Standard-Nutzungsbedingungen:

Die Dokumente auf EconStor dürfen zu eigenen wissenschaftlichen Zwecken und zum Privatgebrauch gespeichert und kopiert werden.

Sie dürfen die Dokumente nicht für öffentliche oder kommerzielle Zwecke vervielfältigen, öffentlich ausstellen, öffentlich zugänglich machen, vertreiben oder anderweitig nutzen.

Sofern die Verfasser die Dokumente unter Open-Content-Lizenzen (insbesondere CC-Lizenzen) zur Verfügung gestellt haben sollten, gelten abweichend von diesen Nutzungsbedingungen die in der dort genannten Lizenz gewährten Nutzungsrechte.

Terms of use:

Documents in EconStor may be saved and copied for your personal and scholarly purposes.

You are not to copy documents for public or commercial purposes, to exhibit the documents publicly, to make them publicly available on the internet, or to distribute or otherwise use the documents in public.

If the documents have been made available under an Open Content Licence (especially Creative Commons Licences), you may exercise further usage rights as specified in the indicated licence.



<https://creativecommons.org/licenses/by-nc-nd/3.0/>

COPENHAGEN BUSINESS SCHOOL
HANDELSHØJSKOLEN
SOLBJERG PLADS 3
DK-2000 FREDERIKSBERG
DANMARK

www.cbs.dk

ISSN 0906-6934

Print ISBN: 978-87-93155-22-0

Online ISBN: 978-87-93155-23-7

Transparency in Organizing: A Performative Approach

Ph.d. Serie 11.2014



**Copenhagen
Business School**
HANDELSHØJSKOLEN

Transparency in Organizing: A Performative Approach

Oana Brindusa Albu

Doctoral School in Organisation
and Management Studies

Ph.d. Serie 11.2014

Transparency in Organizing: A Performative Approach

Oana Brindusa Albu

Communication Organization Governance Cluster

Department of Intercultural Communication and Management

Copenhagen Business School

Primary Supervisor: Associate Professor Mikkel Flyverbom

Secondary Supervisor: Associate Professor Itziar Castello

January 2014

Oana Brindusa Albu
*Transparency in Organizing:
A Performative Approach*

1st edition 2014
PhD Series 11.2014

© The Author

ISSN 0906-6934
Print ISBN: 978-87-93155-22-0
Online ISBN: 978-87-93155-23-7

The Doctoral School of Organisation and Management Studies (OMS) is an interdisciplinary research environment at Copenhagen Business School for PhD students working on theoretical and empirical themes related to the organisation and management of private, public and voluntary organizations.

All rights reserved.

No parts of this book may be reproduced or transmitted in any form or by any means, electronic or mechanical, including photocopying, recording, or by any information storage or retrieval system, without permission in writing from the publisher.

Acknowledgements

I thank Mikkel Flyverbom for his invaluable help throughout the years. I am also grateful to Lars Thøger Christensen, Christina Garsten, Hans Krause Hansen, Boris Brummans, Linda Putnam, Tim Kuhn and Matthias Bode. I am thankful to the Danish Agency for Science, Technology and Innovation for granting me funding. I extend my appreciation to the COG CBS Cluster for providing an exciting and motivating research environment. I kindly thank the Department of Communication of University of California at Santa Barbara and the Department of Communication of University of Colorado at Boulder which I visited during my PhD programme.

Table of Contents

Chapter 1 - Introduction.....	11
Introduction.....	12
Organizational Transparency: Modernist Ideals of Full Visibility, Efficiency and Truth.....	18
Organizational Transparency and Inter/Intra-organizational Implications.....	21
Transparency as an Organizing Principle: Cooperative Forms of Organizing.....	24
Transparency and Organizational Identity: The Quest for a Consistent Identity and Image....	25
Transparency Strategies: Texts and Textual Agency.....	28
Organizational Transparency: A Performative Approach.....	31
Conclusion.....	37
References.....	38
Chapter 2 – Methodology.....	50
Observation and Participation in International Cooperative Organizations.....	51
“Welcome to the mad house”: Negotiating Access in Gallica.....	55
Empirical Material.....	57
Data Analysis: Fieldnotes and Coding.....	60
Conclusion.....	64
References.....	65
Chapter 3 - Paper 1.....	68
Introduction.....	70

Categories and Dimensions of Transparency	77
Transparency as Transmission of Information	80
The Instrumental Dimension.....	80
The Conduit Dimension.....	83
The Passive Representation Dimension.....	85
Transparency as a Performative Resource.....	87
The Analytical Dimension.....	88
The Constitutive-Process Dimension.....	90
The Active Representation Dimension.....	92
Discussion: Transparency as Transmissive and Performative.....	94
Transparency in Gallica	94
Conclusion	99
References.....	100
Chapter 4 - Paper 2	115
Organizational Transparency.....	120
A Communicative Approach of Organizational Transparency	123
Method.....	126
Case Background	126
Data Contextualization.....	128
Data Analysis.....	130

Transparency Ideals, Strategies and Challenges in Gallica	133
Transparency as an Ideal.....	134
Transparency as Strategy: A Political and Organizational Clash	136
Transparency as a Challenge to Authority	139
Conclusion	144
Organizational Transparency: Seeing through Gray and Glass.....	144
References.....	150
Chapter 5 - Paper 3	156
Transparency and a Consistent Organizational Identity	162
A Communicative Approach to Transparency and Organizational Identity	166
Method	170
Case Background	170
Data Analysis	173
Antagonisms in Gallica’s Self Formation.....	176
Transparency Acts and Organizational Identity-Image Inconsistencies.....	176
Transparency Values and Organizational Identity-Image Inconsistencies	181
Discussion.....	185
Transparency and the Organizational Identity-Image Nexus: Constitutive Inconsistencies ..	185
Conclusion	188
References.....	190

Chapter 6 - Paper 4	200
Twitter as a Social Practice in Organizations	206
Twitter as Entangled in Organizing	209
Twitter Communication as Constitutive of Organization.....	211
Method.....	215
Multiple Case Study.....	215
Data Collection and Analysis.....	216
The Constitutive Power of Twitter	224
Hashtag as (Co)Producing an Organization Across New Spatiotemporal Dimensions	224
Hashtag as Contesting an Organization Across New Spatiotemporal Dimensions.....	227
Conclusion	231
References.....	235
Chapter 7 - Conclusion	243
References:.....	249

List of Papers

The papers comprising this dissertation have been accepted at peer reviewed conferences.

Paper 1

Albu, O.B., & Flyverbom, M. “Problematizing the study of sunlight: Categories and Dimensions of Organizational Transparency” Paper presented at the 3rd Global Conference on Transparency Research, Paris, France.

Paper 2

Albu, O. B. “Organizational Transparency: Ideals, Strategies and Challenges” Paper presented at the 28th European Group for Organizational Studies, Helsinki, FI.

Paper 3

Albu, O. B. “Transparency and Organizational Identity: Disrupting Consistency in the Identity-Image Nexus” Paper presented at the 63rd International Communication Association, London, UK.

Paper 4

Albu, O.B., & Etter, M. “Hypertextuality: The Communicative Constitution of Organization by both organizational and non-organizational members” Paper presented at the 29th European Group for Organizational Studies, Montreal, CA and currently under review at the journal *Management Communication Quarterly*.

List of Tables

Table 1. Empirical Material Overview.....	59
Table 1. (Paper 2). Data extract with codes applied.....	131
Table 1. (Paper 3). Data extract with codes applied.....	174
Table 1. (Paper 4). Two Level Matrix of Codes.....	223

List of Figures

Figure 1 (Paper 1). Categories and Dimensions of Transparency.....	78
Figure 1 (Paper 2). Gallica and its internal constituents.....	127
Figure 2 (Paper 2). Thematic map showing three main themes.....	132
Figure 1 (Paper 3). Transparency-Consistency Causal Relationship.....	165
Figure 2 (Paper 3). Gallica and its internal constituents.....	171
Figure 3 (Paper 3). Thematic map showing two main themes.....	175
Figure 4 (Paper 3). Transparency as Constitutive of a Parallel Organizational Self.....	187
Figure 1 (Paper 4). Content Analysis of Alfa and Beta Tweets per user membership in percentages.....	218
Figure 2 (Paper 4). Supportive, opposing, and neutral tweets for Alpha and Beta.....	220
Figure 3 (Paper 4). Supportive, opposing, and neutral tweets for organizational and non-organizational members for Alpha and Beta.....	221

Abstract (English)

This dissertation provides a critical analysis of transparency in the context of organizing. The empirical material is based on qualitative studies of international cooperative organizations. The dissertation seeks to contribute to transparency and organizing scholarship by adopting a communication centred approach to explore the implications of pursuing ideals of transparency in organizational relationships. The dissertation is comprised of four papers each contributing to extant debates in organizational studies and transparency literature. The findings indicate that transparency, in contrast to being a solution for efficiency and democratic organizing, is a communicatively contested process which may lead to unintended consequences. The dissertation shows that transparency is performative: it can impact authority by de/legitimizing action, shape the processes of organizational identity co-construction, and its intersection with new media technologies can create tensions. Thus, the dissertation questions instrumental tendencies which regard transparency as full disclosure, the opposite of secrecy, and a way to achieve a consistent organizational identity. The dissertation provides a framework of organizational transparency which underlines its negotiated, power-infused and paradoxical nature.

Abstract (Danish)

Resumé

Denne afhandling analyserer transparens i organisatoriske sammenhænge fra et kritisk perspektiv. Det empiriske fundament er baseret på kvalitative studier af international, kooperativ organisationer. Afhandlingen søger at bidrage til diskussioner om transparens og organisation ved at anvende en kommunikations-centreret tilgang, der sætter fokus på implikationerne af at arbejde med idealer om transparens i organisatoriske sammenhænge. Afhandlingen består af fire artikler, der på forskellig vis bidrager til den eksisterende litteratur om organisation og transparens. Afhandlingens primære bidrag er at vise hvordan transparens - snarere end at skabe øget effektivitet og demokratisering - udgør en kommunikativ og modsætningsfuld proces, som ofte har uforudsete konsekvenser. Afhandlingen viser således at transparens må forstås som performativt – som noget, der påvirker autoritet ved at (de)legitimere handlinger, former opbygningen af organisatoriske identiteter, og kan skabe spændinger, f.eks. ved brug af digitale medier. Derved udfordrer afhandlingen instrumentelle tilgange, der ser transparens 1) som simpel informationsoverførsel via nye kommunikationsteknologier, 2) som et modstykke til hemmeligheder og 3) som den direkte vej til opbygningen af en konsistent organisatorisk identitet. Afhandlingen tilbyder dermed en analyseramme med fokus på transparens som et fænomen, der involverer forhandlinger, magtudøvelse og paradokser.

Chapter 1 - Introduction

Transparency in Organizing: A Performative Approach

This chapter provides an introduction to the extant research on organizational transparency and positions the dissertation in relation to existing lacunae in the literature. The chapter offers insight into the dissertation's motivation and research question and gives an overview of the four articles comprised in the dissertation.

Introduction

Transparency is a haunting ideal. This is striking as there is no such thing as transparency per se, only different practices seen as conducive to transparency. The term transparency originates from Medieval Latin approximately around 1610 (Merriam-Webster's Collegiate Dictionary, 2013). It stems from the latin *transparere* which means “seeing/appearing through”. Specifically, *trans-* in Latin is the equivalent of “across, through” and *parere* is the correspondent of the verbs “to see/appear”. Prevalent transparency research and practice often follows the *ad litteram* meaning. It is frequently taken for granted that pursuing transparency ideals can facilitate things to “appear through,” and as a result transparency is typically equaled with “the right to know” (Hess, 2007, p. 455). Transparency as a social and political goal has deeply ingrained historical roots. For instance, pre-twentieth-century philosophers argued that social affairs should be conducted with a high degree of openness, candor and frankness. Kant (1991 [1794]) argued against secrecy in treaties in his essay “Towards Perpetual Peace”. Similarly, Jean-Jacques Rousseau in the “Social Contract” equated opaqueness with evil and regarded transparency as an organizing social norm, arguing that if “no one’s private conduct can be veiled from the public gaze [it] would act as a mechanism for avoiding destabilizing intrigues” (Putterman, 2010, p.89). Likewise, Jeremy Bentham (1843, p. 277) in the notorious “Of Publicity” promoted an ideal panoptic social system where “secrecy, being an instrument of conspiracy, ought never to be the system of a regular government”. Such modernist ideals of full visibility and openness that inevitably lead to good governance migrated into the twentieth century and still pervade contemporary modes of social organizing such as international affairs, politics and corporate governance. For instance, there is a strong development of policies, codes of conduct, and social standards that attempt to generate transparency with the purpose of

creating higher levels of citizen trust and social responsibility (see Dodd-Frank-Act, 2010; EU Transparency Obligations Directive, 2004; EU Non-Financial Reporting Directive, 2013).

In contemporary societies transparency is an increasingly demanded organizing principle by critical stakeholders, activists, citizens and political representatives and is typically operationalized as disclosure, reporting and surveillance. In this view, the crucial component of transparency is information on which citizens allegedly rely for the satisfaction of their vital interests (Fung, 2013). Notably, corporate, governmental and institutional actors are expected to make publicly available all releasable information in a manner which is “accurate, timely, balanced, and unequivocal” (Rawlins, 2009, p.75). Calls for transparency pervade political and organizational discourses as promoted by transnational institutions such as the European Union, the United Nations, and the International Monetary Fund, as well as by non-governmental organizations such as Transparency International or whistleblowing actors such as Wikileaks. Typically, transparency is invoked as a panacea for all types of misconduct such as corruption, bribery and a precursor of democracy (see Strathern, 2000a). Subsequently, across a wide range of disciplines such as public relations, management and business ethics, transparency is theorized as stable processes of information giving which produces trust, justice and prudence (see Jahansoozi, 2006; Pirson & Malhotra, 2011; das Neves & Vaccaro, 2012). Likewise, managerial writings suggest that “transparency is a matter of survival” and leaders are recommended to build “a culture of candor” based on full disclosure and clarity (Bennis, Goleman & O’Toole, 2010, p.1).

The transparency discourse is, thus, infused with trends from late modernity (i.e., full or radical visibility, authenticity and rationality, see Roberts, 2012) and neo-liberalism (free markets and efficiency, see Borgia, 2005). It has become a “pervasive cliché of modern

governance” which, however, is rarely placed under critical scrutiny “being more often preached than practiced and invoked than defined” (Hood, 2006a, p. 1). An emerging stream of critical literature highlights that while transparency is driven by good intentions, it comes with a set of instruments that render visible, record and communicate certain realities in particular political ways by actors that have vested interests (Garsten & De Montoya, 2008; Flyverbom, Christensen & Hansen, 2011). Thus, while transparency offers promises of democracy, trust, legibility and observability, it involves a “play of shadows” (Garsten & De Montoya, 2008, p. 283) in which the workings of power may remain as obscure and opaque as they set out to be (Birchall, 2011). The negotiations and power games that are played out for achieving transparency are underexplored in organizational research.

In addition, in extant research there is an inclination to theorize transparency—based on a communication model of information transmission—as “disclosure” or “a transfer of content” (O’Neill, 2006, p. 81). For instance, studies often discuss that “true transparency” allows members to “look inside” their organization (Coombs & Holladay, 2013, p. 219) creating consistency between the images individuals hold of the organization and the organizational identity narratives developed by top management (Gioia, Patvardhan, Hamilton & Corley, 2013). Transparency is commonly conceptualized as a process where organizations disseminate information as demanded, the meaning of the released information is clear, and the audience is able to dictate its information needs and hold senders accountable on the basis of the information received (Fenster, 2006). Such view, however, poses the risk of simplification as it nullifies the performative role of communication in the constitution of social and organizational reality (see Putnam & Mumby, 2014). In assuming a conduit metaphor of communication (Axley, 1984) the tensions and performative properties transparency may bring to organizing processes are

disregarded. Empirical studies that investigate transparency as a negotiated process of governing and controlling human activity are scarce (for a notable exception see Garsten & De Montoya, 2008), resulting in limited knowledge concerning the positive or detrimental value transparency brings to organizational settings.

In short, there are significant lacunae in both theory and practice concerning the unintended and paradoxical implications that transparency ideals may bring in everyday organizing (I refer to organizing as ongoing efforts at coordination and control of activity and knowledge, see Cooren, Kuhn, Cornelissen & Clark, 2011). Subsequently, the motivation for this dissertation is that a critical examination of transparency is necessary. For a more nuanced understanding of such issue this article-based dissertation adopts a communication centred perspective and explores the following overarching research question:

RQ: How do communicative practices of transparency generate organizing?

The research question is pursued in the four papers comprising the dissertation through the following research sub-questions:

- a) *What are the current assumptions underpinning extant transparency literature in the context of organizing?*
- b) *How is transparency as an organizational ideal articulated and negotiated in everyday life?*
- c) *How do acts and values of transparency shape the organizational identity-image nexus?*
- d) *How do communicative interactions via disclosure devices used for achieving transparency such as Twitter impact organizing?*

The communication centred lens adopted in the dissertation draws on a heterogeneous body of research labeled “CCO” (the communicative constitution of organizations) that shares the fundamental ontological claim that organizations emerge and are perpetuated in and through discursive and material interactions (see Ashcraft, Kuhn, & Cooren, 2009; Cooren, 2012). From this perspective, communication is not “simply one of the many factors involved in organizing, and it cannot be merely the vehicle for the expression of pre-existing “realities”; rather, it is the means by which organizations are established, composed, designed, and sustained” (Cooren et al., 2011, p. 1150). Such communication centred focus is important as it will allow a more refined understanding of the tensions and paradoxes that transparency brings to daily organizational life. Specifically, the first paper adopts a communicative centred perspective for problematizing extant transparency literature and pointing to the value of conceptualizing transparency as a dynamic, communicative, performative and paradoxical phenomenon, an approach which remains underexplored. The second and third paper use a communication focused perspective to investigate how transparency ideals, values and practices constitute and/or undermine aspects of organizational authority and identity in the case of an international cooperative organization. The fourth paper draws on a communication centred lens and empirical data collected from two multinational organizations (a cooperative and a food-chain) for examining how communicative practices via new disclosure devices such as Twitter used in the name of transparency constitute an organization across multiple spatio-temporal dimensions. The dissertation’s findings problematize modernist and instrumental perspectives of transparency that focus on an elusive ideal of disclosure, i.e., a flow of information that leads to full visibility, trust and efficient organizing. In doing so, the dissertation contributes to existing transparency and

organizational research by providing insight into the performative nature of transparency and its paradoxical implications for organizational life.

The empirical material presented in the papers comprising the dissertation is based on case studies of international cooperative organizations. The difference between a cooperative and a corporate organization is that a cooperative is based on collective management and workplace democracy. To this extent, while in a traditional organization strategic decisions are made solely by top management, in a cooperative decision-making is shared among all organizational members who operate based on values and ideals of transparency and accountability.

Subsequently, the cases were selected since they permit the examination of the positive or detrimental implications and negotiations that may occur in organizations where transparency is a central concern. Selecting a corporate organization could have provided less rich results since transparency ideals are often used as strategic claims for masking unethical behavior and less central to internal organizing processes (see Zyglidopoulos & Fleming, 2011). Nevertheless, the findings of the cooperative cases are applicable also to other organizational forms such as corporations or non-governmental organizations if common characteristics between cases are shared (Lincoln & Guba, 1985). Cooperatives increasingly share common features with contemporary organizational forms since corporations and think tanks gradually aspire to democracy, horizontal decision-making and participatory practices (see Ravasi & Verona, 2001).

This chapter proceeds by elaborating further on the rationale of the dissertation and the cases it builds upon and continues with each sub-chapter introducing the four papers comprised in this dissertation. The four papers are connected by the communication centred perspective and their focus on transparency and disclosure in the context of organizing. The first paper provides a theoretical analysis of the extant transparency research and offers a novel conceptual framework

for future studies on the performative properties of transparency. Paper two and three expand this issue further and explore the relationship between transparency, authority and identity in the case of an international cooperative organization. Lastly, paper four focuses on how the engagement with multiple forms of disclosure in the name of transparency affects organizing in the case of an international cooperative organization and a corporation. Paper four includes a multiple case study for purposes of data comparison. Given the space limitations in each paper comprising the dissertation, I have been unable to address in more detail some of the methodological aspects specific to using qualitative methods inspired by ethnographic approaches (e.g., negotiating access, navigating multiple sites, etc.) and the data analysis process (e.g., how fieldnotes were created and coded, etc.). Subsequently, the second methodology chapter provides insight into both challenges and productive aspects specific to the qualitative methods used in the dissertation.

Organizational Transparency: Modernist Ideals of Full Visibility, Efficiency and Truth

Transparency in the context of organizing is typically theorized as being based on a flow of information which is “true,” “plentiful,” and “reliable,” (Fung, 2013, p. 183) “accurate, timely, balanced, and unequivocal,” (Rawlins, 2009, p. 75) “pertinent” (Jahansoozi, 2006, p. 948) or “widespread” (Bushman & Smith, 2003, p.76). In being associated with efficiency and positive implications, transparency in areas such as corporate reporting is regarded to reduce threats and enable trust since it is conceived as the “obligation to willingly provide to shareholders the information needed to make decisions” (DiPiazza & Eccles, 2002, p.3). Oftentimes, in fields such as business ethics, transparency is conceptualized as synonymous with information disclosure, i.e., the “degree of completeness of information, provided by each company to the market, concerning its business activities” (Vaccaro & Madsen, 2006, p. 147). In

research streams such as corporate social responsibility (CSR), transparency is frequently defined as “the extent to which the organization provides relevant, timely, and reliable information, in written and verbal form, to investors, regulators, and market intermediaries” (Williams, 2005, p. 361). For instance, CSR studies indicate that the completeness of social reporting information and the increased openness in the disclosure of corporate information are enforcing trust in business practices and create transparency (see Audi, 2008; Quaak, Theo & John, 2007).

Following a similar rationale of transparency as an epistemic path towards the bona fide organization, studies in corporate and organizational communication suggest that “true transparency is a process [that] requires stakeholders to actively ‘look inside the corporation’ by determining whether or not the information the corporation provides meets their needs” (Coombs & Hollaway, 2013, p. 219). Likewise, in areas such as public affairs, studies conceptualizing transparency assume the existence of an informed and responsive public in the communication process (see Striton & Lodge, 2001). Accordingly, the role of transparency in governmental decision making processes is often seen to eliminate secrecy and lead to trust since it “quells the fear that decisions in government agencies have been made as a result of undue political or industry influence because the process is open to the public” (Fairbanks, Plowman & Rawlins, 2006, p.28). Building on such normative assumptions of rationality, visibility and truth, authors sometimes advocate for utopian societies built on transparency, “Infotopias,” where information is rich, deep, proportionate with the audience’s demands, and can be harnessed by democratic agents to reduce threats to citizens’ vital interests (see Fung, 2013).

While predominant perspectives of transparency have made significant contributions by highlighting the importance of transparency in social organizing, they may facilitate an

incomplete understanding concerning transparency's negotiated and paradoxical nature. For instance, in the predominant transparency discourse the starting point typically is the existence of observers who are able to reach a "truth" since the viewers can observe and describe the organization in its entirety including the perspective of the observer itself. The underlying rationale of such transparency discourse, as discussed by Christensen & Cheney (2011), is based on a modernist epistemology grounded in a Hegelian dialectic between *Schein* and *Wesen* that represents the modern notion of revealing and exposing the truth concealed by the images and distractions of the world (see Brooks, 2012). Nonetheless, the modernist notion of an omnipotent observer who jubilates at his or her ability to uncover the authentic corporate reality behind the proliferation of images and forms of the world by having access to complete information has been repeatedly problematized (see Vattimo, 1992). The idea of removing oneself from one's position within a system to take on an imaginary position of being or standing outside while observing and describing it (e.g., a view of the "veridical" organization) is an illusion: "No existing remainder may be left behind, not even such a tiny little dingle-dangle as the existing Herr Professor who is writing the system" (Kierkegaard, [1846]1992, p.122). In other words, transparency is conditioned by how one actually "sees" as language shapes and constitutes the objects it refers to (see Foucault, 1972; Taylor & van Every, 2000). Accordingly, since an organization is only partially accessible, one is restricted to transparency by proxy, that is, transparency via select signifiers and metrics (Christensen, Morsing & Thyssen, 2011).

An emerging stream of research highlights the need to deconstruct dominant assumptions of transparency as simply the opposite of secrecy and the path to trust and truthfulness. Calls are being made for understanding the wide-ranging paradoxical implications of transparency (see Birchall, 2011; Garsten & De Montoya, 2008). The dissertation responds to such requests

through a critical examination of the negotiated aspect of transparency, its intertwined relation with opacity and its organizing properties. The cases presented in the dissertation illustrate the tensions individuals experience in following transparency ideals and the various challenges they meet—in terms of maintaining authority, a cohesive collective identity and sole authorship of organizational texts—when they engage in multiple forms of disclosure.

Organizational Transparency and Inter/Intra-organizational Implications

Transparency policies and guidelines, once enforced, are typically seen to have positive effects in terms of organizing and governance since they are “the only sufficient force to reliably compel public and private organizations alike to publicly disclose the most democratically valuable information which enables individuals collectively to control the organizations that affect their lives” (Fung, 2013, p.184). Nevertheless, critical studies call for more investigations of such processes and suggest that transparency guidelines or procedures do not inevitably lead to transparency and democratic organizing. Paradoxical implications may occur since formal transparency guidelines can be carried out in reductionist mechanical ways (O’Neill, 2006). This can happen since bureaucracy typically deals with such transparency requirements by translating them into “tokenistic check-box routines that economize intelligence” (Hood, 2006b, p.212).

In spite—or particularly because—of the bureaucratic limitations of transparency guidelines, a trend called the “audit culture or society” (Power, 1997; Strathern, 2000a) has emerged, which indicates that actors in society are increasingly subject to scrutiny and control. Auditing, according to Power (1997), is based on the lack of trust and it is believed to restore this trust and make things more open and transparent. To this extent, studies regard auditing and reporting as informative tools used to advance corporate accountability (Hess, 2007), and as the source of transparency and trust in organizations (Williams, 2005). Conversely, organizations are

constantly pressured by norms and regulations to be financially transparent and to provide information about worker's conditions, environmental practices, investment activities, etc. (see Florini, 2003). Such developments have led to a series of proxies and indicators to being enforced for making organizational performance comparable and auditable. The Global Reporting Initiative, for instance, is a proxy that compares economic, environmental, social and governance performance of organizations worldwide (GRI, 2013). Similarly, the Corruption Perception Index (CPI) is an indicator developed by Transparency International which offers a view on how corrupt public sectors are perceived to be in specific countries (TI, 2013).

The reasoning for developing transparency indicators is based on the assumption that numbers are neutral (Miller, 2001) and that by simplifying they create visibility, stabilize relations thus leading to coordination and cooperation (Brunsson & Jacobsson, 2000). In this vein, studies usually argue that clear legal requirements and standardized guidelines for information disclosure and financial reporting guarantee transparency and efficient decision making (see Millar, Eldomiaty, Choi & Hilton, 2005). Nonetheless, research notes that instead of stimulating debates and deliberation, transparency rankings alongside with measuring can become technologies of governance with an intricate and disciplining nature (see Hansen, 2012). In being a form of "regulation by revelation" (Florini, 2003, p.34), transparency may turn into a powerful "mechanism for disclosure and cleansing" (Garsten & de Montoya, 2004, p.5) often with unintended implications. Studies suggest that principles of transparency have become progressively institutionalized as social mechanisms, institutional relations or arrangements in which an organizational actor can be held accountable by various constituents (see Bovens, 2007). In this vein, transparency holds both significant intra and inter organizational implications as contemporary systems of accountability turn into "systems of visibility" (Roberts, 2009)

where a self-disciplining logic becomes effective and leads to a preoccupation with an imposed transparency that shapes organizational realities.

Accountability mechanisms might induce the impression of neutrally creating transparency. However, a stream of critical research indicates that “there is nothing innocent about the idea of transparency and in making the invisible visible through numbers” (Strathern, 2000b, p. 309; Garsten & De Montoya, 2004). Similarly, West and Sanders (2003) argue that there may be processes hidden in the name of transparency. Put otherwise, transparency is a process that shadows as much as it reveals as “presenting a picture of an organization is a manner of controlling not just what can be seen, but also what cannot be seen. Claims of transparency, thus, may be strategic attempts to cover embarrassing facts” (Christensen, Morsing & Thyssen, 2011, p. 465). Studies in this area note as well that there are “limits of accountability as transparency” (Roberts, 2009, p.968) since the apparent neutral results obtained by rankings and ratings are rarely controlled by outside actors and the way indexes define what they measure is rarely problematized (Brunsson & Jacobsson, 2000). As a result, measurements of transparency may promote blame avoidance (Hood, 2006b), transform organizational goals in performance indicators management (Power, 1997; Heintz & Vollmer, 2011) and undermine the trust they seek to create by advancing specific political agendas (Tsoukas, 1997; Zyglidopoulos & Fleming, 2011). For instance, in the public or non-profit sector who should be accountable to whom and for what is highly disputed and negotiated, raising issues on the distribution of power and creating forms of transparency with paradoxical effects (see O’Dwyer & Unerman, 2008).

In sum, critical research suggests that transparency is *relational* (emerges out of a particular relation between the observer and the observed), *situational and negotiated* (acquires different meanings that are attuned to the social structures and processes in which it is invoked)

and provides *directionality* (working as a disciplinary narrative or a form of power in which actors involved are measured in relation to how transparent their actions are perceived to be, Garsten & De Montoya, 2008; see also Hansen, 2012; Christensen, 2002). This dissertation accommodates such perspectives and extends this stream of research by illustrating how transparency is *communicatively constituted* in and by the conflict-ridden interactions between various actors in daily organizational life. The dissertation shows that transparency is *performative* as the findings outline that transparency practices actively transform an organization at the same time as they make it visible.

Transparency as an Organizing Principle: Cooperative Forms of Organizing

Transparency as an organizational ideal tends to be primarily discussed in organizational literature in relation to topics such as “workplace democracy” (Cheney, 1995), “organizational democracy” (Hoffman, 2002), and “participatory practices” (Harter & Krone, 2001). The syllogism typically follows that values and principles of transparency (i.e., openness, participation, accessibility) produce democratic organizing and thus, democratic organizing is based on transparency (Fung, 2013). Transparency as an organizing principle is specific to democratic organizations such as cooperatives which “comprise organizational structures and processes designed to empower and enable employees to identify with organizational goals and to collaborate for culture of participation” (Stohl & Cheney, 2001, p. 357). Cooperatives, in contrast to corporate organizations, have collective management of processes that were traditionally under the purview of top management. In other words, for cooperatives transparency is thus paramount (see Thomas, 2004) since they are owned and managed by all their members and not shareholders.

Perhaps counter intuitively, a stream of critical research notes that even in organizing forms such as cooperatives, values and principles of democracy and transparency may be subject to negotiations and manipulations by various interest groups (see Stohl & Cheney, 2001). For instance, studies note that certain forms of accountability may turn to be counterproductive and damaging (O'Dwyer & Unerman, 2008) resulting in transparency to be used as a form of power in governance processes (Meijer, 2013). This dissertation takes as a point of departure that paradox is inherent in participatory practice and democratic structures (see Smith & Berg, 1988). In this light, two articles comprising the dissertation investigate a cooperative organization as an arena infused with negotiations between the withdrawal and communication of knowledge. Papers two and three extend the knowledge concerning the tensions and antagonisms that members of democratic organizations are confronted with when engaging with transparency ideals. Specifically, paper three explores in detail how acts and values of transparency affect organizational identity processes in a cooperative organization. To this end, the next subsection discusses further the relation between transparency and the organizational identity-image nexus.

Transparency and Organizational Identity: The Quest for a Consistent Identity and Image

The relation between transparency and organizational identity has become an increasingly debated issue in both research and practice. In the light of contemporary corporate and institutional scandals organizations are increasingly pressured to show that they are 'doing the right thing' (Zadek, Pruzan & Evans, 1997). For maintaining legitimacy or the "social license to operate" organizations are expected to be open, visible and engage with principles of transparency for proving their corporate citizenship (see Fung, 2013). Such notions of organizations perceived as citizens are grounded in a rationale of entitativity where organizations are understood in corporeal terms, as bodily entities that have robust identities (see Guthrie,

1993). Organizational identity is developed through language and behavior and is central to maintaining legitimacy (see Christensen, Morsing & Cheney, 2008). Studies in the management field—which typically maintain a duality between words and actions—define an organization’s identity as constituted through corporate rhetorical discourse (names, stories, myths) and practices (rituals, artifacts) that serve as tools for differentiation and gaining legitimacy across audiences (see Gioia, Patvardhan, Hamilton & Corley, 2013). As a result of being constantly in the limelight of critical stakeholders (Adams & Evans, 2004), both prevalent research and practice frequently recommends that an organization should avoid hypocrisy and uphold a consistent identity (see Love & Kraatz, 2009).

Consistency is typically defined as a way of minimizing “the discrepancies between different markers of organizational identity” (Van Riel & Fombrun, 2007 p. 23). Some authors indicate that the ideal of consistency, integration and conformity between organizational deeds and words is inevitable and “imperative for success” (see Argenti, Howell & Beck, 2005, p.86; Balmer & Gray, 2002). Even in organizational settings with multiple identities such as cooperatives where individuals face antagonistic values of democracy and business efficiency, consistency is discussed as a key goal (see Foreman & Whetten, 2002). To achieve consistency and meet stakeholders’ demands for openness, authors typically argue that an organization has to engage in ‘true transparency’ (Coombs & Holladay, 2013) by increasing its visibility and disclosure. Full disclosure is understood as enabling individuals to ‘look inside’ the organization and assessing that there are no discrepancies between what an organization says (typically understood as organizational images) and what an organization does (usually understood as organizational identity and culture, see Hatch & Schultz, 2002).

The inclination for alignment, consistency and control of identity discrepancies can be perhaps explained by top management's attempt to cope with an "ontological insecurity" (Laing, 1965, p. 41) created by an interconnected environment in which inquisitive stakeholders can keep the organization under a constant scrutiny and contest any of its narratives. However, in spite of the presumed positive implications, it is unclear what the repercussions of pursuing consistency and alignment through transparency practices are. Critical studies suggest that "policies of consistency" (Christensen & Langer, 2009, p. 135) have transformed transparency into a 'disciplinary tool' (Heald, 2006) aimed at silencing organizational voices and maintaining a consistent identity and image. Yet there is little knowledge concerning the positive or detrimental value of trying to achieve consistency through transparency practices.

This dissertation proposes the use of a communication centred view of organizational identity (see Chaput, Brummans & Cooren, 2011)—which problematizes distinctions between words and actions by acknowledging the performative role of communication—for arriving at a more encompassing understanding of how practices of transparency may shape identity and organizing processes. Critical writings suggest that transparency practices and standards affect governance and conduct (see Garsten & De Montoya, 2008; Hansen, 2012). The third paper of this dissertation advances such perspective by illustrating that when "concrete" texts (Kuhn, 2008; Cooren, 2004) that are conducive of transparency become more autonomous (e.g., documents embodying transparency principles) they co-produce and reaffirm the identity and existence of the organization in diverse ways. The evidence presented by paper three points to a new understanding of organizational transparency, not only as a process of exposé and concealment but also as a force in co-producing an organizational identity. Paper three shows that acts of transparency are not acts of revealing an "organizational truth" but rather they are

acts of participation in organizational representations. Instead of achieving consistency by revealing a predetermined object (the organization), paper's three findings indicate that transparency acts and values disrupt consistency as they represent and reproduce organizations in often contrasting ways. The fourth paper comprising this dissertation explores further the performative aspect of transparency by addressing the constitutive power of texts developed in the name of transparency through new information and communication technologies (ICTs). In this respect, the next subsection provides an overview of transparency strategies and textual agency.

Transparency Strategies: Texts and Textual Agency

When operationalized, the transparency ideal is a textual socio-politically situated and performative representation of specific events. Put otherwise, transparency "is about decisions, actions, and relevant circumstances [that] are documented in a certain manner, and these documents form the basis for a subsequent reconstruction of these decisions, actions, and relevant circumstances" (Meijer, 2013, p.430). While an emerging body of critical research questions the causal relation between the disclosure of texts and transparency, some studies are often inclined to consider ICTs as passive transmitters of information and, thus, the source of transparency. For instance, new ICTs are theorized as affording the possibility of transparency as they disseminate vast amounts of texts at a low cost instantaneously to a global reach (see Mitchell, 1998; Baker & Williamson, 2002). Other writings discuss ICTs as a platform which provides new channels for both capturing and disseminating information, and as more information becomes more freely available it has a democratizing effect and induces transparency (Castells, 2007). Such advances in the technological means to collect, process and transmit information are sometimes seen to create a "web of systemic transparency which

radically democratizes since it puts the means of creating transparency in the hands of new players” (Livingston, 2001, p. 279).

For example, based on their unlimited capacity to disseminate texts, new ICTs are occasionally understood to have the capability to facilitate more transparent governments (see Florini, 2001). Digital governments are discussed to be increasingly accessible due to technological and social developments: “some things are available on websites, not because of specific freedom of information legislation or a culture of openness but simply because the websites are there and citizens’ expectations have changed” (Margetts, 2006, p.199). Similarly, writings—typically informed by a cybernetic communication model characterized by a two way information and feedback process—suggest that new ICTs engender “dynamic transparency” which leads to greater transparency and positive effects across the industry (Tapscott & Ticoll 2003; Vaccaro & Madsen, 2007). The underlying supposition often is that “dynamic information sharing, conducted by means of ICT[s], drives organizations to display greater openness and accountability, and more transparent operations, which benefit both the corporations and their constituents” (Vacarro & Madsen, 2009, p.113).

While such perspectives have made important contributions in examining the way new ICTs may facilitate transparency, there are still significant knowledge gaps. More scrutiny is demanded concerning the assumption that the meaning of the texts disseminated via new ICTs circulates freely without mediation, alteration and other types of unintended effects (Fenster, 2006). For instance, studies discuss that the “radical transparency” (Sifry, 2011) promoted by contemporary whistleblowers by means of new ICTs poses the risk of the illusion of transparency. Specifically, calls for more critical investigations are made since the idea that new ICTs enable instantaneous and full disclosure of the truth often underplays the political and

situational character of texts that shape the very way information is distilled and accepted by the public, and may “delude one into thinking that there is a quick fix to transparency” (Roberts, 2012, p. 130). From a meta-level, some studies in organizational research are inclined to reduce texts to what employees, managers or whistleblowers do when they produce and use texts to reach transparency ideals, and fail to recognize that those texts, on their own, can also make a difference (see Brummans, 2007).

For a more elaborate understanding of the textual constitution of transparency and the unintended implications such processes can potentially trigger, the dissertation uses theories advanced by the CCO stream of research which holds a performative view of organizations where textual agency plays a central role (Taylor & Van Every, 2000). Specifically, such perspective highlights how organizational activities become stabilized and repeated over time by various agents (e.g., texts) that enable transactions (agents here refers to the various “actants” present in interactions, not all human, cf., Latour, 1987). For instance, the sign in the lobby of a building, as Cooren (2004) notes, not only acts in the name of security personnel but also acts on behalf of the organization at large. Organizations then do things not only through human agents, but also through their nonhuman counterparts (documents, values and principles, machines, technological devices, etc., Chaput, Brummans & Cooren, 2011). Put otherwise, texts become “the mode of being and doing of organizational forms” (Cooren, 2004, p. 380). Specific texts have the capacity to represent the collective, they “show how its activities are connected in relative unity, portray the relations of authority and criteria of appropriateness that become manifest in practice” (Koschmann, Kuhn & Pffarer, 2012, p. 337). Textual agency, subsequently, consists of what texts can or cannot “do” or “perform”. It is important as it can facilitate a novel

understanding concerning whether or not the texts constituting transparency representations are powerful and have the capacity to alter in manifold ways organizational processes.

The findings of paper four contribute to organizational research and extend the notion of textual agency by conceptualizing a specific type of textual relations, i.e., hypertextuality. The paper points to a new form of agency that is characteristic to a specific type of organizational texts disclosed for attaining transparency ideals and their unintended consequences such as the creation of new spatio-temporal dimensions. Writings often suggest that the dissemination of corporate texts may lead to transparency (Vaccaro & Madsen, 2006) since texts act as stable signifiers over time owing to a regular correspondence between signs and the relations between them (Schultz & Hernes, 2013). The evidence presented in the fourth paper enriches such understanding by showing that the hypertext is a type of text which transposes elements of existing text into new signifying relations. Specifically, the paper shows that a hypertext, although initially authored by organizational members, can be at the same time authored by non-organizational members and act on their behalf. Given their “open authorship”, hypertexts challenge notions of “dynamic” or “radical” transparency achieved through new ICTs since they disrupt assumptions of channel, source, and accuracy (accountability to an original meaning of the text).

Organizational Transparency: A Performative Approach

The first conceptualization of performativity originates from philosophy and linguistics. In 1955 in a series of lectures at Harvard University on speech-act research J. L. Austin introduced the notion of “performative utterances” (Chinn, 1997, p. 295). A performative utterance is one that instead of merely expressing an inner state, it brings into being that of which it speaks. For instance, pronouncing the words “I do” at a wedding ceremony, when asked the

question “Do you take this man to be your lawfully wedded husband?”, is not simply describing a situation or reporting on the wedding; rather, it is literally doing what you are saying, or, as Austin (1962, p.6) states, “indulging in a marriage”. From this standpoint, a performative utterance cannot be considered true or false, but rather “felicitous” or “infelicitous” (Austin, 1962, p.5) depending if the conditions required for its success have been met. Thus, when someone is saying something they are also doing something rather than simply reporting or describing reality. As a break with analytical philosophy, such perspective has been advanced by a wide range of philosophical and sociological research (see Derrida, 1982; Felman, 1983). For instance, performativity, according to Butler (1993, p. 2), is “that reiterative power of discourse to produce the phenomena that it regulates and constrains”. In Butler’s view, gestures and speech acts do not express an internal identity but instead they perform the very identity and its assumed condition of interiority (see Butler, 1990). Performativity thus reverses the notion that an identity is the source of secondary actions (speech, texts, etc.) and allows the investigation of how the constitution of identities is caused by performative utterances and gestures. In this vein, performativity is a function of the pragmatics of language and problematizes notions of intention and agency.

A second approach that can be identified in economics and science and technology studies refers to performativity as emerging from the interplay of performances of various agents or actants—both human and non-human. As developed by Callon (1998), such performativity thesis suggests, for instance, that the economy is emerging from the entanglement between theories of the economy and the economy “reality”. Performativity in this respect “consists in maintaining that economics, in the broad sense of the term, performs, shapes and formats the economy, rather than observing how it functions” (Callon, 1998, p. 2). In other words, the

economy is the result of endless and all-pervasive performances of human beings and non-human entities, e.g., practices and indexes of accountancy, marketing, metrology. Studies inspired by such perspective increasingly argue, for example, that for understanding organizations especially in relationship to contemporary financial markets it is essential to understand how earnings and figures are constructed in practice through an ethnoaccountancy of profit (see MacKenzie, 2003).

The dissertation draws on these both approaches of performativity and operationalizes it by focusing on units of analysis such as “performative utterances” of both human and non-human entities in daily organizational interactions. Specifically, in investigating the performative nature of transparency ideals, the dissertation adopts a communication centred lens which underlines the capacity of communicative practices such as ideals, texts and measurements of transparency to shape and modify the object they seek to render visible. In the traditional linguistic perspective, the capacity of an utterance “to get someone to do something”, i.e., to *perform* a change in a subject, is defined as a perlocutionary act (Austin, 1962). However, a communication centred lens permits studying not only the perlocutionary acts of humans, but also of other non-human entities such as machines, values, principles or texts (see Cooren, 2004; Chaput, Brummans & Cooren, 2011; Latour, 1987; Taylor & Van Every, 2000). Subsequently, the dissertation adopts a communication centred focus for providing a more encompassing understanding of the performative capacity of transparency practices in organizing.

This dissertation is comprised of four papers. Paper one is a review of extant transparency literature; paper four is a case study of the use of new disclosure devices in a cooperative and a corporation; and the second and third paper illustrate the ways ideals, values and practices of transparency impact issues of authority and organizational identity in an

international cooperative organization, Gallica (pseudonym). It is an advocacy organization and has eighty members (cooperatives) from thirty four countries. Gallica's mission is to promote a cohesive cooperative identity internationally and advocate for better international business policies for cooperatives (e.g., tax deductions or funding opportunities). This led top management to strategize based on cooperative ideals of democracy and business efficiency. However, the potentially competing values of "democracy" and "business efficiency" created challenges for Gallica's management towards defining who they are and what they do as an organization. On the one hand, signaling the increased ambiguity and international differences, Gallica's member organizations made repeated pressures for visibility and a unified cooperative identity which led top management to initiate an identity reconstruction strategy, named IYC (pseudonym). On the other hand, the member organizations of Gallica made repetitive demands for transparency and openness as Gallica's complex international structure created difficulties for ensuring a comprehensive flow of information concerning its advocacy activities. Gallica's top management responded to such requests with a transparency strategy, called LEX (pseudonym), aimed at providing candor and insight into their organizational affairs. Subsequently, Gallica was selected as it is a rich case for the examination of the way ideals of transparency shape organizing.

In sum, each of the four papers constituting this dissertation has a distinct empirical and theoretical focus providing a multi-lateral analysis of how practices of transparency generate organizing. Thus, the papers appear as self-contained articles providing different lines of evidence for the central argument of the thesis concerning the performative nature of transparency in organizations. While predominant research theorizes transparency as a solution for democratic organizing, a consistent identity and generated by new information and

communication technologies, this dissertation provides a different perspective. Instead of being a way of disseminating information that creates efficiency and an epistemic path for identifying the ‘true organization’, the dissertation indicates that transparency is a communicatively contested process with potential paradoxical implications. This is because transparency is *performative*: i.e., it can impact authority and de/legitimate action; shape the organizational identity co-construction processes; and its intersection with new media technologies can lead to unintended consequences. These arguments are unfolded in the four papers comprising this dissertation:

The first paper entitled “Problematizing the study of sunlight: Categories and Dimensions of Organizational Transparency” offers a conceptual framework of transparency and indicates two paradigmatic positions underpinning the transparency literature, namely transmissive and performative approaches. The main contribution of the paper lies in its ground-clearing effort: by adopting a meta-theoretical model of communication as constitutive, the paper problematizes current assumptions in extant transparency literature and highlights the value of conceptualizing transparency as a dynamic, performative and paradoxical phenomenon, which remains largely unexplored.

The second paper titled “Organizational Transparency: Ideals, Practices and Challenges” is based on a qualitative study of an international cooperative organization, Gallica. By examining a cooperative organization in which transparency is of central concern, this study illustrates the challenges of achieving transparency for those who value it the most. The paper adopts a constitutive communication model and examines how a strategy for creating transparency is negotiated between Gallica and its internal constituents. The paper illustrates how individuals regard transparency as an ideal towards attaining full trust, and the challenges

they experience when they resort to textual resources to create transparency. The findings indicate the organizing properties of transparency in terms of its capacity to de/legitimize action and affect the authority of the actors involved.

The third paper entitled “Transparency and Organizational Identity: Disrupting Consistency in the Identity-Image Nexus” explores the tensions faced by Gallica’s members when attempting to recreate a consistent organizational image and identity through acts and values of transparency. While research often promotes transparency as increased visibility for maintaining a consistent identity and higher levels of identification, this paper offers different insights. By using a communication centred approach, the study captures the challenges associated with consistency, which is a hallmark of many organizations and as well a source of constraints on policies and practices. The analysis shows that transparency, in contrast to its presumed positive effects, disrupts ideals of consistency in the organizational identity-image interplay. The findings suggest that acts and values of transparency have a constitutive role in the (co)production of the organizational identity by creating a mimetically parallel self.

The fourth paper titled “Hypertextuality: The Communicative Constitution of Organization by Both Organizational and Non-Organizational Members” focuses on the way organizations engage in multiple forms of disclosure via new ICTs for pursuing transparency. Thus, the paper addresses transparency from a specific angle by examining in detail the constitutive role communicative interactions via new disclosure devices hold for organizational life. The paper is based on a multiple case study (a cooperative organization member of Gallica and a multinational corporation) of Twitter use, an increasingly used new ICT in organizational settings as a tool for increasing transparency and visibility. The paper uses a constitutive communication model and illustrates the challenges such forms of disclosure pose to everyday

organizing. The findings show that specific Twitter interactions, hashtags, become hypertexts that simultaneously constitute an organizational actor or act as a pastiche of it (i.e., a vehicle of contestation for the very specific actor it was designed to bring into existence). Subsequently, the study illustrates that transparency does not emerge when organizations engage with stakeholders via new ICTs. The study indicates that new ICTs interactions which are seen as conducive to transparency have the capacity to constitute an organization in contrasting ways across multiple spaces and times.

Conclusion

This chapter has provided an introduction to the current field of research on organizational transparency. The chapter has positioned the dissertation's research problem by discussing key themes and research gaps in extant literature. The chapter stated that the motivation for the dissertation is that a critical examination of transparency is necessary and provided an overview of the articles comprised in the dissertation. The methods and analytical steps taken for investigating the dissertation's research question are discussed in the next methodology chapter.

References

- Adams, C. A., & Evans, R. (2004). Accountability, completeness, credibility and the audit expectations gap. *The Journal of Corporate Citizenship*, 14, 97-115.
- Argenti, P., Howell, R., & Beck, K. (2005). Strategic communication imperative. *MIT Sloan Management Review*, 46(3), 83-89.
- Ashcraft, K. L., Kuhn, T. R., & Cooren, F. (2009). Constitutional amendments: "Materializing" organizational communication. In J. P. Walsh & A. P. Brief (Eds.), *The Academy Of Management Annals*, Vol. 3, (pp. 1-64). London, UK: Routledge.
- Audi, R. (2008). Some dimensions of trust in business practices: From financial and product representation to licensure and voting. *Journal of Business Ethics*, 80(1), 97-102.
- Austin, J. L. (1962). *How to do things with words*. Oxford, UK: Clarendon Press.
- Axley, S. (1984). Managerial communication in terms of the conduit metaphor. *Academy of Management Review*, 9, 428-437.
- Balmer, J. M., & Gray, E. R. (2002). Managing corporate image and corporate reputation. *Long Range Planning*, 31, 695-702.
- Baker, J. C., & Williamson, R. A. (2002). The implications of emerging satellite information technologies for global transparency and international security. In B. I. Finel & K. M. Lord (Eds.), *Power and conflict in the age of transparency* (pp. 221-257). New York, NY: Palgrave.
- Bennis, W., Goleman, D., & O'Toole, J. (2010). *Transparency: How leaders create a culture of candor*. San Francisco, CA: John Wiley & Sons.

- Bentham, J. (1843). *The works of Jeremy Bentham*. (Ed.) John Bowring. Edinburgh, UK: William Tait.
- Birchall, C. (2011). Introduction to 'secrecy and transparency': The politics of opacity and openness. *Theory, Culture & Society*, 28, 7-25.
- Borgia, F. (2005). *Corporate governance and transparency role of disclosure: How prevent new financial scandals and crimes?* Cambridge, UK: Cambridge University Press.
- Bovens, M. (2007). Analysing and assessing accountability: A conceptual framework. *European Law Journal*, 13(4), 447-468.
- Brooks, T. (2012). *Hegel's political philosophy: A systematic reading of the philosophy of right*. Edinburgh, UK: Edinburgh University Press.
- Brummans, B. H. J. M. (2007). Death by document: Tracing the agency of a text. *Qualitative Inquiry*, 13(5), 711-727.
- Brunsson, N., & Jacobsson, B. (2000). *A world of standards a world of standards*. Oxford, UK: Oxford University Press.
- Bushman, R., & Smith, A. J. (2003). Transparency, financial accounting information, and corporate governance. *Economic Policy Review*, 9(1), 65-87.
- Butler, J. (1993). *Bodies that matter: On the discursive limits of 'sex'*. New York, NY: Routledge
- Butler, J. (1990). *Gender trouble: Feminism and the subversion of identity*. New York, NY: Routledge.
- Callon, M. (Ed.). (1998). *The laws of the markets*. Oxford, UK: Blackwell.

- Castells, M. (2007). Communication, power and counter-power in the network society. *International Journal of Communication*, 1(1), 238-266.
- Chaput, M., Brummans, B. H. J. M., & Cooren, F. (2011). The role of organizational identification in the communicative constitution of an organization: A study of consubstantialization in a young political party. *Management Communication Quarterly*, 25, 252-282.
- Cheney, G. (1995). Democracy in the workplace: Theory and practice from the perspective of communication. *Journal of Applied Communication Research*, 23, 167-200.
- Chinn, S. E. (1997). Gender performativity. In A. Medhurst & S. R. Munt (Eds.), *Lesbian and gay studies: A critical introduction* (pp. 294-308). London, UK: Cassell.
- Christensen, L. T., & Cheney, G. (2011). Transparency and the problems of representation in verbal, visual and numerical regimes. Paper presented at the annual meeting of the International Studies Association Annual Conference. Montreal, Quebec, Canada.
- Christensen, L. T. (2002). Corporate communication: The challenge of transparency. *Corporate Communications: An International Journal*, 7(3), 162-168.
- Christensen, L. T., & Langer, R. (2009). Public relations and the strategic use of transparency. Consistency, hypocrisy and corporate change. In R. L. Heath, E. Toth & D. Waymer (Eds.), *Rhetorical and critical approaches to public relations II* (pp.129-153). Hillsdale, New York: Routledge.
- Christensen, L.T., Morsing M. & Thyssen, O. (2011). The polyphony of corporate social responsibility: Deconstructing accountability and transparency in the context of identity

and hypocrisy. In G. Cheney, S. May & D. Munshi (Eds.), *Handbook of communication ethics* (pp. 457-474). Hillsdale, NJ: Lawrence Erlbaum Publishers.

Christensen, L. T., Morsing, M., & Cheney, G. (2008). *Corporate communications: Convention, complexity and critique*. London, UK: SAGE.

Coombs, T. W., & Holladay, S. J., (2013). The pseudo-panopticon: The illusion created by CSR-related transparency and the internet. *Corporate Communications: An International Journal*, 18(2), 212-227.

Cooren, F. (2004). Textual agency: How texts do things in organizational settings. *Organization*, 11, 373-394.

Cooren, F. (2010). *Action and agency in dialogue: Passion, incarnation and ventriloquism*. Amsterdam, The Netherlands: John Benjamins Publishing.

Cooren, F. (2012). Communication theory at the center: Ventriloquism and the communicative constitution of reality. *Journal of Communication*, 62, 1–20.

Cooren, F., Kuhn, T., Cornelissen, J. P., & Clark, T. (2011). Communication, organizing and organization: An overview and introduction to the special issue. *Organization Studies*, 32(9), 1149-1170.

das Neves, J. C., & Vaccaro, A. (2012). Corporate transparency: A perspective from Thomas Aquinas' Summa Theologiae. *Journal of Business Ethics*, 113(4), 639-648.

Derrida, J. (1982). Signature event context. In A. Bass (Trans.), *Margins of philosophy* (pp.307-330). Brighton, UK: Harvester.

DiPiazza, S. A., & Eccles, R. G. (2002). *Building public trust: The future of corporate reporting*. New York, NY: Wiley.

Dodd-Frank Act. (2010). U.S. PWYP Law 2010-Sec. 1504, Dodd-Frank. Retrieved March, 29 2013, from <http://www.sec.gov/about/laws/wallstreetreform-cpa.pdf>

EU Non-Financial Reporting Directive (2013) 78/660/EEC and 83/349/EEC Retrieved September 15, 2013, from http://ec.europa.eu/internal_market/accounting/non-financial_reporting/

EU Transparency Obligations Directive. (2004). Retrieved March 15, 2013, from http://ec.europa.eu/internal_market/securities/transparency/index_en.htm

Fairbanks, F., Plowman, K. D., & Rawlins, B. L. (2007). Transparency in government communication. *Journal of Public Affairs*, 7, 23-37.

Felman, S. (1983). *The literary speech act: Don Juan with J.L. Austin, or seduction in two languages*. New York, NY: Cornell University Press.

Fenster, M. (2006). The opacity of transparency. *Iowa Law Review*, 91, 885-949.

Florini, A. (2003). *The coming democracy. New rules for running a new world*. Washington, D.C.: Island Press.

Flyverbom, M., Christensen, L. T., & Hansen, K. H. (2011). Disentangling the power-transparency nexus. Paper presented at the 1st Global Conference on Transparency Research. Rutgers University, Newark, NJ.

- Foreman, P., & Whetten, D. A. (2002). Members' identification with multiple-identity organizations. *Organization Science*, 13(6), 618-635.
- Foucault, M. (1972). *The archaeology of knowledge and the discourse on language*. New York, NY: Pantheon Books.
- Fung, A. (2013). Infotopia: Unleashing the democratic power of transparency. *Politics & Society*, 41, 183-212.
- Garsten, C., & de Montoya, M. L. (2004). Introduction: Exploring cultural processes in the global marketplace. In C. Garsten & M. L. de Montoya (Eds.), *Market matters: Exploring cultural processes in the global marketplace* (pp.1-23). Basingstoke, UK: Palgrave Macmillan.
- Garsten, C., & de Montoya, M. L. (Eds.) (2008). *Transparency in a new global order: Unveiling organizational visions*. Cheltenham, UK: Edward Elgar.
- Gioia, D. A., Patvardhan, S. D., Hamilton, A. L., & Corley, K. G. (2013). Organizational identity formation and change. *The Academy of Management Annals*, 7, 123-192.
- GRI (2013). What is the GRI. Retrieved September 20, 2013, from <https://www.globalreporting.org/information/about-gri/what-is-GRI/Pages/default.aspx>
- Guthrie, S. (1993). *Faces in the clouds: A new theory of religion*. Oxford, UK: Oxford University Press.
- Hansen, H. K. (2012). The power of performance indices in the global politics of anticorruption. *Journal of International Relations and Development*, 15(4), 506-531.

- Harter, L. M., & Krone, K. J. (2001). The boundary-spanning role of a cooperative support organization: Managing the paradox of stability and change in non-traditional organizations. *Journal of Applied Communication Research*, 29, 248-277.
- Hatch, M. J., & Schultz, M. (2002). The dynamics of organizational identity. *Human Relations*, 55, 989-1018.
- Heald, D. (2006). Varieties of transparency. In C. Hood & D. Heald (Eds.), *Transparency: The key to better governance?* (pp. 25-43). Oxford, UK: Oxford University Press.
- Heintz, B., & Vollmer, H. (2011). Globalizing comparisons: Performance management and the 'numerical difference' in global governance. Paper presented at the International Studies Association, Montreal, Quebec, Canada.
- Hess, D. (2007). Social reporting and new governance regulation: The prospects of achieving corporate accountability through transparency. *Business Ethics Quarterly*, 17(3), 453-476.
- Hoffman, M. F. (2002). Do all things with counsel: Benedictine women and organizational democracy. *Communication Studies*, 53, 203-218.
- Hood, C. (2006a). Transparency in historical perspective. In C. Hood & D. Heald (Eds.), *Transparency: The key to better governance?* (pp. 3-23). Oxford, UK: Oxford University Press.
- Hood, C. (2006b). Beyond exchanging first principles? Some closing comments. In C. Hood & D. Heald (Eds.), *Transparency: The key to better governance?* (pp. 212-225). Oxford, UK: Oxford University Press.

- Jahansoozi, J. (2006). Organization-stakeholder relationships: Exploring trust and transparency. *Journal of Management Development*, 25 (10), 942-955.
- Kant, I. ([1794]1991). Perpetual peace: A philosophical sketch. In H. Reiss (ed.), *Kant's political writings*, (pp. 93-110). Cambridge, UK: Cambridge University Press.
- Kierkegaard, S. ([1846] 1992). *Concluding unscientific postscript to philosophical fragments*. (Eds. Trans.) H. V. Hong & E. H. Hong. Princeton, NJ: Princeton University Press.
- Koschmann, M. A., Kuhn, T. R., & Pfarrer, M. D. (2012). A communicative framework of value in cross-sector partnerships. *Academy of Management Review*, 37(3), 332-354.
- Kuhn, T. (2008). A communicative theory of the firm: Developing an alternative perspective on intra-organizational power and stakeholder relationships. *Organization Studies*, 29(8/9), 1227-1254.
- Laing, R. D. (1965). *The divided self*. London, UK: Pelican.
- Latour, B. (1987). *Science in action: How to follow scientists and engineers through society*. Cambridge, MA: Harvard University Press.
- Lincoln, Y. S., & Guba, E. G. (1985). *Naturalistic inquiry*. Newbury Park, CA: SAGE.
- Livingston, S. (2001). Transparency and the news media. In B. I. Finel & K. M. Lord (Eds.), *Power and conflict in the age of transparency* (pp. 257-287). New York, NY: Palgrave Macmillan.
- Love, G., & Kraatz, M. (2009). Character, conformity, or the bottom line? How and why downsizing affected corporate reputation. *Academy of Management Journal*, 52(2), 314-335.

- MacKenzie, D. (2003). An equation and its Worlds: Bricolage, exemplars, disunity and performativity in financial economics. *Social Studies of Science*, 33, 831-868.
- Margetts, E. (2006). Transparency and digital government. In C. Hood & D. Heald (Eds.), *Transparency. The key to better governance?* (pp. 197-211). Oxford, UK: Oxford University Press.
- Meijer, A. (2013). Understanding the complex dynamics of transparency. *Public Administration Review*, 73(3), 429-439.
- Merriam-Webster's collegiate dictionary (11th ed.). (2013). Springfield, MA: Merriam-Webster.
- Millar, C. C. J. M., Eldiomy, T., Hilton, B.J., & Chong, C.J. (2005). Corporate governance and institutional strategic transparency in emerging markets. *Journal of Business Ethics*, 59 (1/2), 163-174.
- Miller, P. (2001). Governing by numbers: Why calculative practices matter. *Social research*, 68(2), 379-396.
- Mitchell, R. B. (1998). Sources of transparency: Information systems in international regimes. *International Studies Quarterly*, 42, 109-130.
- O'Dwyer, B., & J. Unerman (2008). The paradox of greater NGO accountability: A case study of Amnesty Ireland. *Accounting, Organizations and Society*, 33, 801-824.
- O'Neill, O. (2006). Transparency and the ethics of communication. In C. Hood & D. Heald (Eds.), *Transparency: The key to better governance?* (pp. 75-90). Oxford, UK: Oxford University Press.

- Pirson, M., & Malhotra, D. (2011). Foundations of organizational trust: What matters to different stakeholders? *Organization Science*, 22(4), 1087-1104.
- Power, M. (1997). *The audit society: Rituals of verification*. Oxford, UK: Oxford University Press.
- Putnam L. L., & Mumby, D. K. (Eds.) (2014). *The sage handbook of organizational communication*. Cambridge, UK: Cambridge University Press.
- Putterman, E. (2010). *Rousseau, law and the sovereignty of the people UK*. Cambridge, UK: Cambridge University Press.
- Quaak, L., Theo, A., & John, G. (2007). Transparency of corporate social responsibility in Dutch breweries. *Journal of Business Ethics*, 76(3), 293-308.
- Rawlins, B. (2009). Give the emperor a mirror. Toward developing a stakeholder measurement of organizational transparency. *Journal of Public Relations Research*, 21(1), 71-99.
- Roberts, A. (2012). WikiLeaks: The illusion of transparency. *International Review of Administrative Sciences*, 78, 116-133.
- Roberts, J. (2009). No one is perfect: The limits of transparency and an ethic for 'intelligent' accountability. *Accounting, Organizations and Society*, 34, 957-970.
- Schultz, M., & Hernes, T. (2013). A temporal perspective on organizational identity. *Organization Science*, 24(1), 1-21.
- Scott, W. R. (2001). *Institutions and organization*. London, UK: SAGE.
- Sifry, M. (2011). *WikiLeaks and the age of transparency*. Berkeley, CA: Counterpoint Press.

- Smith, K. K., & Berg, D. (1988). *Paradoxes of group life*. San Francisco, CA: Jossey-Bass.
- Stohl, C., & Cheney, G. (2001). Participatory processes/paradoxical practices: Communication and the dilemmas of organizational democracy. *Management Communication Quarterly*, *14*, 349-407.
- Strathern, M. (2000a). *Audit cultures: Anthropological studies in accountability, ethics, and the academy*. London, UK: Routledge.
- Strathern, M. (2000b). The tyranny of transparency. *British Educational Research Journal*, *26*, 310-332.
- Striton L., & Lodge M. (2001). Transparency mechanisms: Building publicness into public services. *Journal of Law and Society*, *28*(4), 471-489.
- Tapscott, D., & Ticoll, D. (2003). *The naked corporation: How the age of transparency will revolutionize business*. New York, NY: The Free Press.
- Taylor, J. R., & van Every, E. (2000). *The emergent organization: Communication as its site and surface*. Mahwah, NJ: Erlbaum.
- Thomas A., (2004). The rise of social cooperatives in Italy. *International Journal of Voluntary and Nonprofit Organizations*, *15*(3), 243-263.
- TI (2013). Transparency International overview. Retrieved July 20, 2013, from <http://www.transparency.org/research/cpi/overview>
- Tsoukas, H. (1997). The tyranny of light. The temptations and paradoxes of the information society. *Futures*, *29*(9), 827-843.

- Vaccaro, A. (2012). To pay or not to pay? Dynamic transparency and the fight against the mafia's extortionists. *Journal of Business Ethics*, 106(1), 23-35.
- Vaccaro, A., & Madsen, P. (2009). Corporate dynamic transparency: The new ICT-driven ethics? *Ethics of Information Technology*, 11, 113-122.
- Vaccaro, A., & Madsen, P. (2006). Firms' information transparency: Ethical questions in the information age. In J. Berleur (Ed.), *Social informatics: An information society for all?* (pp.146-156). New York, NY: Springer.
- Van Riel, C. B. M., & Fombrun, C. J. (2007). *Essentials of corporate communication: Implementing practices for effective reputation management*. London, UK: Routledge.
- Vattimo, G. (1992). *The transparent society*. Cambridge, UK: Polity Press.
- West, H. G., & Sanders, T. (Eds.) (2003). *Transparency and conspiracy: Ethnographies of suspicion in the new world order*. London, UK: Duke University Press.
- Williams, C. C. (2005). Trust diffusion: The effect of interpersonal trust on structure, function, and organizational transparency. *Business Society*, 44, 357-368.
- Zadek, S., Pruzan, P., & Evans, R. (Eds.) (1997). *Building corporate accountability: Emerging practices in social and ethical accounting and auditing*. London, UK: Earthscan.
- Zyglidopoulos, S., & Fleming, P. (2011). Corporate accountability and the politics of visibility in 'late modernity.' *Organization*, 18(5), 691-706.

Chapter 2 – Methodology

This chapter provides a description of the methodological steps taken for investigating the dissertation's research question. The chapter discusses the qualitative methods specific to each paper and presents the empirical material used in the dissertation. The chapter offers as well an overview of the challenges and productive insights specific to the data collection processes.

Observation and Participation in International Cooperative Organizations

The empirical material of the dissertation builds on qualitative methods inspired by ethnographic approaches. This chapter reflects on the trials and productive insights specific to the data collection processes in the organizations studied. Paper two and three are based on material collected in Gallica. A typical week of fieldwork (i.e., observation and participation) in Gallica involved eight to ten hours a day working at the office, participating in meetings, workshops and advocacy conferences with Gallica's constituents and participating at working lunches, dinners and receptions at various venues. Some of the constantly mutable challenges I faced in observing a complex international organization such as Gallica were exclusive membership, protection of ideological or financial interests and secrecy around key resources (Garsten & Nyqvist, 2013a). Moreover, Gallica's international infrastructure, its use of new information and communication technologies in daily affairs and the inherent processual nature of organizing (see Helin, Hernes, Hjort & Holt, 2014) added additional puzzles to my fieldwork. Given such circumstances, I strived for being a versatile observer and navigated "multiple sites" (Marcus, 1998). I was driven by the ambition to render the observed processes intelligible even though often times I was present "at the interface" (Garsten, 2009) of Gallica and I had my access to informants regulated, limited and timed (Gusterson, 1997). In light of such challenges, I will elaborate on three issues i.e., *familiarity*, *emotion* and *open sensitivity* that colored my nine months of fieldwork in/around Gallica.

The first challenge I confronted was what Krause-Jensen (2013) referred to as "deceptive familiarity". During fieldwork I operated through a certain degree of strangeness and had new experiential categories due to being located in different physical site locations and being involved in knowledge-intensive practices (i.e., advocacy). Nonetheless, I was faced with

studying something that was similar to my own world view (a site where interactions involved alike characteristics with a university, such as cubicles, workshops and meetings with power point slides and interactions in English). The informants in Gallica were all having academic degrees from social sciences or humanities, thus individuals' use of concepts such as "transparency," "identity" or "values" were sometimes similar to my analytical abstractions. In this respect, I did not reflect upon my role as a "participant observer" and "observing participant" since such duality is problematized by an "in-between" position. Put otherwise, I viewed my role not as "uncovering" a local worldview of informants, but rather I saw myself as well as the informants as highly reflexive and self-critical in being actively immersed in the struggle of making sense of the ambiguous organizational world that was unfolding in front of us. I regarded myself as being part of what Holmes and Marcus (2005; see also Marcus, 2000) called para-ethnography. I was situated in a "para-site" where I was part of knowledge practices with actors that in many ways had similar ones to those I held.

Fieldwork is an intellectual quest as much as it is an emotional one. In this respect, I reflected on my changing emotional states across sites and how these states enabled or inhibited my understanding of interactions that fieldwork generates (see Davies & Spencer, 2010). While the romantic ideal of rapport, of becoming friends with the ones you study, of nurturing deep emotional relationships is more difficult in a multi-sited study (Røyrvik, 2013), I developed close relations with some of the informants I shared my office with. I spent time with them outside of the working environment which enabled me to develop an "emotional sensitivity" and a richer understanding of their daily interactions. I, thus, regarded such "emotional distractions" not as negative but as productive for indicating analytical cues concerning issues of power and organizational sensibilities (see Krause-Jensen, 2013). For instance, on a daily basis I relied on

my own experience and intuition for selecting key incidents for detailed observation and participation from the ongoing flow of activity. While doing this in specific circumstances (for instance in the case of a top management meeting), I often experienced contradictory feelings such as disapproval or repulsion when observing that some advocacy projects part of a strategy for increasing transparency were relocated based on cultural and gender stereotypes. In this situation I did not assume “objectivity” and omit it from my fieldnotes but rather I registered the feelings, stepped back and used this experience to increase my sensitivity to the experience of others. I focused on whether the others in the setting were similarly surprised, shocked, pleased, etc. by the event. Then, I cross-compared the conditions under such interactions occurred and the way those affected reacted with their interactions from other settings in similar conditions in order to deepen my understanding of their behavior and the processes observed. Such cross-comparison of emotional and interactional events allowed me to heighten my awareness of their different roles in situated interactions and increased my cognitive as well as emotional empathy (Eisenberg & Strayer, 1990) for the informants which enabled me to assume, momentarily, their viewpoints.

The third issue that I continuously reflected upon during fieldwork is what Emerson, Fretz and Shaw (1995) coined “open sensitivity”. In being interested in how individuals’ ideals of transparency unfold in their everyday life, I paid attention during daily interactions to what informants write or say about issues of visibility, openness and disclosure and what do they gossip about when it comes to such issues. At the same time, I continuously kept my horizon open—by practicing “attention deconcentration” (i.e., focusing on the wide range of sensory stimuli in complex and uncertain situations, see Kusakov, 2012)—for any emic categories of disclosure and transparency and any other organizational processes that might have been

interconnected with it. In being “sensitively open,” I did not simply reproduce informants’ often either/or categories of transparency (as full disclosure) and secrecy (as the unknown happening behind closed doors). Instead, I used my “in between” role as being both a researcher and temporary member of Gallica as a vehicle of “complicit reflexivity” (Marcus, 2001) with the people I interacted with for critically interrogating both etic and emic categories. Thus, my status (e.g., researcher, employee, Caucasian female, or a South-Eastern European) was not one end of a polarity but it involved a positionality negotiated in contested situated interactions (see Mahmud, 2013). The shifting boundaries of my role permitted me to map out the different meanings concepts such as “transparency” and/or “cooperative identity” had across the various contexts and different roles informants and I held in given interactions.

For example, after half a year of fieldwork when I became a stable presence in the informants’ life, I requested to take part in a “closed doors” meeting concerning the setting up of a strategy for communicating a shared cooperative identity internationally. Mid-level managers referred to such closed doors meetings, where access was permitted only to top management representatives, as “hubs of politics” and warned me that I might not be allowed to participate. Having suffered an accident shortly before, I was walking with crutches. My condition may have contributed to being perceived as a non-threatening sympathetic presence and I was, to my surprise, granted access to the meeting. My interlocutors at the meeting showed me compassion and in that moment referred to me as more being part of the organization than as an outsider. When I entered the meeting room, one manager said to me “Oana, you are one of us, please come and sit here”. During the meeting I paid attention to the different kind of troubles or problems that occurred when plans for a cohesive cooperative identity were discussed and how matters of transparency and disclosure were interwoven with such accounts and negotiated by

people. Then, I cross-referenced such accounts with how individuals interpreted and dealt with similar issues of identity and transparency across situations where I was perceived as an outsider researcher or a neophyte organizational member. Paying attention to such variations and using the conditions that account for variations both empirically and analytically allowed me to create a “palette of positions” concerning the concepts of organizational identity and transparency that shifted not only depending on the local contexts but also on my situated role. Such variation awareness helped me being sensitive to both differences and similarities of the etic and emic categories despite the fact that I often was sharing similar vocabulary to express my concerns as my informants did (see Holmes & Marcus, 2005). In being reflective of my “straddling of the boundaries” (Garsten & Nyqvist, 2013b, p. 243) as researcher, informant, organizational member, or confidant during fieldwork, I was able to constantly question how I came to see something different or similar in the first place, and achieve a multifaceted understanding of the observed interactions outside of local modes of knowledge.

“Welcome to the mad house”: Negotiating Access in Gallica

After months of struggles for getting access into Gallica (an issue not new to those trying to get access for fieldwork in an organization, see Smith, 2009), I managed to find a contact that facilitated my connection to a gatekeeper. In the letter I sent to request access to the organization, I specified my interest in organizational communication specifically in relation to matters of transparency and identity. The manager in charge responded enthusiastically that these issues were relevant to their organization and that they could offer me an unpaid position as a temporary communication officer. I requested that I would initially go for a one-month period and then after a three weeks break I would return for the remaining 8 months period. This decision was motivated by my intention to attune my research interests to the issues present *in*

situ. Being present at first only for a short period in Gallica allowed me to identify significant events and characteristics (e.g., demands for accountability; challenges in employee identification; issues in communicating to a wide international network of stakeholders; low access to resources) based on my first impressions and personal reactions. Coming back the second time after analyzing corporate material and gaining more knowledge about both formal and informal everyday practices, I had a better understanding of Gallica's social world. While I drew upon my own inclinations to identify issues of possible importance, I privileged their local issues and categories over my own views. In doing so, I became more sensitive to the concerns and perspectives of those in the setting, namely struggling with re-creating a cohesive cooperative identity across its multinational structures and meetings demands for openness and increased visibility.

In a couple of months from the moment I sent the letter to request access, I found myself standing in front of a pale yellow three story villa which was Gallica's headquarters. It was a cold December morning. A mix of snow and rain made everything looking like being coated in crystal, what the locals called "le grésil". A sign in the hallway indicated "The Cooperative House" and that Gallica's offices were situated on the first floor, and on the other floors were located two of Gallica's member organizations. In my first day I participated in a meeting with a CEO from one of the biggest members of Gallica. As I entered the room he turned to me and said "So, welcome to the mad house," after a pause everyone, including myself, laughed as we tried to appear relaxed—we were all a bit anxious. There was no striking difference between my colleagues and me. I had a desk of similar size with the manager I was sharing the office, a phone, computer and a large amount of documents and files piled up in front of me. On Gallica's floor there were five large rooms and a small staff of seven individuals. The corporate language

was English. On the one hand, this was because all employees were of different nationalities. On the other hand, all organizational activities were conducted with members from thirty-four countries thus English was the common language for interacting. Board meetings and General Assemblies were the exceptional occasion where some board members spoke their native language and simultaneous translation into English was offered. In coffee breaks and informal meetings their personal translators accompanied them. Thus, the polyvalent language setting did not affect my fieldwork as everyone interacted based on the English translation.

Empirical Material

Paper two, three and four comprising this dissertation are concerned with different research questions and build on different sets of empirical material collected in different sites. Table 1 (see below) provides an overview of the data used in each paper. The primary data used in paper two consists of voice-recorded meetings and field observations of employees of Gallica and its constituent organizations concerning the planning and execution of a transparency strategy (LEX). The secondary data used in paper two comprises of email interactions and corporate material that referred to LEX and were included for achieving a more in-depth understanding of the challenges practices of transparency pose to everyday organizing. The data collection took place in the first three months of fieldwork.

Paper three builds on primary data comprising of field observations, voice/recorded meetings and interviews with employees of Gallica and its constituent organizations concerning an organizational identity reconstruction strategy (IYC). The secondary data of paper three included email interactions and corporate documents that targeted IYC for contextualizing the tensions individuals experienced when they appealed to acts and values of transparency to build a collective identity. The data collection took place in the last four months of fieldwork.

Paper four uses primary data in the form of interviews, ICTs interactions and field observations collected from a cooperative organization member of Gallica and a corporation concerning the use of new ICTs for attaining disclosure and transparency. The secondary data consisted of corporate material and interviews available in the news media that mentioned the ICTs interactions and was used for contextualizing the interactions of organizational actors. The rationale for studying both a cooperative and a corporation with similar ICTs practices and desires for transparency is that it allows for the comparison of results across different environments. Subsequently, by analyzing data from both organizations paper four provides a multifaceted analysis of the implications of using new ICTs for achieving transparency and openness. The data was collected during a period of nine months by both co-authors and the analysis was done together.

Table 1. Empirical Material Overview

<p><i>Paper 2. Organizational Transparency: Ideals, Practices and Challenges</i></p>	<p><i>Paper 3. Transparency and Organizational Identity: Disrupting Consistency in the Identity-Image Nexus</i></p>	<p><i>Paper 4. Hypertextuality: The Communicative Constitution of Organization by Both Organizational and Non-Organizational Members</i></p>
<p><i>Research Questions:</i> How are transparency ideals translated in everyday organizing and what challenges do individuals encounter while enacting them?</p>	<p><i>Research Question:</i> How do acts and values of transparency influence the organizational identity-image nexus?</p>	<p><i>Research Question:</i> How is an organization constituted in Twitter communicative interactions of both organizational and non-organizational members?</p>
<p><i>Primary Data:</i> 10 Staff Meetings, Gallica; 3 Board Meetings, Gallica and Legio Prima; 3 XXI Council Meetings on the LEX Transparency Strategy; 2 Communication Officers Meetings, Gallica; 300 Fieldnotes pages</p>	<p><i>Primary Data:</i> 6 Board Meetings on the IYC Identity Reconstruction Strategy, Gallica; 18 Interviews with Gallica and its members' managers; Gallica and its members' Headquarters; 181 Fieldnotes pages</p>	<p><i>Primary Data:</i> 8 Interviews with Cooperative Alfa Members, Alfa; 40 hours of fieldwork in Alfa 5 Interviews with Beta Members, Beta; 1219 Alfa Tweets; 1423 Beta Tweets; 156 Fieldnotes pages</p>
<p><i>Secondary Data:</i> 1056 e-mail exchanges; 86 Pages of corporate documents</p>	<p><i>Secondary Data:</i> 782 e-mail exchanges; 139 Pages of corporate documents</p>	<p><i>Secondary Data:</i> 3 Interviews with Beta Members from Print and Online Media</p>
<p><i>Member Checks:</i> Two Gallica Managers</p>	<p><i>Member Checks:</i> Two Gallica Top Managers</p>	<p><i>Member Checks:</i> Beta Communication Manager Alfa Communication Manager</p>

Data Analysis: Fieldnotes and Coding

I relied on jottings, asides, and fieldnotes (Emerson et al., 1995) for coding the interactions observed during fieldwork including those readily available in electronic form (e.g., emails, comments on words documents, etc.) as well as the secondary material such as brochures, corporate reports, etc. Since I wrote all observed interactions electronically, I was able to integrate all material in the fieldnotes as a collage and store it via Nvivo Software database for an easier classification and coding. In my jottings I focused on members' categories not as static items but on how members invoked them in specific relations and interactions. I did not include evaluation or psychological interpretation of the specific interactions but rather rich details of the observed scenes, actions and dialogues. Likewise, in translating the observed accounts from jottings into fieldnotes I focused on providing concrete details rather than abstract generalization. Since in a usual office day I was working with policy documents or writing up official communication in a word processor on my computer, I was able to write very rich jottings mostly unrestrained. I followed Goffman's (1989, p. 131) advice to the fieldworker to write "lushly" and focused on providing sensory imagery rather than evaluative labels and for immediacy through details presented at close range. I used asides for describing my own "lived sense" of the situation in an open way and elaborated on any theoretical considerations by reflecting on the different or similar conditions under which differences and variations occurred in the observed processes. Every night after a working day and/or evening I was assembling the jottings and asides into fieldnotes. In fieldnotes I was attentive on giving commentaries which allowed me to provide a more elaborate reflection of the events during the day (e.g., reflecting on the importance of "get together" rituals like having lunch at a restaurant with the entire team for collective identification processes or the relevance of "brain storming meetings" on how to

address existing transparency demands in the organization). I used a “focused third person perspective” (Emerson et al., 1995, p. 57) for developing the fieldnotes’ accounts which allowed me to provide a full sense of the individual outlook of the informant and pursue questions and issues of interests to that informant while documenting the multiple voices present in the setting. At the initial stage of describing the interactions I did not attribute motives or attempt to depict what the informant was thinking but I limited my observation to what the individual was doing, saying, his or her gestures and facial expressions. Nonetheless, all the finalized fieldnotes were subject to “retrospective re-interpretation” (Garfinkel, 1987/1967, p.61). That is, at the end of the day my observation shaped into a more definitive interpretation of the given accounts in the jottings which were at first hazy and ambiguous. However, I strived to minimize the degree of retrospective interpretation by highlighting in the fieldnotes my own processes of determining meaning (e.g., I described how I came to figure out the identities of those present in the Board meetings instead of just stating what their names were. In doing so, I provided a richer account of my experience of discovering meaning *in situ* and placed the observer at the center of the processes of establishing meaning hence “de-objectivizing” my descriptions).

In identifying categories I focused on members’ categories in use, that is, on the problems and processes that appeared during their interactions. Since multiple classifications are always possible (Heritage 1984) I did not impose a classification even when starting with indigenous categories. I made an effort into registering the situational roles members inhabited and the way they actually talked, for instance, about their collective identity or issues of disclosure and transparency with others and me on specific occasions. Likewise, in highlighting how transparency categories were negotiated between informants, I relied on the “indigenous contradictory explanations” (Emerson et al., 1995, p.126) approach. In Gallica, individuals

frequently shifted between organizational and cultural expectations and differing frameworks for perceiving and assessing behavior given their multinational background. Thus, I carefully documented the tensions between their transparency ideals and practices by recognizing that as their situational identities shifted in interactions they readily adjusted their explanations. In this respect, I based categories of transparency on interactional context, emerging as socially situated not as always and everywhere relevant. Similarly, in developing categories of authority I was attentive on providing detail about the political and interactional work people needed to do for creating and maintain it. I explored the knowledge that underlies the implicit claims of authority, the unstated claims and purposes that cannot be fully determined through interviews and informal questioning. I discerned local knowledge not simply on the basis of people's talk but rather through their "talk-in-interaction". That is, I focused on what people do and to what resources they make use of in relations to others to produce specific situated authority positions. In this respect, I did not assume texts or other agents as void of agency and unproblematic, instead I sought to see how such agents make a difference in situated interactions (see Cooren, 2010).

All the primary and secondary data was subject to open, focused and axial coding (see Tracy, 2013). In open coding, I performed a line-by-line query to all data material to identify and formulate codes, no matter how disparate or separate. In focused coding, I subjected the material to a fine-grained analysis on the basis of the codes identified in the open coding phase and clustered the codes into emerging themes. Axial coding was the next step where, based on the emerging themes, I developed integrative memos that highlighted analytical relationships between themes and concepts. Each paper of the dissertation provides examples of the coding procedures. In the final phase of the analysis and once a primary draft of the paper was ready, I

conducted “member checks” (Koelsch, 2013) with different informants. This allowed the participants to reflect on how participation in the study affected their thoughts and/or behaviours in relation to the concepts I focused on. In this way they contributed in new and meaningful ways to discussions concerning, for instance, transparency strategies by remembering how institutional pressures for transparency were historically addressed in Gallica and how that influenced current practices.

The analysis conducted in the articles comprising the dissertation differs from traditional grounded theory (GT) as it involves a recursive relationship between theory and data. In contrast, GT assumes that if a researcher minimizes his or her commitment to received and preconceived theory, he or she is more likely to “discover” original theories in his data. Specifically, GT in its traditional form depicts analysis as a clear cut, almost autonomous activity (see Glaser & Strauss, 1967). In emphasizing the “discovery” of theory in data, GT often treats already collected fieldnotes data as unproblematic starting points. The assumption is that such fieldnotes can be analyzed independently of the analytic process and theoretical commitments of the researcher who wrote them (see Emerson et al., 1995). In contrast, I regard that my analysis was pervaded at all moments (e.g., writing notes and observing interactions) by my research background and various roles. In this respect, my analysis differs from traditional GT as it does not dichotomize theory and data as two separate distinct entities. An iterative analysis assumes that theory is inherent in the notion of data in the first place and subsequently such an analysis is based on a process that is at once inductive and deductive, as one simultaneously creates and solves the Chinese box pieces (see Charmaz, 2001; Tracy, 2013). Hence, my analysis is less a matter of issues of transparency and identity simply emerging from the data, of finding out what is there. It is more fundamentally a process of creating what is there by constantly thinking together with

the informants about the importance of previously recorded interactions in the observed processes and my role as a researcher, informant and employee in influencing those accounts (see Holmes & Marcus, 2005).

Conclusion

In this chapter I have provided insight about the prior processes concerning how my fieldnotes were created in the first place. I argued that such reflexivity was a central issue for me because it helped me shed light on how Gallica members' world is shaped not by variables and structures that stand above or apart from people. Instead, I was able to reckon how their world emerges as meaning systems negotiated and constructed in and through interaction among multiple entities both human and non-human. I reflected on my blurring role as a researcher, informant, employee and confidant while doing fieldwork in Gallica and elaborated on the challenges I encountered in this process. The purpose of the chapter was to explain the complexities specific to the qualitative data collection process. My aim was to illustrate that I was reflexive about lived experiences in ways that reveal the deep and interchangeable relation between researchers and informants. I have elaborated as well on the data analysis process such as the rationale underpinning the fieldnotes, coding and member checks. I noted how my shifting role and positionality has affected this process. Rather than being a detrimental factor, I discussed how I used my positionality as a vital compass because it allowed me to map and acknowledge the fluctuating "power, privilege, and biases" (Madison, 2005, p. 7) that surrounded the interactions between the informants and me. These issues inform the methodological steps taken in papers two, three and four of the dissertation (paper one is a theoretical paper and thus discusses separately its different methodological phases), which are presented in the following chapters.

References

- Charmaz, K. (2001). Grounded theory. In R. M. Emerson (Ed.), *Contemporary field research* (pp. 335-352). Prospect Heights, IL: Waveland Press.
- Cooren, F. (2010). *Action and agency in dialogue: Passion, incarnation and ventriloquism*. The Netherlands, Amsterdam: John Benjamins Publishing.
- Davies, J., & Spencer, D. (2010). *Emotions in the field: The psychology and anthropology of fieldwork experience*. Stanford, CA: Stanford University Press.
- Eisenberg, N., & Strayer, J. (1990). *Empathy and its development*. Cambridge, UK: Cambridge University Press.
- Emerson R.M., Fretz R.I., & Shaw L.L. (1995). *Writing ethnographic fieldnotes*. Chicago, IL: University of Chicago Press.
- Garfinkel, H. (1967/1987). *Studies in ethnomethodology*. Cambridge, UK: Polity Press.
- Garsten, C. (2009). Ethnography at the interface: 'corporate social responsibility' as an anthropological field of enquiry. In M. Melhuus, J. P. Mitchell & H. Wulff (Eds.), *Ethnographic Practice in the Present* (pp.56-69). Oxford, UK: Berghahn Book.
- Garsten, C., & Nyqvist, A. (Eds.) (2013a). *Organisational anthropology: Doing ethnography in and among complex organisations*. London, UK: Pluto Press.
- Garsten, C., & Nyqvist, A. (2013b). Entries: Engaging organizational worlds. In C. Garsten & A. Nyqvist (Eds.), *Organisational anthropology: Doing ethnography in and among complex organisations* (pp.1-29). London, UK: Pluto Press.

- Glaser, B. G., & Strauss, A. L. (1967). *The discovery of grounded theory: Strategies for qualitative research*. Chicago, IL: Aldine.
- Goffman, E. (1989). On fieldwork. *Journal of Contemporary Ethnography*, 18, 123-132.
- Gusterson, H. (1997). Studying up revisited. *Political and Legal Anthropology Review*, 20(1), 114-119.
- Helin, J., Hernes, T., Hjorth, D., & Holt, R. (2014). *The Oxford handbook of process philosophy and organization studies*. Oxford, UK: Oxford University Press.
- Heritage, J. (1984). *Garfinkel and ethnomethodology*. Cambridge, UK: Polity Press.
- Holmes, D., & Marcus, G. (2005). Cultures of expertise and the management of globalization: Toward the re-functioning of ethnography. In A. Ong & S. J. Collier (Eds.), *Global assemblages: Technology, politics, and ethics as anthropological problems* (pp. 235-252). Oxford, UK: Blackwell.
- Koelsch, L. E. (2013). Reconceptualizing the member check interview. *International Journal of Qualitative Methods*, 12, 168-179.
- Krause-Jensen, J. (2013). Counter-espionage: Fieldwork among culture experts in Bang & Olfusen. In C. Garsten & A. Nyqvist (Eds.), *Organisational anthropology: Doing ethnography in and among complex organisations* (pp.43-58). London, UK: Pluto Press.
- Kusakov, I. (2012). Deconcentration of attention: Addressing the complexity of software engineering. Retrieved November 7, 2013, from <http://deconcentration-of-attention.com/>
- Madison, D. S. (2005). *Critical ethnography: Method, ethics, and performance*. Thousand Oaks, CA: Sage.

- Mahmud, L. (2013). The profane ethnographer: Fieldwork with a secretive organisation. In C. Garsten, & A. Nyqvist (Eds.), *Organisational anthropology: Doing ethnography in and among complex organisations* (pp.189-208). London, UK: Pluto Press.
- Marcus, G. E. (1998). *Ethnography through thick and thin*. Princeton, NJ: Princeton University Press.
- Marcus, G. E. (2000). *Para-sites: A casebook against cynical reason*. Chicago, IL: University of Chicago Press.
- Marcus, G. E. (2001). From rapport under erasure to theaters of complicit reflexivity. *Qualitative Inquiry*, 7, 519-528.
- Smith, V. (2009). Ethnographies of work and the work of ethnographers. In P. Atkinson, A. Coffey, S. Delamont, J. Lofland & L. Lofland (Eds.), *Handbook of ethnography* (pp. 220-234). London, UK: SAGE.
- Røyrvik, E. A. (2013). Oblique ethnography: Engaging collaborative complicity among globalized corporate managers. In C. Garsten & A. Nyqvist (Eds.), *Organisational anthropology: Doing ethnography in and among complex organisations* (pp.72-119). London, UK: Pluto Press.
- Tsoukas, H. (1997). The tyranny of light. The temptations and paradoxes of the information society. *Futures*, 29 (9), 827-843.
- Tracy, S. J. (2013). *Qualitative research methods - collecting evidence, crafting analysis, communicating impact*. Denver, CO: Wiley-Blackwell.

Chapter 3 - Paper 1

This chapter is comprised by the first paper titled “Problematizing the study of sunlight: Categories and Dimensions of Organizational Transparency” and authored by Oana B. Albu and Mikkel Flyverbom, Copenhagen Business School. The chapter contributes to the dissertation by providing a theoretical framework which underlines two paradigmatic positions of transparency. The chapter highlights how the study of transparency as a performative and paradoxical process can be pursued in future research.

Abstract

Transparency is an increasingly prominent area of research across multiple disciplines and offers potentially valuable insights for organization studies. However, conceptions of transparency are rarely subject to structured and critical scrutiny and as a result the relevance and application in organizational analysis remains unclear. In an attempt to establish the value of transparency studies, we offer an overview of the existing research and foreground two paradigmatic positions underpinning the transparency literature, namely what we term transmissive and performative approaches. The main contribution of the paper lies in this ground-clearing effort: we set out to problematize current assumptions that shape the literature on transparency in important ways, but are rarely distinguished and addressed in a structured manner. Based on our review, we point to the value of conceptualizing transparency as a dynamic social process with performative characteristics, an approach which remains underexplored.

Keywords: organizational transparency; review; performativity; critical approaches

Introduction

Transparency is an ideal that permeates many contemporary socio-political discourses. It is regarded as a matter of key concern for organizations and international affairs (see Bovens, 1998; Florini, 2007; Tapscott & Ticoll, 2003), and is deemed an ideal condition for democratic societies valuing access to information, participation, accessibility in public affairs and the safeguarding of citizens, i.e. what Fung has called an infotopia (Fung, 2013). Recent whistleblowing events indicate that transparency represents a force that may be “fundamentally disruptive to the old balance of power politics” (Sifry, 2011, p. 167), and an emerging key principle in global business regulation (Braithwaite & Drahos, 2010). Despite its pervasive presence in both research and practice, transparency is rarely placed under critical scrutiny. It is often simply understood through metaphors of “shedding light” which allows one to “see through” thus facilitating “clarity,” “insight” (Henriques, 2007) and inevitably leading to moral certainty (Coombs & Holladay, 2013). For example, when referring to institutional or organizational settings, transparency is defined from an instrumental/informational point of view in terms of “how much light (information) can shine through a mineral (the space between two organizations)” (Lamming, Caldwell, Harrison & Philips, 2001, p.105). Transparency is frequently discussed and explored across a wide range of disciplines such as public relations, public policy, finance and political science as a fundamentally positive feature of a relationship since practices of information disclosure facilitate trust (Rawlins, 2009; Hultman & Axelsson, 2006; Best, 2007). In organizational studies, transparency is usually defined as internal dynamics that foster openness (Arellano-Gault & Lepore, 2011).

In the light of corporate scandals, leaks and whistleblowing incidents, such as Enron, the Snowden affair and Wikileaks, critical stakeholders and consumers increasingly demand

openness and visibility in corporate and governmental affairs, making transparency an important area of analysis. Its examination across a wide range of disciplines such as anthropology and sociology (Garsten & De Montoya, 2008a), law (Fenster, 2006), political science (Meijer, 2013) and cultural studies (Birchall, 2011) highlights the compelling influence transparency holds for organizational practices. The discussion of transparency in these areas shows the high variety of important empirical settings and theoretical frameworks, which have not been granted appropriate attention in organization studies. But the wide range of perspectives also leads to the impression that transparency is a messy concept, “volatile and imprecise” (Williams, 2005, p.359) and thus difficult to explore. The resulting disregard of transparency as a relevant concept for organization analysis is one of the challenges that this paper seeks to tackle.

In unfolding our argument, we adopt a critical and conceptual approach. This means the paper does not provide a discussion of transparency per se, or where, how or when should transparency be implemented by organizations and institutions. Also, we do not engage in ethical or normative debates about the potentials or limits of transparency, even though such issues certainly deserve attention. This is because we want to avoid a starting position which implies binaries, i.e., whether transparency is good or bad. We argue that such dichotomies inevitably lead to oppositions such as transparency versus opacity or secrecy which prove to be unproductive as they pre-empt the exploration of transparency as a socially situated and paradoxical process. In order to develop alternative and novel paths for understanding transparency, this paper adopts a critical lens and problematizes existing research by interrogating and contrasting the meta-theoretical stances and assumptions within the transparency literature. Specifically, we illustrate that two categories of transparency research can be recognized (viz. transmissive and performative) each with its own premises or

dimensions. The typology was created by identifying “in-house assumptions” (Alvesson & Sandberg, 2011, p. 254) which exist within a particular school of thought in the sense that they are shared and accepted as unproblematic by its advocates. In-house assumptions, differently put, refer to a set of ideas held by a theoretical school or paradigm (e.g., normative, modernist approach versus critical, post-structuralist) about transparency (e.g., efficiency, full disclosure versus unintended implications, opacity-visibility interplay). On the basis of our analysis we argue that a critical process perspective and a view of communication as constitutive of social realities (see Cooren, 2012) allows moving beyond an informational view of transparency and recognizes its performative aspect, thus, holding more promises for further study of this topic. A critical view allows one not to merely mimic popular discourse but to step outside to scrutinize the socio-political forces set in motion by the transparency discourse itself. While we acknowledge the important contributions of predominant research on transparency, our ambition is to unpack it sufficiently so that some of the underlying assumptions can be scrutinized and reconsidered in the process of constructing innovative research avenues.

Driven by an ambition to make the relevance of transparency studies for organizational research more clear and operational, this paper offers a conceptual and critical unravelling of a number of conventions that underlie the existing literature on transparency. The aim with this problematization is to pave the way for the development and exploration of novel research questions about the workings of transparency in organizational settings (Alvesson & Sandberg, 2011). To this end, we develop a conceptual framework that distinguishes and conceptualizes two very different understandings of transparency—both of which hold considerable promise for organizational studies.

The first conception that we discuss understands and studies transparency in terms of *information transmission*, that is, how transparency efforts provide insight, clarity and (ostensibly true) representations of reality through the provision of information. Such understandings of transparency have well-established historical roots in modern philosophy and policy making (Hood, 2006a), and figure prominently in discussions of (good) governance in many contemporary organizational and regulatory contexts (Braithwaite & Drahos, 2010). Transnational institutions such as the European Union enforce norms and regulations for implementing transparency in organizations across 28 countries through means of indexes and financial auditing, as well as through the assessment of non-financial information (EU Non-Financial Reporting Directive, 2013). In other areas, such as e-government, transparency is usually seen as a new standard for achieving trust since it means “opening professional practices to public scrutiny” (Bunting, 2004, p.6). Strategies of transparency (Christensen & Langer, 2009) developed by various actors, such as reporting and various information disclosure practices, are regarded as the response to increased social pressure for a “free press, open government hearings, and the existence of nongovernmental organizations with an incentive to release objective information about the government” (Finel & Lord, 1999, p. 316). Following a similar rationale, in public relations and organizational research transparency is often theorized as information disclosure that facilitates truth, trust and efficiency (Wehmeier & Raaz, 2012). For instance, in business ethics, transparency is defined as an informational mechanism necessary for performing the virtues of truthfulness, justice, and prudence (see das Neves & Vaccaro, 2013; Audi, 2008; Quaak, Theo & John, 2007; Dando & Swift, 2003; Espinosa-Pizke, 1999). In fields such as corporate social responsibility (CSR), transparency is predominantly conceptualized as strategic information disclosure processes that generate organizational legitimacy and

successfully eliminate low levels of moral imagination and corruption (Vaccaro, 2012; Coombs & Holladay, 2013). Likewise, leadership studies typically link transparency in leadership to trust and effectiveness among followers (Norman, Avolio & Luthans, 2010; Schmitz, Raggio & Vijfeijken, 2012). As a result, management practitioners advocate transparency as “a tool for reputation management and a way to demonstrate trustworthiness” (Goodman, 2002, p. 205). Such accounts, we argue, are based on: a) an *instrumental* orientation with a focus on the amount and effectiveness of transparency—transparency here typically relates to events and is based on proxies for measuring inputs, outputs and outcomes; b) a *conduit* model that considers transparency to be created by two ways information transmission and feedback communication flows; and c) a *passive representation* understanding of transparency as something that allows one to move behind appearances and access the authentic reality that is considered to be pre-existing and independent of the representations produced in the name of transparency.

The second conception that we foreground considers transparency as a *performative resource* of action, that is, a force in the constitution of and action upon social realities. Such accounts of transparency focus on the meanings, social constructions and actions that are produced by transparency. These understandings of transparency are much less operational and rarely shape policy or organizational discussions about transparency. But as we show, there is an emergent literature drawing on and developing such performative understandings of transparency notably in critical accounting (Power, 2004; Roberts, 2012), parts of sociology (Strathern, 2000) and other disciplines exploring questions of transparency (Garsten & de Montoya, 2008a; Hansen & Flyverbom, forthcoming). Such performative understandings start from the tenet that transparency “works back upon those subjects in ways that are often counterproductive, or at least far exceeds the passive image of a simple making visible” (Roberts, 2009 p. 958). Such

research suggests that theorizing transparency as a flow of plentiful and timely information is simplistic and provides myopic results. For instance, studies indicate that acts of transparency are subject to contention and frictions (Albu & Wehmeier, 2013) and highlight the intricate relationship between secrecy and transparency (Fenster, 2006; Garsten & De Montoya, 2008a). Emphasis is placed on the organizing and generative capacities of transparency acts as these can shape relations and boundaries across domains of organization and governance (Flyverbom, Christensen & Hansen, 2011). Studies note, for instance, that even if information is available, accessible and built on existing democratic structures, transparency and democratic organizing are dependent on contextual factors. For example, even in environments where social structures for creating transparency exist, such as transnational institutions like the International Monetary Fund, the relationship between the type of transparency to be enforced and its audiences is not that clear cut. Often, the very transparency promoted by these actors is subject to compromises since the ethos of diplomatic confidentiality is a significant barrier to greater transparency (Roberts, 2006). While predominant research insinuates that political transparency as full disclosure is a solution for democratic polity, a stream of research indicates that the relationships between policy makers, civil society and corporate or institutional actors are intricate and largely infused by self-serving interests—often described as the “revolving door” effect (Levine, 2009, p.ix). In such situation, individuals move from one sector to another several times and allegedly use their contacts in the government to develop transparency policies that benefit their private sector employees. Critical studies typically suggest that the global measures for increasing transparency and eliminating corruption are regarded as biased towards a largely Western business-oriented viewpoint that acts to underpin the neoliberal extension of business-friendly market capitalism throughout the world (see Hindess, 2005).

In our conceptualization of this understanding of transparency as a performative resource, we also foreground three dimensions: a) an *analytical* orientation considering transparency practices to entail paradoxical consequences, and an acceptance of the possibility that in certain situations transparency can have unintended consequences and other generative capacities b) a *constitutive-process* approach that understands transparency in terms of a communication model where communication is not simply expressing pre-existing “realities” but it is the very means by which organizational realities are constituted and maintained. In this vein, transparency does not emerge from the measurement of inputs or outputs. Instead, transparency is conditioned by the process of developing transparency measurements which determine what should and should not be seen creating, thus, realities in various politicized ways. The third conception (c) is *active representation* where transparency is regarded as an active process of translation, mediation and mutation in which people and technologies become entangled and produce particular visibilities.

This distinction between transparency as the transmission of information or a performative resource shaping social reality largely maps unto distinction between modern and postmodern conceptions of cognition, representation and science (Jensen, 2013). But while such discussions are well advanced and somewhat settled in philosophy and sociology, much of the literature on transparency remains oblivious to these, and therefore falls short of providing more advanced and nuanced accounts of the organizational workings of transparency. The point of conceptualizing transparency both as a social process (see Helin, Hjort, Hernes & Holt, 2014) and as a matter of information provision is to bring out their analytical and conceptual differences and the potential they both hold for organizational analysis. While we emphasize the value of performative conceptions of transparency, it is important to keep in mind that also

informational-observational accounts of the workings of transparency have a lot to offer in organization studies.

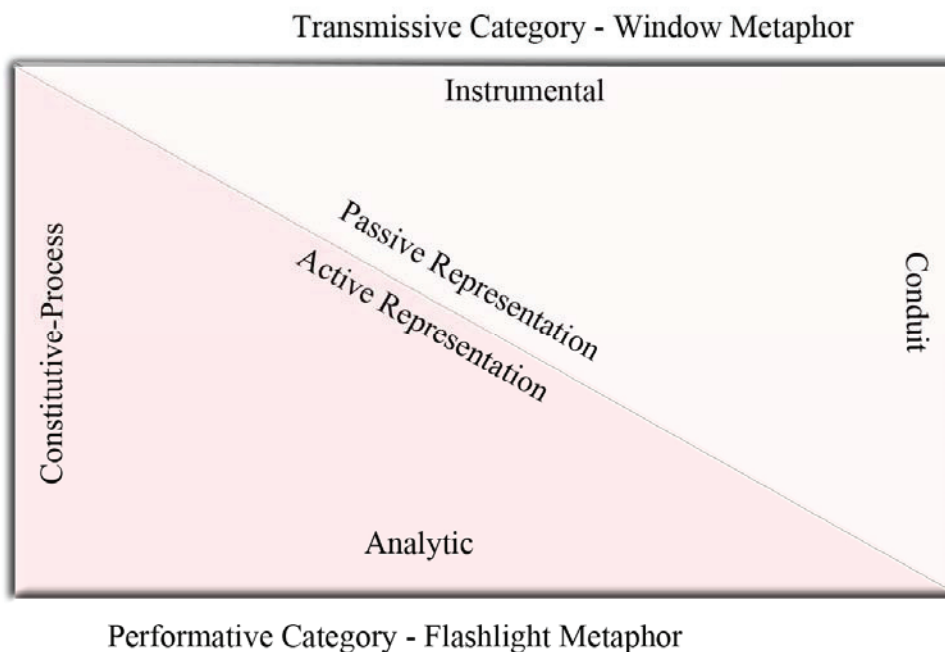
The contribution of this paper is threefold. First, it brings together multiple conceptualizations and theorizations of transparency relevant for organization studies to identify an under-explored research path around transparency as performative. Second, the paper develops a typology of transparency and highlights key issues whose exploration may lead to a better understanding of the intricate and complex role transparency plays in organizing. Third, it points to some novel research avenues inviting other scholars to explore the possible value of our analytics of transparency focusing on its generative capacities. The paper proceeds as follows: In the first section, we start by describing our methodology and then review the current literature by establishing a typology of existing transparency research. In the second section, we discuss the value of a more nuanced understanding of the performative nature of transparency and its unintended implications for studies of social organizing. Finally, we conclude by unfolding a vignette for indicating the value of our taxonomy for future studies concerning the organizing properties of transparency.

Categories and Dimensions of Transparency

Transparency has become so popular that the term has come to mean many different things, yet the variety of usages remains under-investigated. We therefore provide a typology bringing together the various ways in which transparency is approached in current research. The typology is based on the following tentative matrix (see below Figure 1) which designates a continuum comprised of two categories of transparency informed by a basic “image” or root metaphor (Morgan, 1997), i.e., the paradigmatic assumption of social reality informing a

respective school or stream of literature. In identifying the “metaphor behind the metaphor” (Alvesson, 1993), the matrix pinpoints the two ways of conceptualizing transparency: the first is the “window” metaphor which is based on the assumption that one can “see through” transparency as through a window the real object behind it which we label as *transmissive* since it assumes no changes to that which is rendered visible. The second transparency category operates on a “flash-light” metaphor assuming that transparency similar to a flow of light in the dark simultaneously obscures certain aspects of an object while making some visible. We label this category as *performative* as it foregrounds that one is always actively involved in the transformation of that which one seeks to render “transparent”.

Figure 1. Categories and Dimensions of Transparency



To be precise, in defining performativity we draw on a stream of research that expanded across social sciences, economics and science and science and technology studies. When we discuss transparency as performative we refer to a meta-theoretical model of communication as constitutive which indicates the ability of transparency texts and measurements devices “to make a difference” (Cooren, 2010, p.20; Cooren, 2012), that is to shape and modify the object they seek to render visible. In linguistics, the ability of a spoken word “to get someone to do something”, i.e., to *perform* a change in a subject, is defined as a perlocutionary act (Austin, 1962; Searle, 1975). However, studies across a wide range of disciplines including organization studies have attributed perlocutionary acts not only to humans but also to other non-human entities such as machines, values, principles or texts (see Chaput, Brummans & Cooren, 2011; Cooren, 2004; Law, 1994; Latour, 2005; Taylor & Van Every, 2000; 2011). In this respect, the performative category of transparency emphasizes its perpetually dynamic nature (that is, a process of continuous transformation of the object made visible). Contrastingly, in the transmissive category transparency is characterized by passivity in the sense that—despite an assumed change in the state of affairs, i.e., a movement from opacity to transparency—the object made visible remains the same, its structure and identity unmodified. For each transparency category we distinguished three dimensions. Yet this is not to say that, for instance, the three dimensions contained by the transmissive transparency category are exhaustive and self-enclosed. In practice, the dimensions are fluid and can inter-relate within the same category (for instance studies that operate on a conceptualization of transparency which falls into the instrumental dimension, often inhabit the passive representation dimension as well). However, for the purpose of a systematic analysis we present the dimensions as separate.

The literature review was operationalized through the use of Web of Science and Scopus databases between 1990 and 2013. Since we are interested in a wide overview of transparency research, we chose to select the papers with the highest citation index based on based on the Journal Citation Reports' impact factor (Reuters, 2012). Subsequently, 1701 results were obtained upon the query of the word “transparency” across research domains such as social sciences, science and technology and humanities. The results were narrowed down to 623 by analysing the abstracts of articles that were situated in research areas such as business, humanities, economics, sociology, psychology and government law. For the purpose of our analysis we selected those articles that had relevance and/or both empirical and theoretical focus on transparency and organizing processes, which lead us to a final sample of 129 articles and book chapters. For avoiding the risk of missing most cited papers in journals not present in the respective queried databases, we have compared our results with a query on Google Scholar database, and only 2 of our articles would have been added. Thus, it can be argued that we included in our analysis both the articles from most relevant journals in the field, as well as most cited articles with a focus on transparency in the context of organizing.

Transparency as Transmission of Information

Research in this category typically implies that transparency is a process of information disclosure about an organizational entity or process. From this standpoint, transparency does not have any performative implications, that is, it is not causing any structural changes to that which it renders visible. We identified three dimensions as follows:

The Instrumental Dimension.

Studies grounded in an instrumental dimension are based on the premise that transparency is the route to clarity, efficiency and effectiveness (see Millar, Eldiomy, Hilton & Chong, 2005).

Specifically, research in this dimension follows the logic that transparency makes available trustful streams of information and is a way to eliminate the dark and unclearly woven organizational networks, in which the light—making clear sight and effective decisions possible—is absorbed (Schipper, 2007). Under such circumstances, studies maintain a duality between “complete” or “true” transparency on the one hand, and secrecy and concealment on the other. For instance, in public relations and management, transparency is usually defined as being “simply the opposite of secrecy” (Coombs & Holladay, 2013, p.217; Florini, 2001, p.13). Likewise, in public policy, following similar rationales, transparency is defined as “lifting the veil of secrecy” (Davis, 1998, p.121) and thus “secrecy is the obstacle to transparency” (Birkinshaw, 2006, p. 190). As a result the challenge to achieving transparency is often seen to be in the way of articulating the right principles that eliminate secrecy and produce an informational environment that is just and democratic (see Vaccaro, 2012).

Studies in this dimension are significant as they underline the importance of transparency for democracy and trust in inter and intra organizational relations. However, limitations are acknowledged since full disclosure of relevant information and eliminating secrecy may be difficult when various interests groups hold different positions concerning what information is relevant and for whom (Fung, Graham & Veil, 2007). For instance, trade secrets, patents or other information that maintains competitive advantage are subject to concealment and negotiation between various leadership interest groups (see Pagano & Pagano, 2003). A typical characteristic of research specific to studies in the instrumental dimension is that transparency is involved in an antonymic relation with secrecy (see Piotrowski, 2010). The possibility of different degrees of transparency is noted yet transparency is typically conceptualized starting from the premise of “complete transparency”: “[i]nstead of being completely transparent, relationships may be

translucent in some respects as information may only be partially shared, or opaque, information is not shared at all” (Lamming et al., 2001, p.7).

In addition, studies in this tradition have a focus on events, i.e., points/states that are externally visible and in principle measurable (Heald, 2006a). The underlying assumption follows a principal-agent relationship, where those who are watched have an incentive to behave appropriately thus leading to efficiency (Bentham, 1791/2010). In this vein, transparency is measured as based on inputs, outputs and outcomes, usually not heeding the processes between how inputs are transformed into outputs and linked to outcomes. For example, in the case of public health a measure for greater transparency and accountability is the reporting of surgeons’ operating outcomes (RCS, 2013). With a static perspective that assesses the transparency of a medical system based only on an inputs-outputs relationship, it is however difficult to determine whether any other situated or arbitrary factors such as team coordination or local environmental factors affect the results. Subsequently, such systems of disclosure often have the opposite effects for the efficiency of the medical systems as surgeons can be less inclined to take risks with severely ill patients (Fung et al., 2007).

Grounded in a principal-agent game theory logic according to which those being watched tend to behave better, Heald (2006a) identified four directions of transparency: transparency *upwards* when an actor in a hierarchical position can observe the conduct and results of the subordinate agents; transparency *downwards* when the agents can observe the behaviour of the principals; transparency *outwards* that occurs when agents can observe what’s happening ‘outside’ the organization; and transparency *inwards* when those outside can observe what is going on inside the organization (this relation is reversible if information direction changes). Studies investigating transparency from an instrumental dimension are usually in the area of

accountability and the public sector and conceptualize the government as an agent and the electorate as principal (Holmström, 1999). Authors allude to the complex principal-agent relationship arguing that when there are multiple principals and agents, transparency over outcomes and decisions can have paradoxical implications for the principals (Stasavage, 2006).

In brief, studies grounded on an instrumental dimension are important as they show that transparency enables efficient decision-making since it may lead stakeholders to identify potential organizational truths when they are receiving complete and legitimate information about it (see Coombs & Holladay, 2013). The focus lies typically on the objects of transparency, that which is to be viewed, such as inputs, outputs and outcomes, and as a result an antonymic or binary distinction between secrecy and transparency is maintained (see Thorton, 2003).

The Conduit Dimension.

Research that operates from the conduit dimension theorizes transparency as based on a view of communication as a two way mechanical process (Axley, 1984) that involves ideal speech communication circumstances such as apt readers, an uncontaminated message, and a stable channel. Subsequently, the underlying assumption here is that communication is a conduit of pre-established organizational realities (Blackburn, 2007). For instance, studies typically argue that transparency is “a flow of information available to those outside the firm” (Bushman, Chen, Engel & Smith, 2004, p. 207). Writings note that there may be technological and administrative limitations attached to ideals of a constant flow of information (increased costs or information overload), for instance, website pages can become overloaded with detailed information, which, in turn, lead stakeholders to experience “data asphyxia” (Vaccaro & Madsen 2006). In avoiding this, research argues that informational priorities can be set up. Specifically, studies indicate that the flow of information should be proportional with the audience’s needs, that is, “information

should be publicly available in proportion to the extent to which that information enables citizens to protect their vital interests” (Fung, 2013, p.102). Likewise, from an institutional standpoint, transparency is defined as a flow of available “information on matters of public concern” (Cotterrel, 1999, p. 414) so that stakeholders can identify relevant content areas for disclosure and evaluate if it meets their informational needs (see Fombrun & Rindova, 2000; Jahansoozi, 2006).

Since transparency is assumed to be based on an information exchange that predominantly leads to positive results, it becomes the desired mode of organizing for both institutional and corporate actors as “[t]ransparency can contribute to efficient and effective governance by providing feedback channels, enabling officials and citizens alike to evaluate policies and adjust them accordingly” (Florini, 2004, p.18). For instance, research that holds similar views of communication as grounded in ideal speech conditions and consensus indicate three steps for achieving a more transparent marketplace (Vaccaro & Madsen, 2009). Firstly, the authors note that firms should use new information and communication technologies to provide information customized to individual stakeholders and maintain an effective information exchange between the company and its stakeholders and among stakeholders themselves (e.g., online customer communities). Secondly, it is indicated that firms can “create a marketplace where two-way information sharing leads to collaborations between the firm and its constituents and as a result develop a collaborative market place” (Vaccaro & Madsen, 2009, p.118). In the third step, Vaccaro and Madsen (2009) suggest that by using the information and experience acquired in the development of the first and second processes firms “can modify their business practices in order to become more transparent, accountable and socially responsible organizations” (p.118). In short, studies based on the conduit dimension are important as they

underline the significant role of two-way communication flows in the production and maintenance of transparency that may encourage positive outcomes in organizing processes.

The Passive Representation Dimension.

Studies that can be identified in this dimension conceptualize transparency as a process which quantifies that which is made visible for the purposes of representing accurately and objectively certain objects. The main assumption is that transparency is a politically neutral process of passive representation, that is, it does not “contaminate” and provides an “impartial” perspective on that which is made “transparent”. Studies note, for instance, that “literal” transparency has the purpose of holding a type of behaviour to account in relation to a public standard through a description as accurate as possible of the events and decisions (Grossman, Luque & Muniesa, 2008). One example here is the “Transparency Register” an initiative set up in 2011 by the European Parliament and European Commission for regulating the influence of corporate lobbyists on EU policy-making, creating transparency and maintaining advocacy ethics. In terms of representation “literal transparency” produces “a gathering of mutually observed and entangled beings” (Grossman, Luque & Muniesa, 2008, p. 113) which makes it difficult or problematic to achieve an overarching view since it focuses on the individual actor or process.

While literal transparency intends to preserve the traits of the actor or object so that it is easier recognized, “abstract transparency” (Yenkey, 2008, p.109) reorganizes the task of representing so that actors or activities can be easily transported and processed through measurement devices. Abstract transparency then provides a global perspective of the doings of multiple actors through the process of abstracting. Individual representations are aggregated into performance indicators based on procedures and mechanisms of calculability. In other words, performance indices are intended to allow for visibility, that is, direct observations of (the quality

of) various forms of organizational practice (Power, Sceytt, Soin & Sahlin, 2009). One example of abstract transparency is EITI, a global standard that promotes revenue transparency and accountability in the extractive sector (EITI, 2013). The EITI proxy is based on a methodology for monitoring and reconciling company payments and government revenues from oil, gas and mining at a global level in order to provide a panoptical view on the activities of multi-national mining corporations. In providing such abstract representation of the corporations' behaviour at the cross-national level such indicators are regarded as an "apparently neutral mode of disclosure" (Birchall, 2012, p.5) aimed at eliminating corruption and unethical practices.

Studies theorizing transparency as an efficient and regulatory mode of disclosure usually argue that any society should be organized on transparency principles since they have a self-reinforcing effect. Information and quanta of matters of concern proactively released, rich and tailored to the needs of the audience are seen to facilitate greater transparency (see Finel & Lord, 2001). Such argument is to be pursued globally since transparency constitutes a human right (Birkinshaw, 2006). The predominant logic follows that if information is accessible it leads to the creation of social and political structures, such as civil society or non-governmental groups, which can countervail the power of multi-national organizations (governments, private corporations or other types of institutions) that may be inclined to secrecy (Fung et al., 2007; Bok, 1982). Political transparency, for example, is discussed as one of the most important panacea for the potential of collusion among different political actors. Transparency in a political environment is seen to "require even fuller public disclosure by any organization—whether donor, lobbying group, political association or corporation—that influences the political process" (Fung, 2013, p.194). In this vein, research typically presumes that transparency and democracy are safeguarded when structures of civil society that are readily disposed toward transparency

exist and are capable of maintaining transparency (Fung et al., 2007). Such groups are regarded as “a kind of social immune system in which civic associations generate sources of countervailing power to the organizations—governments, private corporations that are inclined to secrecy” (Fung, 2013, p.203). Studies here note, however, that there is a bracketing risk where everything that does not fall in the range of the visibility technologies or devices used by the civil society structures is ignored or may be used for self-serving purposes (Roberts, 2009). In such instances proxy technologies lead to the “illusion of transparency” (Heald, 2006b, p.34), as even when transparency seems to be increasing, as measured by some index, the reality might be quite different.

Predominant research working from a passive representation dimension is relevant as it indicates that acts of transparency may sometimes disclose the actual conduct of actors and create accountability (Coen & Richardson, 2011). The underlying assumption of transparency practices here is that they represent a neutral and accurate reality (see Tapscott & Ticoll, 2003). To sum up, research grounded in the transmissive transparency category is characterised by an *instrumental* focus on efficiency and effectiveness, a *conduit* model of communication, and adopts a *passive representation* view as it presumes an apparently objective mode of disclosure.

Transparency as a Performative Resource

Research in this category argues that transparency is a process that modifies an object or subject at the same time as it renders it visible. Pertaining to this argument we identified three dimensions presented as follows:

The Analytical Dimension.

Contrary to the idea of transparency as key to efficiency and effectiveness, research from this dimension is explicitly based on the underlying assumption that transparency has generative capacities (Rubio & Baert, 2012) and may produce “new” types of visibilities, including unexpected problems. For instance, one of the issues can be substantial operational costs since transparency demands may involve a coercive aspect—forced voluntariness—as information availability becomes a normative imperative for establishing trust and generating profits (Garsten & De Montoya, 2008b). Policy negotiation disruptions are a second issue. The perception of constant information availability eliminates the possibility for bargaining that happens behind closed doors and leaves a much greater propensity for deliberation in those settings that are most secretive (Stasavage, 2006). In addition, even in democratic organizational forms such as civil society or multi-stakeholder groups where the information flow is constantly bi-directional, the sharing of information is not reciprocal as presumed. On the contrary, many relationships have a stronger and more powerful party that demands visibility without any reciprocity (see Hultman & Axelsson, 2007; O’Dwyer & Unerman, 2008). Studies allude as well to the paradoxical role of transparency. For instance, Montoya (2008) illustrates how in the case of Venezuela’s elections the calls for transparency were used to subvert democracy, and although counterintuitive, opacity and secrecy was required for democracy to function.

Research in the analytical dimension places emphasis on the complex sense-making and framing functions of communication, arguing that simply making information available and accessible can as well undermine trust rather than create it (Tsoukas, 1997; Roberts, 2012). To this extent, studies indicate that acts of transparency should address the epistemic and ethical norms required for successful communicative acts (O’Neill, 2006). In other words, transparency

demands a transparency-literate public, as the information disclosed should be in compatibility with individuals' economies of information processing and spatio-temporal zones (see Soneryd, 2008; Abram, 2008). One potential way for achieving such attuning is developing local social structures which take the form of "receptors" and "intermediate users" capable of processing, digesting and interpreting the information for a wider audience (Heald, 2006b). Studies point, however, to potential limitations that may occur even when social structures organized with the scope of maintaining transparency are into place. For instance, O'Dwyer & Unerman (2008) show that in the case of the human rights advocacy non-governmental organization Amnesty International, in the name of transparency managers favoured the development of holistic accountability mechanisms with the aim of providing transparency to a wide range of stakeholders. The result however was a hierarchical conception of internal accountability privileging a narrow range of (potentially) powerful stakeholders, which subsequently dominated the NGO's external transparency discourse and practice. Similarly, in the case of multi-stakeholder groups for policy development, even though all meetings including those of auxiliary bodies were made public in the name of transparency, backroom discussions and the possibility of deals to be done over lunch was a favoured option (Stasavage, 2006).

In brief, research that is driven by an analytical dimension points out that attempts to create transparency require a broader analysis which takes into account political and cultural contexts (Klintman & Boström, 2008). Studies note that despite transparency's ideological force, it can have detrimental effects on governance even when combined with other forms of regulation (Etzioni, 2010). Research in this dimension is important as it enriches the understanding put forward by the instrumental dimension—transparency leads to efficiency and effectiveness—by illustrating the paradoxes inherent to transparency.

The Constitutive-Process Dimension.

Studies operating from constitutive-process dimension suggest that theorizing transparency based on a “conduit” model of communication, viz. a process analogous to “transferring content” (O’Neill, 2006, p.81) where information can be controlled, directed or cut off may pose the risk of oversimplification. An emerging stream of research labelled the communicative constitution of organizations (“CCO”) argues that communication, instead of being an epiphenomenon, holds an ontological role in the production and reproduction of organizational realities (Taylor & Van Every, 2000, 2011). This research stream draws on perspectives such as grounded-in-practice pragmatism (e.g., Garfinkel, 1992), actor-network theory (Latour, 2013) and speech act theory (Austin, 1962; Searle, 1975), and indicates that certain utterances may have a performative character. In this view, speech acts “perform” since it is the utterance itself that creates the very reality it refers to (e.g., saying “yes” in a marriage ceremony is an “act” that has no existence other than through language use). From such viewpoint, the constitutive force of communication lies in the very use of language, so that literally every word—even non-organizational members’—can become agents who act on the organization’s behalf and thus contributes to its communicative construction (Schoeneborn & Scherer, 2012).

Studies adopting a constitutive communication model suggest that transparency emerges from the discursive struggle between various parties. Subsequently, transparency becomes a process of continuous negotiation and contestation that creates organizational realities while obscuring others, rather than simply disseminating pre-defined representations of it (Christensen, 2002; Flyverbom et al., 2011; Garsten & De Montoya, 2008a). To this extent, research in this dimension zooms in on the background procedural and operational aspects that are needed in order to make an object or an activity become visible. In other words, the attention here is on the

“play of shadows” (Garsten & De Montoya, 2008b, p.283), the interplay between opacity and visibility that deem the object visible rather than on the object per se. Predominant research—specific to the static dimension of transparency—typically maintains an either/or dichotomy between secrecy and transparency. For instance, studies in public affairs frequently propose the possibility of complete transparency (see Kim & Lee, 2012) and posit secrecy as its antonym since “there are institutional ways in which governments can protect those details that are truly the most sensitive by strengthening the role of oversight bodies within government” (Crowley, 2012, p. 255). Notwithstanding, research specific to a constitutive dimension provides a richer understanding by overcoming the assumption of a static, binary black-and-white relationship between secrecy and transparency by pointing to their indeterminate and ambivalent relationship.

For instance, studies indicate provocative possibilities of transparency qua opacity and vice-versa (see Birchall, 2011 for a review) and reveal the political nature of information control by acknowledging the improbability of secrecy (Fenster, 2012). While events that are kept in deep secrecy become known as their details leak out over time through formal or informal channels, “most events exist in a gray world of partial secrecy and partial disclosure, where even information about events whose existence the government denies is available from open sources (Fenster, 2012, p.21). Likewise, an emerging stream of cultural studies and organizational research explores the coexisting relationship between transparency and secrecy through the notion of “public or open secret” which can be defined as that which is generally known but cannot be articulated (Beck, 2011; McQuillan, 2011; cf., Taussig, 1999). Such paradoxical form of secrecy refers to an intricate web of unspoken knowledge about how, for example, individuals in specific types of organizations must behave, to the specific things which have to be known in order to make such navigation but which cannot be admitted (Costas & Grey, 2011; Grey, 2013).

Subsequently, the dichotomy secrecy/transparency is dissolved since, as Costas & Grey (2011, p.13/14) observe, when operating with public secrets one dwells in a fundamental tension between knowledge and acknowledgment, personal awareness and public discourse as one both knows and does not know that one's authenticity has to be fabricated and enacted.

In short, studies that focus on the constitutive-process dimension of transparency argue that the different ways in which transparency is presented and enacted involves processes that are hidden in the name of transparency. Such processes are infused with conflict ridden negotiations about what should transparency measurements render visible and what should not (Thedvall, 2008). As a result, writings note that one should be aware of the "veil of transparency" (West & Sanders, 2003, p.26) or, in other words, that transparency is a "structure of the veil itself" (Bennington, 2011, p.31). Research in this dimension is important as it transgresses notions of transparency as being based on a two-way flow of information disclosure characterized by consensus and ideal speech circumstances that lead to trust. It pays attention to the complex meaning making processes and the conflict ridden transactional relationships that characterize transparency organizing (Christensen & Cheney, 2011).

The Active Representation Dimension.

Research in this dimension places emphasis on the active or transformative representational role inherent to transparency efforts. Transparency involves the process where decisions, actions, events, etc., are documented in a certain manner—often vesting specific interests—and these documents become subsequently the basis for an evaluation of the existing degree of transparency (see Meijer, 2013). Analysing such representations of organizational life only in terms of accuracy, timing and completion (see Rawlins, 2009) may eschew their socio-political situatedness and active role in defining the very organizational realities they represent. For

example, as Roberts (2009) notes, the metaphor of shedding light is usually a gross simplification of the complex labour that is involved in the manufacture of transparency (cf., Chua, 1995). Constructivist accounts of measurement imply that measurement itself is part of the constitution of its objects, and is inseparable from social/political interests which invest in it as an instrument of control (Power, 2004).

Subsequently, acts of transparency by creating a situated representation of an organization, they simultaneously and “selectively mask or reveal” (Drucker & Gumpert, 2007, p. 495) other organizational aspects. In other words, “the gaze of transparency does something to that which is being observed, monitored and made legible” (Garsten & De Montoya, 2008b, p.284) and is often used for advancing ideological or political agendas. Such perspective enriches the predominant understandings of transparency as “clarity” (Danker, 2013) or as a way of creating a just and ethical subject (das Neves & Vaccaro, 2013) by pointing to the complexities and transformations involved in the process of representation. The assumption of “true transparency” (Coombs & Holladay, 2013, p.219) which can provide access to the “core being” is problematized since the idea that some representations are inherently more true than others rests on problematic epistemological grounds (Cheney, Christensen & Dailey, 2013). Studies specific to the active representation dimension are important as they place emphasis on the inevitable modification transparency brings to the object made visible, which is characterized by randomness and the struggle to gain control over the representation process. In sum, research based on the performative transparency category is preoccupied with the *analytical* side of transparency in terms of its potential paradoxical implications; with its *constitutive-process* nature concerning its inherently negotiated aspect and symbiosis with secrecy; and its *active*

representation function which highlights transparency's transformative power on that which represents.

Discussion: Transparency as Transmissive and Performative

Transparency holds a prominent place in contemporary society. It is a distinctive area of research across disciplines and presents significant importance for organization studies. The promotion of institutional and corporate accountability, the advancement of stakeholders' rights and ongoing corporate and institutional scandals force organizations to at least consider potential transparency strategies for a wide range of issues such as communication, governance and politics (see Hess, 2007). Our transparency taxonomy, which indicates two paradigmatic positions—a performative and a transmissive one—is relevant as it provides a reflexive perspective on transparency as an organizing process. Practically, the importance of this typology rests in identifying the inadvertent consequences the operationalization of transparency (e.g., strategies of disclosure, reporting, etc.) may hold for social and organizational life. To illustrate our argument, we next indicate how our transparency taxonomy can offer new methodological and conceptual insights for future research. In doing so, we unfold the following vignette which offers an overview on how an analysis of transparency from both transmissive and performative meta-theoretical standpoints might look like.

Transparency in Gallica

Gallica (pseudonym) is an international cooperative organization to which the first author had access as part of a longer study. It is an organization managed by eighty member organizations from thirty-four countries. In contrast to corporate organizations, Gallica is owned by all its members, not shareholders, who engage in collective decision-making. While Gallica is

a particular type of organization (cooperative), the case is informative also for other organizational forms since contemporary corporations increasingly aspire to organizational democracy, horizontal decision making and participatory practices (see Ravasi & Verona, 2001). Transparency and accountability are central concerns in Gallica since it operates on principles of workplace democracy and collective ownership. Gallica's management continuously addresses transparency ideals in daily interactions for responding to the demands of their member organizations. Subsequently, Gallica makes an interesting case for discussing the transparency taxonomy as it shows that even organizations that adhere to the ideals of transparency face tensions and challenges in pursuing it.

Analysing transparency ideals and practices in Gallica based on a *transmissive* meta-theoretical perspective offers interesting starting points for understanding transparency in organizing. According to the Conduit and Passive Representation approaches the unit of analysis could target the communicative interactions concerning whether or not the information transmitted by Gallica is received, stored and available to its member organizations in a neutral objective form that facilitates positive effects. Subsequently, in Gallica the strategies of transparency operationalized as information disclosure could be investigated in regards to their potential to enhance democracy and efficiency in the organizing processes (attribute pertaining to the Instrumental standpoint). For example, an account from Gallica's espoused ideals of transparency inspired by such research path suggests the democratizing potential of information disclosure: "We are democratically owned. So, this means we need to make information available to all of our members as our decision-making is democratic. Transparency and openness are in our DNA" (Board Member, Board Meeting Gallica). In addition, a transparency perspective specific to the Instrumental approach allows mapping out the potential negative

effects a flow of information might cause. For instance, by employing such a lens one can identify that despite the promises behind the transparency ideals articulated in Gallica, information disclosure might have detrimental implications such as confusion and may challenge the ability of the organization to maintain secrecy over its competitive advantage:

I understand the fact that Gallica has a democratic governance system and that the management as representative of its members has to be clear and accountable to them. But this transparency proposal doesn't work for us. We cannot disclose all of our activities; it will only create confusion (Board Member, Board Meeting Gallica)

In short, a *transmissive* theoretical lens of transparency allows one to consider, on the one hand, the potential positive implications of transparency such as enabling democracy and efficiency in organizing. On the other hand, such perspective allows the exploration of how ideals and practices of transparency, instead of creating trust, might lead to bewilderment as revelations eliminate secrecy by exposing points of significant disagreement (see Eisenberg, 2007). This could be operationalized, for instance, by assessing whether or not individuals lack the interpretive lens to process the disclosed information, or whether or not they contrast in their interpretations as information spread by different senders with different credibility levels is comprehended differently (see Weick, 1979).

A *performative* meta-theoretical standpoint complements the understanding of transparency in the context of organizing by overcoming the presumed dichotomy between transparency and opacity and providing critical insights about the negotiated, paradoxical and performative nature of transparency. For instance, an Analytic approach facilitates the analysis of how ideals and practices of transparency may produce new types of complex problems through

their organizing properties such as de/legitimizing action and undermining authority. The unit of analysis in such instance could address how the transparency measurements and artefacts created in individuals' interactions impact their relations with others by de/stabilizing their situated authority positions. For example, such lens allows one to examine how a text created in the name of transparency not only reveals certain organizational activities but also draws up power relations. An account from Gallica's case illustrates the capacity of a document (i.e., leaflet) developed for enhancing transparency in Gallica's affairs to affect actors' authority: "If we issue the leaflet and put their [stakeholders'] logos on the same level with ours it will be emphasizing the equal relations with them, it will weaken our leading position" (Gallica Manager, Staff Meeting).

A Constitutive-Process approach lens allows the inquiry of the constitutive tensions specific to transparency and its symbiosis with secrecy. Put differently, it permits one to focus on the transformative power transparency holds for the organizational processes it makes visible. In this instance the unit of analysis could target how individuals' competing conversational interactions surrounding values and acts of transparency shape their collective identities. For example, in the case of Gallica acts of transparency can be investigated not only as a way to disseminate but also to actively create identities and political agency. Specifically, in Gallica it is expected that one should be committed to a cooperative identity and act on values of transparency by engaging in genuine debates and, for instance, supporting transparency initiatives by voting for them. Yet, simultaneously, confrontational debates are to be avoided as dissent in cooperative organizations is seen as a lack of loyalty to transparency values and deviant (see Stohl & Cheney, 2001). Such tension placed Gallica's members in a paradoxical situation: being committed to transparency meant maintaining certain opacity. Notably,

transparency was a central credo and expected to be acted upon. Nevertheless, it co-existed and perpetuated the opacity status quo because any vote for increasing visibility and accountability in Gallica would have been seen as an attack on consensus and transparency itself: “We all believe in the transparency proposal since we are a cooperative but the members might never vote for it. It is the problem of today’s democracy. They come and take these voting cards and it is meaningless” (Manager Gallica, Staff Meeting). A Constitutive Process lens on Gallica’s case permits one to study how members cope with incongruous cooperative identities created by a transparency ethos since transparency and opacity have a symbiotic relation even in a democratic organization where transparency is seen as vital. Individuals in Gallica embraced transparency qua opacity rendering futile the tendency to simply subscribe to binary discourses of disclosure as opposed to secrecy (see Garsten & De Montoya, 2008). In other words, such perspective facilitates the examination of transparency as a resource that constitutes an arena of dissensus and antagonisms which activates and modifies subjectivities.

Lastly, the Active Representation Dimension may allow a more nuanced understanding concerning the intersection of transparency and multiple forms of disclosure such as the use of new media technologies. Through such lens one can analyse new disclosure devices not only as passive vehicles of information diffusion with the potential to produce and maintain transparency, but also as technologies actively entangled in organizing. The unit of analysis could target the communicative interactions via new media technologies for investigating whether or not such interactions have a constitutive role in everyday organizational life. In this respect, an Active Representation perspective may shed light on the unintended consequences that may appear when transparency ideals are pursued via new forms of disclosure. For instance, by drawing on such standpoint one may inquire how the use of new disclosure devices such as

Twitter may alter traditional organizing processes. An account from a manager of one of Gallica's member organizations suggests the inadvertent repercussions new forms of disclosure can bring:

We really focus on how we communicate on social media because people now are on Twitter all the time. But you need to be careful because it is not a one to one conversation like we are having now, it's puff...it can go anywhere (manager, Cooperative Alfa, italics added)

In short, a *performative* perspective of transparency provides a path towards the understanding of transparency as a paradoxical and negotiated process that can pose as much perils as the promises it carries (see Hood & Heald, 2006; Garsten & De Montoya, 2008a).

Conclusion

The paper has provided a conceptual framework that distinguishes and conceptualizes two very different understandings of transparency, which hold considerable importance for organizational studies. Transparency is a utopian ideal for organizing. However, when operationalized, transparency is a socially situated and communicatively contested process in which aggregated data is used to produce and reproduce relations of power and new forms of proximity and governance. Subsequently, we encourage future research to adopt a critical lens since more theoretical and empirical insight is needed concerning how the interrelation between transparency, secrecy, power and multiple forms of disclosure impacts organizing.

References

- Abram, S. (2008). Transparency and participation: Partnership and hierarchies in British urban regeneration. In C. Garsten & M. L. de Montoya, (Eds.), *Transparency in a new global order: Unveiling organizational visions* (pp. 201-223). Cheltenham, UK: Edward Elgar.
- Albu, O. B., & Wehmeier, S. (2013). Organizational transparency and sense-making: The case of northern rock. *Journal of Public Relations Research*, DOI:10.1080/1062726X.2013.795869
- Alvesson, M. (1993). *Cultural perspectives on organizations*. Cambridge, UK: Cambridge University Press.
- Alvesson, M., & Sandberg, J. (2011). Generating research questions through problematization. *Academy of Management Review*, 36(2), 247-271.
- Arellano-Gault, D., & Lepore, W. (2011). Transparency reforms in the public sector: Beyond the new economics of organization. *Organization Studies*, 32(8), 1029-1050.
- Audi, R. (2008). Some dimensions of trust in business practices: From financial and product representation to licensure and voting. *Journal of Business Ethics*, 80(1), 97-102.
- Austin, J. L. (1962). *How to do things with words*. Oxford, UK: Clarendon Press.
- Axley, S. (1984). Managerial communication in terms of the conduit metaphor. *Academy of Management Review*, 9, 428-437.
- Beck, J. (2011). Out in the open: Photography, transparency, abstraction. *Theory, Culture and Society*, 28(7/8), 123-139.

- Best, J. (2007). *The limits of transparency: Ambiguity and the history of international finance*. Ithaca, NY: Cornell University Press.
- Bennington, G. (2011). Kant's open secret. *Theory, Culture & Society*, 28(7/8), 26-40.
- Bennis, W., Goleman, D., O'Toole, J. (2010). *Transparency: How leaders create a culture of candor*. San Francisco, CA: John Wiley & Sons.
- Bentham, J. (1971/2010). *Panopticon or the inspection house*, Vol.1. London, UK: Kessinger Publishing, LLC.
- Birchall, C. (2011). Introduction to 'secrecy and transparency': The politics of opacity and openness. *Theory, Culture & Society*, 28, 7-25.
- Birchall, C. (2012). The cultural politics of disclosure. Paper presented at Organizational transparency: practices, meanings and tensions Workshop. Copenhagen Business School, 5-6 Dec.
- Birkinshaw, P. (2006) Transparency as a human right. In C. Hood & D. Heald (Eds.), *Transparency: The Key to Better Governance?* (pp.47-59). Oxford, UK: Oxford University Press.
- Blackburn, P. L. (2007). *The code model of communication: A powerful metaphor in linguistic metatheory*. Dallas, TX: SIL e-Books International.
- Bok, S. (1982). *Secrets: Concealment and revelation*. Oxford, UK: Oxford University Press.
- Bovens, M. (1998). *The quest for responsibility. Accountability and citizenship in complex organizations*. Cambridge, UK: Cambridge University Press.

- Braithwaite, J., & Drahos, P. (2000). *Global business regulation*. Cambridge, UK: Cambridge University Press.
- Bushman, R., & Smith, A. J. (2003). Transparency, financial accounting information, and corporate governance. *Economic Policy Review*, 9(1), 65-87.
- Bushman, R., Chen, Q., Engel, E., & Smith, A. (2004). Financial accounting information, organizational complexity and corporate governance systems. *Journal of Accounting and Economics*, 37, 167-201.
- Bunting, R. L. (2004). The new peer review watchword. *The CPA Journal*, 74(10), 6-9.
- Chaput, M., Brummans, B. H. J. M., & Cooren, F. (2011). The role of organizational identification in the communicative constitution of an organization: A study of consubstantialization in a young political party. *Management Communication Quarterly*, 25, 252-282.
- Cheney, G., Christensen, L. T., & Dailey, S. (2013). Communicating identity in an around organizations. In L. L. Putnam & D. K. Mumby (Eds.), *The Sage handbook of organizational communication*. Thousand Oaks, CA: SAGE.
- Christensen, L. T., & Cheney, G. (2011). Transparency and the problems of representation in verbal, visual and numerical regimes. Paper presented at the annual meeting of the International Studies Association Annual Conference, Montreal, Quebec, Canada.
- Christensen, L. T. (2002). Corporate communication: The challenge of transparency. *Corporate Communications: An International Journal*, 7(3), 162-168.

- Christensen, L.T. & Langer, R (2009). Public relations and the strategic use of transparency. Consistency, hypocrisy and corporate change. In R.L. Heath, E. Toth & D. Waymer (Eds.), *Rhetorical and Critical Approaches to Public Relations II* (pp. 129-153). Hillsdale, NY: Routledge.
- Chua, W. F. (1995). Experts, networks and inscriptions in the fabrication of accounting images: A story of the representation of three public hospitals. *Accounting, Organizations and Society*, 20(2/3), 111-145.
- Coen, D., & Richardson, J. (Eds.) (2011). *Lobbying the European Union: Institutions, actors, and issues*. Oxford, UK: Oxford University Press.
- Coombs, T. W., & Holladay, S. J., (2013). The pseudo-panopticon: The illusion created by CSR-related transparency and the internet. *Corporate Communications: An International Journal*, 18(2), 212-227.
- Cooren, F. (2010). *Action and agency in dialogue: Passion, incarnation and ventriloquism*. Amsterdam, The Netherlands: John Benjamins Publishing.
- Cooren, F. (2012). Communication theory at the center: Ventriloquism and the communicative constitution of reality. *Journal of Communication*, 62, 1-20.
- Costas, J., & Grey, C. (2011). Exploring and explaining varieties of secrecy in organizational life. Paper presented at Working Paper Series No. 2, Copenhagen Business School, IOA.
- Cotterrell R. (1999). Transparency, mass media, ideology and community. *Cultural Values*, 3(4), 414-426.

- Crowley, P.J. (2012). The rise of transparency and the decline of secrecy in the age of global and social media. *Penn State Journal of Law & International Affairs*, 1, 241-255.
- Dando, N., & Swift, T. (2003). Transparency and assurance: Minding the credibility gap. *Journal of Business Ethics*, 44(2/3), 195-200.
- Danker, M. (2013). Understanding stakeholder activism, managing transparency risk. In D. Crowther & G. Aras (Eds.), *The Governance of Risk* (pp.33-72). Bradford, UK: Emerald Group Publishing Limited.
- das Neves, J.C. & Vaccaro, A. (2013). Corporate transparency: A perspective from Thomas Aquinas' Summa Theologiae. *Journal of Business Ethics*, 113(4), 639-648.
- Davis, J. (1998). Access to and transmission of information: Position of the media. In V. Deckmyn & I. Thomson (Eds.), *Openness and transparency in the European Union* (pp. 121-126). Maastricht, Netherlands: European Institute of Public Administration.
- Drucker, S.J., & Gumpert, G. (2007). Through the looking glass: Illusions of transparency and the cult of information. *Journal of Management Development*, 26(5), 493-498.
- EITI (2013). EITI. Retrieved September 9, 2013, from <http://eiti.org/eiti>
- Espinosa-Pizke, M. (1999). Business ethics and accounting information. An analysis of the Spanish code of best practice. *Journal of Business Ethics*, 22(3), 249-259.
- EU Non-Financial Disclosure Directives (2013). 78/660/EEC and 83/349/EEC Retrieved September 15, 2013, from http://ec.europa.eu/internal_market/accounting/non-financial_reporting/

- Etzioni, A. (2010). Is Transparency the best disinfectant? *Journal of Political Philosophy*, 18, 389-404.
- Fenster, M. (2006). The opacity of transparency. *Iowa Law Review*, 91, 885-949.
- Fenster, M. (2012). The improbability of secrecy. Paper presented at Organizational transparency: practices, meanings and tensions Workshop, Copenhagen Business School, 5-6 Dec.
- Finel, B.I., & Lord K. M. (Eds.) (2001). *Power and conflict in the age of transparency*. Basingstoke, UK: Palgrave.
- Finel, B. I., & Lord, K. M. (1999). The surprising logic of transparency. *International Studies Quarterly*, 43, 325-339.
- Florini, A. (2001). The end of secrecy. In B.I. Finel & K. Lord (Eds), *Power and Conflict in the Age of Transparency* (pp. 13-29). Basingstoke, UK: Palgrave.
- Florini, A. (2004). Behind closed doors: Governmental transparency gives way to secrecy. *Harvard International Review*, 26(1), 18-21.
- Florini, A. (Ed.) (2007). *The right to know: Transparency for an open world*. New York, NY: Columbia University Press.
- Fombrun, C. J., & Rindova, V. P. (2000). The road to transparency: Reputation management at Royal Dutch/Shell. In M. Schultz, M. J. Hatch & M. H. Larsen (Eds), *The expressive organization: Linking identity, reputation, and the corporate brand* (pp.77-96). Oxford, UK: Oxford University Press.

- Flyverbom, M., Christensen, L. T., & Hansen, K. H. (2011). Disentangling the power-transparency nexus. Paper presented at the First Global Conference on Transparency Research, Rutgers University, Newark, NJ.
- Fung, A. (2013). Infotopia: Unleashing the democratic power of transparency. *Politics & Society, 41*, 183-212.
- Fung, A., Graham, M., & Weil, D. (2007). *Full disclosure: The perils and promise of transparency*. Cambridge, UK: Cambridge University Press.
- Garfinkel, H. (1992). Two incommensurable, asymmetrically alternate technologies of social analysis. In G. Watson & R. M. Sella (Eds.), *Text in context: Contributions to ethnomethodology* (pp.175-206). London, UK: SAGE.
- Garsten, C., & M. Lindh de Montoya, eds. (2008a). *Transparency in a new global order: unveiling organizational visions*. Cheltenham, UK: Edward Elgar.
- Garsten, C., & De Montoya Lindh, M. (2008b). In retrospect: The play of shadows. In Garsten, C. & de Montoya, M.L. (Eds.), *Transparency in a new global order* (pp. 283-291). Cheltenham, UK: Edward Elgar.
- Garsten, C. (2004). Market missions: Negotiating bottom line and social responsibility. In C. Garsten & M.L. de Montoya, M. (Eds.), *Market matters: Exploring cultural processes in the global marketplace* (pp. 69-90). Basingstoke, UK: Palgrave Macmillan.
- Goodman, M. B. (2002). Guest editorial. *Corporate Communications, 7*(4), 204-205.
- Grey, C. (2013) *Decoding organization: Bletchley Park, codebreaking and organization studies*. Cambridge, UK: Cambridge University Press.

GRI (2013). About GRI. Retrieved September 20, 2013, from

<https://www.globalreporting.org/information/about-gri/what-is-GRI/Pages/default.aspx>

Grossman, E., Luque, E., & Muniesa, F. (2008). Economies through transparency. In C. Garsten & M.L. de Montoya (Eds.), *Transparency in a new global order* (pp. 1-21). Cheltenham, UK: Edward Elgar.

Hansen, H. K. (2012). The power of performance indices in the global politics of anticorruption. *Journal of International Relations and Development*, 15(4), 506-531.

Hansen, H. K., & Flyverbom, M. (forthcoming). Organizational disclosure: On the limits and ordering of transparency. *Organization*.

Heald, D. (2006a). Varieties of transparency. In C. Hood & D. Heald (Eds.), *Transparency. The key to better governance?* (pp. 25-43). Oxford, UK: Oxford University Press.

Heald, D. (2006b). Transparency as an instrumental value. In C. Hood & D. Heald (Eds.), *Transparency. The key to better governance?* (pp. 59-73). Oxford, UK: Oxford University Press.

Helin, J., Hjort, D., Hernes, T., Holt, R. (Eds.) (2014). *The Oxford handbook of process philosophy in organization studies*. Oxford, UK: Oxford University Press.

Henriques, A. (2007). *Corporate truth. The limits to transparency*. London, UK: Earthscan.

Hess, D. (2007). Social reporting and new governance regulation: The prospects of achieving corporate accountability through transparency. *Business Ethics Quarterly*, 17(3), 453-476.

- Hindess, B. (2005). Investigating international anti-corruption. *Third World Quarterly*, 26, 1389-1398.
- Holtz, S., & Havens, J. C. (2009). *Tactical transparency*. San Francisco, CA: Jossey-Bass.
- Hood, C., & Heald, D. (Eds) (2006). *Transparency: The key to better governance?* Oxford, UK: Oxford University Press.
- Hood, C. (2006a). Transparency in historical perspective. In C. Hood & D. Heald (Eds.), *Transparency. The key to better governance?* (pp. 3-23). Oxford, UK: Oxford University Press.
- Hood, C. (2006b). Beyond exchanging first principles? Some closing comments. In C. Hood & D. Heald (Eds.), *Transparency. The key to better governance?* (pp. 212-225). Oxford, UK: Oxford University Press.
- Holmström, B. (1999). Managerial incentive problems - A Dynamic perspective. *Review of Economic Studies*, 66(1), 169-182.
- Hultman, J., & Axelsson, B. (2007). Towards a typology of transparency for marketing management research. *Industrial Marketing Management*, 36, 627-635.
- Jahansoozi, J. (2006). Organization-stakeholder relationships: Exploring trust and transparency. *Journal of Management Development*, 25(10), 942-955.
- Jensen, C. B. (2013). What if we were already in the in-between? Further ventures into the ontologies of science and politics. *Foundations of Science*, 18 (2), 331-336.

- Kim, S. & Lee, J. (2012). E-Participation, transparency, and trust in local government. *Public Administration Review*, 72, 819-828.
- Klintman, M. & Boström, M. (2008). Transparency through labelling? Layers of visibility in environmental risk management. In C. Garsten & M. L. de Montoya (Eds.), *Transparency in a new global order* (pp. 178-197). Cheltenham, UK: Edward Elgar.
- Lamming, R. C., Caldwell, N. D., Harrison, D. A., & Phillips, W. (2001). Transparency in supply relationships: Concept and practice. *Journal of Supply Chain Management*, 37(4), 4-10.
- Latour, B. (2005). *Reassembling the social: An introduction to actor-network theory*. Oxford, UK: Oxford University Press.
- Latour, B. (2013). What's organizing? A meditation on the bust of Emilio Bootme. In D. Robichaud & F. Cooren (Eds.), *Organization and organizing: Materiality, agency, and discourse*. New York, NY: Routledge.
- Law, J. (1994). *Organizing modernity*. Oxford, UK: Blackwell.
- Levine, B. J. (2009). *The art of lobbying: Building trust and selling policy*. Thousand Oaks, CA: SAGE.
- McQuillan, M. (2011). The secrets of Paul de Man. *Theory, Culture & Society*, (7/8), 140-157.
- Meijer, A. (2013). Understanding the complex dynamics of transparency. *Public Administration Review*, 73(3), 429-439.

- Millar, C.C. J.M., Eldiomy, T., Hilton, B. J., & Chong, C. J. (2005). Corporate governance and institutional strategic transparency in emerging markets. *Journal of Business Ethics*, 59(1/2), 163-174.
- Montoya, M. (2008). Transparency as tool and weapon: The case of the Venezuelan presidential recall referendum In Garsten, C. & de Montoya, M.L. (Eds.), *Transparency in a new global order* (pp. 260-283). Cheltenham, UK: Edward Elgar.
- Morgan, G. (1980). Paradigms, metaphors, and puzzle solving in organization theory. *Administrative Science Quarterly*, 25, 605-622.
- Norman, S.M., Avolio, B.J., & Luthans, F. (2010). The impact of positivity and transparency on trust in leaders and their perceived effectiveness. *Leadership Quarterly*, 21(3), 350-364
- O'Dwyer, B., & J. Unerman (2008). The paradox of greater NGO accountability: A case study of Amnesty Ireland. *Accounting, Organizations and Society*, 33, 801-824.
- O'Neill, O. (2006). Transparency and the ethics of communication. In C. Hood & D. Heald (Eds.), *Transparency. The Key to Better Governance?* (pp. 75-90). Oxford, UK: Oxford University Press.
- Pagano, E. & Pagano, B. (2003). *The transparency edge: How credibility can make or break you in business*. New York, NY: McGraw-Hill Professional.
- Piotrowski, S. (2010). *Transparency and secrecy: A reader linking literature and contemporary debate*. Lexington, KY: Lexington Books.
- Power, M. (2004). *The risk management of everything*. London, UK: Demos Press.

- Power, M., Sceytt, T., Soin, K., & Sahlin, K. (2009). Reputational risk as a logic of organizing in late modernity. *Organization Studies*, 30(2&3), 301-324.
- Power, M. (1997). *The audit society: Rituals of verification*. Oxford, UK: Oxford University Press.
- Quaak, L., Theo, A., & John, G. (2007). Transparency of corporate social responsibility in Dutch breweries. *Journal of Business Ethics*, 76(3), 293-308.
- Ravasi, D., & Verona, G. (2001). Organising the process of knowledge integration: the benefits of structural ambiguity. *Scandinavian Journal of Management*, 17(1), 41-66.
- Rawlins, B. (2009). Give the emperor a mirror. Toward developing a stakeholder measurement of organizational transparency. *Journal of Public Relations Research*, 21(1), 71-99.
- Reuters (2012). Social sciences citation index. Retrieved October 15, 2013, from <http://ip-science.thomsonreuters.com/cgi-bin/jrnlst/jlresults.cgi?PC=SS>
- RCS (2013). Measuring Surgical Outcomes. Retrieved July 16, 2013, from <http://www.rcseng.ac.uk/media/media-background-briefings-and-statistics/measuring-surgical-outcomes>
- Roberts, A. (2006.) *Blacked out: Government secrecy in the information age*. Cambridge, UK: Cambridge University Press.
- Roberts, J. (2009). No one is perfect: The limits of transparency and an ethic for 'intelligent' accountability *Accounting, Organizations and Society*, 34, 957-970.

- Roberts, A. (2012). WikiLeaks: The illusion of transparency. *International Review of Administrative Sciences*, 78, 116-133.
- Rubio, F., D., & Baert, P. (Eds.) (2012). *The politics of knowledge*. London, UK: Routledge.
- Schipper, F. (2007). Transparency and integrity: Contrary concepts? In K. Homan, P. Koslowski & C. Luetge (Eds.), *Globalisation and business ethics*. Farnham, UK: Ashgate Publishing Company.
- Schmitz, H.P., Raggio, P., & Bruno-van Vijfeijken, T. (2012). Accountability of transnational NGOs: Aspirations vs. Practice, *Nonprofit and Voluntary Sector Quarterly*, 41(6), 1175-1194.
- Schoeneborn, D., & Scherer, A. G. (2012). Clandestine organizations, al Qaeda, and the paradox of (in)visibility: A response to Stohl and Stohl. *Organization Studies*, 33(7), 963-971.
- Searle, J. R. (1975). A taxonomy of illocutionary acts. In K. Günderson (Ed.), *Language, mind, and knowledge*, Vol. 7 (pp. 344-369). Minneapolis, MN.
- Sifry, M. (2011). *WikiLeaks and the age of transparency*. Berkeley, CA: Counterpoint Press.
- Soneryd, (2008). A traumatizing transparency exercise on mobile phones and health risks. In C. Garsten & M. L. de Montoya (Eds.), *Transparency in a new global order* (pp. 223-241). Cheltenham, UK: Edward Elgar.
- Stasavage, D. (2006). Does transparency make a difference? The example of the European council of ministers. In D. Heald & C. Hood (Eds.), *Transparency. The key to better governance?* (pp. 165-183). Oxford, UK: Oxford University Press.

- Strathern, M. (2000). *Audit cultures: Anthropological studies in accountability, ethics, and the academy*. London, UK: Routledge.
- Tapscott, D. & Ticoll, D. (2003). *The naked corporation: How the age of transparency will revolutionize business*. New York, NY: The Free Press.
- Taussig, M. (1999). *Defacement: Public secrecy and the labor of the negative*. Stanford, CA: Stanford University Press.
- Taylor, J. R., & Van Every, E. J. (2011). *The situated organization: Case studies in the pragmatics of communication research*. New York, NY: Routledge.
- Taylor, J. R., & van Every, E. J. (2000). *The emergent organization: Communication as its site and surface*. Mahwah, NJ: Erlbaum.
- Thedvall, R. (2008) Transparency at work: the production of indicators for EU employment policy In Garsten, C. & de Montoya, M.L. (Eds.), *Transparency in a new global order* (pp. 143-160). Cheltenham, UK: Edward Elgar.
- Thornton, D. L. (2003). Monetary policy transparency: Transparent about what? *The Manchester School*, 71, 478-497.
- Tsoukas, H. (1997). The tyranny of light. The temptations and paradoxes of the information society. *Futures*, 29 (9), 827-843.
- Unerman, J., & Bennett, M. (2004). Increased stakeholder dialogue and the internet: Towards greater corporate accountability or reinforcing capitalist hegemony? *Accounting, Organizations and Society*, 29(7), 685-707.

- Vaccaro, A. (2012). To pay or not to pay? Dynamic transparency and the fight against the mafia's extortionists. *Journal of Business Ethics*, 106(1), 23-35.
- Vaccaro, A., & Madsen, P (2009). Corporate dynamic transparency: The new ICT-driven ethics? *Ethics Information Technology*, 11, 113-122.
- Vaccaro, A., & Madsen, P. (2006). Firms' information transparency: Ethical questions in the information age. In J. Berleur (Ed.), *Social informatics: An information society for all?* (pp. 146-156). New York, NY: Springer.
- Vattimo, G. (1992). *The transparent society*. Cambridge, UK: Polity Press.
- Wehmeier, S., & Raaz, O. (2012). Transparency matters. The concept of organizational transparency in the academic discourse. *Public Relations Inquiry*, 1, 337-366.
- West, H. G., & Sanders, T. (2003). Introduction: Power revealed and concealed in the new world order. In H. G. West & T. Sanders (Eds.), *Transparency and Conspiracy: Ethnographies of Suspicion in the New World Order* (pp.1-37). Durham, UK: Duke University Press.
- Williams, C. C. (2005). Trust diffusion: The effect of interpersonal trust on structure, function, and organizational transparency. *Business & Society*, 44(3), 357-368.
- Yenkey, C. (2008). Transparency, democracy, and the SEC: 70 years of financial market regulation. In Garsten, C. & de Montoya, M.L. (Eds.), *Transparency in a new global order* (pp. 122-143). Cheltenham, UK: Edward Elgar.

Chapter 4 - Paper 2

This chapter consists of the second paper of the dissertation which is titled “Organizational Transparency: Ideals, Strategies and Challenges” and authored by Oana B. Albu. The chapter offers a qualitative study of a transparency strategy in an international cooperative organization. The chapter contributes to the dissertation by illustrating the performative capacity of transparency practices on the authority and legitimacy of organizational actors.

Abstract

Transparency has received significant attention in organizational research, but few studies have investigated the daily transparency strategies. This paper adopts a communication perspective and through qualitative methods investigates how a transparency strategy is negotiated in the everyday life of an international cooperative organization. The study illustrates how individuals regard transparency as an ideal towards attaining full trust, and the challenges they experience when they resort to textual resources to create transparency. The findings offer insight to both organizational research and practice by illustrating the organizing properties of transparency, i.e., its capacity to de/legitimize action and affect the authority of the actors involved.

Keywords: organizational transparency; communicative constitution of organization; authority; cooperatives

Organizational transparency research and practice is often driven by modernist approaches based on a surprising simplicity. “Institutional transparency” is defined as a flow of information with positive effects:

[T]he extent to which there is available clear, accurate information, formal and informal, covering practices related to capital markets, including the legal and juridical system, the government’s macroeconomic and fiscal policies, accounting norms and practices (including corporate governance and the release of information), ethics, corruption, and regulations, customs and habits compatible with the norms of society. (Millar, Eldiomy, Hilton, & Chong, 2005, p. 66)

For example, in the European Union, transparency—generally understood as information disclosure—is one of the main issues on the legislative agenda, meaning that organizations in 28 countries will have to comply with transparency regulations from 2014 (European Commission, 2011). Currently companies have to disclose only financial information but under the new regulation all firms will have to provide the publics with various pieces of information about the companies’ social, environmental and governance activities, be they positive or negative. The initiative is supported by players such as international organizations, nongovernmental organizations and governmental institutions, and builds on the rationale that information disclosure makes companies more accountable and contributes to higher levels of citizen trust in business.

Although critical writings frequently point out the problematic and complicated aspect of transparency (see Garsten & De Montoya, 2008; Clair, 2012a), existing empirical research on the everyday strategies and practices of transparency in organizational settings is scarce, making it difficult to assess its strategic value and/or detrimental effects. Often there is a propensity

towards theorizing transparency as full disclosure or “the deliberate attempt to make available all legally releasable information—whether positive or negative in nature—in a manner that is accurate, timely, balanced and unequivocal” (Rawlins, 2009, p. 75). However, such conceptualizations fail to grasp the intricate processes of meaning construction and reduce communication to instrumentally-driven self-presentation (Kuhn, 2008). For example, studies illustrate the complexity of organizational efforts to define transparency as various stakeholder groups hold different understandings of transparency depending on their own interests (Albu & Wehmeier, 2013). In this vein, rather than being an organizational self-description, transparency is determined in the interplay between the organization and its constituents. Strategic ambiguity or equivocality is the typical approach for reconciling the fragmented transparency interpretations. Strategic ambiguity becomes a response to transparency demands as “[r]ather than being entirely secretive or clear, organizational communicators often employ some form of deniable discourse, such as strategic ambiguity” (Eisenberg, 2007, p. 17). Thus, strategic ambiguity promotes unified diversity, preserves privileged positions and is defined as a possible alternative to either unrestricted candor or secrecy. Such conceptualization, nonetheless, implies a dualism between full openness and transparency on the one hand, and secrecy and opacity on the other. Research typically assumes such an either/or perspective and as a result the intricate organizational politics of transparency and opacity and the dynamics of authority that underpin such practices are underexplored (Birchall, 2011). For a more nuanced understanding of the negotiated nature of transparency, this paper adopts a communication centred approach and builds on multi-sited fieldwork to explore how ideals of transparency impact the everyday life of an international cooperative organization.

Research typically suggests that increased transparency in organizations with large supply chains leads to prosecutions of sweatshop incidents (see Clair, 2012b). However, critical research discusses that the workings of higher transparency as a panacea are often difficult to observe. Authors suggest that more information may lead to less understanding and less trust and challenge the notion that because of modern technological developments corporations are now much more visible and therefore more accountable (Zyglidopoulos & Fleming, 2011). Epistemologically speaking, there seems to be an agreement that transparency has an inherently dark side, as shedding light on some aspects of the organization implicitly hides others. Nevertheless, it is less clear how these paradoxes occur in the daily practices aimed at creating transparency. Some studies discuss the counterproductive nature of mechanisms for creating transparency in non-profit organizations because of their preferential use as control and justification instruments (see O'Dwyer & Unerman, 2008). Hitherto, there is little knowledge concerning the resources individuals use and the challenges they face when they engage in practices of transparency for gaining authority and controlling others. In addition, while research typically discusses transparency as an expression of corporate reporting surrounding ethical issues, this study is of particular importance as it offers a novel perspective. By examining an international cooperative organization in which transparency is of central concern, this study illustrates the challenges that even those who value transparency face in achieving it.

The paper is structured as follows. I start by discussing extant organizational transparency literature and highlight certain limitations. For a deeper knowledge of transparency and organizing, I then briefly present the communicative constitution of organization (CCO) framework and how situated communicative interactions create transparency as a contested process of exposé and concealment with performative properties. I next present the empirical

analysis that describes the conversational struggles underpinning the development of a transparency strategy between an international cooperative organization and its internal constituents. Having identified key communicative practices of transparency, I conclude by discussing how transparency conceptualizations are created in the recursive interplay of conversations and texts and how these can create, change, or destroy various power positions and organizational relationships.

Organizational Transparency

Transparency is a controversial topic across contemporary corporate, political and academic discourses. Typically, transparency is defined as simply the absence of concealment and opacity. It is often understood in a dyadic sense, always involved in an antonymic relation with secrecy and opacity. The promise of eliminating secrecy and providing access to the public was not the only factor that made the ongoing quest for transparency flourish. As observed by Birchall (2011, p. 9), transparency is also lauded because of the “transparency capital” it grants to the individual or organization advocating it, making transparency a sign of cultural and moral authority. However, defining transparency in opposition to secrecy and opaqueness may lead inevitably to a dualism that proves itself unproductive. An example from political and cultural theory discusses the radical impossibility faced by any democracy that fashions transparency as a guiding principle: “If the right to the secret is not maintained, we are in a totalitarian space” (Derrida & Ferris, 2001, p.59). This perspective depicts transparency as a constitutive yet neutralizing element of secrecy; if transparency is enforced in one state it can easily slip into totalitarianism and constant surveillance. On the other hand, if the state does not apply the same transparency guidelines to itself, it is accused of being totalitarian and run as an oligarchy.

Subsequently, the perpetual dispute encompassed in separating transparency and secrecy is a Sisyphean task because far from being either/or they are intolerably co-dependent.

Common sense might tempt one to solve the symbiotic tension between transparency and secrecy by reducing it to a simple matter of choice. The tension is given by the paradoxical nature of transparency as it is based on contradictory yet inter-related elements that exist simultaneously and persist over time (see Smith & Lewis, 2011). The elements of a paradox seem logical when considered in isolation, but irrational when juxtaposed (e.g., transparency qua secrecy). The attempt to solve the aporia transparency qua opacity (transparency-as-secrecy and secrecy-as-transparency, Birchall (2011)) rather than dwell in it seems ultimately absurd because of their inseparability. Philosophers like Kant remind us that transparency always brings epistemic closure, the process whereby “transparency” serves to close down different ways that viewers might pursue to find a “truth” leading them to assume that what they see is in fact “real” or “authentic” rather than an “orchestrated” representation. Thus, although transparency may appear like a veil that reveals secrecy, it may only be “merely a supplementary fold in the structure of veiling itself” (Kant, 1991 [1784], p.54). The interconnectedness of transparency and opacity suggests that taking transparency for granted as an independent road towards a “truth” may turn out to be a misleading epistemic path. The intensification of self-transparency projects leads to the exposure of pluralism, to a multiplicity of voices that makes erroneous the assumption of an organization as one transparent entity (Christensen, 2002). Subsequently, a more enriched understanding could emerge if one examines the tensions and conflict-ridden negotiations between opacity and visibility on which transparency is based.

A critical stream of literature highlights the negative and unintended effects of transparency practices (Garsten & De Montoya, 2008). Studies show that the apparent, clearly

defined, statistics and indicators of transparency are subject to negotiation and compromise and that the strategies and policies of transparency that might function in some Western institutions might in other cultures lead to ambiguity and problematic effects (see Thedvall, 2008; Montoya, 2008). Thus, if transparency is culturally sensitive and involves a degree of opacity, it becomes highly relevant to ask questions such as what the everyday organizing practices of transparency and their implications are. Notwithstanding the rapidly evolving critical scholarship on the topic of transparency across disciplines, conventional understandings are still common. Transparency is frequently defined *ex negativo*, as what it is not, “the counter to corruption” (Ball, 2009, p. 295) or as “the availability of firm specific information to those outside” (Bushman, Chen, Engel & Smith, 2004, p.207). Such perspectives pose the risk of simplification, often implying that information provision through certain communication channels creates accountability and transparency and leads to trust and loyalty among stakeholders (see Du, Bhattacharya & Sen, 2010).

The prediction that transparency will lead inevitably to peace, understanding, and democracy has been discredited (Lord, 2006). As a consequence, the dynamics of how transparency is developed and practiced are black-boxed. This study aims to enrich the traditional views of transparency by taking a communication-centred approach to examine how organizational members use various resources to follow transparency ideals in everyday interactions. It is important to investigate such problem because there is little knowledge about the advantages or disadvantages of pursuing transparency in organizing despite the growing social pressures for transparency (Garsten & De Montoya, 2008). Specifically, the paper uses a model that sees communication as coorientation, grounded in the CCO perspective that is based on a rich tradition that sees organizational communication as a complex phenomenon with an

essential role in the ontology of organizations (see Taylor & Van Every, 2000). This is important, as the next section shows, because it allows us to exemplify how transparency conceptualizations are created in the recursive interplay of conversations and texts and how these can constitute, alter, or undermine the authority of individuals and collectives. Nevertheless, research indicates how those marginalized may only seemingly submit to the dominant text, and how individuals in response to dominant organizational texts may engage in local, subtle and partial resistance practices (see Trethewey, 1997).

A Communicative Approach of Organizational Transparency

From a CCO standpoint, communication is conceptualized radically different as attention is paid to how communication defines and creates organization and social collectivities. Major contributions to this research stream provide an understanding of communication not as an epiphenomenon but as central to the perpetuation of the organization (see Putnam & Nicotera, 2009). In short, from a CCO perspective, organizations are not seen as a priori existing entities but “as ongoing and precarious accomplishments realized, experienced, and identified primarily in communication processes” (Cooren, Kuhn, Cornelissen, & Clark, 2011, p. 1150).

One of the tenets of CCO is the notion of coorientation whereby individuals align their actions concerning a common objective through a recursive relation between conversations and texts (Taylor & Van Every, 2000). Conversations are observable interactions in situ where organizations are experienced. Texts are the symbolical resources that generate conversations and stabilize organizations, it is the way in which organizations are inscribed and represented. In other words, texts are working in a constant dual self-reinforcing relationship in which conversation is materialized into text; the text here inscribes the meaning of what was said (distanciation). At the same time, through the process of inscription the text is released from

situational talk, showing an inherent plurivocality that allows it to be construed in more than one way. Here the text exhibits a capacity to influence other texts (intertextuality, i.e., “text is a machine with multiple reading heads for other texts,” Derrida, 1979, p. 107). In this vein, the text develops an ability to do things (Cooren, 2004) as organizational members take it on and ascribe it with agency (e.g., the annual report *summarizes*). Cooriented communication arises then from the recursive relation between conversation and texts as they inform one another by the joint efforts of organizational members in coordinating action.

Through the processes of intertextuality and distancing, as Koschmann, Kuhn, and Pfarrer (2012) note, members’ coorientation facilitates the emergence of a higher-order system with the capacity to act, i.e., an entity with collective agency. It is through distancing that organizational texts expand their influence beyond the situated conversation and produce “a reified representation of what is no longer a situated set of conversations but has become instead an organizational template so abstract that it can be taken to represent not just some but *all* the conversations it refers to” (Taylor, Cooren, Giroux, & Robichaud, 1996, p.26). Such a reified representation acts as an authoritative text (Kuhn, 2008), which is an abstract textual representation of the collective that portrays its structure and direction and indicates relations of authority. What makes the text authoritative, as Kuhn (2008) discusses, is that it develops a “dominant reading”; it becomes imbued with shared qualities that the collective respects and submits to. Consequently, an authoritative text is more than just a strategic document with the mission of an organization: it is a text that draws up the relations of authority and legitimacy, specifies the roles and responsibilities, and provides an account of what the organization is.

From a CCO standpoint, conceptualizations of transparency are authoritative texts constituted in the coorientation of members, for which they compete conversationally to author

in order to provide accountability for their actions. Practices of transparency may be seen as accounts of capital transformation (Scott & Lyman, 1968), in which accounts are justifications for conduct that render action meaningful and intelligible. Organizational members are thus continuously involved in transparency-related communicative interactions as these are needed for maintaining their legitimate right to appropriate the capital of the organization and act on its behalf. To this extent, transparency practices can become a source of authority. Transparency is subsequently a continuously negotiated ideal as it is through transparency practices that entities, be they individual or collective, can gain legitimacy and authority to access and use organizational resources. I refer here to authority as the ability of an entity to act by making use of or making present various tools to substantially influence the people and issues in their environment (see Benoit-Barné & Cooren, 2009).

In short, certain organizations are answering the general call for transparency. Such organizations are faced with the dilemma of defining and enacting transparency. This study adopts a CCO lens and asks the following research question:

RQs: How is transparency as an organizational ideal articulated and negotiated in everyday life?

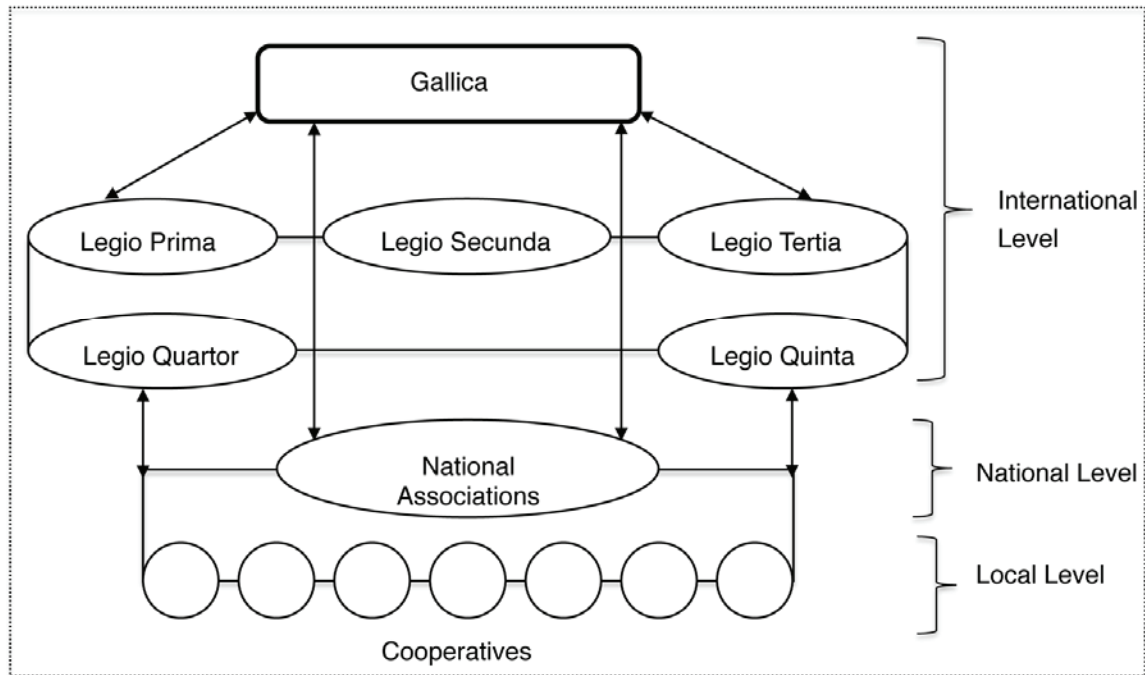
This question was pursued by studying the interactions in an international advocacy organization, here called Gallica.¹ The next section starts by briefly describing Gallica and its constituents and elaborates further on the methods used to answer the research questions.

Method

Case Background

The case has an inter-organizational focus and illustrates how a transparency strategy is communicatively constructed between Gallica and its internal member organizations. Gallica is a cooperative advocacy organization that attempts to influence international policy in favor of cooperatives (organizations that are owned not by shareholders but by all their members, every member having an equal right to vote). On the basis of a membership fee, Gallica represents the interests of eighty cooperative organizations from thirty-four countries. The cooperative organizations are represented at the country level by national associations. Simultaneously, cooperatives are grouped according to their activity domain into sectors such as agriculture, housing, banking, etc. The cooperative sectors, comprising both national associations and cooperatives, are represented at the governmental level by five sectoral lobbying organizations, called Legions. Regardless of their common goal of achieving better regulations for cooperatives, the dissimilar cultures and power positions resulted in fragmented relations between cooperative organizations, their national associations and the Legions. Gallica was founded in an attempt to reconcile the differences and make cooperatives better heard as one unified voice by international governmental institutions. Gallica key internal constituents are the cooperative organizations, their national associations and the five Legions, all of which made repetitive transparency demands and also act as the governance bodies of Gallica (see below Figure 1).

Figure 1. Gallica and its internal constituents



The transparency ideals in Gallica are given by its cooperative structure as it operates based on democratic decision-making and collective management. Gallica's members meet annually to elect the following: two co-presidents; the board of directors (the Board) comprising chief executive officers (CEO) from ground, national and Legion based organizations; the Executive Council (the Executives), composed of executives from member organizations, it has no decision power, its role being, in principle, to make agenda propositions for the Board; and the XXI Council (the XXI), comprising of members from the Legions and the Board, which has decision power and is responsible for lobbying. In Gallica lobbying is defined as "the preparation, analysis, decision-making and communication related to the consultation process vis-à-vis governmental institutions" (Gallica, Annual Report, 2011, p. 2).

The case of Gallica was selected because transparency is of significant concern to the organization. On the one hand, the members of Gallica define their organization as driven by an ethos of transparency. Gallica's self-definition stems from its mission, which is to promote and create policies that will aid the cooperative business model internationally. The cooperative business model is relevant here because it is based on principles of transparency owing to its collective ownership ("solidarity") and democratic decision-making ("subsidiarity"), accountability among members being pivotal. On the other hand, in Gallica the aspirational levels of transparency are continuously under pressure. The management faces difficulties in addressing the transparency demands of their members across complex international structures where actors often hold competing organizational, national and international interests.

Data Contextualization

As a site of struggle over transparency ideals, Gallica made a rich case for examining the various nuances and tensions surrounding transparency strategies as members habitually addressed these in daily life. My focus on organizational communication allowed me to enter Gallica as a temporary communications officer. Such position permitted me to participate in and observe the way informants translated their transparency ideals in everyday communicative interactions across multiple sites such as at the office, conferences, workshops, receptions or at other venues where informal meetings were held. On various occasions there was a correspondence between how the concept of transparency was addressed by informants *in situ* and my etic conceptualization. Thus, in exploring my research question (how is transparency as an organizational ideal articulated and negotiated in everyday life?) I did not assume a stable and dual "insider-outsider" position between Gallica's members and me. Working through the self-mirroring perspectives given by informants who were often epistemologically close to my own, I

used Gallica as a “para-site”—a space where we “work at sites of knowledge production with others, who are patrons, partners, and subjects of research at the same time” (Marcus, 2000, p. 5). Put otherwise, I used my shifting roles in such space to help generate unexpected ways of thinking and speaking with “moderately empowered people” who deal with ideals of transparency in everyday life in order to achieve a meta-perspective and problematize the etic conceptions of transparency practices and their impact in organizing.

Certainly, my engagement in interactions had impacted what was said and done concerning transparency as researcher’s stance inevitably influences the data collection process (see Clair, 2012b; Garsten & Nyqvist, 2013). I was, thus, aware that both my scholarly focus and socio-cultural background (i.e., a Caucasian female) would influence the type of data gathered and the informants’ interactions. Nonetheless, I adopted an ongoing critical self-reflexive stance concerning the different and/or similar positions others and I held in interactions across multiple-sites. That is, I used my “complicit reflexivity” (Marcus, 1998) both as a barrier and as a connection in the interaction with informants. The awareness of my “doubleness” in being both a researcher and an employee created an open space for communication (Røyrvik, 2013). For instance, during my interactions in both formal and informal meetings with managers from Gallica’s member organizations I had to be agile and carefully manage and improvise my roles of an “employee sent from the headquarters”, an “independent researcher” and/or a versatile dialogue partner and confidante, which in each instance opened up new and different paths of conversation. Accordingly, given my “negotiated positionality” (Mahmud, 2013) across personas and sites this is not a study *with* or *of*, but an account of partially *being* and *knowing* the daily challenges and struggles that Gallica managers faced in negotiating transparency ideals. In doing so, I was able to obtain a form of local knowledge that is not accessible to those working only

from internal cultural logics. Such reflexivity allowed me to avoid imposing my exogenous transparency categories, identify the mutually observed (indigenous) ones and map out the contested meanings of transparency across shifting contexts, roles and boundaries.

Data Analysis

The data were collected during nine months of multi-sited fieldwork (Marcus, 2000). This method permitted me to observe what Gallica's members do to put their transparency ideals into practice by communicating in various ways in their everyday life. The data set comprises the following: (a) 10 staff meetings held at Gallica's premises to identify and respond to pressures for transparency; (b) three Board and three XXI meetings held by rotation at the headquarters of Gallica's and of its Legions concerning the planning of the LEX. The LEX is a strategy designed by Gallica to respond to transparency demands. It consists of a strategic guideline ($n = 12$) and a leaflet ($n = 9$) aimed at increasing the visibility of the organizational actions and providing accountability; (c) two meetings with communication managers from Gallica and the Legions concerning the operational details of LEX held at Gallica's offices; (d) interactions via emails (1056) between Gallica's staff and the Legions concerning the LEX; (e) 86 pages of corporate documents; and (f) 300 pages of single-spaced field notes out of which 98 concerned LEX's development. All meetings were audio-recorded and research was conducted in English. Special circumstances occurred only at the Board meetings where simultaneous translation into English was provided, as some of the Board members did not speak English. The translation process did not affect the quality of the data as all participants were interacting based on the translated talk. In two cases audio recording was inappropriate owing to sensitive content, so I took detailed notes instead.

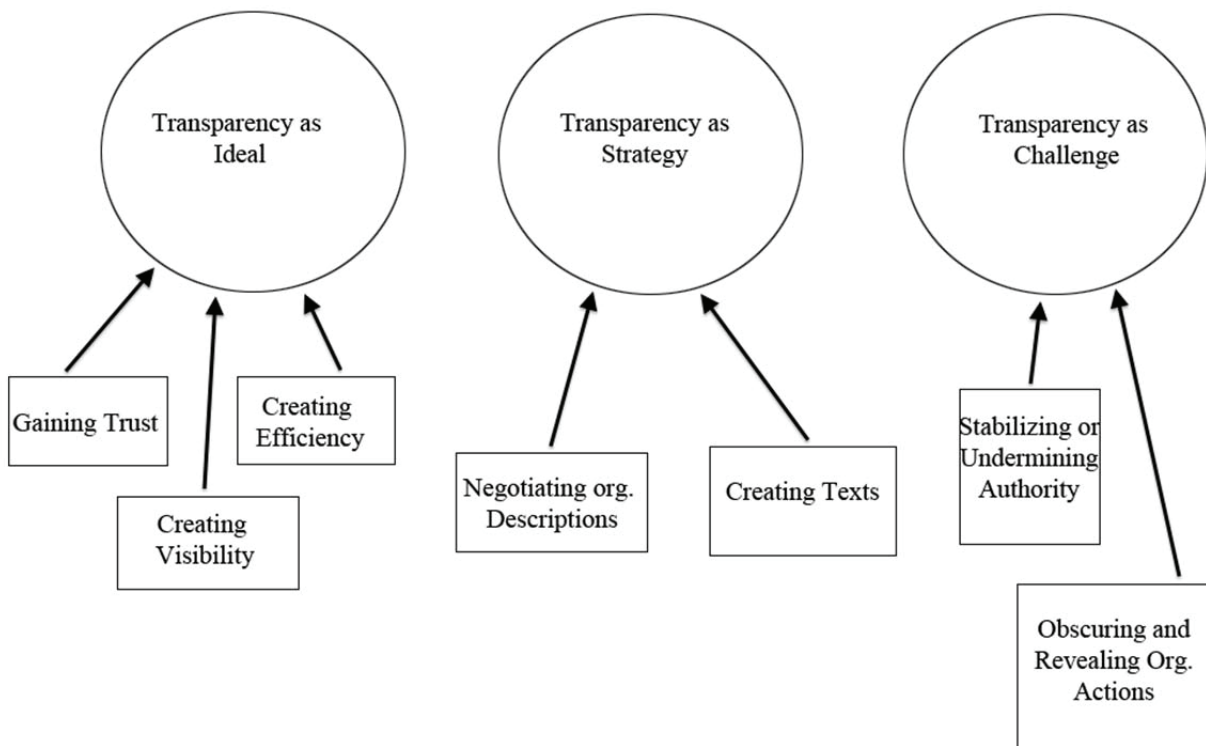
By relying on the tradition of inductive practice-based research the data were subjected to thematic analysis (Braun & Clarke, 2006). The unit of analysis is the communicative acts in which interactants negotiated ideals and practices conducive to transparency. The first phase of the analysis was to identify in all data sources patterns concerning transparency and its related terms such as openness, disclosure, visibility as well as explicit accounts concerning the interrelation between transparency and democracy in Gallica's history. Initial codes were developed for synthesizing the meaning of a transparency practice in the given interaction (See Table 1).

Table 1. Data extract with codes applied

Data Extract	Coded for:
<p>“Transparency is trust and confidence. We need that”</p> <p>“I asked the X country federation what is important for them and said if they want support they can ask me, and they couldn't say it. Even their expert could not tell me what is important in their cooperatives, and that's something global. We need to fix this; we need to be more transparent and efficient”</p>	<p>1. Gaining trust</p> <p>2. Creating efficiency</p>
<p>“These documents are the building blocks of transparency”</p> <p>“The goal of the LEX is to act on our transparency code. It will help us [Gallica] become visible to our member organizations”</p>	<p>3. Developing texts</p>
<p>“If we issue the leaflet and put their [the Legions'] logos on the same level with ours it will be emphasizing the equal relations with the Legions, it will weaken our leading position”</p> <p>“I was expecting you to talk more about the member organizations instead of what Gallica is. I mean this document promotes the interests of cooperatives. It makes us visible so let's talk more about us the members, the members' point of view.”</p>	<p>4. Stabilizing and/or undermining authority</p> <p>5. Obscuring and revealing organizational actions</p>

In the second phase of the analysis the initial codes were grouped into potential themes and refined in a systematic fashion by gathering all data relevant to one theme. For instance, codes such as “gaining trust” were clustered into a theme labelled “ideals of transparency”; codes such as “developing texts” were clustered into a theme labelled “strategies of transparency”; and codes such as “stabilizing and/or undermining authority” were clustered into a theme labelled “challenges of transparency”. In the final step, the three interrelated themes were reviewed in relation to the coded extracts and a ‘thematic’ map of the analysis was created (see figure 2).

Figure 2. Thematic map showing three main themes



The three themes (transparency as an ideal, as a strategy and as a challenge) answer the research question concerning how transparency as an ideal was defined, practiced and negotiated in

Gallica. Subsequently, the three themes guide the narrative presentation of the results. Obviously, certain methodological limitations exist because focusing on some data elements means automatically leaving out others, a selection process that was equally influenced by my own interpretative framework through which I made sense of the informants' life worlds in the first place. However, through repetitive comparison between all data sources and owing to the historical and contextual knowledge gained by being part of the everyday setting, I tried to minimize as much as possible the "singling out" (Cooren, Brummans, & Charrieras, 2008, p. 1364) of some interactions at the expense of others. Data were collected from all organizational levels, because exclusive focus on the expressions of, for example, executives does not capture the potential negotiated nature of transparency and could have provided a misleading impression of consensus and unity. Taking into account others' narratives and doing informant check sessions during the analysis (Koelsch, 2013) allowed me to give an account of the contested nature and meanings of transparency in Gallica, which are far from being neutral and are permeated by organizational politics.

Transparency Ideals, Strategies and Challenges in Gallica

Transparency is an essential ideal in Gallica given that it is a cooperative organization functioning on principles of collective management and workplace democracy. The top management of Gallica discusses transparency as synonymous with openness, disclosure and democratic control: "We are democratically owned. So, this means we need to make information available to all of our members as our decision-making is democratic. Transparency and openness are in our DNA" (Board Member, Board Meeting). However, the complex relationship between openness and transparency was often debated by middle managers in the light of the

multicultural and politically multicolored scene in Gallica, having member organizations from thirty-four countries. Individuals' expectations of transparency were vacillating given the situated frameworks for assessing what transparency means:

We are open because we are a cooperative. Yet I find it difficult to make recommendations when there are national and international divergences regarding the implementation of transparency. It is perhaps a good idea to create rules of procedure, like this you can ensure it [transparency] works" (Legio Prima Manager, e-mail).

The manager refers to the subtle difference between openness and transparency as the latter involves negotiations and specific ethics of communication such as mechanisms of ensuring the comprehensibility of the disclosed information (see O'Neill, 2006). In other words, in Gallica openness might be a characteristic of the organization, but "transparency also requires external receptors capable of processing information made available" (Heald, 2006, p. 26). The following three themes show how individuals in Gallica negotiated the LEX, a strategy created to further openness towards attaining transparency ideals. LEX comprises of two interrelated communicative activities: the development of a leaflet and a strategic guideline.

Transparency as an Ideal

This theme describes how Gallica and its members perceive transparency as a utopian ideal state that helps them overcome a certain lack of trust, gain efficiency and legitimacy (see Fung, 2013). As a top management representative alludes:

I asked the X country federation what is important for them and said if they want support they can ask me, and they couldn't say it. Even their expert could not tell me what is important in their cooperatives, and that's something global. We need to fix this; we need to be more transparent and efficient. (Board Member, Board Meeting, Gallica)

Transparency is typically used as a rhetorical device to signal the perceived capital that it would bring in terms of credibility and moral authority, as Gallica's CEO argued strongly:

Transparency is trust and confidence. We need that. There is a lot of work to be done on transparency, on how the vote is done. It is not a fair system, not a transparent system and it is our job to come up with a transparent proposal. (Gallica Manager, Board Meeting)

Gallica's complex international structure makes it difficult for its members to grasp its activities on a policy-making level, thus creating tensions that threaten Gallica's authority: "Our member organizations do not understand what we do...they are too far from the political scene. We need to provide them more information and make our activities clearer since we are facing difficulties" (Manager, Staff Meeting, Gallica). Likewise, top management members hinted that owing to a perceived lack of transparency Gallica faced low levels of credibility in their relations with some of their members: "We have a challenge in terms of communication, trust and transparency. There is a strong discrepancy between the local [cooperatives], national [associations], macro level [Legions] and you [Gallica]" (Board Member, Informal Meeting). To address the existing challenges the top management of Gallica decided to develop a "transparency strategy" called LEX. The fundamental objective of LEX was to make Gallica visible, comprehensible, and open to its internal constituents. LEX comprised two activities: a leaflet that would inform who Gallica was and what it did, and a strategic guideline describing Gallica's future advocacy actions. The first meeting for setting up the operational details of the LEX with the communication managers of the Legions took place at Gallica's headquarters. Gallica's manager, who had the leading role, described that the goal of the LEX "is to act on our transparency code. It will help us [Gallica] become visible to our member organizations. We

have to help our members perceive the importance of our governmental policies” (Gallica Manager, Communication Managers Meeting). In short, transparency in Gallica is idealized a source of authority, legitimacy and moral certainty (see das Neves & Vaccaro, 2012). Enhancing visibility and gaining credibility are the rationales of individuals for engaging in transparency practices.

Transparency as Strategy: A Political and Organizational Clash

After several formal and informal top management meetings, it was officially announced that LEX was Gallica’s strategy for responding to pressures for “making things open the cooperative way” (Board Member, Informal Meeting). The members of Gallica referred to the two strategic texts comprising the LEX (the leaflet and the strategic guideline) as “the building blocks of transparency” (Gallica Manager, Staff Meeting). The texts were regarded as exhibiting agency (cf., Cooren, 2004) as they had the capacity to provide the required accountability and act as sources of authority, which was currently at risk. At first glance, given the official expression of unity by the member organizations of Gallica, one could easily be misled into thinking that the communicative practices aimed at creating transparency are anchored in a controlled and clear flow of information that eventually leads to the enlightenment of the publics. A closer look to the everyday life, however, shows that consensus over achieving a strategy for translating the transparency ideals into practice may be unattainable given that organizations are sites of conflicting situational and political forces (see Mumby, 1987). In a meeting about deciding on the procedures to be followed for attaining the espoused transparency ideals underpinning the LEX, one manager uttered in a doomsday tone, “Cooperating in cooperatives? Impossible” (Legio Secunda Manager, Communication Managers Meeting). Members competed strenuously to author the leaflet and the strategic guideline as the “transparency texts” were seen as more

than vehicles of information disclosure: they were tools for legitimizing actions and power positions. The texts became what Kuhn (2008) coined as authoritative. This theme describes in more detail how the first transparency text, the leaflet, was produced in and by an ongoing discursive struggle as individuals vied to author it for legitimizing their own purposes.

By issuing a leaflet Gallica and the Legions wanted to achieve higher levels of visibility concerning their activities. The managers initially agreed on creating an equivocal yet consistent message concerning who Gallica is and what it does. It meant leaving out of the text any overelaborate accounts of all the organizations involved, a strategy aimed at increasing openness and disclosure while achieving consent among potential conflicting interests over what should and what should not be disclosed (see Eisenberg, 2007): “In the leaflet we foresee a very broad message, taken from each organization. I mean, it should put everybody together in agreement about how and in what way should we become more visible to our members, and that’s all” (Gallica Manager, Communication Managers Meeting). However, the different transparency repertoires held by individuals in Gallica and the Legions as well as the ability of the leaflet to make the organizations present to its members and external constituents (see Brummans, Cooren, Robichaud & Taylor, 2014) resulted in a long and caustic negotiation process over its authorship rights. Contrary to the publicly declared harmony, achieving an equivocal transparency strategy turned out to be “something that does not mirror the complexity of the situation,” as described by the manager in charge (Gallica Manager, e-mail). Each member organization was oscillating concerning how Gallica should be deemed transparent by the leaflet depending on its own role, purpose and framing. The manager of Legio Prima, the strongest of all the Legions, repeatedly pressed for the inclusion of her own organization's description illustrating the ability of the text to “embody”, “incarnate” and make their organization present (see Bencherki & Cooren, 2011):

“Yeah, I think it would be good that in the leaflet about Gallica you would still have a paragraph from each [Legion]... so I mean transparency for us is more technical and we would like to write that paragraph” (Legio Prima Manager, Communication Managers Meeting). The other players resisted Legio Prima’s proposal directly: “Well, that’s the problem” (Legio Secunda Manager) and indirectly:

Of course you have to keep in mind the differences across Legions ... but I mean... uhm... I think transparency concerns all of us when setting it [LEX] up. We need to recognize the diversity, but still to keep transparency broad to connect to all. (Octavia, Legio Tertia)

Their competing interactions indicate the ability of the leaflet as “a building block of transparency” (Gallica Manager, Staff Meeting) to invest managers with a sense of authority, legitimize their action, and establish their power positions because it would enable their presence vis-à-vis their members and governmental institutions. In other words, their organizations would be made present through textual agents (Cooren, 2004).

An agreement over the leaflet’s content was not reached during the meeting because of the negotiation between Gallica and the Legions over whom and in what way should be made visible by the text. The debate lasted for another eight days via emails between the Legions and Gallica managers and still no consensus was reached. Notably, the individuals’ transparency frameworks continually changed during the entire period owing to cues invoked in interactions (e.g., transparency as a cooperative value, transparency conditioned by political allegiances or transparency based on personal convictions and cultural stereotypes). Due to the irreconcilable clash of political and organizational forces underlying their transparency conceptualizations, the final outcome of the leaflet rendered futile the lengthy negotiations on a common direction. The

leaflet contained one page with six paragraphs, each describing the organizations in brief, followed by five pages in which each Legion described its activities at length. A member of Gallica called the leaflet “an act of transparency which reinvents the wheel six times instead of having a clear message” (Gallica Manager, e-mail).

The fragmented leaflet created a general feeling of restlessness among the members mainly because as a transparency text it was perceived as having a dual function. Although it clarified who Gallica and the Legions are and what they do, it simultaneously made visible the lack of unity inside the organization. The leaflet had the capacity to constitute Gallica as an organization unable of achieving a unified cooperative voice internationally and thus undermining its authority and mission. In this case, the leaflet by being subject to coorientation (Taylor & Van Every, 2000) is a transparency practice grounded in conversational struggle as it guides the power positions and political interests of Gallica and the Legions. As insinuated by Gallica’s manager: “If we issue the leaflet and put their [the Legions’] logos on the same level with ours it will be emphasizing the equal relations with the Legions, it will weaken our leading position” (Gallica Manager, Staff Meeting). In sum, in Gallica transparency is idealized as a way to achieve credibility through a controlled process of information disclosure. However, in contrast to such ideals, transparency strategies are not straightforward modes of revelation. Rather, they emerge from a discursively contested process of collective framing between different groups since transparency strategies can constitute subjects in ways that de/legitimizes their actions.

Transparency as a Challenge to Authority

This theme portrays how members competed to author the second transparency text, the strategic guideline, since it maintained or undermined individuals’ and their organization’s

authority by obscuring or making visible certain organizational aspects. The guideline was seen as a “tool for achieving visibility and awareness concerning Gallica’s policy activities” (Board Member, Board Meeting). It contains general information about what cooperatives are, about their principles of transparency and how they can aid the governmental institutions’ agenda. Although creating it was initially seen as an easy task, it took approximately a year to develop, and its finalization was subject to four months of strenuous negotiations given the diverging transparency ideals:

This is our strategic guideline for 2012. It is the result of different consultation processes, different priorities over how do we want to appear to the governmental bodies. We received quite a number of recommendations from our members, not always converging towards a single aim. (Gallica Manager, Board Meeting)

The strategic guideline acts as a textual agent with a twofold capacity in this case. While it creates higher levels of visibility by constituting Gallica as an actor involved in specific advocacy activities, it obscures certain activities given its “different” representational priorities. By having a view of authority as an effect of presence (Benoit–Barné & Cooren, 2009), the organizational interactions surrounding the strategic guideline highlight the fact that organizations are political sites characterized by negotiations between various entities, each with its own source of authority. Accordingly, the next episode illustrates how the daily communicative practices for creating transparency are continually dislocated by non-human agencies through presentification (entities that are not physically present can influence the unfolding interaction) by sources of authority (e.g., “the strategic guideline”) which at first glance may appear to be missing.

During the board meeting, Gallica's manager referred to the guideline as a thing that embodies their ideals of transparency. This is an example of dislocation to the extent that something as the strategic guideline is made present in the given interaction in order to make a difference in how the event unfolds. By saying at the Board Meeting, "This [guideline] is our political manifesto. It symbolizes our transparency principles" (Gallica Manager) the member invoked something that was not present to make a difference in a given situation, to remind others of the next actions to be taken in the name of transparency. Thus, the sequence exemplifies that the board member's authority exists between entitlement and negotiation (Benoit-Barné & Cooren, 2009). The member is already entitled *to act for* Gallica because of a recognized characteristic (part of top management) and allowed *to act by* presentifying or mobilizing a strategic guideline (a thing that is not physically present), the guideline, which is a source of authority in this case particularly because it stands for transparency ideals. Because Gallica's authority vis-à-vis its audiences was predominantly achieved by mobilizing non-human entities, the struggle over becoming an active agent in the transparency text was continuous. This happened particularly because being represented in the text gives members the distancing from local conversational existence necessary for building authority (Koschmann et al., 2012). The strategic guideline presented challenges of polivocality (Chapman Sanger, 2003), i.e., the ability of a text to de/center the authority of the speaker by objectifying (or not) the voices, lives, and experiences of those involved, making the strategic guideline to be something more than just a text facilitating information disclosure. The guideline as a transparency text exhibits the capacity to make a difference, "to promote" a particular transparency conceptualization that guides the power relations of specific communities at the expense of others. As suggested by one of the board members who contested Gallica's presence in it:

I was expecting you to talk more about the member organizations instead of what Gallica is. I mean *this document promotes* the interests of cooperatives. It makes us visible so let's talk more about us the members, the members' point of view. (National Association Member, Board Meeting, emphasis added)

The ability of the texts (both the strategic guideline and the leaflet) comprising the transparency strategy to build and/or undermine the authority of individuals and collectives led to tensioned negotiations over how the texts should look like and whom they should include. As one manager remarked that the inability to manage the diverging transparency representations threatens Gallica's authority: "The fact that you [Gallica] are not able to manage the conflicting transparency directions in LEX is damaging your leadership" (Legio Secunda Manager, Communication Managers Meeting). At the root of all the conflict was the discrepancy between their aspirations or ideals of transparency and visibility and their actual achievements: "If you say that we are idealists then we'll never make anything together as a cooperative movement and our transparency strategy is a failure. We have a problem with the philosophy of togetherness" (Legio Secunda Manager, Communication Managers Meeting). Nonetheless, this is not to say that when one is faced with responding to transparency demands one is trapped in a dyadic dilemma between either proclaiming the overtly universal ethics of transparency or being concerned with situational struggles for concealment. Rather, one must face the aporetic interplay "transparency qua opacity" intrinsic to a transparency strategy because of its fragmented organizational and political dimensions, which are often absurd. Transparency is thus a type of organizational phenomenon in which opposites coincide and are self-contained (see Clair, 1998). In organizing the LEX, the Legions and Gallica attempted to create a transparency strategy and make their activities visible and comprehensible, in the interest of national

associations as well. Frustratingly, the challenges emerged owing to what appeared to be an ongoing quest among all players to achieve *imperium in imperio*, a struggle for supreme authoring rights over the transparency conceptualizations that, ironically, often came at the expense of their common transparency ideals. As pointed out by one Legion manager when reflecting on the tense relationships:

Your [Gallica's] national associations are our members and have similar goals of transparency and visibility. It is a little bit weird. How then do we communicate our role in here? Our role is to cover the international level. But you ask us how can we combine the national and the international? We can't!... You combine... because here we represent their national interests at the international level. (Legio Tertia Manager, Communication Managers Meeting)

Especially in an environment described as cooperative, the struggle over setting up a transparency strategy is paradoxical and yet a normal and inescapable part of the diverse “chorus of voices, interests and perspectives that exist within and across collectivities” (Meyerson, 1991, p. 160). In addition, owing to the complex multinational governance structure of Gallica, the analysis illustrates that transparency ideals and strategies are rendered different not only by organizational positions but also by different “national” ones that often conflict with the “international” ones:

At the executive meeting they [the Board members] recommended that we should include national associations' transparency suggestions in our strategy which is not the case as it is organized only by internationally based organizations...so...they were not supportive of it. Let's analyze the facts: we couldn't reach any agreement on the content of the leaflet and the guideline. So before any political consideration, do you really think is it possible to

reach an agreement on a direction for our transparency strategy? (Gallica Manager, Communication Managers Meeting)

In conclusion, the analysis reveals the tension-filled process engendered by the situated nature of transparency. On the one hand, the findings show how transparency ideals and strategies are communicatively constituted in a contested loop between conversations and texts. On the other hand, the analysis highlights the challenges transparency poses to organizing since transparency conceptualizations can sustain or undermine the authority of the actors made visible.

Conclusion

Organizational Transparency: Seeing through Gray and Glass

The paper illustrates that in the cooperative environment—which is described as doing business in a way that is open, democratic and sustainable—strategies of transparency may seem, at first, to be based on clearly managed and coherent processes of information disclosure. Similarly, in research and practice there is often the tendency to describe transparency from a conduit metaphor standpoint (Axley, 1984), as a transfer of content, directed and controlled by those in charge of the information supply (cf., O’Neill, 2006). In contrast, this study conceptualizes organizational transparency from a communication centred perspective as emerging from the power-invested interplay of conversations and texts that collide and reconcile to create specific representations of the organization. The findings show that in the case of Gallica, in addition to disclosing and simultaneously obscuring organizational aspects, practices of transparency have performative or organizing properties. They grant or undermine authority, create or destroy alliances, and affect organizational relationships.

In Gallica's case the process of making things transparent by appealing to textual resources (e.g., the leaflet and the strategic guideline) was a line of reasoning legitimizing organizational actions. The analysis reveals how the differing frameworks of transparency held by organizational members lead to a continual conversational struggle over transparency conceptualizations as these can impact one's authority. Nevertheless, this does not imply the adoption of a functional view, i.e., that people make use of or invoke material artifacts in their attempt to create transparency in their daily endeavors, but rather that there is a reflexive relationship in which textual artifacts are constructed and construct the daily communicative practices of transparency between members, thus driving the legitimate courses of action and power relations of an organization and its constituents (Kuhn, 2008). A communication centred perspective highlights how a transparency strategy is constituted in the recursive relationship between conversations and texts between various entities that compete for a dominant version of "transparency" which, in effect, upholds or weakens their authority.

The paper contributes to extant research by indicating that transparency has a double role. It simultaneously obscures and makes something visible; and, at the same time, it provides the basis for forming or disrupting alliances between players, enabling each with authority in pursuing their interests. Practices of transparency are therefore essentially performative and controversial and impact the authority of those enacting them. To this extent, this study enriches traditional communication models that advance functional perspectives, e.g., the higher the information flow is, the more the organization is seen as transparent "[i]ndeed, to increase transparency, all this required is a person with average computing skills, a server and a reliable Internet connection" (Vaccaro, 2012, p. 3). Moreover, the findings illustrate the perpetually ambivalent nature of transparency in relation to opacity and its language grounded aspect. In

doing so, this study brings to the forefront the conflict-ridden dynamics of transparency strategies which are often underplayed as transparency is typically defined as based on “internal regulations, determined through the interaction with the outer world, that create stable and lasting structures in an organization’s internal life” (Arellano-Gault & Lepore, 2011, p. 1047).

The “transfer of content” metaphor of transparency is Procrustean² and oversimplifies: it disregards everything that does not fit into the consensus and unity pattern of thinking. An information flow in itself can be said to be value-free because information alone has no value. It only acquires value when it comes into contact with players’ often conflicting aims and purposes. In this context, conceptualizing transparency from a communication centred standpoint is relevant because it highlights its negotiated nature, allowing us to avoid seeing transparency as a conduit of sorts. As this study exemplifies transparency is built on a paradox. Although it offers an aspirational impetus to utopian states of full trust and openness, transparency generates tensioned dynamics among various players concerning which organizational conceptualization to propagate and which to obscure. As a result, transparency creates a complex and shifting system of organizational mirrors rather than a stable and predictable disclosure process. From a practical point of view this is of major importance as it shows that, despite managerial calls for full disclosure and a “culture of transparency” (see Bennis, Goleman & O’Toole, 2010), there are significant challenges organizational members may face when trying to reach utopian ideals of transparency. As the findings illustrate, the differing transparency repertoires that vacillate in individuals’ communicative interactions subject transparency strategies to ongoing negotiations over which transparency conceptualization is to be made available and therefore “hegemonic.” To this extent, transparency practices have organizing properties as they constitute and/or subvert the authority and legitimacy of the entities yielded visible.

Instead of working with an either/or approach, a CCO perspective allows one to eschew straitjacket dualities such as “transparent” or “secret” organizations, and consider the ambivalent nature of transparency as translated in everyday interactions. “Seeing through gray and glass” is a leitmotif in Gerhard Richter’s Panorama art works where by using gray monochromes on glass and mirrors he suggests a radical questioning of the vision process: “Grey was absent of opinion, nothing, neither/nor. It was also a means of manifesting my own relationship with apparent reality. I didn’t want to say: ‘it is thus and not otherwise’” (Richter, 2012, p. 8). Imagining organizational transparency as seeing through grey and glass allows us to think of the impossibility of a logocentric version, as it is neither a one-way street to organizational authenticity nor an eternally delusive *mise en abyme*. Rather, such a view allows organizations that meet the transparency conundrum to understand transparency as subject to perpetual ambivalence and grounded in situated conversations, a “carousel of mirrors” whose appearances are always changing in their quest for supremacy.

This paper contributes to extant research by illustrating the organizing properties of transparency. Transparency communicative practices can draw or suspend boundaries and affect organizational relationships, inviting us to conceptualize transparency as a power-invested and language-grounded process through which key organizational realities may become institutionalized. Nevertheless, the study offers only a limited view of the constitution of transparency in a particular context (a multinational cooperative organization) and for a relatively short period of time. This is not to say that the results that emerge from an interpretative case cannot be transferred (Lincoln & Guba, 1985), but that common characteristics between cases in focus should be shared. As contemporary organizations and institutions are preoccupied with workplace democracy and often forced to respond to demands

for transparency, the findings of this paper emphasize the significant challenges transparency ideals and strategies can bring to organizing processes. A communicative view of transparency in a multi-cultural and politically infused environment such as an international cooperative organization can act as a springboard for future research to validate or challenge the results of this case through a longer examination of the intense struggles and dynamics surrounding transparency across a broader range of organizational contexts. This is particularly important as such tensions tend to be rendered invisible by the search for coherent and unitary answers.

Endnotes

¹Pseudonym used to protect the identities of the organization and informants.

²An arbitrary standard with which conformity is enforced.

References

- Albu, O. B., & Wehmeier, S. (2013). Organizational transparency and sense-making: The case of Northern Rock. *Journal of Public Relations Research*, DOI:10.1080/1062726X.2013.795869
- Arellano-Gault, D., & Lepore, W. (2011). Transparency reforms in the public sector: Beyond the new economics of organization. *Organization Studies*, 32(8), 1029-1050.
- Axley, S. (1984). Managerial communication in terms of the conduit metaphor. *Academy of Management Review*, 9, 428-437.
- Ashcraft, K. L., Kuhn, T. R., & Cooren, F. (2009). Constitutional amendments: "Materializing" organizational communication. In J. P. Walsh & A. P. Brief (Eds.), *The Academy of Management Annals*, Vol. 3, (pp. 1-64). London, UK: Routledge.
- Ball, C. (2009). What is transparency? *Public Integrity*, 11(4), 293-308.
- Bencherki, N., & Cooren, F. (2011). Having to be: The possessive constitution of organization. *Human Relations*, 64, 1579-1605.
- Bennis, W., Goleman, D., & O'Toole, J. (2010). *Transparency: How leaders create a culture of candor*. San Francisco, CA: John Wiley & Sons.
- Benoit-Barné, C., & Cooren, F. (2009). The accomplishment of authority through presentification: How authority is distributed among and negotiated by organizational members. *Management Communication Quarterly*, 23(1), 5-31.
- Birchall, C. (2011). Introduction to 'secrecy and transparency': The politics of opacity and openness. *Theory, Culture & Society*, 28, 7-25.
- Braun, V., & Clarke, V. (2006). Using thematic analysis in psychology. *Qualitative Research in Psychology*, 3(2), 77-101.

- Brummans, B. H. J. M., Cooren F., Robichaud, D., & Taylor, J. R. (2014). Approaches in research on the communicative constitution of organizations. In L. L. Putnam & D. K. Mumby (Eds.), *The SAGE handbook of organizational communication*. Thousand Oaks, CA: SAGE.
- Bushman, R., Chen, Q., Engel, E., & Smith, A. (2004). Financial accounting information, organizational complexity and corporate governance systems. *Journal of Accounting and Economics*, 37, 167-201.
- Clair, R. P. (2012a). Rhetorical ingenuity in the new global realities: A case of the anti-sweatshop movement. *KB Journal*, 8(1).
- Clair, R. P. (2012b). Engaged ethnography and the story(ies) of the Antisweatshop movement. *Cultural Studies & Critical Methodologies*, 12(2), 132-145.
- Clair, R. P. (1998). *Organizing silence: A world of possibilities*. Albany: State University New York Press.
- Christensen, L. T. (2002). Corporate communication: The challenge of transparency. *Corporate Communications: An International Journal*, 7(3), 162-168.
- Cooren, F. (2004). Textual agency: How texts do things in organizational settings. *Organization*, 11(3), 373-393.
- Cooren, F., Brummans, B. H. J. M., & Charrieras, D. (2008). The coproduction of organizational presence: A study of Médecins Sans Frontières in action. *Human Relations*, 61(10), 1339-1370.
- Cooren, F., Kuhn, T., Cornelissen, J. P., & Clark, T. (2011). Communication, organizing and organization: An overview and introduction to the special issue. *Organization Studies*, 32(9), 1149-1170.

- das Neves, J.C. & Vaccaro, A. (2013). Corporate transparency: A perspective from Thomas Aquinas' Summa Theologiae. *Journal of Business Ethics*, 113(4), 639-648.
- Du, S., Bhattacharya, C. B., & Sen, S. (2010). Maximizing business returns to corporate social responsibility (CSR): The role of CSR communication. *International Journal of Management Reviews*, 12(1), 8-19.
- Derrida, J. (1979). Living on: Border lines. In H. Bloom, P. De Man, J. Derrida, G. J. Hartman, & G. Miller, *Deconstruction and criticism* (pp. 75-176). New York, NY: Seabury Press.
- Derrida, J., & Ferraris, M. (2001). *A taste for the secret*. Cambridge, UK: Polity Press.
- Eisenberg, E. M. (2007). *Strategic ambiguities: Essays on communication, organization, and identity*. Thousand Oaks, CA: SAGE. doi: 10.4135/9781452225937
- European Commission (2011). Meeting report. Retrieved September 12, 2013, from http://ec.europa.eu/enterprise/policies/sustainable-business/files/reporting-disclosure/2nd_meeting_minutes_en.pdf
- Fung, A. (2013). Infotopia: Unleashing the democratic power of transparency. *Politics & Society*, 41, 183-212.
- Garsten, C., & de Montoya, L. M. (Eds.). (2008). *Transparency in a new global order: Unveiling organizational visions*. Cheltenham, UK: Edward Elgar.
- Garsten, C., & Nyqvist, A. (Eds.). (2013). *Organisational anthropology: Doing ethnography in and among complex organisations*. London, UK: Pluto Press.
- Heald, C. (2006). Varieties of Transparency. In C. Hood & D. Heald (Eds.), *Transparency. The key to better governance?* (pp. 23-45). Oxford, UK: Oxford University Press.
- Kant, I. (1991 [1784]). An answer to the question: "What is enlightenment?" In H. Reiss (ed.), *Kant's political writings*, (pp. 54-60). Cambridge, UK: Cambridge University Press.
- Koschmann, M. A., Kuhn, T., & Pfarrer, M. D. (2012). A communicative framework of value in

- cross-sector partnerships. *Academy of Management Review*, 37(3), 332-354.
- Koelsch, L. E. (2013). Reconceptualizing the member check interview. *International Journal of Qualitative Methods*, 12, 168-179.
- Kuhn, T. (2008). A communicative theory of the firm: Developing an alternative perspective on intra-organizational power and stakeholder relationships. *Organization Studies*, 29(8-9), 1227-1254.
- Lincoln, Y. S., & Guba, E. G. (1985). *Naturalistic inquiry*. Newbury Park, CA: SAGE.
- Lord, K. M. (2006). *The perils and promise of global transparency*. Albany, NY: State University of New York Press.
- Marcus, G. E. (2000). *Para-sites: A casebook against cynical reason*. Chicago, IL: University of Chicago Press.
- Marcus, G. E. (1998). *Ethnography through thick and thin*. Princeton, NJ: Princeton University Press.
- Mahmud, L. (2013). The profane ethnographer: Fieldwork with a secretive organisation. In C. Garsten & A. Nyqvist (Eds.), *Organisational anthropology: Doing ethnography in and among complex organisations* (pp.189-208). London, UK: Pluto Press.
- Meyerson, D. (1991). Acknowledging and uncovering ambiguities in cultures. In P. J. Frost, L. F. Moore, M. R. Louis, C. C. Lundberg, & J. Martin (Eds.), *Reframing organizational culture* (pp. 254-70). Newbury Park, CA: SAGE.
- Millar, C. C. J. M., Eldiomy, T., Hilton, B. J., & Chong, C. J. (2005). Corporate governance and institutional strategic transparency in emerging markets. *Journal of Business Ethics*, 59(1-2), 163-174.
- Mumby, D. K. (1987). The political function of narrative in organizations. *Communication Monographs*, 54, 113-127.

- Montoya, M. (2008). Transparency as tool and weapon: The case of the Venezuelan presidential recall referendum. In C. Garsten & M.L. de Montoya (Eds.), *Transparency in a new global order* (pp. 260-283). Cheltenham, UK: Edward Elgar.
- O'Dwyer, B., & Unerman, J. (2008). The paradoxical potential of a quest for greater NGO accountability: The case of Amnesty Ireland. *Accounting, Organizations and Society*, 33, 801-824.
- O'Neill, O. (2006). Transparency and the ethics of communication. In C. Hood & D. Heald (Eds.), *Transparency. The key to better governance?* (pp. 75-90). Oxford, UK: Oxford University Press.
- Putnam, L. L., & Nicotera, A. (Eds.). (2009). *Building theories of organization: The constitutive role of communication*. New York, NY: Routledge.
- Rawlins, B. (2009). Give the emperor a mirror: Toward developing a stakeholder measurement of organizational transparency. *Journal of Public Relations Research*, 21(1), 71-99.
- Richter, G. (2012). *Panorama*. Retrieved June 6, 2012, from [http://www.cnac-gp.fr/Pompidou/Communication.nsf/docs/ID0241782CE468B7E2C12579DF00562922/\\$File/20120523_dp_richter_ang.pdf](http://www.cnac-gp.fr/Pompidou/Communication.nsf/docs/ID0241782CE468B7E2C12579DF00562922/$File/20120523_dp_richter_ang.pdf)
- Robichaud, D., Giroux, H., & Taylor, J. R. (2004). The metaconversation: The recursive property of language as a key to organizing. *Academy of Management Review*, 29(4), 617-634.
- Røyrvik, E. A. (2013). Oblique ethnography: Engaging collaborative complicity among globalized corporate managers. In C. Garsten & A. Nyqvist (Eds.), *Organisational anthropology: Doing ethnography in and among complex organisations* (pp.72-119). London, UK: Pluto Press.

- Scott, M. B., & Lyman, S. M. (1968). Accounts. *American Sociological Review*, 33, 46-62.
- Smith, W. K., & Lewis, M. W. (2011). Toward a theory of paradox: A dynamic equilibrium model of organizing. *Academy of Management Review*, 36(2), 381-403.
- Taylor, J. R., & Van Every, E. J. (2000). *The emergent organization: Communication as site and surface*. Mahwah, NJ: Erlbaum.
- Taylor, J. R., Cooren, F. A., Giroux, N., & Robichaud, D. (1996). The communicational basis of organization: Between the conversation and the text. *Communication Theory*, 6, 1-39.
- Thedvall, R. (2008). Transparency at work: The production of indicators for EU employment policy. In C. Garsten & M.L. de Montoya (Eds.), *Transparency in a new global order* (pp. 143-160). Cheltenham, UK: Edward Elgar.
- Trethewey, A. (1997). Resistance, identity, and empowerment: A postmodern feminist analysis of clients in a human service organization. *Communication Monographs*, 64(4), 299-301.
- Unerman, J., & O'Dwyer, B. (2006). On James Bond and the importance of NGO accountability. *Accounting, Auditing and Accountability Journal*, 19(3), 305-318.
- Vaccaro, A. (2012). To pay or not to pay? Dynamic transparency and the fight against the mafia's extortionists. *Journal of Business Ethics*, 106(1), 23-35.

Chapter 5 - Paper 3

This chapter comprises the third paper of the dissertation which is entitled “Transparency and Organizational Identity: Disrupting Ideals of Consistency in the Organizational Identity-Image Nexus” and authored by Oana B. Albu. The chapter is based on a qualitative study of an organizational identity re-construction strategy in an international cooperative organization. The chapter contributes to the dissertation by illustrating the disruptive force of transparency acts and values on the organizational identity-image formation processes.

Abstract

Consistency between organizational identity and organizational image is a pervasive ideal in prevalent research and practice. While transparency is often discussed as a solution for achieving consistency, this paper provides a different perspective. By using a communication centred approach and qualitative methods, the paper captures the challenges associated with consistency, which is at once a hallmark of many organizations and a source of constraints on policies and practices. The study illustrates the unintended consequences faced by members of an international cooperative organization when attempting to recreate a consistent organizational identity through acts and values of transparency. The paper contributes to extant research by illustrating that transparency disrupts consistency and has a performative role in the (re)production of the organizational identity. The findings suggest that organizational identity is continuously authored not only by internal but also by external agencies, such as transparency, over which top management often has varied control.

Keywords: organizational identity; consistency; transparency; organizational self

Organizational identity is typically theorized from a social psychology perspective as a socially constructed narrative that facilitates “members’ cognitive connection with his or her work organization [and] stems from images that each member has of the organization” (Gioia, Patvardhan, Hamilton & Corley, 2013, p.239; Dutton, Dukerich & Harquail, 1994). Consistency between organizational identity and the images individuals hold of the organization is a ubiquitously lauded strategy, across disciplines and practice, since it is argued to provide recognition, legitimacy, and possibly competitive advantage (see Sillince, 2006; Love & Kraatz, 2009; Balmer, 2012). To achieve consistency studies generally recommend exposure, visibility and an ethos of transparency (Fombrun & Rindova, 2000). It is suggested that “true transparency” allows members to “look inside” their organization (Coombs & Holladay, 2013) and assess the consistency or “*fit* between their categorization of their organization and their self-categorization” (Foreman & Whetten, 2002, p. 619, italics in original). Nonetheless, while transparency is discussed as a strategy for developing a consistent organizational identity and image, studies exploring such phenomena in everyday interactions are rare. The aim of this paper is to provide deeper insight into how pursuing consistency through values and practices of transparency impacts the organizational identity-image nexus. To address this issue, the paper builds on multi-sited fieldwork from the identity co-construction process in an international cooperative organization.

Studies note that consistency in the organizational identity-image relation increases a sense of identification and belonging among members, whereas discrepancies threaten the identification process (see Ravasi & Schultz, 2006). Grounded in a duality between words and actions, transparency in the form of increased exposure is seen to eliminate discrepancies between organizational identity (often understood as “what the organization does”) and

organizational image (typically discussed as “what the organization says it does”) leading thus to higher levels of identification (see Hatch & Schultz, 2002). Even in organizational settings with multiple and often discrepant identities studies typically indicate that consistency can be pursued through a “compartmentalization strategy” since top management has the ability to keep identities “separate but equal” (Pratt & Foreman, 2000, p. 28). The emphasis on consistency is driven by the notion that for organizations focused on profitability, paying attention to consistency—i.e., the level of cohesion, integration or agreement between espoused values and deeds—could be very beneficial (Kotrba et al., 2012). Nonetheless, studies exploring how consistency is played out in everyday organizing are scarce and, subsequently, there is limited knowledge concerning its positive or detrimental effects.

The consistency ideal is based on the rationale that top management has the ability to control and steer the identity-image formation processes. Even if recent research indicates that organizational identity is never completely controlled because of the ongoing interactions with various constituents (Kärreman & Rylander, 2008), institutional pressures (Kroezen & Heugens, 2012) or societal culture (Glynn & Watkis, 2012), organizational members are regarded to be in a position of strategic control of the identity work (see Alvesson & Robertson, 2006). For instance, studies inform that “an organization can attempt to shape the image and ‘pull it’ back in alignment with identity” (Gioia et al., 2013, p. 138). Alignment and consistency is argued, both in research and practice, to be achieved through a “culture of transparency” (Pagano & Pagano, 2003) in the form of increased disclosure such as “public relations initiatives (advertising, press, social media, and so on)” (Gioia et al., 2013, p.138). To this extent, studies advise that when “the organization’s reputation is widely disseminated through extensive press or media attention the organization’s reputation is likely to be correlated with the external image of the organization

construed by insiders” (Dutton et al., 1994, p. 248). In other words, it is postulated that if an organization adheres to transparency and disclosure, it then achieves consistency between the organizational identity, reputation and image (see Love & Kraatz, 2009). However, research suggests that more work is needed concerning the concepts of organizational identity and image (see Lievens, Van Hove & Anseel, 2007; Gioia et al., 2013) and insufficient heed has been given to the interrelation between transparency and a consistent identity and image in everyday organizing.

By implicitly correlating acts and values of transparency with a consistent identity and image, research may not capture the often perplex and paradoxical dimensions of democratic organizing (Cheney, Mumby, Stohl & Harrison, 1997). An instrumental model of communication is typically assumed where consistency in the identity-image nexus can be achieved by engaging in transparency-related activities such as information transmission, disclosure and revelation (see Fombrun & Rindova, 2002). Nonetheless, there is little knowledge concerning the positive or negative implications consistency has for everyday organizing. It is not clear if (and how) top management can control consistency, and how does it translate in the daily tensions and negotiations specific to organizational identity processes. In addition, research tends to underplay any external constitutive forces—that may elude managerial control—present in the process of identity co-construction (see Koschmann, 2013). While studies indicate that external factors such as the increased visibility (facilitated by the media) are involved in the coproduction of organizational identity (Kjærgaard, Morsing & Ravasi, 2011), it is not clear how and in what ways. Subsequently, recent calls suggest that the external and internal formative forces on organizational identity should be investigated as being mutually constitutive rather than complementary (see Gioia et al., 2013; Fiol & Romanelli, 2012).

For a richer knowledge of the multiple agencies present in organizational identity formation this paper examines how values and practices of transparency shape the identity-image nexus. The empirical case is based on a cooperative organization, which means its members not shareholders own it. Such organizing forms make an appropriate case for investigation as in cooperatives individuals, despite facing competing values such as “business” or “family”, have high levels of identification and a strong desire to maintain a consistent cooperative image and identity (see Stohl & Cheney, 2001). The paper adopts a communication centred approach which is relevant for the examination of an organization’s identity not as solely determined by managerial actions, but also as emergent and enduring through communicative events at the confluence of various bodies, objects and sites (Ashcraft, Kuhn & Cooren, 2009). To this extent, the paper explores transparency as a performative process which always modifies the structure and identity of the entity (organization) rendered legible (see Garsten & De Montoya, 2008). In doing so, the paper sets forth transparency as a communicatively contested process of disclosure that simultaneously exposes and conceals that which is made visible. The paper illustrates the challenges associated with consistency, which is a hallmark of many organizations and, as well, a source of constraints on policies and practices. The findings contribute to organizational identity research, on the one hand, by exemplifying how acts and values of transparency disrupt ideals of consistency in organizational identity-image nexus. On the other hand, the study illustrates that transparency has more than a descriptive nature as it plays a constitutive role in the (re)production of organizational identity. The paper suggests that the process of organizational identity co-construction does not occur solely in top management’s custody, but that it is also subject to external agencies, such as transparency, over which managers have often limited control.

The paper proceeds as follows: the next section starts by reviewing current organizational identity literature and notes that the causal relation between transparency and consistency may provide limited knowledge concerning the complex processes that underlie organizational identity co-construction. For a more nuanced understanding, a communication centred approach is presented next which conceives organizational identity as a process subject to a plethora of formative forces including transparency. The case analysis is then introduced and exemplifies the unintended implications that transparency acts and values bring to organizational identity formation processes. The findings illustrate that transparency is a process which does not simply and passively diffuse organizational identities resulting in consistency; instead it is *performative*—i.e., affects the organizational identity formation processes by creating a parallel or doppelgänger organizational self.

Transparency and a Consistent Organizational Identity

Although it is a topic of intense debate and studied across numerous settings (see AMR, 2000), organizational identity, as Alvesson, Ashcraft and Thomas (2008) note, is rarely discussed in the light of the everyday politics and antagonisms that surround it. Organizational identity research is predominantly shaped by social psychology as Mead's (1934) concepts are transferred as a metaphor to the organizational identity context. In this way, "me" is the interplay between identity and organizational image, and "I" is the interplay between identity and organizational culture (Hatch & Schultz, 2002, cf., Dutton et al., 1994). The organizational self is the process by which multiple identities, the various "mes", become a cohesive but not static "I" (Pratt, 2012). By extrapolating Mead's (1962/1934) individual self-formation process at the organizational level, research suggests that the self (usually used interchangeably with the word identity) is an on-going accomplishment that emerges as top management orchestrates the

internalizing of others' expectations (Pratt & Kraatz, 2009). The ability to internalize others' expectations and maintain a consistent identity is, however, based on essentialist underpinnings where organizational identity is theorized as "a thing" (Gioia et al., 2013, p.180) that can be "orchestrated" and then revealed to key publics. While recent studies make substantial contributions by illustrating the processual nature of organizational identity, consistency and alignment are still relevant goals in the process of identity co-construction as it is suggested that the "future identity [is] to be aligned [through storytelling] with current social interpretations of the meaning of past experience" (Schultz & Hernes, 2013, p. 6). Consistency and alignment, in other words, become a possible goal since top management has the ability to create shifting organizational representations, or what is termed "adaptive instability": "the notion of adaptive instability is useful in aligning an organization's self-definition with its environment" (Gioia, Schultz & Corley, 2000, p. 74).

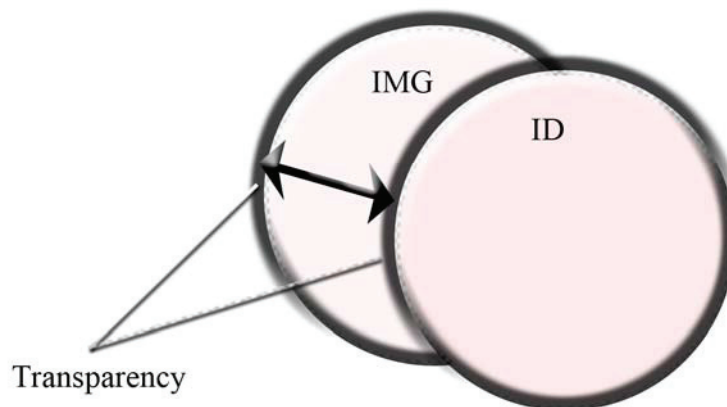
The rationale guiding the consistency thesis is that those members facing discrepant images of their organization engage in congruence enhancing responses, such as re-evaluating one's relationship with the organization and reconstructing the shared sense of organizational identity (see Ravasi & Schultz, 2006). Specifically, the first image members have is what they see as distinctive and central of their organization (Albert & Whetten, 1985). The second image is how organizational members think others see their organization, labeled "construed external image" (Dutton et al., 1994, p. 239). The two images are discussed to be involved in a "co-evolution" and "inextricably intertwined" (Gioia et al., 2013, p. 175) with organizational identity and as a result they should be kept in alignment. For instance, studies argue that for maintaining sustainable identification levels organizations have to avoid "gaps" between the images members hold of the organization through a "walk the talk" strategy since organizations are judged as a

coherent whole (see Pomeroy, 2011). Likewise, Hatch and Schultz (2002) argue that if consistency between organizational images (“talk”) and identity and culture (“action”) is missing, then the result is a dysfunctional identity. Such discrepancies lead to a disruption of organizational relations as one “cannot trust organizations whose identities are built on image alone” (Hatch & Schultz, 2002, p. 1013).

Exposure—often labelled “true transparency” (Coombs & Holladay, 2013, p. 219)—is the recommended strategy for addressing the threats to dissolve a consistent identity (i.e., discrepancies between identity and image, see Ravasi & Schultz, 2006). Research indicates that by providing “greater access to the organizational culture that lies beyond the shifting images of identity claims” (Hatch & Schultz, 2002, p. 1013) an organization can regain consistency. In other words, identity dysfunctions may be “fixed” with acts of transparency since increased visibility or exposure creates consistency by allowing individuals access to the “authentic” organization. Conversely, studies note that if an organization espouses transparency values such as “truthfulness, justice and prudence” (das Neves & Vaccaro, 2012, p. 639) it can achieve consistency and an organizational image-identity “fit” since members’ judgment of the values is “the judgment of the organization as a whole” (Kalliath, Bluedorn & Strube, 1999, p. 1185). Organizational values are often conceived as unitary and stable and a vehicle for top managers to stimulate and enforce the alignment of behaviours and a specific identity (see Aust, 2004).

In short, in extant research there is a tendency to operate on a model that correlates acts and values of transparency with consistency in the organizational identity (ID) and image (IMG) nexus (see Figure 1 below) and positive outcomes.

Figure 1. Transparency-Consistency Causal Relationship



For instance, transparency is perceived to create the equilibrium in the organizational image-identity dynamic and maintain positive identification levels: “transparency is a state in which the internal identity of the firm reflects positively the expectations of key stakeholders and the beliefs of these stakeholders about the firm reflect accurately the internally held identity” (Fombrun & Rindova, 2000, p. 94). Acts and values of transparency are typically seen to provide one moral certainty concerning the authentic organizational affairs by engendering “full disclosure” (Rawlins, 2009, p.79; Fung, 2013). Under such circumstances, the “policies of consistency” (Christensen & Langer, 2009) have become a ubiquitous ideal, in both academia and practice, based on the hypothesis that transparency facilitates alignment and consistency in the identity-image nexus. The causal relationship is based on a view of communication as information transmission (Axley, 1984) where entities become more visible and subsequently

achieve a consistent identity by “revealing” themselves to their members. Nonetheless, the way transparency impacts the identity co-construction process in everyday organizing is underexplored. Studies inspired by cognitive perspectives, although having made significant contributions, offer limited knowledge concerning the way practices, measurements and indices of transparency shape organizational realities (see Flyverbom, Christensen & Hansen, 2011). The capacity of the discursive-material artifacts (e.g., narratives and texts) specific to transparency enactment to evade managerial control and “debate, negotiate, fix and/or change” (Chaput, Brummans & Cooren, 2011, p. 258) the identity of an entity is marginalized. For a reconceptualization of the relationship between transparency and organizational identity co-construction processes that may overcome some of the mentioned limitations, the next section presents a communication centred approach.

A Communicative Approach to Transparency and Organizational Identity

This theoretical approach, also known as “communication as constitutive of organizations” or, in short, the “CCO” perspective (Ashcraft et al., 2009; Brummans, Cooren, Robichaud & Taylor, 2014), is informed by various schools of thought, such as linguistics and science and technology studies (Cooren, 2010; Robichaud, Giroux & Taylor, 2004), structuration theory (McPhee & Zaug, 2009), and system theory (Schoeneborn, 2011; Seidl & Becker, 2005). All problematize the distinction between “talk” and “action” by acknowledging the performative nature of language (Taylor & Van Every, 2011; Brunsson, 1989). From such standpoint, communication constitutes organizing and vice-versa, and organization (and any form of identity) is constituted through language interactions (see Putnam, 1982).

Instead of starting from the premise that members have an inclination to pursue consistency between their individual and organizational selves, studies operating from a communication

perspective indicate that individuals constantly deal with a self-in-process comprised by multiple and discrepant identities (see Kuhn & Nelson, 2002). Research in this area enriches the understanding provided by social psychology of centred subjects who could readily choose or discard their identification target with a more detailed understanding of decentred subjects who are continually operating back and forth in a spectrum from identification to disidentification and misidentification (see Chaput et al., 2011). To this extent, consistency in the identity-image nexus can be seen as an unattainable ideal when identities are conceptualized as signifiers articulated in a multiplicity of discursive and material formations leading to a continuous negotiation among members over a shared sense of self (see Holmer-Nadesan, 1996). A communicative lens is, consequently, important as it facilitates a more detailed knowledge of the antagonisms individuals can experience when they appeal to various discursive-material resources—such as acts and values of transparency—to create a consistent identity over which members can identify together as an organization.

From a communication perspective the multiplicity of identities one inhabits is emphasized. Such an understanding highlights that even if individuals may show a preferred identity structure across a variety of situations, this primary structure is also subject to change given their situated practices (see Scott, Coreman & Cheney, 1998; Sveningsson & Alvesson, 2003). For example, studies show that individuals faced with a discrepant organizational image, instead of engaging in congruence enhancing responses, they disidentify with the organization and identify with their professional group identities (Frandsen, 2012). That is to say, individuals are not just passive receivers of organizational identity, but they can identify with professional, personal, ethnic identities depending on what they see as contextually important in a given interaction. Being always subject to negotiation and infused with contradictory claims, an

organizational self appears to be a perpetually ambivalent and indeterminate process which makes the achievement of consistent collective identities extremely difficult (see Garsten, 1994).

Mostly inspired by social and cognitive psychology, studies often have a predilection to make use of George Herbert Mead's theory (1962/1934) as a social premise for redefining the "self" as a "self-other" (see Pratt, 2012; Roberts & Dutton, 2009; Dutton et al., 1994). While these works have made important contributions, prevalent research tends to neglect the politics, language grounded aspect and external formative forces present in organizational self-formation processes. For more productive insights, a communicative approach unfolds the notion of the "narrative self" grounded in the work of Paul Ricoeur (see Dunne, 1995). In this view, the narrative or the act of narrating links past with future by giving a sense of endurance and continuity to an ever changing self. Both "real life" narrative identity strategies created by an individual and the strategies of "fictional" narration created by others about the individual are modes of constituting the self. For example, eccentrics, as Marcus (1995) notes, are hyperaware that their selves are being constructed elsewhere and multi-authored by other agencies. In having great power, wealth and celebrity, eccentrics, similar to organizational members, are aware that by being *ipso facto* subject to increased visibility and publicity, external constituents such as journalists, corporate executives, public relations consultants, and so forth, author a parallel self which clings to them as their own shadows. Hence, rather than being a cognitively internalized process of "self-othering", for eccentrics the self is a "thoroughly performative, sensorial, unself-conscious response to the social conditions that define one's selfhood—conditions that involve an external agency" (Marcus, 1995, p. 52).

Similarly, in the case of organizational self the constitutive force comes not solely from the narratives of organizational elites (see Czarniawska, 1997) but, importantly, also from

external narratives or discursive-material artifacts (e.g., web reports, memos, letters, etc.) which have the ability to (re)produce identities in often antagonistic ways. When multiple entities are involved in authoring the organizational self, its nature is unveiled as processual, fragmented and dislocated, while at the same time it functions as an anchor giving the impression of a seamless continuity and unambiguous closure (Chaput et al., 2011). In this vein, organizational identity co-construction does not emerge only from top management's actions. Instead, it is also constituted by the communicative acts of various entities that have the capacity to speak on behalf of the organization, "to make it present" in manifold ways, and which, at the same time, are made "absent" or "abstract" when the organization speaks on their behalf (see Bencherki & Cooren, 2011). Transparency-related narratives, thus, help to constitute in various manners an organization's self "from the outside" contributing to its perpetuation (Schoeneborn & Scherer, 2012). Put otherwise, transparency does not passively reveal or disclose an internally crafted and authentic organizational identity thereby generating consistency. Instead, transparency can "take over" organizational identity co-construction processes by creating a mimetically parallel organizational self which is always in becoming and often incongruously authored. Values and acts of transparency become "modes of governance"—they control identities and always modify them in the process of making them visible (see Garsten & de Montoya, 2008).

In conclusion, the tendency to conceptualize organizational identity as a process first induced through communication and then internalized through reasoning (Pratt, 2012) is problematic as it underplays potential constitutive forces such as transparency. Studies tend to regard top management as having the capacity to keep the organizational identity-image nexus in alignment and advocate for consistency (see Gioia et al., 2013). Specifically, consistency as *modus operandi* is discussed to be achieved through acts and values of transparency (Dutton et

al., 1994; Hatch & Schultz, 2002; das Neves & Vaccaro, 2012). Nonetheless, little attention has been paid to the way transparency shapes the organizational identity-image interplay in everyday interactions. For a richer understanding of such processes, this paper investigates the following research question:

RQ: How do acts and values of transparency influence the organizational identity-image nexus?

This question was explored in analysing the process of organizational identity co-construction in an international organization here called Gallica. The next section starts by presenting the case along with the research methods.

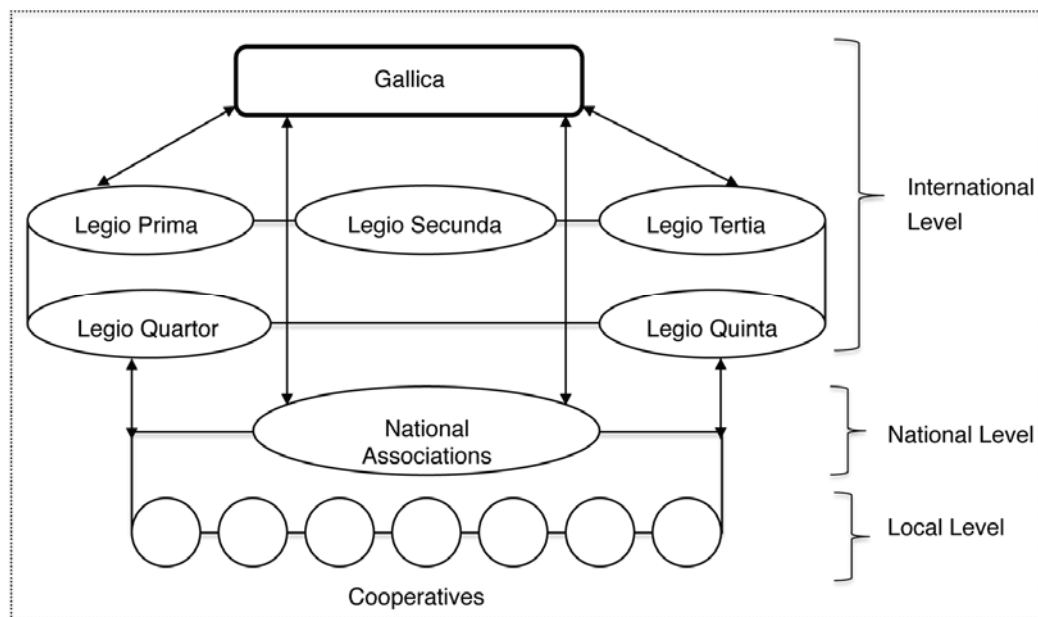
Method

Case Background

Gallica is an advocacy cooperative organization that works to promote better policies and regulations for cooperatives. It has eighty member cooperative organizations from thirty-four countries. On a country level, national associations represent cooperatives. Simultaneously, cooperatives across countries are grouped into sectors, such as worker and social cooperatives, agriculture, or banking and so forth, based on their activity domain. These sectors are represented internationally by five advocacy organizations (“Legions”), each responsible for one sector. Notwithstanding their common goal of advocating better international policies for cooperatives, the dissimilar cultures, interests and power positions created fragmented relations between ground cooperatives, their national associations and the Legions. Gallica was founded by the Legions and national associations and in their aim to convey a consistent cooperative

identity and image vis-à-vis international governmental institutions (see Figure 2 below). Gallica has two co-presidents, two boards of directors and a committee responsible for coordinating lobbying activities. The constituents are twenty-two CEOs from its member organizations.

Figure 2. Gallica and its internal constituents



By being a cooperative, Gallica espouses competing values of “family,” “democracy,” and “business efficiency” situation which often places its top management in an ambivalent position towards defining who they are and what they do. Yet Gallica’s members showed eager aspirations toward a consistent shared cooperative image and identity and initiated a process of identity (re)development. Ideals of consistency concerning their collective identity, as well as of accountability and transparency were predominant in Gallica due to their democratic infrastructure (see Cheney, 1991). Subsequently, Gallica was chosen for investigation as it provides a rich case for examining the identity-image co-construction process. Selecting a

corporate organization could have provided results that reinforced a presumption of fragmentation as corporate members are typically less concerned with consistency and prone to cynical distancing of corporate doctrines (Fleming & Spicer, 2003).

I entered the organization as a temporary communication officer as this was in line with my intention of studying organizational communication. The data was collected over a period of nine months from multiple sites: the headquarters of Gallica and its member organizations, workshops and conferences organized by Gallica with its stakeholders, as well as other informal venues where meetings were held. Issues of *reflexivity* (the way my shifting boundaries and roles, i.e., employee, researcher, informant, etc., impacted the collected data), *familiarity* (the degree to which my both familiarity and unfamiliarity with certain aspects of the setting and culture shaped my understanding of the interactions) and *temporality* (the short time span available to collect the data) were central to the ethical-methodological guidelines of my field work (see Krause-Jensen, 2013; Albu et al., 2013). In other words, I did not view my role either as an “insider/employee” or “outsider/researcher-observer” since many of the informants held emic dimensions concerning the analytical concept of identity that were close to my own. Thus, maintaining an either/or distinction was impossible since I was continuously traversing different roles, corporate boundaries and settings creating, what Røyrvik (2013, p. 80) referred to as “oblique fieldflows”. Such situation did not, however, mean that I was unable to make distinctions between etic and emic levels. Rather, my awareness of the similarities and differences across the vacillating situations allowed me to shift across situated roles for registering how the discursive-material artifacts enabled or constrained individuals in the organizational identity co-construction process in different circumstances, contexts and sites. Certainly, methodological limitations exist because being present in some sites and observing

some interactions means automatically leaving out others, observations which were at the same time conditioned by my own perspective of the field. Nevertheless, I used my involvement with the participants (“complicit reflexivity”) as an advantage for “creating a space beyond the immediate confines of the local *mise-en-scène*” (Marcus, 1998, pp.122). In doing so, I could reflect on those interactions that were meaningful to them in the process of developing a shared identity while gaining a richer understanding of the observed interactions outside of local understandings.

Data Analysis

The data set consists of: a) six meetings of the board of directors held by rotation at Gallica’s and its member organizations’ premises where a strategy of identity development, called the IYC, was debated, each lasting approx. 200–240 minutes; b) eighteen semi-structured interviews lasting between 40 and 110 minutes; c) 139 pages of corporate documents, 782 email exchanges and 181 double spaced pages of field notes. The interviews were conducted at the end of the nine months of field work as this provided me with the ability to ask questions that capture the situated character of identity negotiations and to gain knowledge of historical and contextual developments (Down & Reveley, 2009). The interviewees were members of top and middle management from Gallica and twelve of its member organizations. Their average working experience was 8 years, seven women and eleven men, with an average age of 39 years. Given my aim to obtain insights from both the strategic development and implementation phases, the respondents were selected based on their involvement in the IYC identity co-construction strategy. Twelve managers were interviewed at their headquarters, one at Gallica’s office and two by telephone-video interview. Five interviews with Gallica employees were conducted at their offices. Overarching questions addressed how participants defined Gallica’s values and,

subsequently, the practice of those values in achieving what they saw as a consistent image and identity; how was transparency defined and the role of increased visibility and disclosure in Gallica's identity formation processes?; and what were the circumstances, conditions and resources used by Gallica and its members to develop a consistent cooperative image and identity?

All data material was subject to an iterative thematic analysis process (see Charmaz & Mitchell, 2001; Tracy, 2013). The unit of analysis is the communicative interaction the various interactants performed when they negotiated, debated and momentarily intended to fix a cohesive collective identity. This was done by highlighting potential markers of organizational identity and image like the use of pronouns (e.g., we, us, our, etc.), repeating keywords or giving explicit accounts about Gallica's identity and history. First level coding involved repeated comparison and contrast of recurring threads in the data which allowed me to identify open and focused codes that were illustrating the process of co-constructing an organizational image and identity (see table 1).

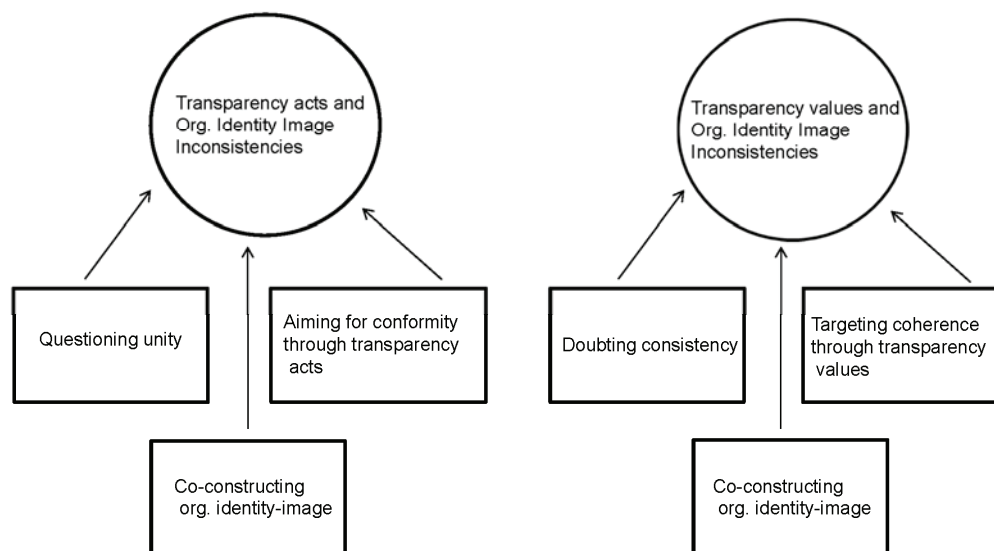
Table 1. Data extract with codes applied

Data Extract	Coded for:
<p>“This strategy [IYC] is about increasing our visibility and transparency. We need to keep our members' trust and show that what we are doing is consistent with our cooperative identity...Uhm.. We want our new image to be young, professional and consistent”</p>	<ol style="list-style-type: none"> 1. Co-constructing org. identity-image 2. Aiming for conformity through transparency acts (org. texts)
<p>“Transparency means, in essence, democratic control. It is what makes cooperatives tick. If we all display the value ‘democratic control’ we will be coherent”</p>	<ol style="list-style-type: none"> 3. Co-constructing org. identity-image 4. Targeting coherence through transparency values (org. principles)
<p>“I wonder if we really give the impression of unity. Uhm... I don't know. If a politician receives three different letters from Legion based organizations that are part of the same</p>	<ol style="list-style-type: none"> 5. Questioning unity 6. Fostering division

<p>organization [Gallica] I don't believe it gives a good sense of who we are. So I think that maybe we should be more consistent"</p> <p>"Consistency is nothing more than top management's visions which may not be in connection with what's going on down here"</p>	<p>7. Doubting consistency</p>
---	--------------------------------

The codes were clustered into a thematic map comprising two themes that answer the research question concerning the role of acts and values of transparency on the organizational identity-image interplay. Specifically, codes such as “aiming for conformity through transparency acts” or “questioning unity” were grouped into the first theme which illustrates the puzzling consequences individuals face when they engage in acts of transparency for attaining a consistent image and identity (see figure 3). Codes such as “doubting consistency” or “fostering division” were grouped into the second theme that describes the unintended implications experienced by participants when they turned to values of transparency for creating a consistent image and identity.

Figure 3. Thematic map showing two main themes



The analysis is structured along these two themes and shows that even in organizations where members strive for a consistent identity and image, the very efforts of creating consistency by acts and values of transparency lead to inadvertent repercussions.

Antagonisms in Gallica's Self Formation

Transparency Acts and Organizational Identity-Image Inconsistencies

Gallica's official image symbolizes unity and cooperation among all its member organizations "Since Gallica was consolidated huge progress has been made! Together we now share reflections developed in the Legions and national organizations serving thereby all cooperative members" (Gallica Annual Report, 2011, p. 1). However, the organizational and political differences often allowed the underlying fragmentation to surface, which challenges Gallica's official claims of unity and *raison d'être*. The tensions led top management to tirelessly develop strategic guidelines for creating a consistent shared identity: "We are united with due respect to our differences making alive the twofold principle of solidarity and subsidiarity. Together we are stronger to assert our identity, to defend and promote our specificities" (Gallica Strategic Report, 2011, p.1). Consistency between how Gallica's management thought Gallica was perceived by its members ("construed external image", Dutton et al., 1994) and the cooperative identity which they saw as distinctive about themselves (Albert & Whetten, 1985) was often mentioned in both annual reports and staff meetings as "walk the talk". Gallica's management described consistency as central to gaining legitimacy from their members: "We need to keep our members' trust and show that what we are doing is consistent with our cooperative identity. We want our new image to be young, professional and consistent" (Gallica Manager, Staff Meeting). For gaining consistency, managers resorted to increased disclosure and

openness, “[w]e need to be consistent about whom we are. We need to be more open. We have to provide more information to our members because in the end we are democratically owned, aren’t we?” (Gallica Manager, Staff Meeting). Gallica’s members referred habitually to disclosure and increased visibility as transparency and symbolized it through a water drop: “Transparency: clear information; trustful relations with its members; information on elected members and their responsibilities; training of members in democratic practice” (National Association Annual Report, 2011, p. 3).

Gallica’s management coordinated the IYC strategy for creating higher levels of transparency and obtaining a cohesive cooperative image and identity. It consisted of a press conference and daily online media communication events. The reason for organizing a press conference was that increased exposure might facilitate a “walk the talk” effect and consistency between Gallica’s image and identity that, in turn, may facilitate higher levels of identification (see Dutton et al., 1994; Ravasi & Schultz, 2000). Nonetheless, individuals’ political and organizational orientations that shifted in their communicative interactions revealed the puzzling implications that acts of transparency have on the identity-image nexus. Managers often experienced Gallica’s top management attempt to create a consistent image and identity as a frustrating goal. Internal struggles were typically given by individuals’ ongoing shifting allegiances that contrasted sharply with their aspirations towards communicating a cohesive cooperative identity. As the manager points out:

Gallica is a young organization we have been leading for seven years only. Everyone else does not want to renounce their [advocacy] leading role here at the government, especially the Legions or the big national members. Everybody is defending their turf and they all want to be out there (Gallica Manager, Staff Meeting)

The acts of transparency were disrupting instead of creating consistency and challenged individuals' capacity to identify with the organization. Increasing visibility meant creating discursive-material configurations (e.g., textual artifacts such as memos or press releases) with the ability to constitute Gallica in often antagonistic ways as the artifacts revealed and simultaneously obscured certain organizational activities.

For instance, in the drafts of the official documents prepared for the press conference Gallica was described as an international organization aiming at "improving policy for cooperatives" in specific areas. However, the process of selecting which specific policy areas were to be mentioned in the press release (e.g., agriculture or housing policies) and benefit of visibility was subject to ardent debates. The final decision involved selecting only some information concerning Gallica's activities, which generated antagonist identification targets as it foreshadowed certain activities while making visible others. The contradictory nature of such identification targets facilitated by acts of transparency produced a situation where members faced the paradox of creating a consistent identity. The result was often counter-identification (Holmer-Nadesan, 1996), i.e., the rejection of formal designations of organizational identity where members subvert organizational identity by bringing into question its self-contained unity "Do we represent co-operatives or not? We say so everywhere now but there is much ambiguity and no straightforward answer can be provided about whom we are. Sometimes I don't feel our unity" (Gallica Manager, Board Meeting). In other instances, individuals engaged in dis-identification which entails the replacement of the official managerial discourse with a preferred situational identity, such as a pro-bono discourse: "In it [the press release] we are called 'the biggest membership organization' which doesn't mean much. Each and every one has its own

interests. From my point of view, I am happy because I am helping developing countries” (Gallica Manager, Interview).

An act seen as conducive to transparency (i.e., setting up the press conference) aimed at achieving a consistent cooperative image and identity turned out to generate a fractured sense of collective self. The invitation letters for the press conference were perceived as having the capacity of making the organizations “incarnated,” or “presentified” (Cooren, 2006, p. 90) among the governmental bodies. Subsequently, the letters became an object of discursive struggle as they exhibited the capacity to reinforce lobbying activities by creating visibility and thus *representing* Gallica. As a result, and despite the Legions’ agreement to coordinate the press conference united under Gallica’s standard, each sent their own letter to politicians for visibility and exposure benefits. The letters were regarded as altering Gallica’s self and creating an entity that, far from management’s ideals of consistency, appeared as having a dissociative identity disorder where multiple and distinct identities compartmentalize contrasting knowledge and behaviour (Ross, 2006):

I wonder if we really give the impression of unity. I don’t know. If a politician receives three different letters from Legion based organizations that are part of the same organization [Gallica] I don’t believe it gives a good sense of who we are. So I think that maybe we should be more consistent (Board Member, Board Meeting)

The ability of the letters to co-construct aspects of Gallica’s organizational self illustrates the ability of texts and narratives to co-produce an organizational identity. An act of enhancing visibility while pursuing transparency and consistency in this case does not simply and passively disclose something (e.g., letters announcing the press conference). Instead, the letters showed

the capacity to *represent* Gallica as a collectivity and *make it present* in different ways to others and to its own organizational members (cf., Brummans et al., 2014) thus taking over the process of organizational self-creation. As the manager suggests, by reflecting on the schizophrenic rather than the consistent results of their transparency practices and the “binding” nature the letters have on their image and collective sense of self:

Gallica makes a proposal for increasing our visibility, tables it to Legions, we agree, meet and now we hear that this idea might be dropped because of the disagreements between who to be in it [press release]. There is a consistency problem. And you cannot send a letter to a politician that we are going to stage a press conference and then we change our mind. It's not consistent. If we don't stage a press conference it will be detrimental to our image (Board Member, Board Meeting)

Gallica's members repeatedly engaged in acts of transparency such as increased information disclosure for achieving consistency between its identity and image: “Gallica now has a consolidated corporate image and is enhancing its visibility through a range of modern communication tools, with both its members and the wider world” (Gallica IYC Strategy Plan, p. 21). However, instead of consistency, the disclosure led to a multiplicity of voices and multiple dialogical practices that occurred simultaneously and sequentially (see Humphreys & Brown, 2002), creating a multiple or parallel organizational self-in-process. Multiplicity here is not simply given by the clash between different character-centred images of Gallica. Instead, multiplicity is the central feature even in one's individual utterance as “dialogic relationships can permeate inside the utterance, inside the individual word as long as two voices collide within it dialogically” (Bakhtin, 1984, p.184). As the manager refers to the “different sameness” that inhabits Gallica's self-presentation:

Since the IYC communication strategy started I keep receiving from X this, from Y that and from Z another thing. By the end of the day I feel dizzy from reading ten different emails about who Gallica is, and not even mentioning those from listserv. All address Gallica the same, but still somehow, you know, differently (Cooperative Beta Manager, Interview)

In sum, while openness, disclosure and transparency in Gallica were connected to consistency, they provoked paradoxical consequences. Acts of transparency (e.g., coordinating a press conference) do not simply expose the authentic organization but obscure and transform as much as they reveal. Instead of leading to alignment in the identity-image nexus, the acts of transparency disrupt ideals of consistency by creating a parallel and processual self. Thus, instead of being an impartial process of “revealing” the organization, transparency is a constitutive process of representation negotiated by those who hold the authoring rights.

Transparency Values and Organizational Identity-Image Inconsistencies

Gallica’s management unanimously agreed about developing transparency values as the second tactic for implementing the IYC strategy, which concerns the achievement of a cohesive cooperative image and identity. Some of the national members defined transparency as a value different than Gallica which led to a fragmented feeling. Gallica’s management responded to this by re-labelling it as “[d]emocratic control” in their aim to standardize it across all member organizations: “Transparency means, in essence, democratic control. It is what makes cooperatives tick. If we all display ‘democratic control’ we will be coherent” (CEO Gallica, Staff Meeting). Gallica’s management intended to implement the espoused transparency value with the aim of legitimizing Gallica to both internal and external constituents (see Albert, Ashforth &

Dutton, 2000) and creating a consistent image and identity despite the local socio-cultural and organizational differences:

The public don't understand the local and national cooperatives. They don't understand the different coops. They just think we are one business. So if we all look the same, behave the same, have transparency as our standard then we can also communicate on TV about 'democratic control', then people would say 'oh, I know them, they are democratically owned'. All organizations would benefit from that halo effect. We could use the same value across countries and that's uniformity. We would have that consistency and it's all about consistency and awareness. You know who they are.

(Cooperative Zeta Manager, Interview)

During interviews or official speeches, top management representatives referred to the democratic control value as something untouchable which enables them to act together, become identified and achieve "sameness" (Cheney & Tompkins, 1987): "We use the democratic control value exactly as the value is communicated by Gallica, of course" (Cooperative Manager, Interview). Similarly, CEOs from six other regional and local organizations expressed the same uniformity ideals; adapted, however, to local language: "We use the exact same transparency values but translated in our language. We print small pocket books and distribute them to each member in our country" (National Association Manager, Interview). However, despite top management's desire for a consistent image and identity by using values of transparency, these were subjected to on-going negotiations creating an inevitable multiplicity. Value based consistency was often perceived as "nothing more than top management's visions which may not be in connection with what's going on down here" (Gallica Manager, Interview).

The democratic control value was often debated due to its ambiguous and cryptic nature, as one manager inferred by impersonating someone from the audience after a media event: “Democratic control, right... and this means exactly what?!” (Gallica Manager, Staff Meeting). In a lengthy negotiation process of developing a memo that would embody the transparency values throughout Gallica, the CEO from one of the Legions, ironically, attempted to edit the democratic control value by adding to it “in principle”: “Cooperatives are, *in principle*, democratic organizations controlled by their members, who actively participate in setting their policies and making decisions” (Gallica, Strategic Guideline, Version 4, italics added). The editing acts were numerous, in most cases motivated by situational or political interests, and always met with sarcastic amusement by managers given the somehow sacrosanct character of the values. Cynicism was sometimes the result due to the feeling that cooperatives were becoming less democratic at a political level, which contrasted with transparency as democratic control value. Such situation was being repeatedly and laconically described as “One member, one vote is only theoretical” (Gallica, Manager). However, not all individuals displayed a blasé attitude given the on-going negotiation of the democratic control value. Some embraced it as productive:

We want tensions within the democratic control in order to be a healthy cooperative. I always say don't you ever lose that tension, that's what being cooperative is about, to keep debating our values. Yet, I think there is a difference between the good functioning of transparency as a democratic control value and also keeping it alive. But it is a massive challenge to keep it consistent when you have high-level international structures. It is very very hard to make the value real and communicate it to everyone on the ground. This is our major challenge (National Association Manager, Interview)

The tension the manager suggests is specific to cooperatives where individuals have to reconcile values of business efficiency specific to a transnational business environment with the desire to remain true to founding values of transparency (see Stohl & Cheney, 2001). Interestingly, the negotiated aspect of the transparency value is seen as prolific given that it “keeps alive” cooperation although with drawbacks. However, achieving consistency by implementing transparency values across complex governance structures is euphemistically deemed preposterous.

In short, top management aimed to attain a coherent identity by using transparency values as elements that help members identify themselves as an organization. However, consistency was suspended by the continuous negotiation of the espoused values given individuals’ continuously shifting political and organizational orientations. The resulting manipulation of values led to members’ inability to resolve disagreements over the “common identity or substance” of their organization or their group (see Chaput et al., 2011). In lieu of a consistent identity, in Gallica’s case the formulation of transparency values in unequivocal terms led to an unavoidable conflict, as it did not allow divergent interpretations to coexist and different groups to work together (Eisenberg, 2007). In toto, the analysis illustrates the impossibility of achieving consistency through practices and values of transparency. It exemplifies the political and performative nature of transparency processes in the organizational identity-image nexus.

Discussion

Transparency and the Organizational Identity-Image Nexus: Constitutive Inconsistencies

This paper has examined the role of acts and values of transparency in the organizational identity-image interplay in an international cooperative organization. The findings illustrate how, on the one hand, acts of transparency disrupt ideals of consistency through their capacity to represent and coproduce an organizational self in often-incongruous ways. On the other hand, the attempt to reinforce alignment and a consistent identity by implementing values of transparency resulted in “a site of struggles” (Kuhn, 2008, p.1234) between different groups or individuals over their “fluctuating sameness”. Subsequently, this study contributes to extant research by indicating that, in contrast to generating consistency and alignment in the identity-image nexus, transparency acts and values are tension-filled and have performative or dis/organizing properties.

Identifying the paradoxical nature of transparency practices in organizational identity formation processes is important because it provides us with an understanding of the challenges organizations face when appealing to transparency for achieving consistency. The analysis shows that the presumed causal relationship between transparency and consistency, i.e., sustainable identities are achieved through consistency and eliminating any gaps or inconsistencies through acts and values of transparency, proves itself erroneous. In Gallica’s case, the result of transparency values and acts was not consistency and access to the “authentic” organization, but rather a vertigo-inducing kaleidoscope of identities that are far from neutral and continuously contested in the “ambit of organizational politics” (see Rodriguez & Child, 2008). Thus, perhaps a more productive approach is to dismiss entirely consistency in the organizational identity-image nexus and regard the organizational self as a communicatively contested process not

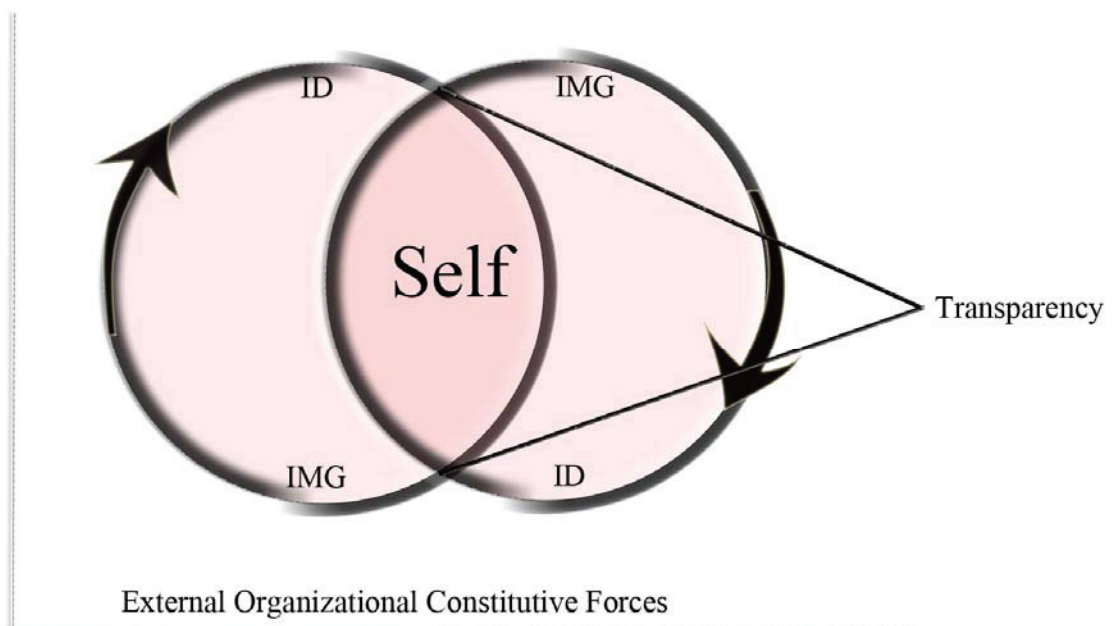
existing apart of the inter- and intra-organizational interactions that create it (see Koschmann, 2013). Since it lacks the substantiality and discreteness of an object the organizational self cannot be captured, aligned and controlled by top management in an internal act of introspection (see Dunne, 1995).

As the case shows an organization's identity becomes an inconsistent "*traffic of stories*" (Alvesson & Sandberg, 2011, p. 263, italics in original), but when these stories or narratives momentarily converge organizational identification temporarily occurs. While inconsistencies such as lies to cover illegitimate behaviour have negative consequences (cf. Zyglidopoulos & Fleming, 2011) this is not to say that inconsistencies always lead to failure or cognitive dissonance. For instance, studies suggest that the conventional assumption of distinguishing communication ("the talk") from action ("the walk") is flawed. Through the notion of "hypocrisy as aspiration", Christensen, Morsing & Thyssen (2013) argue that inconsistencies can have a performative effect as they stimulate action and incant a wished-for future nurturing the difference between the real and unreal. Such inconsistencies create a driving force for permanent efforts towards an "aspirational" self that one seeks, possibly only temporarily, to become (see Thornborrow & Brown, 2009).

In organizations based on an international cooperative structure like Gallica, values and acts of transparency generate continuously shifting identities that constitute a parallel self-in-becoming in spite of individuals' desire for consistency and alignment. Subsequently, this study enriches the knowledge of identity and organizing by showing that transparency changes the power dynamic in the process of organizational self co-construction and supports research indicating that identity formation is a more complex process than an internal activity undertaken by top management (see Grandy & Mavin, 2012). Through the capacity of discursive material

configurations (i.e., letters, values, reports) to constitute what the organization is, transparency does not simply uncover the genuine organization. Instead, transparency through its performative character creates a parallel self—“locatable as its doppelgänger, a mere ‘familiar’ abiding most certainly in this representation without structural equivalence to an original model” (Marcus, 1995, p. 55). Individuals in Gallica are hyperaware—and always embedded in a discursive struggle—that other agents (e.g., letters, web pages or memos) are authoring their identities elsewhere subsuming them in a collective self over which members have variant control. Transparency becomes authoritative over their existence and, at the same time, creating it (see Figure 4 below).

Figure 4. Transparency as Constitutive of a Parallel Organizational Self



In the words of Roberts (2009, p. 964), the “transparent self travels so that others will recognize me as this or that in a way that is authoritative and consequential and yet completely beyond my

influence”. The performative role of transparency on organizational identity deepens the knowledge of identity and organizing by illustrating that the organizational self is “always under construction” (Chaput et al., 2011, p. 268), language-contingent, multidimensional and authored by external agencies.

Conclusion

Exposure, transparency, candor are often encouraged in both prevalent research and practice as panacea for organizational misdoings and (identity) dysfunctions (see Fombrun & Rindova, 2002; Bennis, Goleman & O’Toole, 2010; Fung, 2013; das Neves & Vaccaro, 2012). Nevertheless, such assumptions operate on an underlying model of transparency as information disclosure, which may underestimate the paradoxical nature of transparency and the myriad of constitutive forces present in organizational identity co-construction. This study demonstrates that a critical approach to transparency can facilitate a better understanding in both future research and practice of its epistemological conundrums and unintended consequences it brings to organizing. While transparency as a path to the authentic organization is tantalizing, one may keep in mind that it involves a “cascade of reshapings” of what the organization is. To be precise, transparency in the process of representation always modifies that which it renders transparent and can never be passive disclosure of sorts.

Being bounded to one case study, this paper offers, of course, a limited view of the processes of organizational identity co-construction in a specific type of organization (i.e., an international cooperative). Certainly, cooperatives face specific tensions in terms of maintaining a transnational collective identity due to their multiple identification targets such as business and democratic participation (Stohl & Cheney, 2001). Nonetheless, the findings of this study can be informative also for other organizational forms since workplace democracy, consistency and

transparency are goals that many contemporary multinational organizations pursue. At the expense of breadth for depth, single case studies offer valuable insights in guiding future research (Tracy, 2013). Especially in contemporary society where one is subject to scrutiny, surveillance, whistle-blowers and leaks, prospective research may investigate how values and practices of transparency shape collective and individual identities across multiple organizational and institutional settings. More insight is needed concerning the historico-political circumstances and the formative forces that define an organizational selfhood emergent in communication, the “deflections” (Burke, 1969) constitutive (and not simply expressive) of the self-in-process, and the various agents and agencies omnipresent in the collective discourse of “who we are”.

References

- Albert, S., & Whetten, D. A. (1985). Organizational identity. In L. L. Cummings & B. M. Staw (Eds.), *Research in organizational behaviour*, Vol 7 (pp. 263-295). Greenwich, UK: JAI Press.
- Albert, S., Ashforth B., & Dutton, J. (2000). Organizational identity and identification: Charting new waters and building new bridges. *Academy of Management Review*, 25(1), 13-17.
- Albu, O. B., Larsen, F., Sigurdarson, H., Andersen, K. R., & Hansen, L. L. G. (2013). What is Business Anthropology? An ethnographic study of an explorative workshop. *Journal of Business Anthropology*, CS5.
- Alvesson, M., & Robertson, M. (2006). The best and the brightest: The construction, significance and effects of elite identities in consultancy firms. *Organization*, 13(2), 195-224.
- Alvesson, M., & Sandberg, J. (2011). Generating research questions through problematization. *Academy of Management Review*, 36(2), 247-271.
- Alvesson, M., Ashcraft K. L., & Thomas, R. (2008). Identity matters: Reflections on the construction of identity scholarship in organization studies. *Organization*, 15(1), 5-28.
- AMR (2000). Special topic forum on organizational identity and identification. *Academy of Management Review*, 25, 13-152.
- Ashcraft, K. L., Kuhn, T. R., & Cooren, F. (2009). Constitutional amendments: "Materializing" organizational communication. In J. P. Walsh & A. P. Brief (Eds.), *The Academy of Management Annals*, Vol. 3, (pp. 1-64). London, UK: Routledge.
- Aust, P. J. (2004). Communicated values as indicators of organizational identity: A method for organizational assessment and its application in a case study. *Communication Studies*, 55, 515-534.

- Axley, S. (1984). Managerial communication in terms of the conduit metaphor. *Academy of Management Review*, 9, 428-437.
- Bakhtin, M. (1981). *The dialogic imagination: Four essays by M. M. Bakhtin*. Austin, TX: University of Texas Press.
- Balmer, J.M.T. (2012). Strategic corporate brand alignment: perspectives from identity based views of corporate brands. *European Journal of Marketing*, 46 (7/8), 1064-1092.
- Bennis, W., Goleman, D., & O'Toole, J. (2010). *Transparency: How leaders create a culture of candor*. USA: John Wiley & Sons.
- Bencherki, N., & Cooren, F. (2011). Having to be: The possessive constitution of organization. *Human Relations*, 64, 1579-1605.
- Birchall, C. (2011). Introduction to 'secrecy and transparency': The politics of opacity and openness. *Theory, Culture & Society*, 28, 7-25.
- Brummans, B. H. J. M. (2013). What is an organization? Or: Is James Taylor a Buddhist? In Robichaud, D., & Cooren, F. (Eds.) *Organization and organizing: Materiality, agency and discourse*. New York, NY: Routledge.
- Brummans, B. H. J. M., Cooren F., Robichaud, D., & Taylor, J. R. (2014). Approaches in Research on the Communicative Constitution of Organizations. In L.L. Putnam & D. K. Mumby (Eds.), *The Sage handbook of organizational communication*. Irvine, CA: SAGE.
- Brunsson, N. (1989). *The organization of hypocrisy: Talk, decision and actions in organizations*. Chichester, UK: Wiley.
- Burke, K. (1969). *A rhetoric of motives*. Berkeley and Los Angeles, CA: University of California Press.
- Chaput, M., Brummans B. H. J. M., & Cooren F. (2011). The role of organizational

identification in the communicative constitution of an organization: A study of consubstantialization in a young political party. *Management Communication Quarterly*, 25, 252-282.

Charmaz, K., & Mitchell, R. G. (2001). Grounded theory in ethnography. In P. Atkinson, A. Coffey, S. Delamont, J. Lofland & L. Lofland (Eds.), *Handbook of ethnography* (pp. 160-174). London, UK: SAGE.

Cheney, G. (1991). *Rhetoric in an organizational society. Managing multiple identities*. Columbia, USA: University of South Carolina Press.

Cheney, G., & Tompkins, P. (1987). Coming to terms with organizational identification and commitment. *Central States Speech Journal*, 38, 1-15.

Cheney, G., Mumby, D., Stohl, C., & Harrison, T. (1997). Communication and organizational democracy: Introduction. *Communication Studies*, 48(4), 277-279.

Christensen, L. T., & Langer, R. (2009). Public relations and the strategic use of transparency. Consistency, hypocrisy and corporate change. In R. L. Heath, E. Toth & D. Waymer (Eds.), *Rhetorical and critical approaches to public relations II* (pp.129-153). Hillsdale, New York: Routledge.

Christensen, L. T., Morsing, M., & Thyssen, O. (2013). CSR as aspirational talk. *Organization*, 20(3), 372-393.

Coombs, T. W., & Holladay, S. J., (2013). The pseudo-panopticon: The illusion created by CSR-related transparency and the internet. *Corporate Communications: An International Journal*, 18(2), 212-227.

Cooren, F. (2006). The organizational world as a plenum of agencies. In F. Cooren, J. R. Taylor, & E. J. Van Every (Eds.), *Communication as organizing: Empirical and theoretical*

- explorations in the dynamic of text and conversation* (pp. 81-100). Mahwah, NJ: Lawrence Erlbaum.
- Cooren, F. (2010). *Action and agency in dialogue: Passion, incarnation and ventriloquism*. The Netherlands, Amsterdam: John Benjamins Publishing.
- Corley, K. G., & Gioia, D. A. (2004). Identity ambiguity and change in the wake of a corporate spin-off. *Administrative Science Quarterly*, 49(2), 173-208.
- Czarniawska, B. (1997). *Narrating the organization: Dramas of institutional identity*. Chicago, USA: University of Chicago Press.
- das Neves, J. C., & Vaccaro, A. (2012). Corporate transparency: A perspective from Thomas Aquinas' Summa Theologiae. *Journal of Business Ethics*, 113(4), 639-648.
- Down, S., & Reveley, J. (2009). Between narration and interaction: Situating first-line supervisor identity work. *Human Relations*, 62, 379-401.
- Dunne, J. (1995). Beyond sovereignty and deconstruction: The storied self. *Philosophy and Social Criticism*, 21, (5/6), 137-157.
- Dutton, J., Dukerich, J., & Harquail, C.V. (1994). Organizational images and member identification. *Administrative Science Quarterly*, 39, 239-263.
- Eisenberg, E. M. (2007). *Strategic ambiguities: Essays on communication, organization, and identity*. SAGE Knowledge, 129-144.
- Fiol, C. M., & Romanelli, E. (2012). Before identity: The emergence of new organizational forms. *Organization Science*, 23, 597-611.
- Fleming, P., & Spicer, A. (2003). Working at a cynical distance: Implications for power, subjectivity and resistance. *Organization*, 10(1), 157-179.

- Flyverbom, M., Christensen, L. T., & Hansen, K. H. (2011). Disentangling the power-transparency nexus. Paper presented at the First Global Conference on Transparency Research. Rutgers University, Newark, NJ.
- Fombrun, C. J., & Rindova, V. P. (2000). The road to transparency: Reputation management at Royal Dutch/Shell. In M. Schultz, M. J. Hatch & M. H. Larsen (Eds.), *The expressive organization: Linking identity, reputation, and the corporate brand* (pp.77-96). Oxford, UK: Oxford University Press.
- Foreman, P., & Whetten, D. A. (2002). Members' identification with multiple-identity organizations. *Organization Science*, 13(6), 618-635.
- Frandsen, S. (2012). Organizational image, identification, and cynical distance: Prestigious professionals in a low-prestige organization. *Management Communication Quarterly*, 26(3), 351-376.
- Fung, A. (2013). Infotopia: Unleashing the democratic power of transparency. *Politics & Society*, 41, 183-212.
- Garsten, C. (1994). *Apple world: Core and periphery in a transnational organizational culture*. Stockholm, SE: Almqvist and Wiksell International.
- Garsten, C., & de Montoya, L. M. (2008). *Transparency in a new global order: Unveiling organizational visions*. Cheltenham, UK: Edward Elgar.
- Gioia, D. A., Patvardhan, S. D., Hamilton, A. L., & Corley, K. G. (2013). Organizational identity formation and change. *The Academy of Management Annals*, 7, 123-192.
- Gioia, D. A., Schultz, M., & Corley, K. G. (2000). Organizational identity, image and adaptive instability. *Academy of Management Review*, 25(1), 63-81.
- Glynn, M. A., & Watkiss, L. (2012). Exploring cultural mechanisms of organizational identity

- construction. In M. Schultz, S. Maguire, A. Langley, & H. Tsoukas (Eds.), *Constructing identity in and around organizations* (pp. 63-88). New York, NY: Oxford University Press.
- Grandy, G., & Mavin, S. (2012). Occupational image, organizational image and identity in dirty work: Intersections of organizational efforts and media accounts. *Organization, 19*, 765-786.
- Hamilton, A., & Gioia, D. A. (2009). Fostering sustainability-focused organizational identity. In L. M. Roberts, & J. E. Dutton (Eds.) *Exploring positive identities and organizations*, (pp. 435-461). New York, NY: Routledge.
- Hatch, M. J., & Schultz, M. (2002). The dynamics of organizational identity. *Human Relations, 55*, 989-1018.
- Holmer-Nadesan, M. (1996). Organizational identity and space of action. *Organization Studies, 17*(1), 49-81.
- Humphreys, M., & Brown, A. D. (2002). Narratives of organizational identity and identification: A case study of hegemony and resistance. *Organization Studies, 23*(3), 421-447.
- Kalliath T. J., Bluedorn A. C., & Strube, M. J. (1999). A test of value congruence effects. *Journal of Organizational Behavior, 20*, 1175-1198.
- Kärreman, D., & Rylander, A. (2008). Managing meaning through branding — the case of a consulting firm. *Organization Studies, 29*(1), 103-125.
- Kjærgaard, A., Morsing M., & Ravasi, D. (2011). Mediating identity: A study of media influence on organizational identity construction in a celebrity firm. *Journal of Management Studies, 48*, 514-543.
- Koschmann, M. A. (2013). The communicative constitution of collective identity in interorganizational collaboration. *Management Communication Quarterly, 27*(1), 61-89.

- Kotrba, L. M., Gillespie, M. A., Schmidt, A. M., Smerek, R. E., Ritchie, S. A., & Denison, D. R. (2012). Do consistent corporate cultures have better business performance? Exploring the interaction effects. *Human Relations, 65*(2), 241-262.
- Kroezen, J. J., & Heugens, P.P.M.A.R. (2012). Organizational identity formation: Processes of identity imprinting and enactment in the Dutch microbrewing landscape. In M. Schultz, S. Maguire, A. Langley, & H. Tsoukas (Eds.), *Constructing identity in and around organizations* (pp. 89-127). Oxford, UK: Oxford University Press.
- Krause-Jensen, J. (2013). Counter-espionage: Fieldwork among culture experts in Bang & Olufsen. In C. Garsten & A. Nyqvist (Eds.), *Organisational Anthropology: Doing ethnography in and among complex organisations* (pp.43-58). London, UK: Pluto Press.
- Kuhn, T. (2008). A communicative theory of the firm: Developing an alternative perspective on intra-organizational power and stakeholder relationships. *Organization Studies, 29*(8/9), 1227-1254.
- Kuhn, T., & Nelson, N. (2002). Reengineering identity: A case study of multiplicity and duality in organizational identification. *Management Communication Quarterly, 16*, 5-38.
- Lievens, F., Van Hoye, G., & Anseel, F. (2007). Organizational identity and employer image: towards a unifying framework. *British Journal of Management, 18*, S45-S59.
- Love, G., & Kraatz, M. (2009). Character, conformity, or the bottom line? How and why downsizing affected corporate reputation. *Academy of Management Journal, 52*(2), 314-335.
- Marcus, G. E. (1995). On eccentricity. In D. Battaglia (Ed.) *Rhetorics of Self-Making* (pp.16–59). Berkeley, CA: University of California Press.
- Marcus, G. E. (1998). *Ethnography through thick and thin*. Princeton, NJ: Princeton University Press.

- Mead, G. H. (1962/1934). *Mind, self, and society from the standpoint of a social behaviorist*. C. W. Morris (Ed.). Chicago, MI: University of Chicago Press.
- Money, K., Rose, S., & Hillenbrand, C. (2010). The impact of the corporate identity mix on corporate reputation. *Journal of Brand Management*, 18(3), 197–211.
- Pagano, E., & Pagano, B. (2003). *The transparency edge: How credibility can make or break you in business*. New York, NY: McGraw-Hill Professional.
- Pomering, A. (2011). Communicating corporate social responsibility through corporate image advertising. In Ø. Ihlen, J. L. Bartlett & S. May (eds), *The handbook of communication and corporate social responsibility*, (pp.379-398). Sussex, UK: Wiley-Blackwell.
- Pratt, M. C. (2012). Rethinking identity construction processes in organizations: Three questions to consider. In M. Schultz, S. Maguire, A. Langley & H. Tsoukas (Eds.), *Constructing identity in and around organizations* (pp.21-53). Oxford, UK: Oxford University Press.
- Pratt, M. C., & Kraatz, M. (2009). Multiple identities and the organizational self. In L. M. Roberts & J. E. Dutton (Eds.), *Exploring positive identities and organizations: Building a theoretical and research foundation* (pp. 385-411). New York, NY: Routledge.
- Pratt, M. C., & Foreman, P. O. (2000). Classifying managerial responses to multiple organizational identities. *The Academy of Management Review*, 25(1), 18-42.
- Pratt, M.C. (2012). Rethinking identity construction processes in organizations: Three questions to consider. In M. Schultz, S. Maguire, A. Langley & H. Tsoukas (Eds.) *Constructing identity in and around organizations* (pp. 21-53). Oxford, UK: Oxford University Press.
- Putnam, L. L. (1982). Paradigms for organizational research: Overview and synthesis. *Western Journal of Speech Communication*, 46, 192-206.

- Ravasi, D., & Schultz, M. (2006). Responding to organizational identity threats: Exploring the role of organizational culture. *Academy of Management Journal*, 49(3), 433-458.
- Rawlins, B. (2009). Give the emperor a mirror. Toward developing a stakeholder measurement of organizational transparency. *Journal of Public Relations Research*, 21(1), 71-99.
- Roberts, J. (2009). No one is perfect: The limits of transparency and an ethic for 'intelligent' accountability. *Accounting, Organizations and Society*, 34, 957-970.
- Roberts, L. M., & Dutton, J. E. (2009). *Exploring positive identities and organizations*. (1st ed). New York, NY: Routledge.
- Robichaud, D., Giroux, H., & Taylor, J. R. (2004). The metaconversation: The recursive property of language as a key to organizing. *Academy of Management Review*, 29, 617-634.
- Rodrigues, S., & Child, J. (2008). The development of corporate identity: A political perspective. *Journal of Management Studies*, 45(5), 885-911.
- Ross, C.A. (2006). Dissociative identity disorder. *Current Psychosis and Therapeutics Reports*, 4(3), 112-116.
- Røyrvik, E. A. (2013). Oblique ethnography: Engaging collaborative complicity among globalized corporate managers. In C. Garsten, & A. Nyqvist (Eds.), *Organisational anthropology: Doing ethnography in and among complex organisations* (pp.72-119). London, UK: Pluto Press.
- Schoeneborn, D., & Scherer, A. G. (2012). Clandestine organizations, al Qaeda, and the paradox of (in)visibility: A response to Stohl and Stohl. *Organization Studies*, 33(7), 963-971.
- Schultz, M., & Hernes, T. (2013). A temporal perspective on organizational identity. *Organization Science*, 24(1), 1-21.

- Scott, C. R., Corman, S. R., & Cheney, G. (1998). Development of a structural model of identification in the organization. *Communication Theory*, 8, 298-336.
- Seidl, D., & Becker, K. H. (Eds.). (2005). *Niklas Luhmann and organization studies*. Copenhagen, DK: Copenhagen University Press.
- Sillince, J. A. A. (2006). Resources and organizational identities: The role of rhetoric in the creation of competitive advantage. *Management Communication Quarterly*, 20(2), 186-212.
- Stohl, C., & Cheney, G. (2001). Democracy participatory processes/paradoxical practices: Communication and the dilemmas of organizational democracy. *Management Communication Quarterly*, 14(3), 349-407.
- Sveningsson, S., & Alvesson, M. (2003). Managing managerial identities: Organizational fragmentation, discourse and identity struggle. *Human Relations*, 56(10), 1163-1193.
- Taylor, J. R., & Van Every, E. J. (2011). *The situated organization: Case studies in the pragmatics of communication research*. New York, NY: Routledge.
- Thornborrow, T., & Brown, A. D. (2009). Being regimented: Aspiration, discipline and identity work in the British Parachute Regiment. *Organization Studies*, 30, 355-376.
- Tracy, S. J. (2013). *Qualitative research methods - collecting evidence, crafting analysis, communicating impact*. Denver, CO: Wiley-Blackwell.
- Zyglidopoulos, S., & Fleming, P. (2011). Corporate accountability and the politics of visibility in late modernity. *Organization*, 18(5), 691-706.

Chapter 6 - Paper 4

This chapter contains the fourth paper of the dissertation which is titled “Hypertextuality: The Communicative Constitution of Organization by Both Organizational and Non-Organizational Members” and authored by Oana B. Albu and Michael Etter, Copenhagen Business School. The chapter contributes to the dissertation by providing a qualitative study of the use of new information and communication technologies for achieving transparency in a cooperative and a corporation. The chapter illustrates that contrary to facilitating transparency, new information and communication technologies have the capacity to constitute an organization across new spatio-temporal dimensions.

Abstract

From a communicative constitution of organizations perspective, organizational texts and conversations are central for organizing. Increasingly, through new information and communication technologies (ICTs), not only organizational members but also non-organizational members have the capacity to coauthor organizational texts and constitute an organization across new spatiotemporal dimensions, with as yet unknown consequences and tensions. A multiple case study analysis of two organizations focused on how both organizational and non-organizational members interact on Twitter, an increasingly used new ICT in organizational settings. The analysis illustrates how specific Twitter interactions, hashtags, become hypertexts that simultaneously constitute an organizational actor or act as a pastiche of it (i.e., a vehicle of contestation for the very specific actor it was designed to bring into existence). The study contributes to extant research by illustrating how hypertextuality is the process through which an organization is constituted, in the interactions of both organizational and non-organizational members in both physical and virtual sites.

Keywords: communicative constitution of organization, new information and communication technologies, hypertextuality, Twitter

Twitter is a really dangerous terrain.

—manager, Alfa

Who (and what) can talk on behalf of an organization? The relevance of this question derives from a view that argues that organizations are constituted in and through communication (Taylor & Van Every, 2000; 2011). Organizational texts and conversations are the layers through which organizations emerge. An organization, in other words, can be seen as a ‘lamination’ of conversations (Boden, 1994). Researchers using this emerging school of thought, called the communicative constitution of organization (CCO), have over the last two decades investigated how conversations and organizational texts authored by organizational members constitute organization (see Spee & Jarzabkowski, 2011; Taylor & Robichaud, 2004). Recently, the role of non-organizational entities (humans and/or textual agents¹) in the communicative constitution of organizations and interorganizational relationships (Koschmann, Kuhn & Pfarrer, 2012) has become the focus of attention. Here the subject of investigation has been how texts authored by non-organizational members contribute to the organization and stabilization of organizations (Schoeneborn & Scherrer, 2012) in many “heres and nows” (Vásquez & Cooren, 2013, p. 33). With the increased use of new ICTs in organizations that pursue ideals of openness and transparency, a new phenomenon can be observed: organizational texts are coauthored both by organizational members and nonmembers, constituting the organization across new spatiotemporal dimensions. This paper sheds light on this so-far unexplored phenomenon and its consequences for organizational life with a study of Twitter use in two organizations.

Twitter is a new ICT increasingly used by organizations to create disclosure, openness and interact with internal and external constituents. Tweets are messages of 140 characters that various organizations, from Apple to the Catholic Church or groups claiming affiliation to Al

Qaeda (e.g., @pontifex; @andalus_media), use for profiling and organizing (e.g., mobilizing activists in the Arab spring, Tejerina et al., 2013). The hashtag—a word that works as a linguistic marker preceded by the pound sign (#)—initially functioned to categorize conversations by topic so other Twitter users could follow and contribute to these conversations through tagged tweets (e.g., #2012elections). Nonetheless, recent developments show that the hashtag has a more complex function than information classification since the hashtag is authored by multiple authors—potentially any Twitter user. For instance, hashtags have been increasingly used as discursive resources (Kuhn, 2012) for constituting or challenging particular actors. One hashtag, #bindersfullofwomen, received significant attention in the U.S. elections and was created by individuals as a discursive device for contesting the Republican candidate during the presidential debate in 2012. Within a few hours of its creation, the hashtag was “trending” worldwide on Twitter—that is, it was one of the most discussed topics by Twitter users at the given time, as determined by an algorithm. As a response to these developments, the Democratic candidate capitalized on the phenomenon and bought a sponsored Twitter message (a tweet that can be targeted at reaching global audiences) using the hashtag #bindersfullofwomen in competing for the same important electoral voting group (Schultheis, 2012). Here the hashtag #bindersfullofwomen, which referred to the Republican presidential candidate’s discriminatory view of female workers, was used by the Democratic candidate as a discursive resource to establish himself as a valid potential candidate while destabilizing his opponent.

Based on a functionalist rationale, research typically examines Twitter as a platform for the diffusion of and access to information (see Fieseler, Fleck & Meckel, 2010; Small, 2011). To this extent, Twitter is often discussed in organizational research as a conduit for communication (Axley, 1984) underplaying the constitutive tensions it brings to organizing. For instance, new

media technologies are often seen as ways through which an organization transmits messages to external audiences in an attempt to create transparency and maintain legitimacy (see Vaccaro & Madsen, 2009; Veil, Sellnow & Petrun, 2012). For a richer knowledge of how new ICTs impact organizational life, this study investigated the *performative capacity* of Twitter interactions in the processes of organizing.

The attention and resources contemporary actors dedicate to Twitter interactions illustrate their significant role in organizational communication. Linguistic markers such as the hashtag are predominant in tweets, and given its fluidity, the hashtag facilitates heteroglossia (Zappavigna, 2011; see Bakhtin, 1981). That is, the hashtag functions to import other voices into a conversation and at the same time facilitate a multiplicity of voices by being retweeted (“RT” means to forward a message to one’s followers) by other users. Organizations increasingly appeal to the double-voiced discourse, the dialogism inherent to hashtags, in their attempt to influence both internal audiences and external audiences (see Cheney, Christensen & Dailey, 2013). Yet the same hashtags may simultaneously afford non-organizational members the opportunity to participate in and modify the direction and content of organizational conversations. In spite of such circumstances, there has been little research examining Twitter interactions as a language phenomenon with both functional and performative implications.

For a rich understanding of the role of new ICTs in everyday organizing, this study employed a communication centred approach. The CCO stream is important for examining organizational processes as it provides novel ways of theorizing and analyzing how organizations as discursive-material configurations are reproduced and coproduced through ongoing interactions (Brummans, Cooren, Robichaud & Taylor, 2014). Through a multiple case study of the use of Twitter in two companies, this study contributes to extant literature by illustrating how

organizations are constituted not solely in the communicative interactions among organizational members in physical sites, but also in those of non-organizational members in virtual sites. Specifically, our findings indicate that this takes place through a new process of textual relations: hypertextuality. A hypertext is a text with “open authorship” which allows both organizational and non-organizational members “to speak and act on behalf of an organization” (Brummans, 2013, p. 98). Practically, our findings suggest that new ICT interactions can produce tensions in everyday organizing and alter traditional notions of managerial control as they create a perpetually ambivalent and unstable communication context in the form of an ongoing situational present.

The paper is structured as follows: First are highlighted some of the challenges introduced by Twitter when used as a social practice in organizations. Next, we indicate that the tendency to theorize Twitter as a platform of information transmission underplays its performative role, and Twitter’s entanglement in organizing is discussed. The paper then unfolds a communication centred approach for a nuanced understanding of the constitutive tensions new ICTs bring to contemporary organizing. The paper then moves on to the multiple case-study analysis and illustrates that, in contrast to traditional corporate signifiers such as logos or slogans that have often been targeted by activists, hashtags are central for the temporary constitution and contestation of organizational actors due to their fluid characteristics. The findings indicate that hashtags can become a particular type of organizational text (hypertext) with the capacity to simultaneously constitute an organizational actor and, at the same time, act as a pastiche of it by being “hijacked” by non-organizational members. The study concludes that instead of creating stable structures for information dissemination, new ICT interactions are volatile, performative, and may cause unintended consequences in organizing.

Twitter as a Social Practice in Organizations

This section provides an outlook on how new social practices, such as Twitter use, influence the way an organization interacts with its constituents, specifically, how Twitter interactions can constitute new organizational spaces and times that have traditionally been separate and the challenges that may arise from such circumstances. Given its ubiquitous presence in contemporary society, Twitter increasingly acts as a boundary-blurring force that spans the divide between spatiotemporal dimensions, such as public/private or past/present (see Boellstorff, 2008). Put differently, the virtual world created by Twitter is not merely a platform for information disclosure; instead it facilitates historical continuities of subjectivities. The virtual worlds Twitter creates, or “*techne*” (Boellstorff, 2008, p. 25 italics in original) are derived from the human practice that engages with the world and constitutes a new world as well as a new person: homo cyber, i.e., the human online, the virtual human.

New ICTs cause times and spaces to increasingly coalesce, causing new technologies to shift from a functional role of being a “broadcaster of cultural identities” to a performative role of “an author of identities” (Turner, 2010, p. 3). In this respect, interaction on Twitter—the act of tweeting—becomes about self-production (Murthy, 2012). Such a view reverses the idea of tweets as based solely on an instrumental logic, such as information dissemination (see Etter, 2013). Tweets come to play an active role in the constitution of a subject since they are contemporary artifacts used in the complex and continuous profiling about who one is in relation to a society that categorizes (and sometimes stigmatizes) one as an entity and how one feels about that (see Goffman, 1981). Twitter thus acquires a significant role in the process of self-becoming for (organizational) users contingent on a community of interactants. Given a more or less conscious intention to differentiate oneself or an organization from others through

communicative interactions, Twitter plays a key part in the process of self-differentiation since it allows actors to author and enact their subjectivities across multiple spaces-times (see Murthy, 2012).

Twitter poses two main challenges for organizing due to its capacity to constitute actors as well as the virtual locales where they interact. The first challenge is that of creating new social contexts by merging those contexts that were traditionally segmented and bringing together usually distinct audiences. While traditional social contexts like a stakeholder meeting differ in their norms and expectations, leading actors to behave and communicate differently in different contexts separated by space and time, in the virtual space the sense of an audience is difficult to establish. The online audience of a Twitter user is imagined. Yet in the virtual space, actual readers differ from their author's imagined audience (Marwick & Boyd, 2011). Through retweeting, the original tweet is introduced to new and unknown audiences. For example, once a tweet is retweeted (independent of the number of one's followers), it reaches an audience of 1,000 users on average (Kwak, Park & Moon, 2010). Thus, while actors can decide what messages they wish to receive, they cannot predict who receives their messages. Twitter creates a new interactional context that makes it impossible for the authors of tweets and hashtags to account for a potential audience that may contest and co-author their messages.

A second challenge Twitter poses to organizing processes results from its capacity to create a new, boundless spatiotemporal dimension—an ongoing situational present. Anyone can potentially access and retweet a digital artifact on Twitter, independent of their spatial location and organizational affiliation. The information, in contrast to traditional media, is constantly available—all tweets are stored by the American Library of Congress (Allen, 2013)—and can be used and modified at any time. In the process of tweeting, Twitter not only annuls the situational

circumscription face-to-face communication provides but, as Murthy (2012) alluded, has the ability to re-embed tweets in the situational time and space of another Twitter user (retweet's recipient). As a result, Twitter creates an ongoing situational present in which the recipients—and the new recipients if they retweet as well—are immersed. Twitter interactions have the capacity to enforce a continual reproduction and connectedness that offer one the ability to “*live in-the-moment* and to configure it” (Jackson 2009, p. 734, italics in original). Due to the contingent durability and unlimited accessibility of hashtags, actors increasingly use them for (re)producing specific identities and activities across various locales. One example is the creation of the hashtag #NowIsTheTime by the 2013 American presidential administration for mobilizing support in one of its initiatives: “RT if you agree: #NowIsTheTime to do something about gun violence . . . President Obama's plan” (Whitehouse, 2013). When other authors use the hashtag in their tweet to support the campaign, they simultaneously bring it into existence by propagating it with other audiences. As a consequence, the process of using and retweeting a hashtag disrupts usual assumptions of sole authorship over one's communicative interactions. Hence, Twitter changes traditional notions of organizational communication because in such circumstances the communicative acts are fluid and not solely in managerial control. Such fluidity should be taken into account since it indicates that both members and nonmembers—although structurally coupled—belong to and constitute the environment of the organization as a communicative entity (Seidl & Becker, 2006). In this respect, the communicative acts of both organizational and non-organizational members on Twitter continue to erode organizational boundaries and challenge assumptions of authorship in a way that makes notions of organizational self-presentation puzzling (a notion explored in fields such as branding; see Holt, 2002).

In sum, there has been a tendency in existing studies to regard new ICTs as “conduit[s] for a story” (Veil et al., 2012, p. 331) through which organizations can potentially negotiate legitimacy. However, such conceptualizations may eschew the performative particularities of new ICTs, such as the constitution of new social contexts and spatiotemporal dimensions. The manners in which groups of individuals negotiate identities according to Twitter’s motto, “find out what’s happening, right now, with the people and organizations you care about,” have become an important form of social interaction, highly complex and partly uncontrollable. For a richer understanding of the tensions that Twitter brings to organizational life, the next sections discuss how new ICTs are entangled in organizing processes and then unfold a communication centred approach for illustrating the performative power of new ICT interactions.

Twitter as Entangled in Organizing

Although new ICTs such as Facebook, Wikis, Twitter, and YouTube are discussed to create novel opportunities for companies to bolster their reputations, research points to the unprecedented vulnerability these tools generate as they grant individuals open access to create and distribute information about an organization (Veil et al., 2012). Nonetheless, studies have a proclivity towards theorizing new ICTs as a medium that engenders a constant communication flow and, subsequently, efficient organizing (see Vaccaro & Madsen, 2006; 2009). For instance, since new ICTs are central to organizing (see Bimber, Flanagin & Stohl, 2012), it is argued that new ICTs can improve working relations and enhance organizational members’ identification (Timmerman & Scott, 2006). Twitter is usually discussed as having the ability to “open up” new pathways of communication between individuals who would not otherwise connect (see Fieseler et al., 2011). Specifically, authors have indicated that new ICTs strengthen connections between individuals and foster attachments since they “serve as a social lubricant, providing individuals

with social information that is critical for exploiting the technical ability to connect” (Ellison, Steinfield & Lampe, 2011, p. 887, italics removed). While these studies have made significant contributions concerning the positive role of new ICTs in organizational life, the potential constitutive tensions that new ICTs create have been underemphasized.

One stream of research has enriched knowledge of technology and organizing processes by suggesting that new ICTs may lead to disorganization since technology and organizing are an unstable situational entanglement (Porter, 2013). Since the communicative events that occur through organizational ICTs’ use are also the building blocks of an organization (Rice & Leonardi, 2014), new ICTs can affect organizing processes in unforeseeable ways. Specifically, there is a recursive process by which the new ICTs place some constraints on and at the same time offer particular opportunities for social action (see Leonardi, 2009; Orlikowski, 2007). The recursive and entangled relationship is important because it highlights the agency new ICTs exhibit since they can mobilize themselves (and be mobilized) in order to “embody,” “incarnate,” or make the organization present (Cooren, 2010). Instead of simply facilitating the dissemination of texts created by organizational members, Twitter can store information in a fluid and constantly reconfiguring state (outside of time, space, or relationships; see Jackson, 2007). Such fluidity allows individuals to remove information from any context (especially the organizational context in which it was produced) and use it to both (re)produce and undermine or contest an organizational actor for their own interests. For instance, in the case of social movements, new ICTs—apart from having a key role in coordinating and making visible the activists’ actions—also act as coproducers of their collective identities (Khasnabish, 2008). As opposed to facilitating only a space for the diffusion of collective identities (see Castells, 2012), Twitter constitutes a transnational resonant identity for interactants. In the case of the Zapatistas

and global justice movements, such a process takes place through the practice of mashing up hashtags with images and/or videos that constitute a “transnational resonance” and a common ground against the violence of neoliberalism and state oppression: “rather than diffusion—which signifies migration—resonance signifies movement, mutation and active translation” (Khasnabish, 2008, p. 8). In other words, such active translation helps us understand how Twitter is intertwined in organizing, not through a transmission of information, but rather through an active mutation of collective actors across different social and temporal contexts.

In short, new ICTs have the capacity to create a virtual space that grants status and authority to messages that constitute what an organization is (see Schoeneborn & Scherer, 2012). Subsequently, organization is a precarious entity continuously maintained by communication among multiple objects, bodies, and sites (Ashcraft, Kuhn & Cooren, 2009), and new ICTs such as Twitter are an active force in such processes. For a more detailed understanding of how Twitter is “constitutively entangled” (Rice & Leonardi, 2014) in organizing, the next section unfolds a CCO perspective that demonstrates how Twitter interactions (in the form of textual artifacts such as tweets and hashtags) have performative properties.

Twitter Communication as Constitutive of Organization

From a CCO standpoint, organization is conceptualized as constructed in and emerging out of the interplay of material, technological, and discursive interactions (see Putnam & Mumby, 2014). The argument here is not simply based on the idea that preformed social groups “use” (or do not use) new ICTs such as Twitter for organizing social life. Instead, a communication centred lens acknowledges that there is a “more complex process of mutual interaction and stabilization where technologies are involved in constituting subjects in diverse and pervasive ways” (Halford & Savage, 2010, p. 952). The organization emerges as a collective

actor from local domains of practice, as Brummans et al. (2014) noted, through two steps: First, the experience of the situated practices is mapped into verbal representations (conversations) that will furnish a composite image of the whole organization. Second, the representations generated are transformed again by writing narratives (texts) that express the point of view of the organization itself as a single unity, where “a collective identity begins to take shape” (Taylor et al., 1996, p. 24). Importantly, the CCO perspective decenters the focus on human agency, and the idea of texts as devoid of agency and based on an ahistorical and stable system of language is discarded. Instead, texts are the mode of being of organization (Cooren, 2004), simultaneously the inputs to and outcomes of conversation, forming a self-organizing loop. By emerging in such self-referential process, texts acquire a life of their own as actors ascribe agency to them (Cooren, 2004). Texts gain such agency to perform things because they are “produced in interaction and effectively represent both the world around the conversation and the conversation itself and provide a surface that affords narrative reasoning” (Weick, 2004, p. 408). In other words, a text becomes powerful given the recursive process by which both the communicative interactions between organizational members shape the text, and the very context of the “gathering” between members to create the text shapes the context it is produced in, giving it legitimacy. Particularly, texts gain this power through processes of intertextuality and distanciation.

Intertextuality refers to the complex relationships between texts, to the ways that texts compete to influence, alter, or make possible other texts² (Allen, 2000). Distanciation is a process in which texts become “distanced” and expand their influence beyond situated conversational circumstances (Taylor & Robichaud, 2004; see Ricoeur, 1981). It is through distanciation that texts acquire a central role in organizing because in this process a reified

representation is produced which “is no longer a situated set of conversations but what has instead become [is] an organizational template so abstract that it can be taken to represent not just some but *all* the conversations it refers to” (Taylor et al., 1996, p. 26, italics in original). Authoritative texts (Koschmann et al., 2012), put differently, help organizational members to organize collectively. At the same time, these texts not only form direct relationships and sense inside the organization, but also grant individuals situated outside the organization an active role in the processes of co-constituting what the organization is.

Recent studies have indicated that not only communicative acts among organizational members (intraorganizational acts) constitute organization but also interorganizational communicative interactions contribute to the emergence of collective agency (Koschmann et al., 2012). In other words, studies have suggested that external communicative acts that occur in virtual locales, such as those created by new ICTs, can constitute organization from the “outside” and call for further investigation of such processes (Schoeneborn & Scherer, 2012). In this vein, new research has theorized organization as established in the configuring of spaces and times through a collectively negotiated narrative that enables the perpetuation of organization as an entity (see Taylor & Van Every, 2011; Vásquez, 2013; Vásquez & Cooren, 2013). Seeing organization as a configuration of spaces-times enables one to regard the constitution of organization as part of a (re)configured reality accomplished through the daily conversations and texts of organizational and non-organizational members in both real and virtual sites. Specifically, we note that organizational texts created in virtual spaces-times by new ICTs, such as hashtags, are texts with an “open authorship” and the potential to constitute the organization at large. Hashtags are a type of organizational texts with particular characteristics, such as fluidity and promiscuity (see Jackson, 2007) and allow not only organizational but also non-

organizational members to have an active role in the authoring process. This is possible because hashtags are subject to a specific type of textual relations: hypertextuality (see Genette, 1997).

Hypertextuality, as developed in literary studies, is different from intertextuality in that it has a distinct focus: it explores the intended and self-conscious relations between texts and the effects these have. A hypertext, as Allan (2000) noted, allows authors to compete for intentionally adding fragments of new texts with the purpose of maintaining or altering, in an ironic, travesty, or pastiche way, its original meaning and direction. Given its fluid nature, the hashtag acts as a hypertext since, on the one hand, through retweeting it allows organizational members to create texts for temporarily constituting a particular identity. On the other hand, the hashtag becomes an ironic *Dionysian imitatio*³: it permits non-organizational members to dislocate it from its original context and reconfigure it in multiple and undetermined ways, emulating its original use, for undermining, suppressing, or contesting the very identity it was designed to uphold. Subsequently, Twitter interactions are “the work of appropriating information from disparate sources into a coherent whole, [they are] literally and genuinely constitutive” (Jackson, 2007, p. 409), and may hold unpredictable implications for organizing processes.

Hashtags in being subject to processes of intertextuality and distancing gain agency and become hypertexts. Hypertexts are then co-oriented, altered by different constituents (“retweeted”) and their becoming as a “distanced” collective construction is what constitutes their ability to speak on behalf of the organization. To position our analysis, we defined a tweet as a highly customizable textual artifact not existing apart from its context, and a hashtag as a hypertext, that is, a type of organizational text that is intentionally and explicitly based on other texts. We argue that a hypertext is not simply an amalgam of previous textual units with several

meanings. Instead, these connections situate it within existing networks of power, simultaneously creating and disciplining the text's ability to signify, enable, and regulate subjectivities (Jay & Rothstein, 1991).

In conclusion, a communicative centred view is important because it reverses the way we come to think about the organizational use of Twitter: starting not from a priori assumptions of the existence of actors who communicate through the social media network to create openness and transparency (see Veil et al., 2012) but from the constitutive capacity of communication itself. A communicative perspective suggests that connections between and among communicative actions lead to the precarious emergence of organization across spaces-times (Vásquez & Cooren, 2013). Hence, such a perspective allows us to transgress conventional dichotomies between organizing and technology and highlight the processual, politically situated, and multiply authored nature of organization (Chaput et al., 2011; Kuhn, 2012). For a comprehensive understanding of the constitutive tensions new ICTs such as Twitter bring to organizing, we ask the following research question:

RQ: How do communicative interactions between organizational and non-organizational members via disclosure devices used for achieving transparency (such as Twitter) impact organizing?

Method

Multiple Case Study

For the purpose of comparison (Baxter & Jack, 2008) we have selected two organizations that are actively engaged in developing communication strategies on Twitter. We selected different types of organizations (an international cooperative and a multinational food chain) to

gain a more encompassing view of the use of Twitter across different organizational sites. Alfa is an international cooperative operating in a wide range of services such as advocacy, banking, and tourism. As a cooperative, Alfa has placed significant emphasis on the need to become more open, visible and communicate the importance of cooperatives to a wide range of audiences and chose Twitter as a main tool in its strategic communication. This was the rationale for selecting Alfa from a network of 20 cooperative organizations to which the first author had access, as part of a nine-month research project. Alfa was in the first year of using Twitter, had an average of 1,000 subscribers on its account at the moment of investigation, and developed the hashtag #coopweek for increasing the visibility of their sustainable cooperative business practices. Beta is a multinational food chain that has faced ongoing public scrutiny from critical stakeholders and has been using Twitter as a communication tool for signaling transparency and emphasizing to its constituents the social and environmental sustainability of their food production. The rationale for examining Beta was that, while it contrasts with Alfa in terms of its organizational structure, it is similar in its ideals of disclosure towards different audiences, thus offering a fruitful reference point for comparison. Beta's corporate Twitter account was created in 2009, and at the moment of investigation it had 938, 282 subscribers. In one of their corporate sustainability campaigns, Beta created the hashtag #BetaSupply for raising awareness of their socially responsible supply chains activities.

Data Collection and Analysis

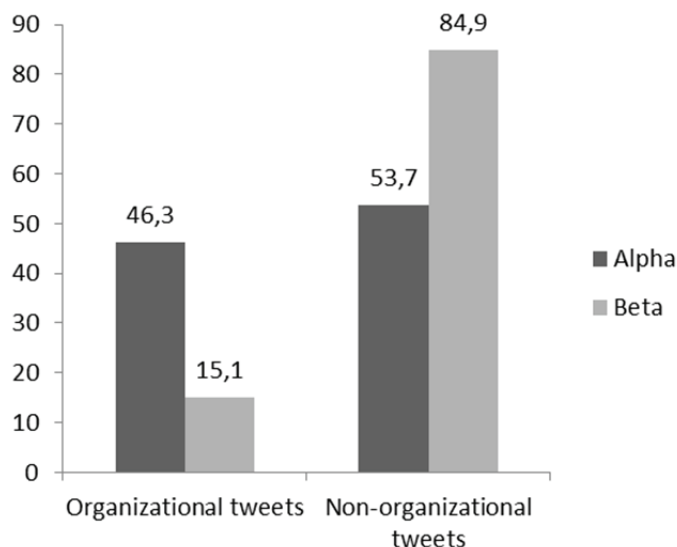
The primary data was collected based on nine months of observation and participation at the physical site of the organizations as well as on the virtual Twitter site. We observed both physical and virtual communities and treated the research settings as hybrid environments where "the physical and virtual overlap and intersect" (Ruhleder, 2000, p. 4). We observed physical

workshops concerning the training of managers in the use of Twitter in the case of Alfa, and monitored both Alfa and Beta's interactions on their Twitter accounts. This entailed a long-term (nine months) observation period to understand aspects of social life in the virtual spaces (Hine, 2008). Incorporating qualitative virtual observations and interviews rather than relying on quantitative methods had the potential to provide deeper understanding about the tensions new ICTs may create in organizing processes.

The data set is comprised of a) 8 interviews with top and middle managers from Alfa and 40 hours of direct participation and observation in meetings concerning social media strategies, contained in 156 double-space pages of field notes; b) 5 interviews with both middle and top managers from Beta; c) 1,219 tweets from Alfa; and d) 1,423 tweets in the case of Beta. The interview questionnaire addressed main topics concerning the rationalities, resources, and challenges underpinning the use of Twitter in daily interactions. Respondents were top and middle managers with an average age of 41 years, and the interviews lasted approximately 45 minutes. The interviewees were selected because of their central role in the formulation and implementation of the social media strategies. The secondary data set consisted of three interviews with Beta's managers. The interviews were accessed based on a query in the Lexis Nexis database using the following keywords: "Beta," "Twitter," "#Betasupply" and "campaign." This search led to 34 articles, of which the researchers selected 3 that included interviews with communication managers responsible for their company's respective Twitter campaign. We included interview data in our analysis for contextualizing better the intended effects and impact of the Twitter interactions developed by organizational members. The interviews helped providing a better interpretation of the 140 characters long Twitter interactions.

All data sources were coded using the constant comparative method (Charmaz, 2001). The unit of analysis was Twitter interactions (tweets and hashtags). For answering our research question we targeted tweets of both organizational and non-organizational members that mentioned the organizations and/or included the specific hashtags developed by the organizations. For this analysis we conducted a manual two-step coding analysis. In the first step we identified the tweets in English that targeted Alfa and Beta and classified the interactions based on their organizational or non-organizational membership (see figure 1). The classification was done by checking the personal information of each tweet's user. For instance, the Twitter accounts of organizational members are labeled on Twitter by a 'verified' mark and information such as "communication manager at Alfa".

Figure 1. Content Analysis of Alfa and Beta Tweets per user membership in percentages

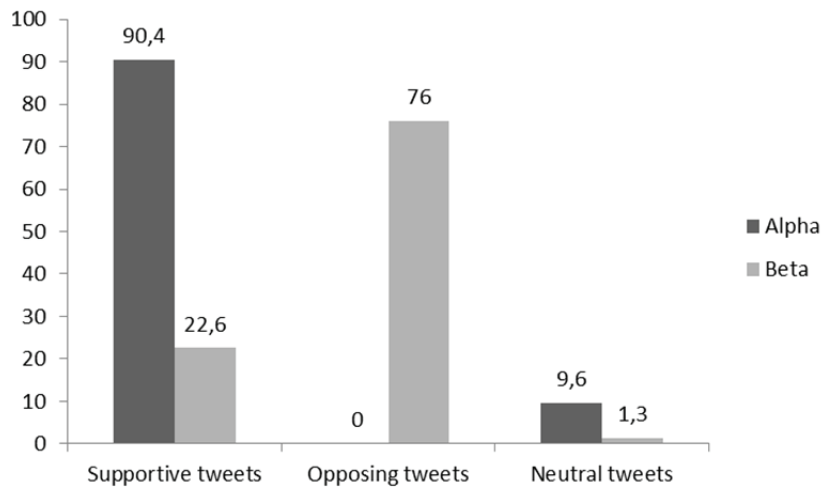


In the case of Alfa, the Twitter query based on the terms "Alfa, coop week" provided us with a relatively balanced distribution. The results showed 565 tweets of the hashtag #coopweek by

organizational members, equaling 46 percent of all tweets, and 654 retweets of the hashtag by non-organizational members, equaling 54 percent. In the case of Beta the query “Beta, Beta supply” showed that the hashtag #Betasupply was subject to less tweets (396, equaling 15 percent) by organizational members and more tweets (1027, equaling 85 percent) by non-organizational members (see figure 1).

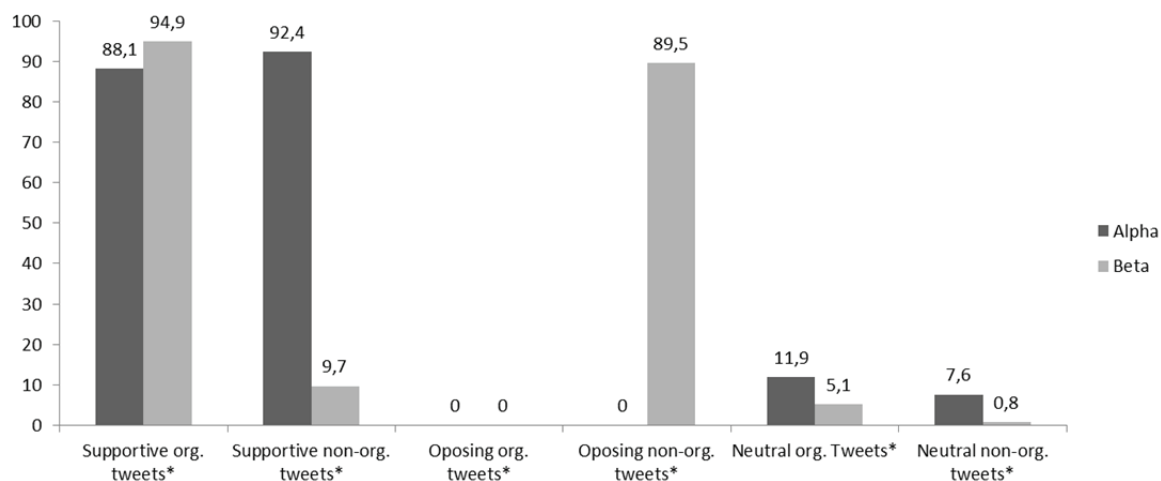
The second coding step involved a manual content analysis for identifying the nature of the hashtag, that is, whether the tweets were supporting or contesting the direction of the hashtags as developed by Alfa and Beta in their communication campaigns. In order to detect support or opposition of the direction of the hashtag we coded all tweets for support, opposition or neutral statements. To ensure reliability of coding we coded and compared a sample of 150 tweets for both organizations with two coders resulting in reliability coefficient of 0.96 (Holsti, 1969). The results in the case of Alfa showed no tweets with opposing content, 1102 tweets (or 90 percent) containing supportive statements from both organizational and non-organizational members (e.g., “Co-op means gaining valuable experience & networks in an industry I'm passionate about #coopweek”). Only 117 tweets (10 percent) were neutral (e.g., “Goodmornin @Alfa.. day #3 of Coopweek”). In contrast, in the case of Beta the coding results showed that 76 percent of the tweets (1082) contained opposing statements from non-organizational members (e.g., “I'm just getting coffee, but I feel dirty being here #Betasupply”). 321 tweets (22 percent) contained supportive statements from users both organizational and non-organizational members and 20 tweets amounting to 1 percent were neutral (e.g., “At @Beta with Tamara! #Beta #BetaSupply”, see figure 2).

Figure 2. Supportive, opposing, and neutral tweets for Alpha and Beta



A detailed display of tweets and actors can be found in figure 3. For Alpha, 88 percent of tweets by organizational members account for supportive statements and 12 percent for neutral statements. Similarly, 92 percent of tweets by non-organizational members are supportive and 7 percent are neutral. For Beta, tweets of organizational members are mainly positive (95 percent) and neutral (5 percent). In contrast, non-organizational members express mainly opposing statements (89 percent). However, next to few neutral statements (1 percent), a minority of supportive statements can be identified (10 percent).

Figure 3. Supportive, opposing, and neutral tweets for organizational and non-organizational members for Alpha and Beta



To substantiate the two-step coding results of the tweets we contrasted and compared the codes with our observations and interview accounts for contextualizing both organizational and non-organizational members' linguistic moves and shifts on Twitter. In doing so, we mapped the direction and responses to the hashtags in order to explore our research question concerning what interactions “do” as they are performed, their relational and power effects, and their development. Subsequently, we labeled recurring and emergent codes across all data material and identified the Twitter interactions that performed a constitutive process through their hypertextual properties. The both etic-emic codes were refined in an iterative fashion through a two-level analysis (see Table 1). In the first step, codes such as “facilitating awareness” and “coproducing we’ness” were clustered into a theme labelled “coproducing organization”. In the second step, codes such as “losing or endangering control” were clustered into a theme labelled “contesting organization”. The two interrelated themes revealed the impact of new ICTs

interactions when used towards transparency ideals (RQ). The first theme pertained to how a hashtag coproduces an organization across new spaces-times. The second theme pertained to how the hashtag acts as a pastiche, i.e., a vehicle of contestation for the very specific collective identity it was designed to bring into existence. The analysis is presented next in terms of these two themes.

Table 1

Two Level Matrix of Codes

Codes	Definition/explanation	Examples
First level (descriptive) codes		
Facilitating awareness	Why do you use Twitter in stakeholder interactions?	<p>“It’s a way to inspire people who have no idea about who we are” (manager, Alfa).</p> <p>“Co-op means gaining valuable experience and networks in an industry I’m passionate about #coopweek” (Tweet, user).</p>
Losing control	What are the repercussions of using Twitter to communicate to your constituents?	“[T]he situation gets almost out of control as information is handled differently on Twitter” (manager, Beta).
Second level (analytic) codes		
(Co)producing “we-ness”	Why do you use Twitter intra-organizationally?	“It’s very much an internal awareness of who we are from the process” (manager, Beta).
Constituting spatiotemporal dimensions that endanger control	Has Twitter changed the way you interact with various audiences?	“Yes. It’s a dangerous terrain, [the conversation is] puff...it can go anywhere” (manager, Alfa).

The Constitutive Power of Twitter

Hashtag as (Co)Producing an Organization Across New Spatiotemporal Dimensions

The first theme describes how in both cases the hashtag acts as a textual agent (Cooren, 2004) that can fabricate new spaces-times (i.e., an ongoing present), define objectives, and invite or enforce individuals to act (for instance, retweet) for constituting a particular actor. In the case of Alfa, Twitter can be seen as an example of presentification, a term coined by Cooren, Brummans, and Charrieras (2008). Presentifying is the process through which someone or “something is made present through the actions of various human and nonhuman agents across spaces-times [and] can be considered to have a specific mode of being” (Cooren et al., 2008, p. 1364). As Alfa’s manager alluded, concerning the capacity of Twitter to *present* or “show” oneself across multiple sites:

We’ve just started using Twitter this year. For us it is a new strategic tool for communicating to the world but also *to show* our members *who we are*. Our view is that the duty of the cooperative is to inspire people into the cooperative way, those who have no idea about who we are. We certainly use #coopweek to do that. (manager, Alfa, italics added)

Twitter was typically perceived as a way of enabling interaction with stakeholders and facilitating transparency: “we would portray ourselves, come across as being willing to accept constructive criticism, would raise the level of transparency for the company, and it might also have some congenial benefits of creating some additional media opportunities” (manager, Beta). Both Alfa’s and Beta’s investment in Twitter interactions illustrate its capacity to materially

represent the organization as a collective actor in simultaneous and successive “heres and nows” (Vásquez & Cooren, 2013, p. 33).

Tweets and hashtags show a performative nature as they constitute a new spatiotemporal dimension where actors are brought into existence. This is possible since “texts have a tendency to extend throughout space and time, they give our communication a sense of ‘repeatability’ or ‘iterability’” (Brummans, 2007, p. 725; see Derrida, 1978). An organization is temporarily sustained in new spaces-times as members’ conversations are inscribed into a concrete form (tweets) and unfolded on a wider scale across swaths of time and space as communicative episodes (hashtags) that come to represent the firm as a whole. In the case of Beta, the hashtag #BetaSupply was developed by organizational members to *represent* the organization as a socially responsible actor:

Meet some of the hard-working people dedicated to providing Beta with quality food everyday #BetaSupply. (Beta, 2012)

When [yo]u make something w/[ith] pride, people can taste it—Beta potato supplier #BetaSupply. (Beta, 2012)

In other words, organizational members invest resources and develop texts such as tweets and hashtags because these exhibit the capacity to “make a difference” (Cooren, 2010, p. 10) in the process of becoming an organizational entity. When asked about the relevance of tweets, Beta’s manager referred to them as an external communicative practice that creates a sense of unity and sameness internally among organizational members (see Cheney et al., 2013). The Twitter interactions targeted at Beta were situated in—and at the same time created—fluid or “unsteady” spaces-times external to the organization, which could facilitate a shared “awareness of who we are”:

We, as with all of our communications, are very focused on the internal side of things. And even though Twitter is external and unsteady spacing, we do see it as a great vehicle to inform people within the Beta system. It's very much an internal awareness of who we are from the process, that's a really big part of why we do it. (manager, Beta)

Equally, in the case of Alfa the hashtag #coopweek exhibited the ability to create an asynchronous communication episode, that is, enabled communication to proceed and stay outside "real time" (Jackson, 2007). The hashtag in this case temporarily stabilized a cooperative identity that kept on "being out there", and by being retweeted *ad infinitum* the hashtag created an ongoing situational present in which each recipient of the tweet was incorporated. As an Alfa manager put it:

We find it [Twitter] very positive as the main advantage is getting through to talk to people that we don't know. What we do find is that every so often you get it right, as we did with the #coopweek, and your message gets retweeted by somebody and by somebody else. Then suddenly it is spread out widely and *you just keep on being out there*. This makes you known in a way that you could not have not done by yourself. (manager, Alfa, italics added)

Put differently, Twitter interactions exhibited the capacity to eliminate the influence of traditionally separated and delimited contexts. Organizational members perceived the hashtag as a textual resource that created boundless virtual spaces-times. As the manager suggested:

We really focus on how we communicate on social media because people now are on Twitter all the time. But you need to be careful because it is not a one to one conversation like we are having now, *it's puff...it can go anywhere* (manager, Alfa, italics added)

In short, our cases illustrate that new ICTs such as Twitter, rather than being simply a conduit for communication, have a more complex role since ICTs are not only a product of human use but have structural properties as well (see Orlikowsky, 1992). Twitter interactions exhibit agency as they prompt both organizational and non-organizational members to take action (i.e., retweet), thereby constituting the organization as a collective entity across new spatiotemporal dimensions.

Hashtag as Contesting an Organization Across New Spatiotemporal Dimensions

This theme illustrates how new ICTs can introduce constitutive tensions to organizational processes. This study demonstrated that, in the case of Alfa, the hashtag #coopweek, in being subject to processes of hypertextuality, was authored by non-organizational members according to its original direction. However, in Beta's case the hashtag #BetaSupply was "hijacked" by non-organizational members (customers, activists, etc.) and became a vehicle for opposing the specific actor it was designed to promote.

Once "there" in the "Twitterverse," retweeted hashtags become distanced—the texts are extracted from their local original meaning and situated conversations and come to represent the organization as a collective actor. Yet given the fluid qualities of new ICTs, the hashtag does not act simply as an organizational text (in the traditional sense of the word) but becomes an organizational text with open authorship as non-organizational members can author it and speak on behalf of the organization and *make it present* across spaces-times. In the case of Alfa, the hashtag was authored by non-organizational members with an average of 53 retweets per day, according to the original organizational direction of sustaining an ethical and responsible business actor: "Co-op@Alfa changed my life, provides opportunity beyond job-personal & professional development #coopweek" (user, 2012). In the case of Beta, however, the hashtag

showed the capacity to destabilize the specific identity it was designed for. Within a few hours of the launch of the campaign, the fragile meaning that #BetaSupply carried was disrupted when an activist NGO “took over” the hashtag by retweeting it to illustrate the unsustainable ingredients used in Beta’s food products: “#BetaSupply: Liquid chicken nuggets. Who’s hungry for Beta?” (PETA, 2012). In the following five months, in spite of Beta’s attempt to contain it, the hashtag became a hypertext, a specific type of organizational text that allowed non-organizational members to compete for intentionally adding fragments of new texts with the purpose of altering in a pastiche way its original meaning and direction:

These #BetaSupply never get old, kinda like a box of Beta’s 10 piece Chicken Nuggets left in the sun for a week #BetaSupply. (user, 2012)

Hospitalised for food poisoning after eating [at] Beta in 1989. Never ate there again and became a vegetarian. Should have sued #BetaSupply. (user, 2012)

The hashtag was also subject to secondary co-orientation as print media reported the negative repercussions (Caroll, 2012). It highlighted how individuals engaged in discursive struggle by using #BetaSupply to contest Beta’s self-portrayal as a responsible company. As one Beta manager declared to a media outlet (Roberts, 2012): “We saw that it wasn’t going as planned. Clearly the campaign moved in a different direction and the organization did not have the set up to handle the situation. It gave people a channel to criticize” (manager, Beta). Although the hashtag was “trending” on Twitter for one week as a vehicle of contestation to its original direction, with an average of 5,000 retweets per day, it received significant attention in the following months as well. For example, between January 24 and January 30, 2013, 12 months after its inception, the hashtag reached 1,569 users through 23 retweets created by an NGO:

“How #Beta health-washes its #junkfood and influences dietitians—#BetaSupply”

(CorporateWatch, 2013).

The promiscuity of information facilitated by new ICTs such as Twitter creates a situation where content from different sources can associate in indiscriminate and unforeseen ways (Jackson, 2007), as in the case of the hijacked organizational text #BetaSupply. As the manager said: “We have situations where things almost get out of control as information is handled in a certain way on Twitter. From now on, when we are considering doing hashtags, we need to be ready for most scenarios” (manager, Beta). The tweeted hashtag acts as a hypertext, a string of meta-language that may temporarily inscribe and describe the organization constituting it in a collective actor (Taylor & Robichaud, 2004). In the case of Alfa, non-organizational members coauthored the hashtag and constituted Alfa in accordance with its original direction as a responsible business actor: “As Rapporteur, good to see governmental bodies say #CSR is more effective #coopweek” (user, 2012). In the case of Beta, however, the hashtag allowed individuals to dislocate it from its original context and reconfigure it for stigmatizing Beta and constituting as a deceitful actor: “Toy-based junk-food marketing should go the way of lead paint, child labor, and asbestos. Fight goes on. #BetaSupply” (user, 2012). In both cases, the hashtag is a powerful textual artifact and an object of discursive struggle because originally it was acknowledged as authored by someone speaking on behalf of the organization. However, through processes of hypertextuality, the hashtag can simultaneously be a pastiche of the organizational actor it was initially created to sustain. Non-organizational members have the opportunity to speak on behalf of the organization in ironic or subversive ways because the hashtag cannot be amended or cancelled by its original organizational author. As the manager alludes:

Because [the hashtag] is so uncontrollable is why you need to be very careful. Twitter is a really dangerous terrain. If you want control, don't turn the computer on. Here [on Twitter] you cannot control the messages in a way that traditionally you could do.

(manager, Alfa)

In other words, the hashtag gains the power to shape future conversations and direct individuals' attention from its collective construction by both organizational and non-organizational members who, by retweeting it, always "reactivate" it "for another next first time" (Garfinkel, 1992, p. 186).

In short, our analysis illustrates that in the case of Alfa, the hashtag #coopweek was subject to processes of hypertextuality, making it a textual artifact capable of constituting Alfa as a sustainable organization across multiple spaces-times, not the least through the interactions of non-organizational members. In contrast, in Beta's case the hashtag #BetaSupply had the capacity not only to constitute Beta as an ethical actor but simultaneously acted as a pastiche of the very subjectivity it was designed to sustain: it allowed non-organizational members to hijack it and represent Beta as a dishonest entity. The two cases illustrate that the use of Twitter as a communication practice has often paradoxical implications that go beyond functional understandings of classification and information transmission (see Vacarro & Madsen, 2009). New ICTs are involved in constituting subjects in ubiquitous and often uncontrollable ways that may bring inadvertent consequences to organizations.

Conclusion

This paper examined the strategic use of Twitter in two international organizations, focusing particularly on the role of hashtags in supporting new media communication strategies. The findings indicate that hashtags are a type of organizational text with a dual capacity and open authorship (i.e., hypertexts) since they lend themselves to being authored by both organizational and non-organizational members. On the one hand, hashtags have the ability to inscribe and describe an organizational actor. On the other hand, hashtags can be vehicles for contesting the very inscription they were designed to perform. One contribution of this paper is to indicate that hypertextuality is the process through which an organization is constituted as a collective actor in the interactions of both organizational members and non-organizational members across multiple spaces and times. This is possible since Twitter interactions are different from conventional organizational communicative interactions. Twitter interactions are mash ups (persistent and interactive), fluid (collapsing time and space), and promiscuous (facilitating an association of content that can work in indiscriminate and unforeseen ways; see Jackson, 2007). As a result, by being continuously retweeted and becoming world-trending topics, hashtags have the potential to take on an existence of their own and constitute those organizations they target across new spaces and times. Nonetheless, we do not claim that the site where organization is experienced and accomplished is to be reduced to Twitter. Rather, this analysis demonstrates how Twitter constitutes one of the configurations of multiple and differentiated sites (i.e., the virtual) where the organization is experienced, identified, and contested as a social entity.

Studies often argue that the apparent continuity of organization is merely “an illusion made possible by signifiers staying the same while their interpretations keep evolving” (Gioia et

al, 2000, p. 77; Schultz & Hernes, 2013). Contrastingly, this case study illustrates that the hashtag is not simply a controllable managerial text/signifier that facilitates “undistorted” representations of the organization (Uldam & Askanius, 2013). Instead, the hashtag becomes a hypertext since it allows individuals to compete conversationally and author it in ways that can satirically transform the original organizational use for the purpose of a pastiche. Contrary to assumptions of organizational texts as relatively stable signifiers given by the regularity between signs and the relations between them, the hashtag transposes elements of existent text into new signifying relations. Subsequently, a second contribution of this study is to indicate that hashtags disturb notions of authorship in organizational texts since the original author does not have exclusive control over the meaning and direction of the text. The hashtag is a “hypertext that does not permit a[n organizational] tyrannical, univocal voice” (Landow, 2006, p. 11). The hashtag is thus subject to an ongoing struggle for establishing an organization across new spaces and times; and precisely because this is a struggle, the organization as a collective entity is always precarious and open to negotiation, compromise, and vicissitude.

Studies often imply that new ICTs act as a medium that facilitates a controlled flow of information and enhances legitimacy (see Chouliaraki, 2010; Gilpin, 2010). Nonetheless, these views suggest a “totalitarian picture of control” (Christensen & Cornelissen, 2011, p. 8) where managers are able to control the direction of corporate messages since they operate within a stable infrastructure. Such perspectives, while important in highlighting the democratizing effect of social media, dismiss the situationally entangled and complex spaces-times configurations that new ICTs create. This study contributes to extant research by exemplifying how new ICT interactions such as tweets and hashtags are more than tools for information disclosure. The same tweets and hashtags provide individuals dependent on a larger dialogic community ways to

construct, assert, and contest organizational selves (see Bakhtin, 1981). Consequently, this paper demonstrates the need to reconceptualize the predominant instrumental perspectives that regard new ICTs as conduits for communication since they under-represent the constitutive tensions Twitter brings to everyday organizing. The cases in this study show that organizations are entities subject to continuous meaning negotiation, which is accomplished in both inter- and intraorganizational communicative acts and within both virtual and physical spaces. Practically, these findings are relevant as Twitter has become a pervasive contemporary social practice. Twitter exhibits the capacity to create new spatiotemporal dimensions and a new communication context in the form of an ongoing present, which transforms conventional managerial control over communication and organization processes.

Certainly, one limitation of this study is that, even though new ICTs such as Twitter possess low technological barriers to access and have increasing numbers of users, participation in microblogging technology is not yet a society-wide phenomenon. Furthermore, this analysis was based on a limited period of time in two specific organizations. Nonetheless, these findings can act as guidelines for future research into the entangled relationship between new ICTs and organizing across multiple organizational forms. One potential avenue for research could explore why only some hashtags exert the performative power to make a difference while others are not when used by individuals to coordinate activity. Thus, future investigations might explore the historical, cultural, and situational factors that contribute to the performative power of a hashtag. Such research might give valuable insights concerning the management of the potential dis/organizing force that new ICTs entail for contemporary organizational life. This paper shows that organizational interactions via new ICTs are not simply based on a stable system of language where texts are devoid of agency and subject to managerial control. Instead, the case

studies highlight the arbitrariness of signs in language, the performative role of texts, and the indeterminate nature of organizations. These findings should encourage future studies to start from assumptions of organization as entangled with technology, grounded in indeterminate spaces-times, and void outside the real and virtual utterances that constitute it.

Endnotes

¹ We refer to textual agents as “actants” that enable transactions, not all human (Cooren & Taylor, 1997; see Latour, 1987)

² Intertextuality here is seen not in a radical post-structuralist sense where the focus is a semiotic process of cultural signification (Barthes, 1976). Instead, such perspective assumes that “there is a pragmatic and more or less determinable way texts are read in relations to other texts, i.e., the semantic-semiotic microstructures observed at the level of a sentence, a fragment or a short, generally, poetic text” (Genette, 1997, p. 2).

³ Rhetorical practice of adapting, reworking and enriching a source text by an earlier author, Dionysius of Halicarnassus, 100 BCE.

References

- Allen, E. (2013). Library acquires entire Twitter archive. Retrieved July 15, 2013, from <http://blogs.loc.gov/loc/2013/01/update-on-the-twitter-archive-at-the-library-of-congress/>
- Allen, G. (2000). *Intertextuality*. London, UK: Routledge.
- Ashcraft, K. L., Kuhn, T. R., & Cooren, F. (2009). Constitutional amendments: "Materializing" organizational communication. In J. P. Walsh & A. P. Brief (Eds.), *The Academy of Management Annals*, Vol. 3, (pp. 1-64). London, UK: Routledge.
- Axley, S. (1984). Managerial communication in terms of the conduit metaphor. *Academy of Management Review*, 9, 428-437.
- Bakhtin, M. (1981). *The dialogic imagination: Four essays by M. M. Bakhtin*. Austin, TX: University of Texas Press.
- Barthes, R. (1976). *The pleasure of the text*. (R. Miller, Trans.). New York, NY: Hill and Wang.
- Baxter, P., & Jack, S. (2008). Qualitative case study methodology: Study design and implementation for novice researchers. *The Qualitative Report*, 13(4), 544-559.
- Bimber, B., Flanagin, A., & Stohl, C. (2012). *Collective action in organizations: Interaction and engagement in an era of technological change*. Cambridge, UK: Cambridge University Press.
- Boellstorff, T. (2008). *Coming of age in second life: An anthropologist explores the virtually human*. Princeton, NJ: Princeton University Press.
- Boden, D. (1994). *The business of talk: Organizations in action*. Cambridge, UK: Polity Press.
- Brummans, B. H. J. M. (2007). Death by document: Tracing the agency of a text. *Qualitative Inquiry*, 13(5), 711-727.

- Brummans, B. H. J. M. (2013). What is an organization? Or: Is James Taylor a Buddhist? In D. Robichaud & F. Cooren (Eds.) *Organization and organizing: Materiality, agency and discourse* (pp.90-108). New York, NY: Routledge.
- Brummans, B. H. J. M., Cooren F., Robichaud, D., & Taylor, J. R. (2014). *Approaches in research on the communicative constitution of organizations*. In L. L. Putnam & D. K. Mumby (Eds.), *The Sage handbook of organizational communication*. Thousand Oaks, CA: SAGE.
- Caroll, L. (2012). McDonald's Twitter failure. Retrieved January 29, 2013, from <http://www.latimes.com/business/money/la-fimo-mcdonalds-twitter-fail-20120123,0,7220567.story>
- Castells, M. (2012). *Networks of outrage and hope: Social movements in the Internet age*. Cambridge, UK: Polity Press.
- Chaput, M., Brummans, B. H. J. M., & Cooren, F. (2011). The role of organizational identification in the communicative constitution of an organization: A study of consubstantialization in a young political party. *Management Communication Quarterly*, 25(2), 252-282.
- Charmaz, K. (2001). Grounded theory. In R. M. Emerson (Ed.), *Contemporary field research* (pp. 335-352). Prospect Heights, IL: Waveland Press.
- Cheney, G., Christensen, L.T., & Dailey, S. (2013). Communicating identity and identification in an around organizations. In L. L. Putnam & D. K. Mumby (Eds.), *The Sage handbook of organizational communication*. Thousand Oaks, CA: SAGE.
- Chouliaraki, L. (2010). Discourse and mediation. In S. Allan (Ed.), *Rethinking communication: Keywords in communication research*. New York, NY: Hampton Press.

- Christensen, L. T., & Cornelissen, J.P. (2011). Bridging corporate and organizational communication: Review, development and a look to the future. *Management Communication Quarterly*, 25 (3), 383-414.
- Cooren, F., & Taylor, J. R. (1997). Organization as an effect of mediation: Redefining the link between organization and communication. *Communication Theory*, 7, 219-260.
- Cooren, F. (2004). Textual agency: How texts do things in organizational settings. *Organization*, 11, 373-394.
- Cooren, F. (2010). *Action and agency in dialogue: Passion, incarnation and ventriloquism*. The Netherlands, Amsterdam: John Benjamins Publishing.
- Derrida, J. (1978). *Writing and difference* (A. Bass, Trans.). London, UK: Routledge and Kegan Paul.
- Ellison, N. B., Steinfield, C., & Lampe, C. (2011). Connection strategies: Social capital implications of Facebook-enabled communication practices. *New Media & Society*, 13(6), 873-892.
- Etter, M. (2013). Broadcasting, reacting, engaging – three strategies of CSR communication in Twitter. *Journal of Communication Management* (forthcoming).
- Fieseler, C., Fleck, M., & Meckel, M. (2010). Corporate social responsibility in the blogosphere. *Journal of Business Ethics*, 91, 599-614.
- Garfinkel, H. (1992). Two incommensurable, asymmetrically alternate technologies of social analysis. In G. Watson & R. M. Seller (Eds.), *Text in context: Contributions to ethnomethodology* (pp. 175-206). London, UK: SAGE.
- Genette, G. (1997). *Palimpsests, literature in the second degree*. Lincoln, NE: University of Nebraska Press.

- Gilpin, D. R. (2010). Organizational image construction in a fragmented online media environment. *Journal of Public Relations Research* 22(3), 265-287.
- Gioia, D. A., Schulz, M., & Corley, K. G. (2000). Organizational identity, image and adaptive instability. *Academy of Management Review*, 25(1), 63-81.
- Goffman, E. (1981). *Forms of talk*. Oxford, UK: Blackwell.
- Halford, S. & Savage, M. (2010). Reconceptualizing digital social inequality. *Information Communication and Society*, 13(7), 937-955.
- Hine, C. (2008). Virtual ethnography: Modes, varieties, affordances. In N. Fielding, R. M. Lee, & G. Blank (Eds.), *The Sage handbook of online research methods*, (pp. 257-268). London, UK: SAGE.
- Holt, D. (2002). Why do brands cause trouble? A dialectical theory of consumer culture and branding. *The Journal of Consumer Research*, 29(1), 70-90.
- Holsti, P. R. (1969). *Content analysis for the social sciences and humanities*. Reading, MA: Addison-Wesley.
- Jackson, M. H. (2007). Fluidity, promiscuity, and mash-ups: New concepts for the study of mobility and communication. *Communication Monographs*, 74(3), 408-413.
- Jackson, M. H. (2009). The mash-up: A new archetype for communication. *Journal of Computer-Mediated Communication*, 14(3), 730-734.
- Jay, C. & Rothstein, E. (Eds.). (1991) *Influence and intertextuality in literary history*. Madison, WI: University of Wisconsin Press.
- Koschmann, M. A., Kuhn, T. R., & Pfarrer, M. D. (2012). A communicative framework of value in cross-sector partnerships. *Academy of Management Review*, 37(3), 332-354.

- Khasnabish, A. (2008). *Zapatismo beyond borders: New imaginations of political possibility*. Toronto, CA: University of Toronto Press.
- Kuhn, T. (2012). Negotiating the micro-macro divide: Thought leadership from organizational communication for theorizing organization. *Management Communication Quarterly*, 26, 543-584.
- Kwak, H., Lee C., Park, H., & Moon, S. (2010). What is Twitter, a social network or a news media? *Proceedings of the 19th International Conference on World Wide Web*. Raleigh, NC: ACM.
- Landow, G. P. (2006). *Hypertext 3.0: Critical theory and new media in an era of globalization*. Baltimore, MD: The Johns Hopkins University Press.
- Latour, B. (1987). *Science in action: How to follow scientists and engineers through society*. Cambridge, MA: Harvard University Press.
- Leonardi, P. M. (2009). Why do people reject new technologies and stymie organizational changes of which they are in favor? Exploring misalignments between social interactions and materiality. *Human Communication Research*, 35(3), 407-441.
- Marwick, A. E., & Boyd, D. (2011). I tweet honestly, I tweet passionately: Twitter users, context collapse, and the imagined audience. *New Media & Society*, 13(1), 114-133.
- Murthy, D. (2012). Towards a sociological understanding of social media: Theorizing Twitter. *Sociology*, 46(6), 1059-1073.
- Orlikowski, W. J. (1992). The duality of technology: Rethinking the concept of technology in organizations. *Organization Science*, 3(3), 398-427.
- Orlikowski, W. J. (2007). Sociomaterial practices: Exploring technology at work. *Organization Studies*, 28(9), 1435-1448.

- Porter, A. (2013). Emergent organization and responsive technologies in crisis: Creating connections or enabling divides? *Management Communication Quarterly*, 27(1), 6-33. DOI 10.1177/0893318912459042.
- Putnam, L.L., & Mumby, D. K. (2014). (Eds.). *The Sage handbook of organizational communication*. Thousand Oaks, CA: SAGE.
- Rice, R.E., & Leonardi, P. M. (2014). Information and communication technology use in organizations. In L. L., Putnam & D. K. Mumby (Eds.), *The Sage handbook of organizational communication*. Thousand Oaks, CA: SAGE.
- Ricoeur, P. (1981). *Hermeneutics and the human sciences: Essays on language, action and interpretation*. Cambridge, UK: Cambridge University Press.
- Roberts, J. (2012). McDonald's social media director explains Twitter fiasco. Retrieved January 27, 2013, from <http://paidcontent.org/2012/01/24/419-mcdonalds-social-media-director-explains-twitter-fiasco/>
- Ruhleder, K. (2000). The virtual ethnographer: Fieldwork in distributed electronic environments. *Field Methods*, 12(1), 3-17.
- Schoeneborn, D., & Scherer, A. G. (2012). Clandestine organizations, al Qaeda, and the paradox of (in)visibility: A response to Stohl and Stohl. *Organization Studies*, 33(7), 963-971.
- Schultheis, E. (2012). Obama buys Twitter ad on binders full of women. Retrieved October 8, 2013, from <http://www.politico.com/blogs/burns-haberman/2012/10/obama-buys-twitter-ad-on-binders-full-of-women-138745.html>
- Schultz, M., & Hernes, T. (2013). A temporal perspective on organizational identity. *Organization Science*, 24(1), 1-21.

- Seidl, D., & Becker, K. H. (2006). Organizations as distinction generating and processing systems: Niklas Luhmann's contribution to organization studies. *Organization*, 13(1), 9-35.
- Small, T. A. (2011). What the hashtag? *Information, Communication & Society*, 14(6), 872-895.
- Spee, P. A., & Jarzabkowski, P. (2011). Strategic planning as communicative process. *Organization Studies*, 32(9), 1217-1245.
- Taylor, J. R., & Robichaud, D. (2004). Finding the organization in the communication: Discourse as action and sensemaking. *Organization*, 11(3), 395-413.
- Taylor, J. R., & Van Every, E. J. (2000). *The emergent organization: Communication as site and surface*. Mahwah, NJ: Erlbaum.
- Taylor, J.R. & Van Every, E.J. (2011). *The situated organization. Case studies in the pragmatics of communication research*. New York, NY: Routledge.
- Taylor, J. R., Cooren, F. A., Giroux, N., & Robichaud, D. (1996). The communicational basis of organization: Between the conversation and the text. *Communication Theory*, 6, 1-39.
- Tejerina, B., Perugorría, I., Benski, T., & Langman, L. (2013). From indignation to occupation: A new wave of global mobilization. *Current Sociology*, 61(4), 377-392. DOI: 10.1177/0011392113479738
- Turner, G. (2010). *Ordinary people and the media: The demotic turn*. London, UK: SAGE.
- Timmerman, C. E., & Scott, C. R. (2006). Virtually working: Communicative and structural predictors of media use and key outcomes in virtual work teams. *Communication Monographs*, 73(1), 108-136.
- Uldam, J. & Askanius, T. (2013). Calling for confrontational action in online social media: Video activism as auto-communication. In B. Cammaerts, A. Mattoni, & P. McCurdy (Eds.), *Mediation and protest movements* (pp. 159-178). Bristol, UK: Intellect Ltd.

- Vaccaro, A., & Madsen, P. (2009). Corporate dynamic transparency: The new ICT-driven ethics? *Ethics and Information Technology*, 11, 113-122.
- Vaccaro, A., & Madsen, P. (2006). Firms' information transparency: Ethical questions in the information age. In J. Berleur (Ed.), *Social informatics: An information society for all?* (pp. 146-156). New York, NY: Springer.
- Vásquez, C. (2013). Spacing organization (or how to be here and there at the same time). In D. Robichaud & F. Cooren. (Eds), *Organization and organizing: Materiality, agency and discourse*. New York, NY: Routledge.
- Vásquez, C. & Cooren, F. (2013). Spacing practices: The communicative configuration of organizing through space-times. *Communication Theory*, 23, 25-47.
- Veil, S. R., Sellnow T. L., & Petrun E. L. (2012). Hoaxes and the paradoxical challenges of restoring legitimacy: Dominos' response to its YouTube crisis. *Management Communication Quarterly*, 26, 322-345.
- Weick, K. E. (2004). A bias for conversation: Acting discursively in organizations. In D. Grant, C. Hardy, C. Oswick, C., & L. Putnam (Eds.), *The SAGE handbook of organizational discourse* (pp. 405-412). London, UK: SAGE.
- Zappavigna, M. (2011). Ambient affiliation: A linguistic perspective on Twitter. *New Media & Society*, 13(5), 788-806.

Chapter 7 - Conclusion

This chapter offers an overview of the answers to the dissertation's research question and sub-questions. The chapter discusses the contributions of the dissertation to extant research and provides suggestions for future research based on the dissertation's limitations.

The dissertation departed from the premise that there are significant lacunae in extant organizational research and practice regarding the paradoxical nature of transparency. The dissertation adopted a communication centred perspective to provide a critical examination of how transparency as an organizational ideal gets negotiated, contested and maintained in practice. The dissertation answered its overarching research question by illustrating that transparency practices have a performative or generative capacity for organizing. The dissertation shows that transparency does not exist outside of the communicative practices that are seen as conducive to such an ideal. The dissertation demonstrated the performative nature of transparency practices through four studies which were guided by four research sub-questions.

Specifically, the first sub-question investigated existing assumptions in the current transparency literature. This sub-question was answered by providing a transparency taxonomy, which indicates two paradigmatic positions—a performative and a transmissive one—that can inform future research. The second sub-question of the dissertation addressed the way transparency as an organizational ideal is articulated and negotiated in everyday life. This research sub-question was answered through a study of an international cooperative organization that showed how transparency practices are performative since these constituted and/or subverted the authority and legitimacy of organizational actors. The third sub-question of the dissertation concerned the impact of transparency acts and values on the organizational identity-image nexus. This sub-question was answered through a study of an international cooperative organization in which acts and values of transparency were performative as these modified the organizational identity-image co-construction processes and disrupted consistency. The fourth sub-question of the dissertation explored the impact of individuals' communicative actions via new ICTs such as Twitter used for reaching transparency ideals. This sub-question was answered

through a study of a cooperative and a corporate organization. The study illustrated that transparency does not emerge when organizations engage with stakeholders via new ICTs. The study indicated that new ICTs interactions which were seen as conducive to transparency had the capacity to constitute an organization in contrasting ways across multiple spaces and times.

The dissertation's findings contribute to existing discussions in the research areas of transparency and organizing in four ways. The first contribution is made to the rapidly growing stream of critical transparency research which underlines the situated, negotiated and disciplining nature of transparency measurements and indexes (see Garsten & De Montoya, 2008; Hansen, 2012; Power, 2004). This dissertation extends this stream of research by providing a novel conceptual framework for the investigation of transparency as a dynamic, paradoxical and performative process. Subsequently, the dissertation illustrates how transparency is a *performative* process as it actively transforms an organization at the same time as it makes it visible: i.e., it can draw or suspend boundaries, affect authority positions and organizational relationships.

The second contribution of the dissertation is to the communication and organizing emerging body of research by advancing the tradition of the linguistic turn and challenging the psychologization of organizational phenomena. While predominant research on identity and organizing has made important contributions concerning the processes of organizational identity and ideals of transparency (see Gioia, Patvardhan, Hamilton & Corley, 2013), it is unclear how these processes are interrelated and impact in daily organizing. The dissertation contributes to such debates by illustrating that transparency acts and values are performative as these can act as a constitutive force on the organizational identity-image formation processes.

The third contribution of the dissertation is to the stream of research concerning organizational ICTs (see Rice & Leonardi, 2014). Prevalent studies which are driven by a technological deterministic view about the relationship between new technology use and transparency have provided vital insights concerning the democratizing effects of new ICTs (see Fung, 2013; Vaccaro & Madsen, 2009). Nevertheless, there is little knowledge about the extent to which new ICTs interactions have or do not have the capacity to increase transparency and visibility. In addition, there is little knowledge concerning the very socio-materiality of new ICTs artefacts created for producing transparency and their capacity to act and entangle in organizing (see Rice & Leonardi, 2014). The dissertation adds to these discussions by providing a more nuanced understanding of the unintended implications that new ICTs may bring when used for creating transparency.

Fourth, the papers investigate transparency processes in rare settings such as international cooperative organizations, providing insight into the politically infused negotiations characteristic of contemporary organizing. Lastly, in the light of these four contributions, the dissertation questions normative tendencies which regard transparency as full information disclosure via new ICTs, a path to authenticity (i.e., the opposite of secrecy), and a way to achieve a consistent organizational identity and image. The dissertation provides a conceptual model of transparency that underlines its political, power-related and contradictory nature.

For management communication practice the findings of the dissertation are significantly important. The dissertation offers a framework for identifying the paradoxical consequences the operationalization of transparency (e.g., strategies of disclosure, reporting, etc.) holds for social and organizational life. Despite calls for full disclosure and transparency as promoted by critical consumers and non-profit organizations (Bennis, Goleman & O'Toole, 2010), the dissertation

shows that there are significant challenges in terms of authority and legitimacy organizational members may face when trying to reach utopian ideals of transparency. While transparency is often encouraged as panacea for organizational misdoings and (organizational identity) dysfunctions, the dissertation shows that the implementation of transparency values in organizational processes can lead to tensions and inconsistencies. In addition, the dissertation shows that new ICTs interactions, in contrast to facilitating a controlled flow of information and enhancing transparency, transform conventional managerial control over communication and organization processes.

Being conditioned by format and time, this dissertation offers, evidently, a limited view of how transparency and disclosure processes shape organizing in specific contexts (i.e., cooperative organizations and a food chain). Cooperatives are organizations that face specific challenges due to the inherent paradoxes of participation practices and workplace democracy (Stohl & Cheney, 2001). Nonetheless, the findings of the dissertation can be informative for other organizational forms as well since workplace democracy, consistency and transparency are ideals that many organizations increasingly embrace. Especially in contemporary societies where surveillance, whistle-blowing and leaks are practices done in the name of transparency, prospective research may investigate how transparency enactments influence organizing across multiple organizational sites and cultural contexts. This dissertation offers a communicative framework of transparency which enables the examination of the intense struggles and negotiations surrounding transparency ideals and practices in daily interactions. While the dissertation is constrained by space and format, its limitations can guide future research. For instance, prospective research agendas can address in more depth the intertwined relationship

between transparency, secrecy and power/authority, as well as the intersections between transparency and multiple forms of disclosure.

The symbiotic relationship between transparency, secrecy and power could, for instance, be analysed by exploring how both individual and collective identities are activated and modified by transparency in various organizational and institutional contexts. For a wider understanding, potential questions may adopt a macro-level perspective and interrogate whether actual transparency models enable the formation of organizational actors that have meaningful political agency or whether they perpetuate a neoliberal market based on assumptions of efficacy, neutrality and objectivity. Future research could, as well, explore the relation between transparency and multiple forms of disclosure starting from assumptions of organizations as entangled with new technologies and grounded in indeterminate spaces and times. In this respect, forthcoming research may make inquiries such as: What is the role played by the acting and mediating technologies or “disclosure devices” in the production of transparency across different political and cultural contexts? How do the different modes of knowledge acquired through novel disclosure devices facilitate the change of organizational design? How are the multiple forms of disclosure used to advance and/or disrupt organizational agendas and power positions? The constant evolution of technology provides an unbounded ability to package information and subjects people to the influence of powerful actors in ways that not only elude social control or legislation, but go even beyond the surveyor’s imagination. Transparency is thus not only a haunting ideal but also a timeless one and presents insurmountable issues for social organizing which require further critical investigation.

References

- Bennis, W., Goleman, D., & O'Toole, J. (2010). *Transparency: How leaders create a culture of candor*. San Francisco, CA: John Wiley & Sons.
- Fung, A. (2013). Infotopia: Unleashing the democratic power of transparency. *Politics & Society*, 41, 183-212.
- Garsten, C., & de Montoya, M. L. (Eds.) (2008). *Transparency in a new global order: Unveiling organizational visions*. Cheltenham, UK: Edward Elgar.
- Gioia, D. A., Patvardhan, S. D., Hamilton, A. L., & Corley, K. G. (2013). Organizational identity formation and change. *The Academy of Management Annals*, 7, 123-192.
- Hansen, H. K. (2012). The power of performance indices in the global politics of anticorruption. *Journal of International Relations and Development*, 15(4), 506-531.
- Power, M. (1997). *The audit society: Rituals of verification*. Oxford, UK: Oxford University Press.
- Rice, R.E., & Leonardi, P. M. (2014). Information and communication technology use in organizations. In L. L., Putnam & D. K. Mumby (Eds.), *The SAGE handbook of organizational communication*. Thousand Oaks, CA: SAGE.
- Stohl, C., & Cheney, G. (2001). Participatory processes/paradoxical practices: Communication and the dilemmas of organizational democracy. *Management Communication Quarterly*, 14, 349-407.
- Vaccaro, A., & Madsen, P. (2009). Corporate dynamic transparency: The new ICT-driven ethics? *Ethics of Information Technology*, 11, 113-122.

TITLER I PH.D.SERIEN:

– a Field Study of the Rise and Fall of a Bottom-Up Process

2004

1. Martin Grieger
Internet-based Electronic Marketplaces and Supply Chain Management
2. Thomas Basbøll
*LIKENESS
A Philosophical Investigation*
3. Morten Knudsen
*Beslutningens vaklen
En systemteoretisk analyse af moderniseringen af et amtskommunalt sundhedsvæsen 1980-2000*
4. Lars Bo Jeppesen
*Organizing Consumer Innovation
A product development strategy that is based on online communities and allows some firms to benefit from a distributed process of innovation by consumers*
5. Barbara Dragsted
*SEGMENTATION IN TRANSLATION AND TRANSLATION MEMORY SYSTEMS
An empirical investigation of cognitive segmentation and effects of integrating a TM system into the translation process*
6. Jeanet Hardis
*Sociale partnerskaber
Et socialkonstruktivistisk casestudie af partnerskabsaktørers virkelighedsopfattelse mellem identitet og legitimitet*
7. Henriette Hallberg Thygesen
System Dynamics in Action
8. Carsten Mejer Plath
Strategisk Økonomistyring
9. Annemette Kjærgaard
Knowledge Management as Internal Corporate Venturing
10. Knut Arne Hovdal
*De professionelle i endring
Norsk ph.d., ej til salg gennem Samfundslitteratur*
11. Søren Jeppesen
*Environmental Practices and Greening Strategies in Small Manufacturing Enterprises in South Africa
– A Critical Realist Approach*
12. Lars Frode Frederiksen
*Industriel forskningsledelse
– på sporet af mønstre og samarbejde i danske forskningsintensive virksomheder*
13. Martin Jes Iversen
*The Governance of GN Great Nordic
– in an age of strategic and structural transitions 1939-1988*
14. Lars Pynt Andersen
*The Rhetorical Strategies of Danish TV Advertising
A study of the first fifteen years with special emphasis on genre and irony*
15. Jakob Rasmussen
Business Perspectives on E-learning
16. Sof Thrane
*The Social and Economic Dynamics of Networks
– a Weberian Analysis of Three Formalised Horizontal Networks*
17. Lene Nielsen
Engaging Personas and Narrative Scenarios – a study on how a user-centered approach influenced the perception of the design process in the e-business group at AstraZeneca
18. S.J Valstad
*Organisationsidentitet
Norsk ph.d., ej til salg gennem Samfundslitteratur*

19. Thomas Lyse Hansen
Six Essays on Pricing and Weather risk in Energy Markets
20. Sabine Madsen
Emerging Methods – An Interpretive Study of ISD Methods in Practice
21. Evis Sinani
The Impact of Foreign Direct Investment on Efficiency, Productivity Growth and Trade: An Empirical Investigation
22. Bent Meier Sørensen
Making Events Work Or, How to Multiply Your Crisis
23. Pernille Schnoor
*Brand Ethos
Om troværdige brand- og virksomhedsidentiteter i et retorisk og diskursteoretisk perspektiv*
24. Sidsel Fabech
*Von welchem Österreich ist hier die Rede?
Diskursive forhandlinger og magtkampe mellem rivaliserende nationale identitetskonstruktioner i østrigske pressediskurser*
25. Klavs Odgaard Christensen
*Sprogpolitik og identitetsdannelse i flersprogede forbundsstater
Et komparativt studie af Schweiz og Canada*
26. Dana B. Minbaeva
Human Resource Practices and Knowledge Transfer in Multinational Corporations
27. Holger Højlund
*Markedets politiske fornuft
Et studie af velfærdens organisering i perioden 1990-2003*
28. Christine Mølgaard Frandsen
*A.s erfaring
Om mellemværendets praktik i en transformation af mennesket og subjektiviteten*
29. Sine Nørholm Just
The Constitution of Meaning – A Meaningful Constitution? Legitimacy, identity, and public opinion in the debate on the future of Europe
- 2005**
1. Claus J. Varnes
Managing product innovation through rules – The role of formal and structured methods in product development
2. Helle Hedegaard Hein
Mellem konflikt og konsensus – Dialogudvikling på hospitalsklinikker
3. Axel Rosenø
Customer Value Driven Product Innovation – A Study of Market Learning in New Product Development
4. Søren Buhl Pedersen
*Making space
An outline of place branding*
5. Camilla Funck Ellehave
*Differences that Matter
An analysis of practices of gender and organizing in contemporary workplaces*
6. Rigmor Madeleine Lond
Styring af kommunale forvaltninger
7. Mette Aagaard Andreassen
Supply Chain versus Supply Chain Benchmarking as a Means to Managing Supply Chains
8. Caroline Aggestam-Pontoppidan
*From an idea to a standard
The UN and the global governance of accountants' competence*
9. Norsk ph.d.
10. Vivienne Heng Ker-ni
An Experimental Field Study on the

- Effectiveness of Grocer Media Advertising*
Measuring Ad Recall and Recognition, Purchase Intentions and Short-Term Sales
11. Allan Mortensen
Essays on the Pricing of Corporate Bonds and Credit Derivatives
12. Remo Stefano Chiari
Figure che fanno conoscere
Itinerario sull'idea del valore cognitivo e espressivo della metafora e di altri tropi da Aristotele e da Vico fino al cognitivismo contemporaneo
13. Anders McIlquham-Schmidt
Strategic Planning and Corporate Performance
An integrative research review and a meta-analysis of the strategic planning and corporate performance literature from 1956 to 2003
14. Jens Geersbro
The TDF – PMI Case
Making Sense of the Dynamics of Business Relationships and Networks
15. Mette Andersen
Corporate Social Responsibility in Global Supply Chains
Understanding the uniqueness of firm behaviour
16. Eva Boxenbaum
Institutional Genesis: Micro – Dynamic Foundations of Institutional Change
17. Peter Lund-Thomsen
Capacity Development, Environmental Justice NGOs, and Governance: The Case of South Africa
18. Signe Jarlov
Konstruktioner af offentlig ledelse
19. Lars Stæhr Jensen
Vocabulary Knowledge and Listening Comprehension in English as a Foreign Language
- An empirical study employing data elicited from Danish EFL learners*
20. Christian Nielsen
Essays on Business Reporting
Production and consumption of strategic information in the market for information
21. Marianne Thejls Fischer
Egos and Ethics of Management Consultants
22. Annie Bekke Kjær
Performance management i Process-innovation
– belyst i et social-konstruktivistisk perspektiv
23. Suzanne Dee Pedersen
GENTAGELSENS METAMORFOSE
Om organisering af den kreative gøren i den kunstneriske arbejdspraksis
24. Benedikte Dorte Rosenbrink
Revenue Management
Økonomiske, konkurrencemæssige & organisatoriske konsekvenser
25. Thomas Riise Johansen
Written Accounts and Verbal Accounts
The Danish Case of Accounting and Accountability to Employees
26. Ann Fogelgren-Pedersen
The Mobile Internet: Pioneering Users' Adoption Decisions
27. Birgitte Rasmussen
Ledelse i fællesskab – de tillidsvalgtes fornyende rolle
28. Gitte Thit Nielsen
Remerger
– skabende ledelseskrafter i fusion og opkøb
29. Carmine Gioia
A MICROECONOMETRIC ANALYSIS OF MERGERS AND ACQUISITIONS

30. Ole Hinz
Den effektive forandringsleder: pilot, pædagog eller politiker?
Et studie i arbejdslederens meningstilskrivninger i forbindelse med vellykket gennemførelse af ledelsesinitierede forandringsprojekter
31. Kjell-Åge Gotvassli
Et praksisbasert perspektiv på dynamiske læringsnettverk i toppidretten
Norsk ph.d., ej til salg gennem Samfundslitteratur
32. Henriette Langstrup Nielsen
Linking Healthcare
An inquiry into the changing performances of web-based technology for asthma monitoring
33. Karin Tweddell Levinsen
Virtuel Uddannelsespraksis
Master i IKT og Læring – et casestudie i hvordan proaktiv proceshåndtering kan forbedre praksis i virtuelle læringsmiljøer
34. Anika Liversage
Finding a Path
Labour Market Life Stories of Immigrant Professionals
35. Kasper Elmquist Jørgensen
Studier i samspillet mellem stat og erhvervsliv i Danmark under 1. verdenskrig
36. Finn Janning
A DIFFERENT STORY
Seduction, Conquest and Discovery
37. Patricia Ann Plackett
Strategic Management of the Radical Innovation Process
Leveraging Social Capital for Market Uncertainty Management
- 2006**
1. Christian Vintergaard
Early Phases of Corporate Venturing
2. Niels Rom-Poulsen
Essays in Computational Finance
3. Tina Brandt Husman
Organisational Capabilities, Competitive Advantage & Project-Based Organisations
The Case of Advertising and Creative Good Production
4. Mette Rosenkrands Johansen
Practice at the top
– how top managers mobilise and use non-financial performance measures
5. Eva Parum
Corporate governance som strategisk kommunikations- og ledelsesværktøj
6. Susan Aagaard Petersen
Culture's Influence on Performance Management: The Case of a Danish Company in China
7. Thomas Nicolai Pedersen
The Discursive Constitution of Organizational Governance – Between unity and differentiation
The Case of the governance of environmental risks by World Bank environmental staff
8. Cynthia Selin
Volatile Visions: Transactions in Anticipatory Knowledge
9. Jesper Banghøj
Financial Accounting Information and Compensation in Danish Companies
10. Mikkel Lucas Overby
Strategic Alliances in Emerging High-Tech Markets: What's the Difference and does it Matter?
11. Tine Aage
External Information Acquisition of Industrial Districts and the Impact of Different Knowledge Creation Dimensions

- A case study of the Fashion and Design Branch of the Industrial District of Montebelluna, NE Italy*
12. Mikkel Flyverbom
*Making the Global Information Society Governable
On the Governmentality of Multi-Stakeholder Networks*
 13. Anette Grønning
*Personen bag
Tilstedevær i e-mail som interaktionsform mellem kunde og medarbejder i dansk forsikringskontekst*
 14. Jørn Helder
*One Company – One Language?
The NN-case*
 15. Lars Bjerregaard Mikkelsen
*Differing perceptions of customer value
Development and application of a tool for mapping perceptions of customer value at both ends of customer-supplier dyads in industrial markets*
 16. Lise Granerud
*Exploring Learning
Technological learning within small manufacturers in South Africa*
 17. Esben Rahbek Pedersen
*Between Hopes and Realities:
Reflections on the Promises and Practices of Corporate Social Responsibility (CSR)*
 18. Ramona Samson
*The Cultural Integration Model and European Transformation.
The Case of Romania*
- 2007**
1. Jakob Vestergaard
*Discipline in The Global Economy
Panopticism and the Post-Washington Consensus*
 2. Heidi Lund Hansen
*Spaces for learning and working
A qualitative study of change of work, management, vehicles of power and social practices in open offices*
 3. Sudhanshu Rai
*Exploring the internal dynamics of software development teams during user analysis
A tension enabled Institutionalization Model; "Where process becomes the objective"*
 4. Norsk ph.d.
Ej til salg gennem Samfundslitteratur
 5. Serden Ozcan
*EXPLORING HETEROGENEITY IN ORGANIZATIONAL ACTIONS AND OUTCOMES
A Behavioural Perspective*
 6. Kim Sundtoft Hald
*Inter-organizational Performance Measurement and Management in Action
– An Ethnography on the Construction of Management, Identity and Relationships*
 7. Tobias Lindeberg
*Evaluative Technologies
Quality and the Multiplicity of Performance*
 8. Merete Wedell-Wedellsborg
*Den globale soldat
Identitetsdannelse og identitetsledelse i multinationale militære organisationer*
 9. Lars Frederiksen
*Open Innovation Business Models
Innovation in firm-hosted online user communities and inter-firm project ventures in the music industry
– A collection of essays*
 10. Jonas Gabrielsen
Retorisk toposlære – fra statisk 'sted' til persuasiv aktivitet

11. Christian Moldt-Jørgensen
Fra meningsløs til meningsfuld evaluering.
Anvendelsen af studentertilfredsheds-målinger på de korte og mellemlange videregående uddannelser set fra et psykodynamisk systemperspektiv
12. Ping Gao
Extending the application of actor-network theory
Cases of innovation in the telecommunications industry
13. Peter Mejlby
Frihed og fængsel, en del af den samme drøm?
Et phronetisk baseret casestudie af frigørelsens og kontrollens sam-eksistens i værdibaseret ledelse!
14. Kristina Birch
Statistical Modelling in Marketing
15. Signe Poulsen
Sense and sensibility:
The language of emotional appeals in insurance marketing
16. Anders Bjerre Trolle
Essays on derivatives pricing and dynamic asset allocation
17. Peter Feldhütter
Empirical Studies of Bond and Credit Markets
18. Jens Henrik Eggert Christensen
Default and Recovery Risk Modeling and Estimation
19. Maria Theresa Larsen
Academic Enterprise: A New Mission for Universities or a Contradiction in Terms?
Four papers on the long-term implications of increasing industry involvement and commercialization in academia
20. Morten Wellendorf
Postimplementering af teknologi i den offentlige forvaltning
Analyser af en organisations kontinuerlige arbejde med informations-teknologi
21. Ekaterina Mhaanna
Concept Relations for Terminological Process Analysis
22. Stefan Ring Thorbjørnsen
Forsvaret i forandring
Et studie i officerers kapabiliteter under påvirkning af omverdenens forandringspres mod øget styring og læring
23. Christa Breum Amhøj
Det selvskabte medlemskab om managementstaten, dens styringsteknologier og indbyggere
24. Karoline Bromose
Between Technological Turbulence and Operational Stability
– An empirical case study of corporate venturing in TDC
25. Susanne Justesen
Navigating the Paradoxes of Diversity in Innovation Practice
– A Longitudinal study of six very different innovation processes – in practice
26. Luise Noring Henler
Conceptualising successful supply chain partnerships
– Viewing supply chain partnerships from an organisational culture perspective
27. Mark Mau
Kampen om telefonen
Det danske telefonvæsen under den tyske besættelse 1940-45
28. Jakob Halskov
The semiautomatic expansion of existing terminological ontologies using knowledge patterns discovered

- on the WWW – an implementation and evaluation*
29. Gergana Koleva
European Policy Instruments Beyond Networks and Structure: The Innovative Medicines Initiative
 30. Christian Geisler Asmussen
Global Strategy and International Diversity: A Double-Edged Sword?
 31. Christina Holm-Petersen
*Stolthed og fordom
Kultur- og identitetsarbejde ved skabelsen af en ny sengeafdeling gennem fusion*
 32. Hans Peter Olsen
*Hybrid Governance of Standardized States
Causes and Contours of the Global Regulation of Government Auditing*
 33. Lars Bøge Sørensen
Risk Management in the Supply Chain
 34. Peter Aagaard
*Det unikkes dynamikker
De institutionelle mulighedsbetingelser bag den individuelle udforskning i professionelt og frivilligt arbejde*
 35. Yun Mi Antorini
*Brand Community Innovation
An Intrinsic Case Study of the Adult Fans of LEGO Community*
 36. Joachim Lynggaard Boll
*Labor Related Corporate Social Performance in Denmark
Organizational and Institutional Perspectives*
- 2008**
1. Frederik Christian Vinten
Essays on Private Equity
 2. Jesper Clement
Visual Influence of Packaging Design on In-Store Buying Decisions
 3. Marius Brostrøm Kousgaard
*Tid til kvalitetsmåling?
– Studier af indrulleringsprocesser i forbindelse med introduktionen af kliniske kvalitetsdatabaser i speciallægepraksissektoren*
 4. Irene Skovgaard Smith
*Management Consulting in Action
Value creation and ambiguity in client-consultant relations*
 5. Anders Rom
*Management accounting and integrated information systems
How to exploit the potential for management accounting of information technology*
 6. Marina Candi
Aesthetic Design as an Element of Service Innovation in New Technology-based Firms
 7. Morten Schnack
*Teknologi og tværfaglighed
– en analyse af diskussionen omkring indførelse af EPJ på en hospitalsafdeling*
 8. Helene Balslev Clausen
Juntos pero no revueltos – un estudio sobre emigrantes norteamericanos en un pueblo mexicano
 9. Lise Justesen
*Kunsten at skrive revisionsrapporter.
En beretning om forvaltningsrevisions beretninger*
 10. Michael E. Hansen
The politics of corporate responsibility: CSR and the governance of child labor and core labor rights in the 1990s
 11. Anne Roepstorff
Holdning for handling – en etnologisk undersøgelse af Virksomheders Sociale Ansvar/CSR

12. Claus Bajlum
Essays on Credit Risk and Credit Derivatives
13. Anders Bojesen
The Performative Power of Competence – an Inquiry into Subjectivity and Social Technologies at Work
14. Satu Reijonen
*Green and Fragile
A Study on Markets and the Natural Environment*
15. Ilduara Busta
*Corporate Governance in Banking
A European Study*
16. Kristian Anders Hvass
*A Boolean Analysis Predicting Industry Change: Innovation, Imitation & Business Models
The Winning Hybrid: A case study of isomorphism in the airline industry*
17. Trine Paludan
*De uvidende og de udviklingsparate
Identitet som mulighed og restriktion blandt fabriksarbejdere på det aftayloriserede fabriksgulv*
18. Kristian Jakobsen
Foreign market entry in transition economies: Entry timing and mode choice
19. Jakob Elming
Syntactic reordering in statistical machine translation
20. Lars Brømsøe Termansen
*Regional Computable General Equilibrium Models for Denmark
Three papers laying the foundation for regional CGE models with agglomeration characteristics*
21. Mia Reinholt
The Motivational Foundations of Knowledge Sharing
22. Frederikke Krogh-Meibom
*The Co-Evolution of Institutions and Technology
– A Neo-Institutional Understanding of Change Processes within the Business Press – the Case Study of Financial Times*
23. Peter D. Ørberg Jensen
OFFSHORING OF ADVANCED AND HIGH-VALUE TECHNICAL SERVICES: ANTECEDENTS, PROCESS DYNAMICS AND FIRMLEVEL IMPACTS
24. Pham Thi Song Hanh
Functional Upgrading, Relational Capability and Export Performance of Vietnamese Wood Furniture Producers
25. Mads Vangkilde
*Why wait?
An Exploration of first-mover advantages among Danish e-grocers through a resource perspective*
26. Hubert Buch-Hansen
*Rethinking the History of European Level Merger Control
A Critical Political Economy Perspective*
- 2009**
1. Vivian Lindhardsen
From Independent Ratings to Communal Ratings: A Study of CWA Raters' Decision-Making Behaviours
2. Guðrið Weihe
Public-Private Partnerships: Meaning and Practice
3. Chris Nøkkentved
*Enabling Supply Networks with Collaborative Information Infrastructures
An Empirical Investigation of Business Model Innovation in Supplier Relationship Management*
4. Sara Louise Muhr
Wound, Interrupted – On the Vulnerability of Diversity Management

5. Christine Sestoft
Forbrugeradfærd i et Stats- og Livsformsteoretisk perspektiv
6. Michael Pedersen
Tune in, Breakdown, and Reboot: On the production of the stress-fit self-managing employee
7. Salla Lutz
Position and Reposition in Networks – Exemplified by the Transformation of the Danish Pine Furniture Manufacturers
8. Jens Forssbæck
Essays on market discipline in commercial and central banking
9. Tine Murphy
Sense from Silence – A Basis for Organised Action
How do Sensemaking Processes with Minimal Sharing Relate to the Reproduction of Organised Action?
10. Sara Malou Strandvad
Inspirations for a new sociology of art: A sociomaterial study of development processes in the Danish film industry
11. Nicolaas Mouton
On the evolution of social scientific metaphors: A cognitive-historical enquiry into the divergent trajectories of the idea that collective entities – states and societies, cities and corporations – are biological organisms.
12. Lars Andreas Knutsen
Mobile Data Services: Shaping of user engagements
13. Nikolaos Theodoros Korfiatis
Information Exchange and Behavior
A Multi-method Inquiry on Online Communities
14. Jens Albæk
Forestillinger om kvalitet og tværfaglighed på sygehuse
– skabelse af forestillinger i læge- og plejegrupperne angående relevans af nye idéer om kvalitetsudvikling gennem tolkningsprocesser
15. Maja Lotz
The Business of Co-Creation – and the Co-Creation of Business
16. Gitte P. Jakobsen
Narrative Construction of Leader Identity in a Leader Development Program Context
17. Dorte Hermansen
“Living the brand” som en brandorienteret dialogisk praxis: Om udvikling af medarbejdernes brandorienterede dømmekraft
18. Aseem Kinra
Supply Chain (logistics) Environmental Complexity
19. Michael Nørager
How to manage SMEs through the transformation from non innovative to innovative?
20. Kristin Wallevik
Corporate Governance in Family Firms
The Norwegian Maritime Sector
21. Bo Hansen Hansen
Beyond the Process
Enriching Software Process Improvement with Knowledge Management
22. Annemette Skot-Hansen
Franske adjektivisk afledte adverbier, der tager præpositionssyntagmer indledt med præpositionen à som argumenter
En valensgrammatisk undersøgelse
23. Line Gry Knudsen
Collaborative R&D Capabilities
In Search of Micro-Foundations

24. Christian Scheuer
*Employers meet employees
Essays on sorting and globalization*
25. Rasmus Johnsen
*The Great Health of Melancholy
A Study of the Pathologies of Perfor-
mativity*
26. Ha Thi Van Pham
*Internationalization, Competitiveness
Enhancement and Export Performance
of Emerging Market Firms:
Evidence from Vietnam*
27. Henriette Balieu
*Kontrolbegrebets betydning for kausa-
tivalternationen i spansk
En kognitiv-typologisk analyse*
- 2010**
1. Yen Tran
*Organizing Innovation in Turbulent
Fashion Market
Four papers on how fashion firms crea-
te and appropriate innovation value*
2. Anders Raastrup Kristensen
*Metaphysical Labour
Flexibility, Performance and Commit-
ment in Work-Life Management*
3. Margrét Sigrún Sigurdardóttir
*Dependently independent
Co-existence of institutional logics in
the recorded music industry*
4. Ásta Dis Óladóttir
*Internationalization from a small do-
mestic base:
An empirical analysis of Economics and
Management*
5. Christine Secher
*E-deltagelse i praksis – politikernes og
forvaltningens medkonstruktion og
konsekvenserne heraf*
6. Marianne Stang Våland
*What we talk about when we talk
about space:*
7. Rex Degnegaard
*Strategic Change Management
Change Management Challenges in
the Danish Police Reform*
8. Ulrik Schultz Brix
*Værdi i rekruttering – den sikre beslut-
ning
En pragmatisk analyse af perception
og synliggørelse af værdi i rekrutte-
rings- og udvælgelsesarbejdet*
9. Jan Ole Similä
*Kontraktsledelse
Relasjonen mellom virksomhetsledelse
og kontraktshåndtering, belyst via fire
norske virksomheter*
10. Susanne Boch Waldorff
*Emerging Organizations: In between
local translation, institutional logics
and discourse*
11. Brian Kane
*Performance Talk
Next Generation Management of
Organizational Performance*
12. Lars Ohnemus
*Brand Thrust: Strategic Branding and
Shareholder Value
An Empirical Reconciliation of two
Critical Concepts*
13. Jesper Schlamovitz
*Håndtering af usikkerhed i film- og
byggeprojekter*
14. Tommy Moesby-Jensen
*Det faktiske livs forbindtlighed
Førsokratisk informeret, ny-aristotelisk
ἦθος-tænkning hos Martin Heidegger*
15. Christian Fich
*Two Nations Divided by Common
Values
French National Habitus and the
Rejection of American Power*

16. Peter Beyer
Processer, sammenhængskraft og fleksibilitet
Et empirisk casestudie af omstillingsforløb i fire virksomheder
17. Adam Buchhorn
Markets of Good Intentions
Constructing and Organizing Biogas Markets Amid Fragility and Controversy
18. Cecilie K. Moesby-Jensen
Social læring og fælles praksis
Et mixed method studie, der belyser læringskonsekvenser af et lederkursus for et praksisfællesskab af offentlige mellemledere
19. Heidi Boye
Fødevarer og sundhed i senmodernismen
– En indsigt i hyggefænomenet og de relaterede fødevarerpraksisser
20. Kristine Munkgård Pedersen
Flygtige forbindelser og midlertidige mobiliseringer
Om kulturel produktion på Roskilde Festival
21. Oliver Jacob Weber
Causes of Intercompany Harmony in Business Markets – An Empirical Investigation from a Dyad Perspective
22. Susanne Ekman
Authority and Autonomy
Paradoxes of Modern Knowledge Work
23. Anette Frey Larsen
Kvalitetsledelse på danske hospitaler
– Ledelsernes indflydelse på introduktion og vedligeholdelse af kvalitetsstrategier i det danske sundhedsvæsen
24. Toyoko Sato
Performativity and Discourse: Japanese Advertisements on the Aesthetic Education of Desire
25. Kenneth Brinch Jensen
Identifying the Last Planner System
Lean management in the construction industry
26. Javier Busquets
Orchestrating Network Behavior for Innovation
27. Luke Patey
The Power of Resistance: India's National Oil Company and International Activism in Sudan
28. Mette Vedel
Value Creation in Triadic Business Relationships. Interaction, Interconnection and Position
29. Kristian Tørning
Knowledge Management Systems in Practice – A Work Place Study
30. Qingxin Shi
An Empirical Study of Thinking Aloud Usability Testing from a Cultural Perspective
31. Tanja Juul Christiansen
Corporate blogging: Medarbejderes kommunikative handlekraft
32. Malgorzata Ciesielska
Hybrid Organisations. A study of the Open Source – business setting
33. Jens Dick-Nielsen
Three Essays on Corporate Bond Market Liquidity
34. Sabrina Speiermann
Modstandens Politik
Kampagnestyling i Velfærdsstaten. En diskussion af trafikcampagners styringspotentiale
35. Julie Uldam
Fickle Commitment. Fostering political engagement in 'the flighty world of online activism'

36. Annegrete Juul Nielsen
Traveling technologies and transformations in health care
37. Athur Mühlen-Schulte
*Organising Development
Power and Organisational Reform in the United Nations Development Programme*
38. Louise Rygaard Jonas
*Branding på butiksgulvet
Et case-studie af kultur- og identitetsarbejdet i Kvickly*
- 2011**
1. Stefan Fraenkel
*Key Success Factors for Sales Force Readiness during New Product Launch
A Study of Product Launches in the Swedish Pharmaceutical Industry*
2. Christian Plesner Rossing
International Transfer Pricing in Theory and Practice
3. Tobias Dam Hede
Samtalekunst og ledelsesdisciplin – en analyse af coachingsdiskursens genealogi og governmentality
4. Kim Pettersson
Essays on Audit Quality, Auditor Choice, and Equity Valuation
5. Henrik Merkelsen
The expert-lay controversy in risk research and management. Effects of institutional distances. Studies of risk definitions, perceptions, management and communication
6. Simon S. Torp
Employee Stock Ownership: Effect on Strategic Management and Performance
7. Mie Harder
Internal Antecedents of Management Innovation
8. Ole Helby Petersen
Public-Private Partnerships: Policy and Regulation – With Comparative and Multi-level Case Studies from Denmark and Ireland
9. Morten Krogh Petersen
'Good' Outcomes. Handling Multiplicity in Government Communication
10. Kristian Tangsgaard Hvelplund
Allocation of cognitive resources in translation - an eye-tracking and key-logging study
11. Moshe Yonatany
The Internationalization Process of Digital Service Providers
12. Anne Vestergaard
*Distance and Suffering
Humanitarian Discourse in the age of Mediatization*
13. Thorsten Mikkelsen
Personlighedens indflydelse på forretningsrelationer
14. Jane Thostrup Jagd
Hvorfor fortsætter fusionsbølgen ud-over "the tipping point"? – en empirisk analyse af information og kognitioner om fusioner
15. Gregory Gimpel
Value-driven Adoption and Consumption of Technology: Understanding Technology Decision Making
16. Thomas Stengade Sønderkov
*Den nye mulighed
Social innovation i en forretningsmæssig kontekst*
17. Jeppe Christoffersen
Donor supported strategic alliances in developing countries
18. Vibeke Vad Baunsgaard
Dominant Ideological Modes of Rationality: Cross functional

- integration in the process of product innovation*
19. Throstur Olaf Sigurjonsson
Governance Failure and Iceland's Financial Collapse
 20. Allan Sall Tang Andersen
Essays on the modeling of risks in interest-rate and inflation markets
 21. Heidi Tscherning
Mobile Devices in Social Contexts
 22. Birgitte Gorm Hansen
*Adapting in the Knowledge Economy
Lateral Strategies for Scientists and Those Who Study Them*
 23. Kristina Vaarst Andersen
*Optimal Levels of Embeddedness
The Contingent Value of Networked Collaboration*
 24. Justine Grøn­bæk Pors
*Noisy Management
A History of Danish School Governing from 1970-2010*
 25. Stefan Linder
*Micro-foundations of Strategic Entrepreneurship
Essays on Autonomous Strategic Action*
 26. Xin Li
*Toward an Integrative Framework of National Competitiveness
An application to China*
 27. Rune Thorbjørn Clausen
*Værdifuld arkitektur
Et eksplorativt studie af bygningers rolle i virksomheders værdiskabelse*
 28. Monica Viken
Markedsundersøkelser som bevis i varemerke- og markedsføringsrett
 29. Christian Wymann
*Tattooing
The Economic and Artistic Constitution of a Social Phenomenon*
 30. Sanne Frandsen
*Productive Incoherence
A Case Study of Branding and Identity Struggles in a Low-Prestige Organization*
 31. Mads Stenbo Nielsen
Essays on Correlation Modelling
 32. Ivan Häuser
*Følelse og sprog
Etablering af en ekspressiv kategori, eksemplificeret på russisk*
 33. Sebastian Schwenen
Security of Supply in Electricity Markets
- 2012**
1. Peter Holm Andreasen
*The Dynamics of Procurement Management
- A Complexity Approach*
 2. Martin Haulrich
Data-Driven Bitext Dependency Parsing and Alignment
 3. Line Kirkegaard
*Konsulenten i den anden nat
En undersøgelse af det intense arbejdsliv*
 4. Tonny Stenheim
Decision usefulness of goodwill under IFRS
 5. Morten Lind Larsen
*Produktiviteten, vækst og velfærd
Industrirådet og efterkrigstidens Danmark 1945 - 1958*
 6. Petter Berg
Cartel Damages and Cost Asymmetries
 7. Lynn Kahle
*Experiential Discourse in Marketing
A methodical inquiry into practice and theory*
 8. Anne Roelsgaard Obling
*Management of Emotions
in Accelerated Medical Relationships*

9. Thomas Frandsen
Managing Modularity of Service Processes Architecture
10. Carina Christine Skovmøller
*CSR som noget særligt
Et casestudie om styring og menings-
skabelse i relation til CSR ud fra en
intern optik*
11. Michael Tell
*Fradragsbeskæring af selskabers
finansieringsudgifter
En skatteretlig analyse af SEL §§ 11,
11B og 11C*
12. Morten Holm
*Customer Profitability Measurement
Models
Their Merits and Sophistication
across Contexts*
13. Katja Joo Dyppel
*Beskatning af derivater
En analyse af dansk skatteret*
14. Esben Anton Schultz
*Essays in Labor Economics
Evidence from Danish Micro Data*
15. Carina Risvig Hansen
*"Contracts not covered, or not fully
covered, by the Public Sector Directive"*
16. Anja Svejgaard Pors
*Iværksættelse af kommunikation
- patientfigurer i hospitalets strategiske
kommunikation*
17. Frans Bévort
*Making sense of management with
logics
An ethnographic study of accountants
who become managers*
18. René Kallestrup
*The Dynamics of Bank and Sovereign
Credit Risk*
19. Brett Crawford
*Revisiting the Phenomenon of Interests
in Organizational Institutionalism
The Case of U.S. Chambers of
Commerce*
20. Mario Daniele Amore
Essays on Empirical Corporate Finance
21. Arne Stjernholm Madsen
*The evolution of innovation strategy
Studied in the context of medical
device activities at the pharmaceutical
company Novo Nordisk A/S in the
period 1980-2008*
22. Jacob Holm Hansen
*Is Social Integration Necessary for
Corporate Branding?
A study of corporate branding
strategies at Novo Nordisk*
23. Stuart Webber
*Corporate Profit Shifting and the
Multinational Enterprise*
24. Helene Ratner
*Promises of Reflexivity
Managing and Researching
Inclusive Schools*
25. Therese Strand
*The Owners and the Power: Insights
from Annual General Meetings*
26. Robert Gavin Strand
*In Praise of Corporate Social
Responsibility Bureaucracy*
27. Nina Sormunen
*Auditor's going-concern reporting
Reporting decision and content of the
report*
28. John Bang Mathiasen
*Learning within a product development
working practice:
- an understanding anchored
in pragmatism*
29. Philip Holst Riis
*Understanding Role-Oriented Enterprise
Systems: From Vendors to Customers*
30. Marie Lisa Dacanay
*Social Enterprises and the Poor
Enhancing Social Entrepreneurship and
Stakeholder Theory*

31. Fumiko Kano Glückstad
Bridging Remote Cultures: Cross-lingual concept mapping based on the information receiver's prior-knowledge
32. Henrik Barslund Fosse
Empirical Essays in International Trade
33. Peter Alexander Albrecht
*Foundational hybridity and its reproduction
Security sector reform in Sierra Leone*
34. Maja Rosenstock
*CSR - hvor svært kan det være?
Kulturanalytisk casestudie om udfordringer og dilemmaer med at forankre Coops CSR-strategi*
35. Jeanette Rasmussen
*Tweens, medier og forbrug
Et studie af 10-12 årige danske børns brug af internettet, opfattelse og forståelse af markedsføring og forbrug*
36. Ib Tunby Gulbrandsen
*'This page is not intended for a US Audience'
A five-act spectacle on online communication, collaboration & organization.*
37. Kasper Aalling Teilmann
Interactive Approaches to Rural Development
38. Mette Mogensen
*The Organization(s) of Well-being and Productivity
(Re)assembling work in the Danish Post*
39. Søren Friis Møller
*From Disinterestedness to Engagement
Towards Relational Leadership In the Cultural Sector*
40. Nico Peter Berhausen
Management Control, Innovation and Strategic Objectives – Interactions and Convergence in Product Development Networks
41. Balder Onarheim
*Creativity under Constraints
Creativity as Balancing 'Constrainedness'*
42. Haoyong Zhou
Essays on Family Firms
43. Elisabeth Naima Mikkelsen
*Making sense of organisational conflict
An empirical study of enacted sense-making in everyday conflict at work*
- 2013**
1. Jacob Lyngsie
Entrepreneurship in an Organizational Context
2. Signe Groth-Brodersen
*Fra ledelse til selvet
En socialpsykologisk analyse af forholdet imellem selvledelse, ledelse og stress i det moderne arbejdsliv*
3. Nis Høyrup Christensen
Shaping Markets: A Neoinstitutional Analysis of the Emerging Organizational Field of Renewable Energy in China
4. Christian Edelvold Berg
*As a matter of size
THE IMPORTANCE OF CRITICAL MASS AND THE CONSEQUENCES OF SCARCITY FOR TELEVISION MARKETS*
5. Christine D. Isakson
*Coworker Influence and Labor Mobility
Essays on Turnover, Entrepreneurship and Location Choice in the Danish Maritime Industry*
6. Niels Joseph Jerne Lennon
*Accounting Qualities in Practice
Rhizomatic stories of representational faithfulness, decision making and control*
7. Shannon O'Donnell
*Making Ensemble Possible
How special groups organize for collaborative creativity in conditions of spatial variability and distance*

8. Robert W. D. Veitch
*Access Decisions in a Partly-Digital World
Comparing Digital Piracy and Legal Modes for Film and Music*
9. Marie Mathiesen
*Making Strategy Work
An Organizational Ethnography*
10. Arisa Shollo
The role of business intelligence in organizational decision-making
11. Mia Kaspersen
The construction of social and environmental reporting
12. Marcus Møller Larsen
The organizational design of offshoring
13. Mette Ohm Rørdam
*EU Law on Food Naming
The prohibition against misleading names in an internal market context*
14. Hans Peter Rasmussen
*GIV EN GED!
Kan giver-idealtyper forklare støtte til velgørenhed og understøtte relationsopbygning?*
15. Ruben Schachtenhaufen
Fonetisk reduktion i dansk
16. Peter Koerver Schmidt
*Dansk CFC-beskatning
I et internationalt og komparativt perspektiv*
17. Morten Froholdt
*Strategi i den offentlige sektor
En kortlægning af styringsmæssig kontekst, strategisk tilgang, samt anvendte redskaber og teknologier for udvalgte danske statslige styrelser*
18. Annette Camilla Sjørup
*Cognitive effort in metaphor translation
An eye-tracking and key-logging study*
19. Tamara Stucchi
*The Internationalization of Emerging Market Firms:
A Context-Specific Study*
20. Thomas Lopdrup-Hjorth
*"Let's Go Outside":
The Value of Co-Creation*
21. Ana Alačovska
*Genre and Autonomy in Cultural Production
The case of travel guidebook production*
22. Marius Gudmand-Høyer
*Stemningssindssygdommens historie i det 19. århundrede
Omtydningen af melankolien og manien som bipolære stemningslidelser i dansk sammenhæng under hensyn til dannelsen af det moderne følelseslivs relative autonomi.
En problematiserings- og erfarings-analytisk undersøgelse*
23. Lichen Alex Yu
*Fabricating an S&OP Process
Circulating References and Matters of Concern*
24. Esben Alfort
*The Expression of a Need
Understanding search*
25. Trine Pallesen
*Assembling Markets for Wind Power
An Inquiry into the Making of Market Devices*
26. Anders Koed Madsen
*Web-Visions
Repurposing digital traces to organize social attention*
27. Lærke Højgaard Christiansen
BREWING ORGANIZATIONAL RESPONSES TO INSTITUTIONAL LOGICS
28. Tommy Kjær Lassen
*EGENTLIG SELVLEDELSE
En ledelsesfilosofisk afhandling om selvledelsens paradoksale dynamik og eksistentielle engagement*

29. Morten Rossing
Local Adaption and Meaning Creation in Performance Appraisal
30. Søren Obed Madsen
*Lederen som oversætter
Et oversættelsesteoretisk perspektiv på strategisk arbejde*
31. Thomas Høgenhaven
*Open Government Communities
Does Design Affect Participation?*
32. Kirstine Zinck Pedersen
*Failsafe Organizing?
A Pragmatic Stance on Patient Safety*
33. Anne Petersen
*Hverdagslogikker i psykiatrisk arbejde
En institutionsetnografisk undersøgelse af hverdagen i psykiatriske organisationer*
34. Didde Maria Humle
Fortællinger om arbejde
35. Mark Holst-Mikkelsen
Strategieksekverering i praksis – barrierer og muligheder!
36. Malek Maalouf
*Sustaining lean
Strategies for dealing with organizational paradoxes*
37. Nicolaj Tofte Brenneche
*Systemic Innovation In The Making
The Social Productivity of
Cartographic Crisis and Transitions in the Case of SEIT*
38. Morten Gylling
*The Structure of Discourse
A Corpus-Based Cross-Linguistic Study*
39. Binzhang YANG
Urban Green Spaces for Quality Life - Case Study: the landscape architecture for people in Copenhagen
40. Michael Friis Pedersen
*Finance and Organization:
The Implications for Whole Farm Risk Management*
41. Even Fallan
Issues on supply and demand for environmental accounting information
42. Ather Nawaz
*Website user experience
A cross-cultural study of the relation between users' cognitive style, context of use, and information architecture of local websites*
43. Karin Beukel
The Determinants for Creating Valuable Inventions
44. Arjan Markus
*External Knowledge Sourcing and Firm Innovation
Essays on the Micro-Foundations of Firms' Search for Innovation*
- 2014**
1. Solon Moreira
Four Essays on Technology Licensing and Firm Innovation
2. Karin Strzeletz Ivertsen
*Partnership Drift in Innovation Processes
A study of the Think City electric car development*
3. Kathrine Hoffmann Pii
Responsibility Flows in Patient-centred Prevention
4. Jane Bjørn Vedel
*Managing Strategic Research
An empirical analysis of science-industry collaboration in a pharmaceutical company*
5. Martin Gylling
*Processuel strategi i organisationer
Monografi om dobbeltheden i tænkning af strategi, dels som vidensfelt i organisationsteori, dels som kunstnerisk tilgang til at skabe i erhvervsmæssig innovation*

6. Linne Marie Lauesen
*Corporate Social Responsibility
in the Water Sector:
How Material Practices and their
Symbolic and Physical Meanings Form
a Colonising Logic*
7. Maggie Qiuzhu Mei
*LEARNING TO INNOVATE:
The role of ambidexterity, standard,
and decision process*
8. Inger Høedt-Rasmussen
*Developing Identity for Lawyers
Towards Sustainable Lawyering*
9. Sebastian Fux
*Essays on Return Predictability and
Term Structure Modelling*
10. Thorbjørn N. M. Lund-Poulsen
Essays on Value Based Management
11. Oana Brindusa Albu
*Transparency in Organizing:
A Performative Approach*

TITLER I ATV PH.D.-SERIEN

1992

1. Niels Kornum
Servicesamkørsel – organisation, økonomi og planlægningsmetode

1995

2. Verner Worm
*Nordiske virksomheder i Kina
Kulturspecifikke interaktionsrelationer ved nordiske virksomhedsetableringer i Kina*

1999

3. Mogens Bjerre
*Key Account Management of Complex Strategic Relationships
An Empirical Study of the Fast Moving Consumer Goods Industry*

2000

4. Lotte Darsø
*Innovation in the Making
Interaction Research with heterogeneous Groups of Knowledge Workers creating new Knowledge and new Leads*

2001

5. Peter Hobolt Jensen
*Managing Strategic Design Identities
The case of the Lego Developer Network*

2002

6. Peter Lohmann
The Deleuzian Other of Organizational Change – Moving Perspectives of the Human
7. Anne Marie Jess Hansen
To lead from a distance: The dynamic interplay between strategy and strategizing – A case study of the strategic management process

2003

8. Lotte Henriksen
*Videndeling
– om organisatoriske og ledelsesmæssige udfordringer ved videndeling i praksis*
9. Niels Christian Nickelsen
Arrangements of Knowing: Coordinating Procedures Tools and Bodies in Industrial Production – a case study of the collective making of new products

2005

10. Carsten Ørts Hansen
Konstruktion af ledelsesteknologier og effektivitet

TITLER I DBA PH.D.-SERIEN

2007

1. Peter Kastrup-Misir
Endeavoring to Understand Market Orientation – and the concomitant co-mutation of the researched, the researcher, the research itself and the truth

2009

1. Torkild Leo Thellefsen
*Fundamental Signs and Significance effects
A Semeiotic outline of Fundamental Signs, Significance-effects, Knowledge Profiling and their use in Knowledge Organization and Branding*
2. Daniel Ronzani
When Bits Learn to Walk Don't Make Them Trip. Technological Innovation and the Role of Regulation by Law in Information Systems Research: the Case of Radio Frequency Identification (RFID)

2010

1. Alexander Carnera
*Magten over livet og livet som magt
Studier i den biopolitiske ambivalens*