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Special issue

**Human Resource Management in Professional Service Firms:
Learning from a framework for research and practice**

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Frans Bévort, Flemming Poulfelt*

Human Resource Management in Professional Services Firms: Too good to be true? Transcending conflicting institutional logics**

Why is it that HR specialists appear to have difficulty applying their knowledge, systems and techniques in a systematic way when it comes to professional services firms (PSFs) – particularly when the drivers for developing powerful HRM practices within such businesses seem more pressing than ever? This paper analyzes the ways HR specialists and PSF managers/partners differ in their understanding of organizations and their management. The analysis supports the argument that, while HR specialists and the discipline of HRM are governed by bureaucratic logic in their approach to management, PSF managers by contrast are driven by professional logic. This creates a number of subtle as well as explicit tensions and disconnects that will have to be tackled if the practices of HRM are to prevail in PSFs. This paper contributes to HRM literature as well as institutional theory, by applying an analysis of institutional logics to HRM practice in PSFs. The paper builds on interviews with five HR managers who have held positions in PSFs, as well as a longitudinal case study of PSF managers in one of the ‘Big Four’ accounting firms. The paper offers a number of tentative proposals around how HRM and PSFs might transcend the described gulf between the two approaches to management.

Key words: **HRM, bureaucracy, professional service firms, institutional logics**
(JEL: B52, L84, M12, M41)

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1. Introduction

The central research aim of this paper is to understand and to analyze the difficulties which HR specialists¹ appear to face when trying to exercise their expertise within professional service firms (PSFs). While there are many obvious functional reasons why PSFs should prioritize more effective management of their human resources (Swart & Kinnie, 2010), human resource management (HRM) can so far be seen as a ‘rationalized myth’² within such firms. The point is that many PSFs have grown to become large global, corporation-like organizations, which have come to believe they must be able to demonstrate HRM practices that meet the standards seen in the broader corporate world (Alvesson & Kärreman, 2007). Our paper points to the common, practice-based observation³ that it has been much harder than anyone expected for these firms to conform to HRM, and the way HR specialists think and act, appear to be mismatched with the way PSFs work and see themselves. HR executives typically do not last long in PSFs and are often replaced in swift succession. HRM initiatives seem to meet more resistance and obstacles than are experienced in other organizations of comparable size and complexity.

This paper proposes that the difficulties may result from the fact that HRM thinking and HR specialists follow a different institutional logic than that which dominates in professional service firms and among their managers – who, themselves, are professionals. HRM as a discipline is seen as being based primarily on a ‘bureaucratic’ logic, while PSF managers tend to think and work according to a ‘professional’ logic. This idea is in part reminiscent of the archetype theory (Greenwood, Hinings, & Brown, 1990; Cooper, Greenwood, Hinings & Brown, 1996). This literature points to the fact that PSFs are organized in a unique way – ie. as ‘professional partnerships’ which later have evolved a more managerial or bureaucratic way of organizing – ie. as ‘managed professional businesses’ (MPBs). The paper applies an institutional logics perspective (Friedland & Alford, 1991) and argues that HRM can be seen as an offshoot of an industrial bureaucratic logic while PSFs remain strongly influenced by a professional logic.

So, while the ideology of the ‘rationalized myth’ of HRM may be hard for PSFs to contradict (not least for organizations whose staff is all but their sole asset), the

¹ In the HRM-literature ‘HR specialists’ are often referred to as ‘HR professionals’. While this usage has its merits, as we will touch upon in the discussion below, we will abstain from using the term ‘HR professionals’ in order not to confuse this with the professionals of the professional service firm context of the cases explored in the paper.

² HRM can be seen as a ‘rationalized myth’ in the sense that organizations feel obliged to conform to HR practices in order to remain a legitimate members of the industry or field and this may be more important than functional/economic explanations (Personal communication with Royston Greenwood, Edmonton, October 2010, Meyer & Rowan, 1977). Thus HRM is part of ‘appropriate’ behavior of a ‘proper’ corporation (see also Alvesson & Kärreman, 2007).

³ Emphatically exemplified by the editor from FastCompany (Hammonds, 2005): <http://www.fastcompany.com/53319/why-we-hate-hr>

practical implications of implementing HRM are much harder to accept. This paper shows how, among other things, the inherent bureaucratic logic's focus on centralization, standardization, vertical transparency, specialized roles and role clarity is difficult to accept and realize. The enduring, and yet inconclusive, preoccupation with 'One Firm' initiatives in PSFs, bears witness to this situation (Maister, 2003; Baghai & Quigley, 2011).

Notwithstanding the claim of the last thirty years' 'strategic' HRM research – that HRM has moved from a 'administrative or transactional' focus to a more 'business strategic' focus (Jackson, Schuler, & Liang, 2014; Kaufman, 2012; Devanna, Formbrun, Tichy, & Warren, 1982; Formbrun, Tichy, & Devanna, 1984; Beer, 1984; Beer & Spector, 1984; Ulrich, 1997, 2012) or at a more basic level from 'personnel management' to 'HRM' (Storey, 1995), we will claim, and show, that there remains a basic affinity between HRM and a bureaucratic logic of management and organization in practice. The current study provides an important contribution to HRM literature, in demonstrating how these underlying assumptions about bureaucratic logic become visible when HR specialists enter professional services firms.

Another contribution of the paper is to add to the literature, which applies recent institutional theory to the field of HRM – specifically the literature on institutional logics (Thornton, Ocasio, & Lounsbury, 2012; Friedland & Alford, 1991). While a number of significant institutional theory analyses of HRM were published in the earlier days of neo-institutional theory (e.g. Dobbin & Sutton, 1998; Baron, Dobbin, & Jennings, 1988; Baron, Jennings, & Dobbin, 1986), much of the contemporary HRM literature with an interest in institutional theory focuses on comparing differences in institutional arrangements between countries and social models (e.g. Wood, Brewster, & Brooks, 2014; Gooderham, Nordhaug, & Ringdal, 1999). The contribution of this paper is to analyze how institutional logics affects HRM practices at the (intra-)organizational level in PSFs and hence focusses on a research gap that has been recognized in the PSF literature by Suddaby, Greenwood and Wilderom (2008):

“...in our view [...] there is a considerable gap in our knowledge and understanding of the *internal* workings of contemporary professional service firms. We actually know relatively little about human resource and related practices within these firms...” (ibid., p. 990).

The paper draws on ethnographic evidence from a number of PSFs (including detailed analyses within a Big Four firm) and professional organizations, to show how the differences in applied logics affect implementation and operation of HR practices in these firms. It also draws on the narratives of HR managers⁴ who work or have worked in PSFs, and their reflections on the challenges of practicing HR in professional organizations. The findings show how difficult it is to accept specific HR practices as a legitimate and meaningful aspect of daily management practice in PSFs. A case in point is the way the performance of managers with responsibility for people in PSFs is measured. In the Big Four case example studied here, it was very difficult for managers to get the necessary time allocated to managerial tasks – because their per-

⁴ For the purpose of this account we designate all five HR executives as 'HR managers' regardless of their real-world titles. All five had full responsibility of the HR staff-function in at least one PSF.

formance was measured by client billing. At the same time it was not possible to agree on common standards for the distribution of 'internal hours' and billed hours for these managers.

Finally, the paper discusses the theoretical consequences of this analysis for HRM in PSFs, in terms of how the gradual adaptation of PSFs towards more corporate management practices may shape the future of HRM practice in these firms. Drawing on the results, the paper also makes a number of tentative proposals – about how to overcome the obstacles which appear to hold back and constrain HRM in PSFs; how HRM might become a strategic activity for PSFs; and what role PSF managers might play in HRM in the future.

In the following we present our theoretical framework for understanding the differing logics inherent in HRM and PSFs, as well as the methodology of the two studies we draw on. After this the accounts of the HR managers are analyzed and then how the changes in PSFs accommodate the inception of HRM based on the case-data. This is followed by a discussion of the theoretical implications for the understanding of HRM in PSFs and for institutional as well as HRM theory. Finally, we present our thoughts about implications for practice.

2. Theoretical framework: HRM in PSFs – An uneasy co-existence of different logics

We start with the assertion that it is productive to understand the apparent incompatibility between the ways HR specialists and PSF managers (partners) understand organization and management, in that their professional identities are predominantly anchored in differing institutional logics (Friedland & Alford, 1991). Professional personnel have mindsets and practice skills that transcend organizations (Scott, 2008): this applies to HRM specialists as well as to other professionals as (for example within law or accounting).

This necessitates a brief introduction to the way we apply the institutional logic concept, and a discussion of how we apply it to HRM and PSFs respectively. Friedland & Alford (1991) introduced institutional logics to neo-institutional organization theory to 'bring society back in'. Their point was that clusters of cognitive schemes and material practices exist in society, which actors create and use to guide and organize their lives and interaction. Thornton & Ocasio (2008) define institutional logics as:

“the socially constructed, historical patterns of material practices, assumptions, values, beliefs and rules by which individuals produce and reproduce their material subsistence, organize time and space, and provide meaning to their social reality” (ibid., p. 101).

Adding to Friedland and Alford's original set of logics, Thornton, Ocasio and Lounsbury (2012) present their version of the 'inter-institutional system of logics': professionalism, market, state and corporation (we have omitted the family and religion logics, which are not relevant for the present discussion, Thornton et al., 2012, p. 56).

Actors adhere to and draw from different institutional logics, which may or may not contradict each other (Greenwood, Raynard, Kodeih, Micelotta, & Lounsbury, 2011) – reflecting the way the given actors cope with a complex environment. In the case of PSFs, all the four mentioned social logics are present, although with a strong

inclination towards Professionalism: Market = the strong client and service focus; State = the role as guardian of a common good and public authorization; and Corporation = the growing organizational focus on size, efficiency and market position. We will elaborate on the Professionalism component below. In the case of HRM, it is also seems clear that Corporation logic is the strongest influence, with the State and Professionalism categories of logic as important influences, and the Market playing only a minor role.

For the purpose of this paper, we have chosen to follow the esteemed veteran of the sociology of the professions, Eliot Freidson (2001), in his taxonomy of three logics governing the organization of work: Market; Bureaucracy; and Professionalism. Here, Corporation logic and aspects of State logic blend into the Bureaucratic logic of management (Bévort, 2012). The underlying rationale is that the focus of the analysis is internal management practices where HRM is applied to PSFs.

Institutional logics are not ‘iron cages’, that is, they do not reduce actors to ‘cultural dopes’ with no agency (Garfinkel, 1967; Friedland & Alford, 1991; Thornton et al., 2012). However, they tend to direct action and meaning and thus constrain people and organizations in ways that are primarily implicit and taken for granted. When multiple institutional logics become salient, blend and clash, it becomes more likely that actors can draw on different logics – and even different aspects thereof – in different situations or roles (Thornton et al., 2012; Greenwood et al., 2011; Seo & Creed, 2002). However, for the concept to remain meaningful, this ‘modularity’ between aspects of logics has to be limited (Friedland, 2012). It is a core attribute of the concept that the different aspects of the various logics cannot easily be interchanged, and that actors are always embedded in combinations of institutional logics and that these will direct, enable and constrain actors in varying ways – but also that this influence will change over time (Cloutier & Langley, 2012).

There is a growing empirical body of literature, which investigates the way distinct and often contradictory institutional logics clash, intersect and cooperate in a range of different organizational settings (Lounsbury & Boxenbaum, 2013). This includes increasingly how individuals respond to being exposed to contradicting logics (Pache & Santos, 2010). Meyer and Hammerschid (2006) studied how Austrian public managers had to adapt to a new managerial logic in order to combine the existing public service logic with the influence of New Public Management, followed up in a recent survey (Meyer, Egger-Peitler, Höllerer, & Hammerschmid, 2014) which investigates the changes in the bureaucratic management logic of European public services. Goodrick and Reay (2011) in their study of US pharmacists, show how competing or co-existing institutional logics can settle in ‘constellations of logics’ while Reay and Hinings (2009) describe how co-existing institutional logics compete and collaborate over time in a health care setting and how a professional and a managerial logic are co-managed, represented by administrators and physicians, respectively. All the examples above touch upon aspects of the ‘professionalism’ versus ‘bureaucracy’ logics divide, which is the focus of this paper. To understand how these intricate changes in the balance between logics take place, it is necessary to apply concepts, which can describe the micro aspects of the institutional logics discussed. In the discussion of the data analysis we apply the theoretical concepts, ‘goals’, ‘identity’, and ‘sensemaking (the lat-

ter inspired by Weick, 1995) to deepen the analysis of the micro-foundations of the tensions between the two institutional logics (of action) as proposed by Thornton et al. (2012). ‘Goals’ are the ulterior organizational motives that individuals accept as appropriate (ibid, pp. 86-88) ‘Identity’ is the personal self-image which individuals use to relate to and fulfill professional roles (ibid., pp. 85-86). Finally, ‘Sensemaking’ is the way individuals (collectively) rationalize and theorize their world (ibid, p. 96). The three concepts are all part of the way individuals enact and think about the institutional logics they are guided by. In the analysis we also draw on the operationalization of the two logics in Table 1. The purpose of this is to show how deeply institutionalized the logics are in the personal, professional practices of the actors – ie. the HR specialists and the PSF managers.

In the next two sections we will analyze which logics HRM and professional service firms are likely to be governed by, and how this affects associated managerial practices.

2.1 The institutional logic of Human Resource Management

It is common to regard HRM as a part of business economics, therefore adhering to the same basic economic and organizational behavioral assumptions as other areas of business administration: basic micro-economic principles based on, for example, assumptions as: ‘economic man’, ‘decreasing marginal profits’, ‘the invisible hand of the market’, and ‘economies of scale’. In fact, much of the HRM research and management literature has tried to document and/or argue for HRM’s strategic significance (Jackson et al., 2014; Boxall & Purcell, 2011; Lengnick-Hall, Lengnick-Hall, Andrade, & Drake, 2009; Devanna et al., 1982; Formbrun et al., 1984; Beer, 1984; Beer & Spector, 1984; Pfeffer, 1998), and to a still larger degree that HRM either has focused or should focus on market or client impact (Huselid, 1995; Ulrich, 1997; Ulrich, Brockbank, Younger, & Ulrich, 2012). What’s interesting is that few corporations actually use the proposed strategic HRM models such as High Performance Work Systems, in the way proposed by Huselid and others (Kaufman, 2012).

However, the acquired wisdom in HRM literature and among practitioners has been that HR specialists should act as ‘business partners’ and/or ‘change agents’ (Ulrich, 1997; Wright, 2008), focus on leadership instead of management, on transformational instead of transactional management, on stakeholders other than employees (Jackson et al., 2014) and understand the organization from the ‘outside in’ instead of from the ‘inside out’ (Ulrich et al., 2012) when designing and implementing HR practice and strategy. Very interestingly, Wright (2008) shows that HR practitioners in large Australian firms who personally strive to embrace the ideal of strategic business partnering roles appear to become alienated from fundamental HRM practices as their point of reference for establishing professional identity. This raises the question of the status of HR specialists as professionals in their own right, because the argument implies a process of de-professionalization (Wright, 2008). We will discuss later to which extent HRM has established itself as a profession, which could make HR specialists be inclined to identify with a professional logic.

Profession or not, this may mean that, despite the overwhelming number of voices supporting the ‘Strategic HRM’ program, the reality, legitimacy and practical clout

of HRM may be anchored in the internal workings of the organization, the spinning wheels of bureaucracy and systems. Therefore we will argue for an altogether different interpretation – in which HR specialists primarily, and perhaps most appropriately so, are expertly preoccupied with an organization’s internal HRM-processes– guided by a bureaucracy-based logic.

Historical antecedents of HRM theory, which informs much HR practice, was originally invented because the industrial bureaucracy first described by Weber (1922) and later developed by practitioner thinkers like Taylor, Fayol and Ford (Grey, 2010), stirred a lot of resistance among workers while simultaneously displaying a number of functional inefficiencies as a work system.

But, while many HR and management theorists see HRM as in opposition to bureaucracy, the inverse may be said to be the case (Grey, 2010). Charles Perrow (1979) extensively studied the development of complex bureaucracy, and the extent to which HRM is an integrated part of modern bureaucratic corporations. One of his central points is that HRM seeks to regulate the fact that humans bring all sorts of idiosyncratic issues with them into the organization, which becomes a threat to bureaucratic efficiency. As Kaufman (2012) notes, companies run solely according to an economist style of HR at the turn of the 19th century (eg. Ford and Standard Oil), simply suffered severe backlashes in efficiency. This made them invent new ways of doing HR, which in turn secured more efficient and viable production. Second, this concern about efficiency soon became a question of legitimacy in relation to the role of HR – and what Meyer and Rowan (1977) named ‘a rationalized myth’, meaning that even companies that *didn’t* experience the same violent backlashes as the pioneering manufacturer saw the need to follow suit by introducing HR systems and practices, in order to be considered legitimate ‘citizens’ in the industry and society. At a basic level, these systems comprised bureaucratic systems and practices – that is, practices which established documented and specified employment contracts, regularized communications, standardized working conditions, clear divisions of managerial authority, and a professionalization of the manager role (Weber, 1922).

Looking at what HR managers and specialists actually do, the facts seem to confirm this view. HR specialists are first and foremost the developers, supervisors, operators and maintenance crew of cross-organizational administrative systems and management standard procedures. Arguably, the power of HR systems rests in their ability to create an alignment of appropriate managerial behavior in order to deliver a legitimate and appropriate practice when dealing with the organization’s people. It follows that HRM’s management focus is governed by a ‘logic of bureaucracy’ (Bévort, 2012; Freidson, 2001), even if HR managers may often claim something else. In the next section, we will describe the logic of professionalism, which we see as the prevalent institutional logic of management in professional service firms.

2.2 Comparing the institutional logic of Professional Service Firms with the logic of HRM

Although it might seem a trivial observation to readers of this special issue, the PSF as an organization is in many ways distinct in management and organization theory (Greenwood, Suddaby, & McDougal, 2006). It doesn’t seem to follow the same rules

as other organizations (Greenwood et al., 1990; Empson & Greenwood, 2003), even when a firm takes on a more corporate form (eg. M-form). Therefore, there is a continuing interest in the literature in describing and explaining the existence, growth (indeed remarkable globalization) and qualitative change of PSFs as a distinctive organizational form (Brock, Powell, & Hinings, 2007; Suddaby, Greenwood, & Wilderom, 2008). In the early 1990s Greenwood et al. (1990) coined the term ‘professional partnership’ (P²) to describe such firms’ distinctive ownership and management model. Their central observation was that a number of organizations that we now know as PSFs have grown in similar ways and with similar styles of organization and management. This isomorphism among PSFs (DiMaggio & Powell, 1983) was later developed in the observations of Cooper et al. (1996), who defined the ‘managerial professional business’ (MPB), identifying a movement from professional partnerships towards more managerial organization of PSFs. The change from professional partnerships to managerial professional business is seen here as an over-layering of two very different ways of understanding management and its context (Cooper et al., 1996): that is, as being the result of the introduction of a bureaucratic logic in an organization where previously a professional logic had dominated unchallenged (Freidson, 2001), as proposed by Bévort (2012). As hinted at above, the type of bureaucracy used here is the Weberian ideal also described above (Weber, 1922) of rational, rule-based, differentiated and hierarchical organization, which assigns privilege to ‘managerial roles and practices’ (Freidson, 2001) while the professional logic is based on the supremacy of expert professional knowledge and thus favors ‘professional roles and practices’ (Freidson, 2001).

Table 1: Management according to professional and bureaucratic logics (Bévort, 2012)

	Management in the professional logic	Management in the bureaucratic logic
Orientation	Outwards (Client)	Internal
Organizational relation	Autonomy	Interdependency
Roles/ Competences	Generalist (professional)	Specialized Role specific
Employer-employee relations	Collegial	Manager-employee
Authority	Professional meritocracy (collective decisions in partnership)	Office, position
Quality	Professional standards	Efficiency
Criteria for success	Personal achievement (billing)	Unit goal achievement

Management according to the professional logic is firmly focused on the personal delivery of expert advice to the client; this applies to managers as well as non-managers. In the context of the bureaucratic logic, management focus is concerned with directing, supporting and developing the professionals who produce and deliver the services. Therefore, internal autonomy is crucial in the professional logic, while the opposite – cooperation and interdependence – become far more critical in the logic of bureaucracy – ‘we are an organization’.

Where the professional logic rules, management roles are all geared toward the ‘proto-professional’ – the ideal of the independent, professional generalist – found in its most supreme form in the ‘partner’. Under the bureaucratic logic, by contrast, management roles become specialized: partner positions are broken down into distinct roles and new middle management roles are created. Employment relations under the professional logic are informal and collegial (but not egalitarian – seniority matters and the partner is perceived as ‘God’). With the bureaucratic logic, the relationship becomes formally one of manager-employee. Authority in the professional logic, meanwhile, is based on merit and the partners’ personal position in the partnership as opposed to power flowing from a managerial position under the logic of bureaucracy.

Where there is a professional mindset, quality is defined by professional standards that have been at least partly defined externally, while bureaucratically-driven management relies to an extent on a quantity/quality efficiency calculation related to organizational goals (these do not need to be exclusively profit related). Performance measurement moves from being a single-minded focus on personal billing to the actual contribution to the combined performance of the team (and ultimately the firm). Of course this is an analytical framework to facilitate discussion of the differences that emerge in practice according to the ideal-typical categories (Bévort, 2012), and not an exact description of the empirical situation. However, the general points of this analysis are supported by the broad arguments of the PSF literature (von Nordenflycht, 2010; Cooper et al., 1996; Greenwood et al., 1990).

As noted, the argument here is that the assumptions, which HR people explicitly or more tacitly hold are embedded in bureaucratic management logic. In this context they see the state of affairs in PSFs as immature at best. Hence, our interviews indicate that HR specialists tend to be more or less consciously – though nevertheless very normatively – in favor of the trappings of ‘formal organization’, and may not fully appreciate the values and unique qualities of other configurations – as seen, for instance, in PSFs managed according to professional logic. When the HRM literature describes a development from an administrative to a more strategic focus, this does not run counter to HR specialists’ basic assumptions of formal, bureaucratic organization. On the contrary, it is a frequently made observation in the PSF literature (Maister, 2005; Cooper et al., 1996) that strategy implementation in PSFs is problematic precisely because of the lack of hierarchical consistence and compliance. The latter, HR practitioners often take for granted as will be seen in the analysis. However, the move towards bureaucratic management logic explains in part why professional HR managers are hired, and why the rhetoric of HRM becomes the norm in PSFs.

The argument above assumes that it is possible and meaningful to attach a dominating style of logic to professional groups and specific organizations. As noted, we are aware that significant elements of the HRM-literature finds characteristics that points to others logics (Ulrich, 1997) than the one we call the logic of bureaucracy and that our empirical research in common with other studies has identified specific PSF actors who draw on logics other than the ‘professional’. Both findings are touched upon here, indicating the complexity of organizational reality (Greenwood et al., 2011). However, we will argue and try to show that it is precisely the institutional

historic attachment to a specific institutional logic that makes it difficult for HR specialists to exist, act and have an impact within PSFs.

3. Approach, methodology and data

PSF case study

The qualitative case study (Stake, 2008) of a Danish division of a 'Big Four' accounting firm was undertaken between 2008 and 2011 (Bévort, 2012). The case firm was in the transition between being a 'professional partnership' and a 'managerial professional business' (Cooper et al., 1996), while still formally organized as a partnership. One of the authors was employed as a researcher in the firm from 2008-2012, creating the degree of immersion necessary for an ethnographic study (Smith, 2007). The study included interviews, participant observations, other observations and document studies. It started with a series of explorative interviews, followed by observation and shadowing of two department managers within two practices in the accounting business lasting five days each. Finally, the study was supplemented with additional observations, interviews and document studies.

Forty interviews were undertaken during the study. These were qualitative and primarily unstructured interviews in the explorative phase, consistent with a phenomenological approach (Fontana & Frey, 2008). The interviews were recorded electronically (except for one), notes were taken at all interviews and twelve key interviews were transcribed, producing more than 500 pages of notes. The interviews comprised of managing partners, partners, managers, professionals and HR-specialists. Key interviews were with partners and managers who either had a central position as observers of the development and management of the organization, or managers involved with the close-up study of the two shadowed managers. This study created the empirical understanding of organization and management in PSFs, which acts as the backdrop for the deeper investigation of HRM in PSFs. For instance, we quote two accounting professionals from the study to describe the changes and status of the organization of work in the accounting business in the PSF.

The HR managers

The interviews with five HR managers with experience in PSFs were undertaken in 2013-2014. They followed a semi-structured interview format, based on their experiences of practicing HRM in PSFs – as compared to the interviewees' general assumptions, as well as their experiences with non-PSF organizations. The interviews were transcribed and coded thematically according to this structure – partly based on the general themes, and partly by recurrent concerns highlighted by the HR managers in relation to practicing HRM specifically in PSFs. While we had some theoretical notion of the general framework we investigated – ie. the differences in ways of looking at management – the coding was grounded to the extent that we based new sub-codes on the actual experiences of how these differences were instantiated in the accounts of the interviewees.

The five Danish HR managers we interviewed came from different occupational and educational backgrounds and career trajectories and have been selected because they represent the dual experience of practicing HRM in PSFs as well as in more tradi-

tional organizations. Four were male, and one female. Three had a university background, the remaining two a background as a banker and army officer respectively. Lucy and Tim had backgrounds as professionals within PSFs.

Table 2: Overview of careers of the participating HR managers (using pseudonyms)

	Professional training	First Job	Jobs before / between PSF jobs	HR job PSF 1	HR job PSF 2	HR job PSF 3-4	Present job (2015)
Lucy	Social science degree	Management Consulting	University (HR)	Management Consulting	Engineering firm (2)	Accounting (Big four)/ Law firm	Interim HR manager Biotech firm
Tim	Lawyer	Lawyer	Employers association Broadcasting (HR)	Accounting (Big four)	Engineering firm	-	HR director Engineering firm
Paul	Psychologist	IT-Salesman	Mortgage provider/ FMCG-producer (HR)/ Management consulting	Accounting (Big four)	-	-	Training manager Professional association
John	Banker	Banker	Bank (2)	Law firm	Law firm	Engineering/ Architect	Head of administration Engineering/ Architect firm
Bob	Officer	Army Officer	Army Bank (HR) University (HR)	Accounting (Big four)	Law firm	Engineering firm	HR Development manager Engineering firm

Lucy began her career with a major management consultancy where, over time, she moved from the business side into the role of HR manager. Later she assumed positions as HR manager in two major engineering firms, a university, a 'Big Four' accounting firm and finally a law firm.

At the time of the interview, Tim had just started at a major Danish PSF in engineering, coming from a background that included roles at a major Danish law firm and a Danish division of a 'Big Four' accounting firm over the last five years. He had been practicing law and working as a legal consultant in an employers' association before becoming HR director at a major broadcasting company.

Bob's background was as an officer in the army before taking up a training manager position in a 'Big Four' accounting firm for seven years, followed by a spell as an HR partner in a major bank, then a similar position in a large university. After two subsequent years as HR manager in a major law firm, he assumed a HR development (HRD) position in a large manufacturing corporation.

Paul started his career at a major multinational IT services provider, where he was a sales consultant for eight years before leaving for a HR partner role in a major mortgage provider, having completed a master's degree in psychology. He then took up a

position as a European HR, responsible for part of a major FMCG (fast moving consumer goods) manufacturer, before being hired for a HR manager role in a 'Big Four' accounting firm. He later became a key account manager in HRM at a major consultancy and training provider, and most recently a training manager for a professional association.

John, a banker by background, was a business developer in a small but prominent retail bank, before becoming responsible for a part of HR. From there, he took up a position in HR and administration in a mid-sized law firm, before moving on to become head of administration in a combined engineering and architectural firm.

This short exposition bears witness to the richness in variation that seems to be the rule in (managerial) HR careers. In this context, it is interesting to see how much movement there is between corporate/ bureaucratic companies such as the army, banks, manufacturing companies and universities and PSFs including the big four accountancy firms, law practices, management, consulting and engineering firms. In the context of the discussion of logics above, our interest has been in hearing accounts of the differences HR managers experienced in practicing HRM in these respective settings – and also how their conception of management, organization and HRM has been challenged by their experiences in working in PSFs in particular.

4. HR manager narratives and PSF case study

As noted, the central research aim of the paper is to understand and analyze the difficulties, which HR specialists appear to face when trying to exercise their expertise within professional service firms. This part of the analysis will seek to understand the experiences and fate of HR specialists when they encounter the organizational reality of professional services firms. Exploration of the way HRM is practiced in PSFs, and the challenges posed for its practitioners, can take many different angles. The approach we have taken has been to look at what it is like to experience the PSF way of managing and organization from a HRM professional's perspective. We then take a step back and more of an inside-out look at the mechanisms involved in the development of PSFs as organizations, and in the formation of their HRM model, factors which together give rise to the challenges that HRM practitioners face when working for PSFs. First, we will use the accounts of the HR managers to identify some of the tensions and clashes between the two logics. Then, using the case data, we will explore some possible root causes of the HRM status quo in PSFs, which may explain why HRM ideas and practices are creating friction and resistance in PSFs.

4.1 The experience of HR managers in PSFs

Paul's remark below, when reflecting on his experiences in a 'Big Four' firm, sets the scene for the whole discussion in this paper with precision:

“Well, I think there is a tension of change [in PSFs]. Yes, that is what it is. The reason why we discuss this at all is that these organizations basically want to do these things [HRM]. That is, this is what they think they want; they are, however, not quite sure what it is. And that is what you meet as an HR person, well, you have already...there are so many things you take for granted about how organizations work, which you cannot take for granted in these organizations.” (Paul)

His comment also notes that the introduction of more HR specialists and managers within PSFs can be seen as a part of the general trend towards more a corporate and bureaucratic style of management and organization in this sector. In the next section, we describe what we found to be the critical experiences of the interviewees who (at the time of study) occupied or had occupied HR manager positions within PSFs.

Most notably, these managers expressed surprise at the scope of the task on taking up their HR role at a PSF. When asked about the task of administrative alignment of HRM systems, Paul, who had arrived at a Big Four accounting firm immediately following experience in the financial industry and a FMCG manufacturer, said:

“This was a massive – a massive challenge....Yes, you can say that this surprised me. As a matter of fact, ‘B4’ [the Big Four firm] had co-operated with ‘FMCG’ and helped ‘B4’ implement HR, and then I arrived at the modern glass HQ – and there was nothing there. Really, I was shocked and taken aback. I was aware that things needed to be developed, but that it was entirely a ‘greenfield operation’ there in terms of HRM; that made me a little surprised. Mind you, there was nothing there at all.” (Paul)

Lucy, was asked whether the rather large engineering consultancy which she at one point arrived at had any HR-systems:

“No, there were no HR-systems. There was an HR-system but only elementary personnel registration.” (Lucy)

And then again, Paul explained that, despite specific advice from his career advisors to decline the offer, he had taken the job because four out of ten priorities in the strategy plan of the Big Four PSF were HRM related. The backdrop to the appointment was the service industry boom immediately preceding the global financial crises: the firm badly needed to recruit more talent at a crucial point in the development of its operation.

Despite a very real, clearly stated and evidently strategic need to develop and expand HR activities, the attitude our interviewees had often met from the PSF partners they worked for was based on a fusing/confusion of HRM and operational people management requirements. John, for example, mimicked on of the partner’s demands:

“It would be nice if you could come and do the HRM/people management on my staff, then I do not have to talk to them [...] Come and do HRM on my employees – recruit, develop, feedback/job evaluation and dismissals [...] I can bill 2.500 DKK. per hour. Why would I want to speak with my employees, when I can talk to clients?” (John)

Hence, a large and fundamental part of the HRM task experienced by incoming HR practitioners was often seen to be an untangling of the role of HR people as support for the managers and that of a people management/leadership role. Note the discrepancy between the importance attached to HRM when the HR managers are hired, as well as in the HR strategy, and the ensuing display of a lack of personal interest in HRM in practice. Again this reflects the differences in management logic, as will be discussed later in our case study.

It is striking, however, that when asked what kind of results HRM has achieved in the PSF the HR managers become rather vague – even after 5-7 years in the job (Tim, Bob). All five interviewees explain the strategic and more operational HR initiatives they have initiated or been involved in, like employee branding, recruitment, talent

management, leadership training and administrative professionalization, and alignment of HRM systems.

Paul gives his impression of what was achieved during his three years of service:

“I think we succeeded in achieving a great number of things. We began a journey and we sowed some seeds – well, concerning the leadership development, we set the agenda and we had the leadership/partner pipeline systematized, and employer branding was run second to none in a way that really moved things – really moved things!” (Paul)

Yet it seems that these activities do not always have a lasting impact in the organizations, and are more likely to remain at a state where they are not really integrated with the business. More often, the programs or systems are rolled back when the sponsoring partners fall from grace or simply lose interest (Tim). John commented that he has always kept a backup portfolio of HRM initiatives involving different partners, the purpose being to sustain momentum if a given partner doesn't turn up for a couple of weeks without any notice, temporarily arresting progress with a project. From the Big Four case study, it is clear that the extent and depth of HRM activities and systems at the firm had developed considerably – but also very slowly. The point made in the quote above – about starting a journey and sowing seeds – must not be understated, but the time taken for these seeds to bed in seems to have been much longer than in the context of other organizations.

The challenge for the HR managers, of getting a say and securing the partner's attention, rests primarily in the fact that very few staff managers or administrative heads are partners. One exception was reported, where an accounting professional was appointed partner and CEO of a law firm. In other cases, non-professionals have held CEO positions as partners or as salaried executives for shorter periods of time. There are also instances of accounting partners being responsible for HRM-related areas such as training and development, and even sometimes being appointed 'HR partners' in local accounting practices, emerging in the case study. But HR managers, with a professional HRM background, were seemingly unable to assume partnership in these organizations. In an organization with an almost non-existent formal hierarchy, this undermines the legitimacy and renders the mandate of staff-specialist's operations extremely controversial. The HR managers who had experienced some success explained how they were able to create coalitions and steer partner relations in order to influence things almost by 'stealth', flying under the radar (Tim, John, Bob). Other spoke about the lack of 'license to operate' they had as HR managers (Lucy). This 'license' is very closely related to billing rates and client portfolio. Of course, this is also the main criteria for making partnership. So, even though the partners are increasingly aware of the strategic importance of professional HRM, they still stick to more traditional professional criteria when delegating a 'license to operate' (Lucy).

Paul quoted an accountant as saying the following about a particular partner:

“When I see him talk to a client, he shakes hands, hugs and looks in the eyes. When he leaves the client relationship he only sees the threats, right? He can do it [manage a human relationship], after all...” (Paul)

The quote reflects a sentiment that runs throughout the five HR manager interviews: 'It is obvious that people matter here – why can't they see it?' A managing partner in the Big Four case study explained that even the partners who excelled in relationship-

building with clients sometimes turned out to be rather bad people managers when new HRM systems made management performance more transparent (Bévort, 2012). The implication is that it is not primarily because the partners lack people skills, that people management is neglected; it is more likely due to a lack of focus on the internal aspects of the organization in general – an altogether different mindset or logic as we refer to it here. Several of the interviewees described how they often took such a people focus for granted and felt that their counterparts in the partner group supported such a focus, only to find this support being withdrawn, or that partners simply disappeared, when hard decisions were about to be made – eg. committing time or resources, or confronting opposition from peer partners (John, Bob, Tim).

This was also described as a cognitive or language-related issue, in the sense that the HR managers felt that long discussions of concrete HRM initiatives didn't seem to lead to common understanding of what was actually going to happen (Bob, John). Bob explained that he had been planning a HRM strategy together with a group of partners in his law firm for more than six months, only to realize that he and the group weren't 'on the same page' in terms of what the strategy meant for purpose and behavior. Another example of the difference in mindset is the feeling of ownership that exists among partners in a professional partnership: "Just to let you know, if I want to take home one of the paintings, I can and will do," an equity partner had explained to Paul. Paul reflected:

"It was a very active ownership. Not just a share that you owned, but very much a case of 'This is my shop.'" (Paul)

While this was not said in a negative tone, it is obvious that such an arbitrary exercise of discretion may make it difficult to implement common practices and standards within HRM, which presuppose the concept of 'we' rather than just 'I' in the organization.

An interesting observation made by all of the HR managers, but especially by Lucy who had a background in the business side of PSFs, was that, despite the common notion of HRM as consisting of soft measures and somewhat peripheral activities, the kind of accountability demanded by HRM systems (in terms of standards for managerial behavior; introducing structured performance appraisals; making partners accountable for employee satisfaction surveys; client satisfaction surveys, etc.) was often seen as being much more intrusive than seemingly more tangible accountability measures such as billing and other financial indicators:

"(Financial accounting is regarded as inevitable)...But everybody knows that the moment you implement HR systems, then you create transparency, and then they know they (the partners) lose power (...) trust me, this is a transformation which is difficult as hell, because you create transparency, and you create power and you create standardization, even in areas they (the individual partners) do not want (...) there you really hit onto something. Money is money. People is something quite different; when you start playing that they are all called the same, are organized in the same way etc. in order to make the system possible (...) it becomes very committing. Down to the level of titles." (Lucy).

The introduction of behavioral standards seem to be felt as much more threatening to partners and senior professionals than tough economic goals. The latter are seen to offer managers much greater latitude in terms of the approach and means of achieve-

ment (with scope to keep these shrouded in mystery if preferred – as well as the actual performance or contribution), a phenomenon also touched by von Nordenflycht (2010, p. 164) in the concept of ‘muted competition’. This was also reflected in the difficulties PSFs have in collecting performance data, beyond billing rates, in the assessment of the development of junior professionals (Bévort, 2012). The department managers simply had a hard time collecting usable performance data from the task responsible partners when yearly reviews were due.

This observation explains why some of the HR managers met unexpected and massive resistance to what they have experienced as commonplace and relatively harmless people management initiatives in other types of organizations.

Summing up, the accounts above show that HR managers are often overwhelmed by the scope of the HRM task when they assume positions in PSFs. Additionally, they find themselves faced with what they see as an ‘immature’ conception of HRM, which among other things means that approaches to HRM, people and general management are mixed up. This results in a very uneven focus and prioritization of HR activities, and an unclear division of labor between HRM and the partners (ie. the management). For instance, PSFs typically invest heavily in employer branding and recruitment, while they often neglect many of the HRM activities related to management quality that result in talent retention. On the other hand, PSFs invite talented HR people in because they genuinely recognize a need for professionalized HRM in their organizations.

However, when the HR managers are installed, it is a challenge for them to achieve momentum when developing HRM systems and initiatives. The HR managers interviewed had in two instances lasted five and seven years respectively in HR manager positions in PSFs. However, the time elapsed between changing senior positions was most often 1-4 years. The impact/legacy the individual HR managers feel they have left behind them is at best varied: ‘starting a journey, sowing the seeds’ as one said, but with not much visible effect. It is often the case that, while it may be the done thing to get consensus when hiring HR people in a PSF partner set-up, it is much more complicated in practice to allow them to enact their craft. The partners seem to be fickle and erratic in their (HRM) focus, and the HR managers need to be highly adept politically if they are to drive through the agreed HR initiatives. The collective management, with rotating executives as is often seen in PSFs, is exacerbating the difficulties in obtaining and maintaining a consistent mandate for HR managers.

One central reason may well be that HR managers cannot become partners as long as the perception of success criteria and role legitimacy in PSFs is rooted in the level of billing hours for clients. Without the status of partnership, it is hard if not impossible to get a ‘license to operate’ in relation to important organizational tasks (as opposed to administrative services). The HR managers in this study described how they have had to live with ever-shifting coalitions, operating almost under cover to sell their ideas and get initiatives implemented.

Our interviewees described the management behavior in PSFs as running against very basic notions of HR that they take for granted – for example, that it is obvious that ‘people matter’, and that it makes sense economically to spend time with employ-

ees. They describe how partners want to be relieved of the task of people management, rather than seeking the incoming expert's help to become better leaders of people (John). Thus, it is very clear that logic of the 'bureau' is confronting and is conflicting with the logic of individuals delivering professional services. The difference in mindset or logics are exemplified by the HR managers who have struggled to achieve a mutual understanding with the PSF partners when designing and planning the HR strategies and activities. The partners and the HR managers appear to speak different languages.

Finally, the HR managers we interviewed pointed to an overlooked fact, that HR systems and activities are felt to encroach much more on the autonomy of the partners than economic goals, for instance. It is one thing to make partners accountable for economic results, something that leaves room for maneuver (not least in accounting contexts (!)), but it is much more intrusive to specify standards of behavior, something that must be made explicit to colleagues and professional employees. The HR managers we spoke to expressed surprise that common HR practices such as performance appraisals were sometimes met with fierce resistance or just downright disregard. Again, the logic of bureaucracy governs using explicit rules of behavior, while the logic of professionalism governs through autonomy bounded by strong collective norms. HR people find that they are unwittingly attacking a very basic aspect of the structure and identity of a PSF by doing what they 'know is right': ie when installing bureaucratic HR practices and systems.

The following section will discuss what lies behind the apparent ambivalence of PSFs as they endeavor to attract HR expertise yet seemingly remain at a loss in terms of their ability and willingness to utilize the HR managers and teams they employ.

4.2 HR observations in the PSF case study – roots of and reasons for resistance towards HRM

Besides the difference in the perceived and more implicit differences in the logic or mindset that HR specialists and PSF partners are driven by, there are additional internal tensions between the ambitions of creating more efficient PSF organizations and the establishment of a viable HR model. On one hand, this is the reason that HR people are recruited in large numbers to PSFs, but on the other hand it may be part of the explanation as to why many tread a troubled path trying to deliver on the partners' ambitions.

Here, we can draw on the Big Four case study (Bévort, 2012, Bévort & Poulfelt, forthcoming), investigating the way accounting work over the last 10-15 years has changed – a change which follows the broad lines laid out in the classic PSF studies (Greenwood et al., 1990; Cooper et al., 1996) but which adds some crucial detail.

The tasks of paramount importance for HRM in PSFs are to attract the best talent, develop their competencies, and retain the top people. Thus, the quality of the psychological contract between the professionals and the PSF – that is, the implicit expectations from employees of the organization (Rousseau, 1995), the promises that make them deliver – is critical for any PSF. The other example we quote from the Big Four case study is an analysis of how the introduction of bureaucratic logic affects this psychological contract (Bévort, 2012).

Emerging roles and the need for HRM

It is a central quality of Weberian bureaucracy that ‘office management’ (management of the ‘bureau’) becomes a role distinct from others (eg. (professional) master, scribe, lord) (Weber, 1922). In the case of PSFs, the journey towards a way of organizing and managing that is more akin to bureaucracy means a transformation of the traditional ‘master-apprentice’ prototype, where the partner is the master and the professional employee the apprentice. A senior accountant in the case study described how that model worked:

“The structure was different at the time I was hired. I worked in a group of six people with a manager and a partner and four employees. And then we worked for that particular person only. That is, the partner was my boss and it was exclusively his clients we worked with – when the tasks were done we took time off. It could happen that the department or group located beside our team worked overtime [...] but you didn’t use the resources across the borders between [the groups]. Then it was just the case that a partner hired a person and then you worked for that person [the partner] and that was it.”

In an accounting context, the journey from junior accountant to partner may take 15 years, which makes the relationship to a partner (or a small number of partners) a very important and central, structural relationship in the traditional PSF organization. However, when the tight relationship between the partner and the professional is changed to make room for a more flexible and efficient utilization of billable time, as illustrated in the Big Four case study (Bévort, 2012), a number of other roles must be introduced to compensate for the functions formerly performed by the partner. These functions include workforce planning, training and development, people management and other administrative HR.

These tasks alone are not sufficient to explain the need for more HRM in PSFs, but they are a very central factor. First, because a large proportion of the tasks are addressed by new manager roles – the managing partner and department managers (with dedicated management roles) as well as other specialized partner roles – these begin to look more like the office managers in Weber’s description of bureaucracy. All of these more dedicated manager roles create the need for support from an HR function, in the form of leadership training and development. Second, the new organization of work also demands the introduction of a number of new HR systems and programs – which HR specialists are called for to introduce, operate and maintain.

Of course the described development will vary in form and content across the PSF field, but the general effect is a growing demand for a professionalization of management and HRM. This in part explains the surprise of the HR managers entering PSFs from other types of organization that sometimes only very embryonic bureaucracy is in place when they arrive, even if the firm is one of the Big Four players. According to the logic of professionalism, everything revolves around the partner role for the attached teams of professionals. In the bureaucratic logic, the focus shifts to the ‘bureau’ itself, and interdependencies and rules governing the distinct managerial roles. The experience of resistance from partners expressed by the HR managers in our study can thus be seen as a desperate reaction to institutional

and structural changes which seem to undermine the partner role – rather than arbitrary and immature managerial conduct.

A changing HRM model and new psychological contracts

The structural changes described above affect the relationship between the partner and the professional employee. The current discussion uses data from the Big Four case study (Bévort, 2012), and primarily from an accounting context. The changes are seen to affect the relationship between partner and employee, and ultimately the employee and the PSF. As an accountant in the case study explained:

“It is a general problem in the organization, I think, that it is very difficult to identify exactly who your manager is.”

In this way, the change plays directly into one of the core human resource issues that HR managers and teams need to address in PSFs: how to secure an ‘employee value proposition’ which retains the professional talent that is the backbone of a PSF. By creating a distance between partner and employee (Bévort, 2012; Richter, Dickmann, & Graubner, 2008), PSFs create a need for a new ‘psychological contract’ (Rousseau, 1995) in order to create this employee value proposition.

This means that management quality needs to be standardized and maintained, and that talent development and training must be systematized and run by HR specialists in accordance with the new manager roles. At the same time, the roles of the professionals are differentiated, creating the need to cater for more than one type of psychological contract – a further relaxation of the single-track ‘up or out’ partner career model. In the new paradigm, more employees become specialized in terms of sub-disciplines and market segments, creating the need for specialist positions that do not necessarily lead to partnership. All this demands new title structures, job descriptions, contracts, training programs, etc. – all core elements of HR bureaucracy.

The discussion of the changing psychological contract, and division of labor between partners and HR, points to the need for HR competence and sophisticated HR practices. But it also points to the root of the tensions between professional and bureaucratic logic. The development of new professionals is at the heart of the logic of professional organizations (Larson, 1977). In the new organization of work, exemplified in the case study explored here, HR and professionals in new manager roles (eg. team or department managers, Bévort, 2012) will have to take power from the partners in order to be able to deliver the ‘employee value proposition’ that modern professionals demand. When HR managers, and other managers, take control of large elements of the management of people (employees), this is naturally controversial in the context of a professional partnership, because it exacerbates the erosion of the power of the individual partner. This, we will argue, explains much of the resistance that HR managers experience from partners in PSFs.

5. Discussion

The evidence from the Big Four case study, and from our HR managers accounts set out above, show how intrinsically the destiny of HR specialists in PSFs are connected to the gradual transition to a more corporate and bureaucratic form of management and organization (Cooper et al., 1996). The growth and rising complexity

of particularly large PSFs makes the development and employment of professional HRM functions a pressing concern. In addition, PSFs are influenced by isomorphic pressures to obtain the HRM discipline's legitimacy and appropriateness (DiMaggio & Powell, 1983) in order to be attractive employers and as good corporate citizens. Thus the development can be understood in terms of functional, economic as well as institutional arguments.

But how then can we explain the apparent slow pace of change? We argue that the apparent resistance and friction is based on two basic phenomena. On the one hand, the entrenchment of HR practitioners in bureaucratic logic makes it very hard for them to comprehend the management practices of PSFs – and what it takes to convince PSF partners and managers to support the implementation of HRM in practice. On the other hand, while PSF partners and managers, for whom professional logic is deeply ingrained, can understand the economic and functional arguments for HRM (they are very smart people, after all!), they have considerable difficulty appreciating and accepting the practical consequences of professional HRM.

Both phenomena can be seen as anchored in the micro-elements of the two logics, which the two types of actors adhere to. That is, the goals they see as appropriate, how they make sense of the organizations, and what they use as reference points in establishing their identity (Thornton et al., 2012; Weick, 1995). Understanding these elements is critical if we are to determine how to overcome the difficulties in making HRM work in PSFs – ie. to transcend the conflicting logics in practice (see Table 1). We will now discuss these differences of micro-foundations in more depth.

When HR managers join PSFs they 'take a lot of things for granted about how these organizations work,' as one of our interviewees did put it. They view the *goal* of an organization as the efficient delivery of goods and services, according to well defined and centrally agreed upon success criteria. *Sensemaking*: In the bureaucratic logic, the sensible way to achieve this is by making clear divisions of labor between clearly-defined, specialized roles. The success is measured by the common results produced by all of the different parties in co-operation. Efficiency is achieved by creating well-tuned and economical systems based on centralization and standardization, which serve to reduce redundant functions and 'slack'. Employee and management behavior are standardized in all important respects, to secure quality and equal treatment, using training, rules and standard operation procedures (SOPs).

In the taken-for-granted logic of HR people, *identity* is based on position in the organizational hierarchy and formal relationships to other roles. This is symbolized by a preoccupation with job titles and explicit status signifiers. In one PSF, a HR manager insisted on having the title 'HR Director' even though no one else in the management – not even the corporate management team – had a title higher than 'manager' – because formal hierarchy really didn't count.

But this, and much more, tends to be taken for granted by HR specialists. Just as, for most experts, the perception of 'the natural order' is (more-or-less) organized along the lines of their expertise. Of course it is surprising, if not scary, when HR people realize that none of this can be taken for granted in a PSF. But then much of

this will be part of the PSF's change agenda, whose implementation HR people will have to take one of the leading roles in. In the meantime, assuming that 'there is nothing there' currently (as one HR manager believed to be the case) is somewhat naïve.

On the contrary, when we look more closely at PSF organizations, it becomes obvious that there *is* 'something there' in terms of management. These firms have succeeded thus far in growing their organization, and from the outset, these have tended to be lean, flexible and extremely decentralized. The partnership model creates a dispersion of power that is in some way more decentralized than ostensibly 'democratic' organizations. In the Big Four case study, there were 120 equity partners at the time. This equates to one independent owner per 15-20 employees who, provided he or she delivers, has few formal requirements and rules to follow. This model has served PSFs well, not least as a HR model, enabling them to consistently 'produce-the-producers' (Larson, 1977) – ie. the professionals needed by PSFs to run and grow a lucrative business.

The *goals*, according to professional logic, are to provide the professional services that best serve the clients' needs. In *sensemaking* terms, the practical way to do this is by organizing activities around general expert roles, which are aligned by professional norms. The organization supports this general-expert role, placing only a few restrictions on the autonomy of the partners and professionals. This structure supports a service that accommodates the specific needs of each individual client. *Identity-wise*, this model emphasizes the individual professional's competence and performance, the point of reference for identity being their professional peers. Authority is achieved through merits and personal billing – rather than from a particular position or organizational contribution (see also Table 1).

A large part of coping with the differing motivations identified is to understand the divergence in logics. The accounts of the HR managers above show how those with no prior experience of the culture of PSFs 'drive into a wall at 200 km an hour, without ever seeing it'. By accepting the differences in logic and the ongoing institutional change process, it is possible to design feasible tactics and avoid the worst pitfalls. But how can HRM eventually transcend these differences in logic? We will try to give some tentative ideas, drawn from the data and the analysis above, in the conclusion below.

There are, however, a number of objections that may be taken into account when discussing the results of our analysis. For example, how crude a simplification is it to see professional groups as carriers of a dominating institutional logic, and how much of a stretch to assume that these logics apply empirically across industrial fields and even societies (Greenwood et al., 2011)? Is the image of the PSF as carrier of a professional logic a limiting case (von Nordenflycht, 2010)? And is it a misrepresentation of HRM to associate it solely with a 'bureaucratic logic', when the discipline has progressed on a long path of professional sophistication as is testified to in the literature (Jackson et al., 2014)?

There are of course interesting institutional complexities that the argument suppresses. For instance, a similarity is evident between the way HR managers man-

age HR specialists (in HR functions) and the way other professionals are managed, demonstrating aspects of the professional logic of management, which has a bearing on the discussion about the professionalization of HRM – however incomplete (Wright, 2008). Taking the case of accountants, it is perfectly possible to argue that their work is strongly influenced by the logic of bureaucracy. However, in institutional theory, seeing the role of professions and professionals as deeply involved in processes of institutionalization is a central observation. The ‘normative isomorphism’ theorized by DiMaggio and Powell (1983) is carried by professions and professionals. Considering this one of three variations (‘coercive’ and ‘mimetic’ isomorphism being the others), with which the authors describe the institutional pressures which make organizations become similar within a field. Scott (2008) specifically discusses the way professionals are driving institutionalization processes by also performing cultural-cognitive, normative and regulative roles. Thornton (2004) discusses the case of editors drawing on the professional logic of academic publishing, which clashes with the market logic introduced by the new owners of an educational publisher. In the healthcare sector, Reay and Hinings (2009) describe how different medical professional groups are proponents of rival forms of institutional logics. In this way, seeing the arguably incomplete and new profession of HRM as being driven chiefly by bureaucratic logic is an extension of that conversation into HRM research literature. Because HR specialists as professionals may be identifying with a professional logic does not contradict the fact that their professional focus towards their task is based on a bureaucratic logic. The norms which professions promote and diffuse in organizations are not ‘logics of professionalism’ per se but related to the specific disciplines as medicine, law or, indeed, HRM (Scott, 2008).

HR practices are also affected by the institutional logics prevalent in their host organizations. HR specialists in a bank come to act and think differently compared to HR specialists in an IT company, reflecting the dominating perspectives in these respective organizations. It could be a productive direction for research to take, to investigate the way the common practice and ideology of ‘stock’ HRM is transformed by the prevailing logics in different industries and social contexts.

In spite of these qualifications, the way our five HR managers look at management and organizations fairly consistently conforms with a bureaucratic logic; and the professional managers we have studied according to a professional logic (Bévort, 2012).

Von Nordenflycht (2010) points out that while many studies evoke PSF as a broader category, most studies center on classic PSFs (law, accounting and architecture), where the specific professional logic is much stronger than in other types of PSF he identifies, for example ‘technology developers’, ‘neo-PSFs’ and ‘professional campuses’ (ibid. p. 166). This raises questions about how the different categories of PSFs (and knowledge-intensive firms) moderate the adaptation to HRM. It is perhaps not entirely accidental that four out of five of the HR managers interviewed here ended up with positions at ‘technology developers’ – PSFs whose professional characteristics, according to von Nordenflycht (2010), are the least salient and therefore arguably less troublesome contexts for practicing HRM.

Is HRM really a die-hard supporter of bureaucratic logic, when the HRM literature (e.g. Jackson et al., 2014) describes the practice as a 'still more strategic' discipline? An important theoretical contribution of the paper is to apply institutional theory to HRM and show how the goals, sensemaking and identity referents of bureaucratic institutional logic become visible, when compared with the professional logic still prevalent in PSFs – ie. how efficiency, transparent hierarchies and well-defined managerial and specialist roles, for instance, are the default position in the organizational mindset of HR specialists. The contribution informs HRM literature with a less normative and more useful definition of the nature of the HRM phenomenon than is the norm.

There may be those who find the current argument a means of stereotyping HRM in a condescending way – by concluding that the mindset of HR specialists is strongly influenced by bureaucratic logic. This is far from being the case. Inspired by neo-Weberians such as Charles Perrow (1979) and Paul du Gay (2005), we actually think that HRM and HR specialists may represent one of the only professions that can potentially address the challenges of complex bureaucratic organization(s) in a comprehensive way. The contribution of HR specialists is clearly needed by the PSFs discussed in this paper. We think that the considerable efforts of practitioner literature to mark HR people as second-rate strategists and business people, are to sell the real mission and contribution of HRM and HR specialists short: ie. to help create moral, effective and viable human organizations by developing context-sensitive HR practices, systems and strategies (Boxall & Purcell, 2011) – in this case in PSFs.

6. Conclusion

The analysis presented in this paper clearly demonstrates that HR specialists are struggling with the challenge of creating value and achieving an impact in PSFs. Even getting the 'license to operate' that is necessary to do this seems an uphill journey for HR managers/specialists.

Our findings indicate a higher turnover of these people than is desired by firms; creating frustration among both HR specialists and PSF managers. HR managers find that the task of professionalizing HRM in PSFs is daunting, that while PSF managers appreciate and desire the potential outcomes of professional HRM, they have a hard time understanding and accepting what will be involved. Several HR managers also realize that they have assumed a lot that cannot be taken for granted in PSFs. Also the HR-managers seems to speak a language, which PSF managers appear to understand, but actually often do not, when it comes to implementing plans and initiatives. Another issue in its own right is how the organization is built and works around partners, who are primarily selected according to their billing and client portfolios – making it almost impossible to become a partner if you are an HR executive. This provides an illuminating perspective with regard to why it can prove so hard for HR specialists to get a 'license to operate' in PSFs. A subtle observation here has been that HRM practices and systems appear to feel much more intrusive in the traditional autonomy of PSFs managers and partner, than HR specialists might expect.

On the other hand, the analysis from the Big Four case study shows a fundamental need among PSFs for the kind of skill and knowledge that HRM and HR specialists offer – especially as firms try to move towards a more differentiated and managed organizational model. This needs much more expert HR support than was the case in the master-apprentice model of professional partnerships, affecting the basic psychological contract between professional and PSF, and the employee-value-proposition of PSFs as careers become more specialized and differentiated. As PSFs move towards the structures of Managerial Professional Bureaucracies (MPBs) (Cooper et al., 1996), they particularly need the skills and mindset of professional HR people.

The theoretical contribution of the paper is three-fold. First, it shows how the colliding worlds of HRM and PSFs challenge some of the assumptions about organization and management, which lie beneath the rhetoric of modern HRM. Despite the considerable fuss about strategic HRM, the clash with PSF management shows that much of the core elements of HRM are anchored in traditional notions of organization – focusing on internal processes, behavioral control, and transparent lines of communication. But this does not have to be a bad thing. Complex organizations need well-functioning bureaucracies, and HR specialists are first in line to deliver vital parts of the organizational machinery – provided they know their professional craft.

Secondly, our paper applies institutional theory to HRM in PSFs, to understand and expose the way different forms of institutional logic and their micro-components clash and co-evolve through the actions and thinking of individual actors. It describes HR specialists as purveyors of an institutional logic of bureaucracy, and analyzes empirically how this logic is anchored in the assumptions of what constitute appropriate goals, sensemaking, and identity referents in organizations.

Thirdly, based on these analyses, we seek to answer the question of why HR managers and specialists have such difficulty, by understanding the deeper assumptions lurking beneath management and HR practice in PSF organizations. The theoretical and empirical analysis proposes a key explanation for this, namely that HR specialists and professionals in PSFs subscribe to fundamentally different institutional logics when it comes to management and organization: respectively, one of bureaucracy and one of professionalism – which in practice creates the observed tensions between HR managers and PSF managers.

HRM in professional service firms may be ‘too good to be true’ in the sense that the need for professional HRM in PSFs seems obvious, but the task to achieve it remains huge and still unresolved. But, as the paper has proposed, the key may be to understand and transcend the contradicting logics informing HRM and PSF management.

Implications for practice

So what can HR managers and PSF managers learn from our analysis, which can inform practice going forward? Our work here is by nature a phenomenological study, aimed at understanding practice (the ‘life worlds’) of the actors and not defining generalizable causalities upon which we can claim truths about best practice. One consolation is that we do not really believe that this is possible within social science. Nevertheless, we will venture to outline four tentative challenges and propositions below, for HR specialists and for PSF management seeking to make use of HR specialists:

Challenges	Observation	Proposals
<p>Understanding the specific logics of management and its micro-foundations</p>	<p>It seems obvious from the analysis above that HR specialists have major difficulty in fully grasping the managerial logic of PSFs. This may be surprising, assuming that a major task for HR people is to understand and serve diverse organizational ideologies, cultures and routines in order to make a difference in the organizations they are employed by.</p> <p>However, HRM is embedded in a type of logic of its own, inherited from the type of organization from which it grew: one of bureaucracy. HR specialists are often not aware to what extent this assumed logic affects the way they think and act. This becomes very salient when HRM crosses with professionalism-driven logic as manifested in PSFs.</p> <p>PSFs are not just 'immature, formal organizations'. On the contrary, they are sophisticated organizations with their own peculiar logic that has served them well for many years.</p>	<p>The first task for HR specialists is to accept their taken-for-granted inclination to think as bureaucrats and at the same time pay more attention to the specific works and intricacies of the PSF organization (this applies for a wider range of knowledge-intensive organizations as well).</p> <p>Second, it is important that HR specialists spend more time learning the fundamentals of the professional business logic. The challenge is to understand the 'native logic' in its own terms.</p> <p>By obtaining these insights, HR specialists might be able to better align goals and procedures of both professionalism and bureaucracy.</p> <p>So far, HR specialists have underestimated this task of self-insight and sensitivity to the PSF context as well as the impact professionals have on daily operations.</p>
<p>Sensemaking for bureaucracy-savvy professionals</p>	<p>In most PSFs revenues, billable hours and utilization of resources are the name of the game. This means that, in order to get attention, HR specialists must be able to understand the language of the partners (professionals) and 'speak to their purse'.</p> <p>When it comes to investing time and money, it is extremely important for HR specialists to be able to produce business cases which document the value and effect of the investment.</p> <p>While centralization may mean a loss of autonomy in some respects, it may also create more freedom by offering ways to escape the conservatism of professional partnerships and the norms inherent in the logic of professionalism.</p> <p>Best-practice HR as applied in other organizations is not necessarily helpful in PSFs.</p>	<p>Speak the language of the professional business and address the various HRM needs of a PSF.</p> <p>HR specialists may be able to get the message through and in this way get a 'ticket to admission' to the managerial agenda of PSFs.</p> <p>PSFs need 'bi-lingual bureaucrats': speaking the language of PSF – managers/partners - and with the ability to communicate the way the logic of bureaucracy, can serve to modernize and make the PSFs more efficient organizations.</p> <p>The fact is that PSFs need input from effective bureaucratic logic that HRM can support:</p> <ul style="list-style-type: none"> • The differentiation and specialization needed to support the viability of big professional partnerships in the future. • Exploiting the 'dividend of scale' that has not been reaped in many big PSFs. • Making new roles and career practices possible - eg. more female and non-white male partners and more contemporary practices of work-life balance. <p>It is necessary to adjust and redesign HR systems and practices to the reality and context of the specific PSF, and take the persisting dominance of the professional logic into account.</p>

Challenges	Observation	Proposals
Sustaining professional HR identities in the managerial professional business	Professionals subscribe to a certain identity embedded in their profession. Even though many PSFs try to install the 'One Firm' culture, in quite a number of cases the profession is the dominant ideology, and often stronger than the firm culture. But HR people are professionals themselves. The difference is that HR specialists have the organization and management as the objects of their task, while the PSF professionals have the client and the professional service as their task objects.	HR specialists should be bi-lingual bureaucrats, but with the twist that HR specialists can use the fact that they also have a 'professional expert' identity to understand the language of their professional colleagues and importantly, PSF managers and partners. HR specialists must demonstrate top-level professional knowledge, skills and empathy for their own HRM métier to match the professionalism of their PSF peers. In this elitist environment, this is a necessary condition to earn respect from their professional colleagues in PSFs.
Finally: challenge the professionals to get 'license to operate'	It is important that HR specialists in PSFs not only focus on administratively implementing 'stock' HR practices to support to managers and the managerial system in PSFs. Besides being 'the right thing to do' professionally, relationally it is necessary to get the respect needed to get the 'license to operate' that the HR managers in our analysis found so difficult to obtain. As implied by the analysis, this may require HR specialists with a specific mindset, background and DNA - those who can cope with the discomfort of being in what may remain a difficult position for many years to come: performing HRM as a HR manager and a professional in a PSF.	A key task is to take on a role as 'devil's advocate' - to challenge beliefs and practices with regard to how to run and manage a professional services firm. It is important that HR specialists stand up for the valuable tools, techniques and principles that are included in the HRM inventory and point to the sometimes antiquated notions of management and organization which are still present in PSFs. However, this requires that HR specialists can develop a comfort zone that includes really pushing the PSF professionals and partners in a constructive manner; in effect, to actively transcend the managerial logics of bureaucracy and professionalism, when needed. If they can succeed in this, a role of value creation, integrating an element of continuous legitimization of their role, will be part of their regular routines and tasks.

As demonstrated, HR specialists face a number of interesting challenges if the gap in logics is going to be bridged going forward. However, these proposals also show that there appear to be feasible courses of action ahead – provided that HR specialists can produce the right mindset and professional drive, and if they genuinely want to influence and create value with HRM in PSFs.

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