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# Institutional Complexities in Organisations: A Theoretical Integration of Multiple Logics and the Locus of Paradoxical Tension

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#### **Abstract**

Organisations encounter a multiplicity of influences developing complexities that stem from competing or contradicting logics of the institutional field. When such influences enter organisations and interface with organisational actors' sense-making, they create paradoxical tensions with implications for decision-making. This paper theorises how in the organisational field, multiple logics develop complexities and get intertwined with organisational actors' sense-making, resulting in paradoxical tensions. It presents propositions leaning on a theoretical framework that integrates multiple logics and the locus of paradoxical tension. We propose that in an unstructured institutional field, organisational actors face increased tension, leading to a decision-making situation of either 'acquire and adjust' or 'reject and maintain existing practices'. The selection of 'acquire and adjust' then results in a choice between 'acquire' (conformity) and 'partial conformity or non-conformity' to the prevailing logics in the field. Our integrative framework provides insights to future researchers for making sense of messy organisational realities amid broader influences.

**Keywords:** Institutional Complexity, Institutional Logics, Paradoxical Tension, Theory Integration

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#### Introduction

Organisations are nested within wider institutional environments and, hence, are subject to influences, with conflicting or contradictory demands stemming from the broader landscape in the institutional field, bringing in complexities for organisations. When such complexities interface with organisational actors' sense-making, they could create paradoxical tensions.1 with implications for organisational actors' decision-making. Against this backdrop, this paper delves into the question, 'How do complexities developed in the organisational field intertwine with organisational actors' sense-making and create paradoxical tensions for organisational actors?'

A body of past research examines how multiple logics at the organisational and field level place competing demands on organisational actors and the ensuing influence on organisational practices (see, for example, Almandoz, 2012; Pache & Santos, 2013). According to Greenwood et al. (2011), "an organisation faces institutional complexity whenever they confront incompatible prescriptions from multiple institutional logics" (p. 318), as different logics lead to incompatibilities and conflicts (Friedland, 2012; Kraatz & Block, 2008). Such conflicting situations in the organisational environment exert pressure on organisational actors and the prevailing internal dynamics of an organisation with implications on organisational practices, such as the organisation's own specifications, reflected by its culture, identity, key actors' values and interests (Greenwood et al., 2011). Such specifications can make the organisation particularly sensitive to a certain logic and less to others (Amans et al., 2015; Greenwood et al., 2011). Therefore, an organisation's internal dynamics act as organisational filters, influencing how multiple logics are incorporated into organisational practices (Greenwood et al., 2011). Past research has also elaborated on the influence of internal dynamics on organisational and accounting practices (Abernethy & Chua, 1996; Burns, 2000; Kapiyangoda & Gooneratne, 2018; Oriot, 2005; Wickramasinghe et al., 2004). Supporting this, Burns (2000) further stated that while external institutions shape the actions of individual members, those institutions can also be challenged by individual members' interests and power. This reflects the ability of individual members to introduce new institutions (practices), i.e., socially accepted rules, procedures, myths, etc., to reject or accept new institutions while accepting such institutions ceremonially. Abernethy and Chua (1996) illustrate "how a change in control mixes in healthcare contexts are both a function of an

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<sup>&</sup>lt;sup>1</sup> "Opposing yet interrelated dualities are embedded in the process of organizing and are brought into juxtaposition via environmental conditions. In this way, ... [these] forces render latent tensions salient to organizational actors" (Smith & Lewis, 2011, p. 388).

organisation's institutional environment and the strategic agendas of their dominant coalition" (p. 599). Studies such as Beckert (1999) and Modell (2001) have also shown that senior managers and executive staff do not necessarily passively comply with the pressures of the organisational environment but may engage in proactive behaviours as a response. They advocate new research agendas that explore vertical relationships: field-level logics and how they interface with organisational actors' sense-making.

Overall, these studies imply the existence of an interface between different logics and organisational internal dynamics and that such an interface develops managerial challenges within an organisation. I.e. institutions are operated and affected by organisational values, routines, systems and organisational cultures (see, for example, Lounsbury, 2008; Oliver, 1991; Scott, 2000). These authors have also recognized the prevalence of conflicting logics in the organisational field and in the internal organisational specifications (dynamics) whereby an incompatibility is developed, and "tension" is created within an organisation (Battilana & Dorado, 2010; Besharov & Smith, 2014). According to Greenwood et al. (2011), within a given field, different organisations may experience tension depending on how logics are enacted within it. In the meantime, the relative power of different actors within an organisation also influences the degree to which different logics will be represented in an organisation. As espoused by Greenwood et al. (2011), organisational attributes shape the way logics are enacted and the resulting practice variations.

Seen in this manner, it is evident that logics enactment would mean that the same set of logics may develop tension in some situations but not in others. Despite the importance of this phenomenon, discussion of how complexities develop, the tensions created as a result, and how organisational actors make decisions in such situations is missing in the literature. To shed light on this omission, we present four propositions leaning on a theoretical framework that integrates multiple logics and the locus of paradoxical tension: (1) If the organisational field is not structured, institutional logics are not filtered at the field level, and this leads to organisational actors experiencing a higher tension. Building on this, we posit that (2) such higher tension would lead to a decision-making situation of 'acquire and adjust' or 'reject and continue with existing institutionalised practices'. Furthermore, we claim that (3) there is a greater tendency towards actors selecting the decision of 'acquire and adjust' to existing organisational practices and that (4) this further develops into the decision-making of 'acquire (conformity) versus partial conformity or non-conformity' to logics in the institutional field.

The remainder of this paper is organised as follows: The next section reviews the multiplicity of logic and the resulting institutional complexity, followed by a discussion on the locus of paradoxical tension. The expanded boundaries towards theoretical integration are explained thereafter. Proposition development is offered next, and the paper ends with a conclusion.

## **Multiplicity of Logics and Institutional Complexity**

The institutional logics perspective emerged from the work of Friedland and Alford (1991). As Thornton et al. (2015) espouse, "logics represent frames of reference that condition actors' choice for sense-making, the vocabulary they use to motivate action, and their sense of self and identity". (p. 2). Logics further explicates how the organisational field is embedded in broader societal value systems and how changes in such systems either change the dominating logics of the field or how multiple logics co-exist and compete for attention (Modell, 2001).

Institutions in society are organised under seven sub-systems (institutional orders) that form the cornerstones of institutional logics: family, religion, market, community, professions, state and corporations (Thornton et al., 2015). Each of these has an institutional order representing a governance system that provides a frame of reference as a precondition of organisational actors' sense-making and choices (Thornton et al., 2015). In other words, principles, practices and symbols of each institutional order differently shape how reasoning takes place and how rationality is perceived and experienced (see Table 1).

According to Thornton et al. (2015), these institutional orders are organised with some core elements. For example, the institutional order of the 'market' is governed by the transactional relationship, its legitimacy is gained through the share prices, its identity is faceless, and attempting to increase profit is the basis of strategy (Thornton et al., 2015). The institutional order of the 'profession' is grounded in the relational network, legitimised through expertise and knowledge and the identity is created by association with quality personnel. When an expert joins an organisation, he/she has to be bound by the logics of the corporation, i.e., the person becomes an employee who works under the control of a manager and does not function as a quasi-independent source of expertise. This creates a conflicting situation within the organisation and within the person, too.

Similarly, an organisation has its dynamics (practices), such as cultures and identities. Such internal dynamics attempt to increase profitability and size through

Table 1: Institutional Orders and their Core Elements

|                                  | Family                    | Religion                           | State                         | Market               | Profession                         | Corporation             | Community                        |
|----------------------------------|---------------------------|------------------------------------|-------------------------------|----------------------|------------------------------------|-------------------------|----------------------------------|
| Root Metaphor                    | As a firm                 | As bank                            | Redistribution<br>mechanism   | Transaction          | Relational<br>network              | Hierarchy               | Common<br>boundary               |
| Source of<br>legitimacy          | Unconditional<br>loyalty  | Sacredness in society              | Democratic<br>participation   | Share price          | Personal<br>expertise              | Market<br>position      | Trust and reciprocity            |
| Source of<br>Identity            | Reputation                | Association<br>with deities        | Social and economic class     | Faceless             | Association with quality personal  | Bureaucratic<br>roles   | Emotional connection             |
| Basis of<br>Strategy             | Increase family<br>honour | Increase<br>religious<br>symbolism | Increase<br>community<br>good | Increase<br>profit   | Increase<br>personal<br>reputation | Increase size           | Increase<br>status and<br>honour |
| Informal<br>control<br>mechanism | Family<br>capitalism      | Occidental<br>capitalism           | Welfare<br>capitalism         | Market<br>capitalism | Celebrity<br>professional          | Organisation<br>culture | Visibility of actions            |

Source: Thornton et al. (2015, p. 73)

its own efficiency requirements and existing practices (Lok, 2010). When an organisation, with its own internal dynamics, encounters conflicting institutional logics from the institutional field, tension is created. This suggests the interface between conflicting multiple logics (such as from market, state and family) develops tensions within organisations. For example, Wimalasinghe and Gooneratne (2019), demonstrate that the co-existence of multiple logics, such as family, commercial and state logics, in a traditional industry (Southern cinnamon) in Sri Lanka, led to complexities with implications for control practices. Furthermore, Abernethy and Stoenwinder (1995), based on a study carried out in a hospital in Australia, state that when professionals' practices integrate with bureaucratic organisational cultures that prevail in hospitals, it creates a potential clash between professionals and bureaucratic cultures. The authors further argue that the level of conflict experienced depends on the individual role orientation of the medical professionals and the controls introduced to regulate their activities. Furthermore, Carlsson-Wall et al. (2016) state that to the extent that the prescriptions of different logics are incompatible, or at least appear to be incompatible, inevitably, a conflicting situation is generated. For example, a study focused on reconciling multiple institutional logics for ambidexterity by Xia et al. (2024) revealed that while Chinese universities have adopted Western-style human resource practices to enhance organisational performance, this has led to conflicting practices. Kapiyangoda and Gooneratne (2018) elucidate how control practices of the central management (at the head-office level) and control practices of the local management (at the unit level) are differentiated based on the meaning actors in the organisational units attached to such practices. Furthermore, Diab and Metwally (2019), based on a study on institutional ambidexterity and management control, in Egypt, suggest that business organisations need to be agile in managing the institutional complexities that arise within their socio-political environment. Instead of relying solely on rational economic controls, organisational actors tend to utilize inclusive control practices (where individuals feel empowered, valued and involved) to manage these complexities. Mountford and Cai (2023) elaborate on how societal and field-level logics interact in complex fields like higher education and healthcare and identify the roles played by ideologies in intervening in these relationships.

Despite these rich discussions, the institutional logics perspective does not explain how such complexity develops and creates 'tension' for organisational actors, and how actors' sense-making interfaces with such tensions. Against this backdrop, we integrate the institutional logics perspective with the locus of paradoxical tension (which focuses on individual sense-making amid such complexities) to offer a holistic

understanding of the influences of logics and individual sense-making within an organisation.

#### Locus of Paradoxical Tension

A paradox broadly refers to contradictory phenomena, a situation where multiple and contradictory options exist and a selection needs to be made (Fairhurst et al., 2016). It is a situation that goes beyond dilemmas, trade-offs and conflicts. As these authors posit, "locus of paradoxical tensions, dynamic relationships, power and multiplicity" (p. 174) are closely intertwined. While the locus of paradoxical tension refers to the inherent contradictions or tensions that exist within organisations due to the interplay of multiple institutional logics, dynamic relationship refers to the evolving nature of logics and their interconnected nature. Power and multiplicity illuminate how certain logics dominate, and the co-existence of logics. In this paper, we focus on the 'development of paradoxical tensions within an organisation' and we aim to elucidate organisational actors' sense-making towards such tensions.

Literature suggests that paradoxical tensions develop within organisational actors in their sense-making (Smith & Berg, 1987). However, such literature does not elaborate on the reasoning behind this organisational reality. In other words, the locus of paradoxical tensions focuses on 'inherent contradictions within organisations but does not explore whether these contradictions could result from broader logics in the organisational environment. We argue that the organisational actors' sense-making is affected by their perceived importance of institutional factors which emerge from various logics. For example, a study by Damayanthi et al. (2021), on institutional complexity, paradoxical tension and strategic responses, explains how actors' decision-making regarding management controls of an apparel group in Sri Lanka is shaped by multiple facets, such as logics at the field and societal level, as well as head office guidelines and internal actors' prevailing logics.

Accordingly, this paper posits that once the logics in the broader environment enter an organisation, complexities are developed, and when such logics get intertwined with actors' sense-making, paradoxical tensions are developed. This argument is notably lacking in the literature. To shed light on this, we suggest integrating the theoretical underpinnings of institutional logics perspective (multiple logics) with the locus of paradoxical tensions. By doing so, this paper illuminates how organisational actors' sense-making gets intertwined with complexities resulting from logics in the organisational environment. Continuing from the above, in the next

section, we discuss how the integration of these two perspectives could expand the boundaries of both.

### **Expanded Boundaries: Towards Theoretical Integration**

This paper posits an integrated framework by bringing together the institutional logics perspective and the locus of paradoxical tensions. Competing demands (linked to multiple institutional logics) *originating at the societal levels* are cascaded to different contexts: to organisations and, thus, individuals within organisations (Friedland & Alford, 1991). This leads to a state of institutional complexity, which is defined as "organisational environments where organisations face a variety of pressures stemming from multiple institutional logics" (Thornton et al., 2012, p. 175). The locus of paradoxical tensions captures the competing interactions or *demands within an organisation* (Greenwood et al. 2011; Smith & Lewis, 2012).

These interactions or competing demands emerge from logics and develop four paradoxes within an organisation: learning, belonging, organizing and performing. 'Learning paradoxes' surface as dynamic systems change, renew and innovate (Smith & Lewis, 2012), leading to tensions between episodic and continuous change. At the firm level, coexisting but opposing roles, memberships, and values denote the tension of belonging, as suggested by the belonging paradox. For example, Golden-Biddle and Rao (1997) explain the emergence of conflicts and ambiguities in strategic decision-making as well as competing identities of non-profit board members of an organisation. Organizing paradox emerges from complex systems that develop competing processes to achieve desired outcomes. Scholars such as Murnighan and Conldon (1991) and Adler et al. (1999) show how demands between control and flexibility, and empowerment and direction develop paradoxical tensions for organisational actors. Performing paradox, as conceptualised by Smith and Lewis (2012), involves balancing short-term goals, efficiency, adapting to change and fostering innovation. Organisations often face conflicting demands to maintain stability and pursue growth.

In this manner, ensuing from existence of multiple logics, institutional complexity is grounded in the competing demands arising in the organisational field. The locus of paradoxical tension captures the contradictions within the organisational actors. Integrating these two theoretical stances helps to theorise the influence of organisational field-level complexity and how such complexity develops paradoxical tension within organisational actors. As depicted in Figure 1, logics prevailing in the organisational field develop a status of institutional complexity due to simultaneous

pressures of different logics. Once such competing field-level logics enter organisations, they interface with organisational actors' sense-making and create a status of locus of paradoxical tension.

Figure 1: Interplay between Institutional Logics and Organisational Actors' Sensemaking

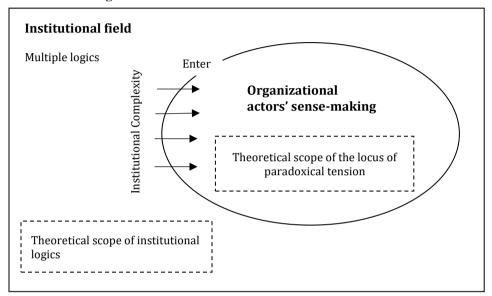


Figure 1 suggests that individual and organisational actions depend on how they are situated within and influenced by the spheres of different institutional logics of the field because each institutional logic presents a unique view of rationality and the interconnectedness of the individual, organisations and society (Friedland & Alford, 1991; Thornton, 2004; Thornton et al., 2015). Literature (for instance, Reay & Hinings, 2009), also supports this claim, stating that competing logics co-exist in the institutional field, guiding the behaviour of organisational actors in different ways. For example, the influence on the behaviour or organisational actors could differ depending on the degree to which an organisation is structured (which will be discussed later in greater detail). Within an organisation, how organisational practices take shape is based on the tensions faced by actors and their sense-making.

Integrating the two theoretical perspectives enables us to explore (through institutional logics) how these field-level logics develop complexities for an organisation and how such complexities interface with individual sense-making (through the locus of paradoxical tensions), thus expanding the boundaries of both theories. To facilitate this task, we developed the research problem 'How are

complexities developed in the organisational field (stemming from multiple logics) get intertwined with organisational actors' sense-making, creating a paradoxical tension?'. A few questions that arise from this broad research problem are: i. What is the nature of possible different paradoxes that could develop when complexities and actors' sense-making are intertwined? and ii. How do such paradoxes influence organisational actors' decision-making? Such questions lead to the development of the following propositions.

## **Proposition Development**

Integrating the institutional logics perspective and the locus of paradoxical tension, this paper develops the following propositions capturing the interface of institutional complexity, organisational actors' sense-making, and ensuing paradoxical tensions. In so doing, we first draw on the institutional logics theory to argue that less structured organisational fields lead to greater tensions for organisational actors. Then, we draw on paradoxical locus of tensions to propose different ways in which organisational actors navigate the tensions created by unstructured organisational fields.

Paradoxical tension exists in varying intensities in organisations. Carlsson-Wall et al. (2016) posit two reasons that would lead to developing tension within an organisation: the nature of the organisational field and how logics are enacted within an organisation. With regard to the nature of the organisational field, if the organisational field is more decentralised and less structured, organisational actors face higher tensions and vice versa. In a more structured field organisations share a common and shared meaning system, mutual dependence and isomorphic pressures. In such a scenario field-level logics are *filtered by powerful institutions and field-level actors* and then merely received by organisations (DiMaggio & Powell, 1983). Thus, organisational actors' involvement in shaping intra-organisational practices becomes limited. However, an unstructured field is a situation where a set of organisations or actors operate within a specific domain without a clear or established set of rules, norms or expectations. Unlike structured fields, which have well-defined boundaries, hierarchies and shared values, unstructured fields are characterised by their fluidity, ambiguity, and lack of consensus (Bartlett & Ghoshal, 1997).

When the field is not structured, logics are not filtered at the field level, and the organisational actors need to address the pressures of multiple logics at the organisational level. For instance, the study by Mahmood and Uddin (2021) reveals that sustainability reporting in Pakistan is shaped by powerful institutional actors such

as regulators and enablers and that business managers adapt sustainability reporting within the broader structure decided by such actors. However, business managers have space to institutionalise such reporting practices within the organisation based on the organisational context, including corporate goals and stakeholder expectations leading to less tension. Further, the study by Hüther and Krücken (2016) suggests that European universities have undergone significant changes over the past decades and are simultaneously becoming more similar as well as more distinct from each other. This phenomenon of both homogenisation and differentiation is attributed to the similar or different field embeddedness of European universities. Universities tend to become differentiated, and key actors face higher tension in determining university practices when they have to operate in nested fields (global, European and several national, state, and regional), which characterises a less structured and competing state of the organisational field.

How logics are enacted within an organisation explicates that within a given field, an organisation faces more or less tension depending on what type of logic prevails within the organisation, how they are enacted and how they compete with each other within an organisation. For example, the study by Damayanthi et al. (2020) illuminates how management controls of a clustered apparel firm in Sri Lanka are influenced by market, profession, and state logic within the apparel industry, as well as community logic at the societal level. This creates a complex situation for the organisation and its clusters. At the cluster level, this complexity is further intensified by head office guidelines on controls, which are then influenced by the specific logics of the individual clusters, such as the actors' sense-making, culture, and existing controls. Based on these arguments, we present our first proposition:

Proposition 1: If the organisational field is not structured, institutional logics are not filtered from the field level, and this leads to organisational actors experiencing a higher tension.

Extending proposition 1, we argue that the strategic capacity of organisations to react to institutional pressures is determined by how an organisation differently manages the multiplicity and tensions they face (Carlsson-Wallet al., 2016; Oliver, 1991). For example, the study by Bogt and Scapens (2019) elaborates that the performance measurement systems in the Accounting and Finance Groups of the Universities of Groningen and Manchester are established in combination with broader institutions in the field and specific rationality applied by individuals and groups within the organisation. Within the Universities, different groups, such as

engineers and accountants, have different forms of rationality. Contradictions in these forms of rationality lead to institutional change or resistance to change. Accordingly, performance measurements are differently implemented in different parts of the same university. This claim is further reinforced through past studies (see, for example, Gooneratne & Hoque, 2016; Jazayeri et al., 2011; Kraatz & Block, 2008; Reay & Hinings, 2009) which espouse that an organisation is not a passive recipient of institutional prescriptions in the field, instead would interpret, translate and transform them according to the organisational actors' sense-making.

Accordingly, we claim that organisational actors could accept the logics that enter the organisation and change its practices or reject them and continue with the prevailing organisational practices. For example, the study by Pache and Santos (2013) based on hybrid organisations explains how actors manage competing institutional logics. The authors state that these organisations do not necessarily adopt strategies of decoupling or compromising. Instead, they selectively integrate logics with prevailing organisational practices as per actors' interest.

Cluster 2 Cluster 1 Market Market logic Profession logic State Profession logics logic State logic logic h d Culture Head С d and office identity Head office internal internal controls controls Community Community logic logic

Figure 2: Paradoxical Tension within Clusters

Source: Damayanthi et al. (2020, p. 326)

Supporting and extending past literature further, grounded on a clustered apparel firm in Sri Lanka (four clusters and a head office) and focused on how management controls are shaped, Damayanthi et al. (2020) elaborate on how cluster-level actors face tensions stemming from field-level logics and how tensions are intensified leading to different paradoxes. As presented in Figure 2, the clusters encounter various paradoxical tensions at different points. For example, at the intersection of

market logic and state logic (a), and at the intersection of market logic and community logic (c). While market logic directs cluster controls toward cost effectiveness, high quality, innovation and flexibility, state logic focuses on compliance with rules and regulations, and community logic emphasises simple controls. There is also a paradoxical tension at the intersection of profession logic and state logic (b), as profession logic adapts to meet market demands while state logic is influenced by regulatory pressures. Additionally, there is a paradoxical tension at the intersection of profession logic and community logic (d) due to conflicting forces from community expectations and professional influences. Clusters of this apparel firm face paradoxical tensions (a, b, c, and d) due to conflicting logics in the field. Furthermore, Cluster 1 experiences another paradoxical tension (e) due to its active resistance to head office directives, indicating heightened tensions.

The above literature indicates that organisational actors deal with incoming logics in different ways, such as de-coupling and compromising – forms of acquiring the logics and adjusting organisational practices, or resisting the incoming logics and/or selectively integrating them – forms of rejecting the incoming logic and continuing with existing organisational logics. Thus, Proposition 2 could be developed as:

Proposition 2: If the field is not structured, institutional logics are not filtered from the field-level, and organisational actors experience a higher tension, leading to decision-making situations of 'acquire and adjust' or 'reject and continue with existing institutionalised practices'.

In our next proposition, we argue that 'accept and adjust' is the favoured option by organisations. Elaborating on the responses to market pressures, institutional researchers such as Meyer and Rowan (1977), and Pfeffer (1978) explain that an organisation would actively (consciously and strategically) respond to the institutional pressures by aligning organisational practices with incoming logics in anticipation of benefits that may range from resources to social support. In a similar vein, Oliver (1991) asserts that in the context of institutional pressures, responses to paradoxical tensions can be attributed to the coping strategy of 'adjusting' (Lewis & Smith, 2014). The study by Annesi et al. (2024) explains how an 'integrated' ESG governance framework is adopted by a leading company in the sugar industry in Italy to effectively manage institutional pressures, exerted either directly or indirectly by board members, top managers, as well as industrial and commercial customers, and final consumers. The formulation of an integrated sustainability strategy (ESG) serves as a guiding framework for the board of directors to effectively navigate

tensions arising from environmental, social, and economic pressures. When examining the alternative, i.e., 'reject and continue with existing institutional practices', it was noted earlier how resisting the incoming logics could intensify tensions (Damayanthi et al., 2020), thus making it the more difficult choice. Accordingly, Proposition 3 could be developed as:

Proposition 3: When the field is not structured, institutional logics are not filtered from the field level, and organisational actors experience a higher tension leading to decision-making situations of 'acquire and adjust' or 'reject and continue with existing institutionalised practices', there is a greater tendency towards actors selecting the 'acquire and adjust' existing organisational practices decision.

When actors decide to 'acquire and adjust' the organisation's existing routinised practices as demanded by the field level logics, it leads to another decision situation within the organisation: conformity versus partial conformity or non-conformity. This is illustrated by Oliver (1991), who states that the organisation could disguise its non-conformity, buffer the organisation against evaluation and escape pressures by changing goals, activities, or domains. This type of strategy has also been identified in institutional theory-related research through the notion of "decoupling" (Fiss & Zajac, 2006; Meyer & Rowan, 1977). This means that under conditions of competing institutional logics, organisations symbolically endorse practices prescribed by one logic while implementing practices of another logic (Pache & Santos, 2013). Past literature (Carrick-Cagna & Santos, 2009) has also pointed out that compromising is a viable strategy for organisations facing competing logics and attempting to reconcile the associated competing demands while assuring legitimacy. Accounting literature (see, for example, Baxter & Chua, 2003; Lounsbury, 2008) has shown how management control practices are enacted and given meaning in an organisation and how practice variations are derived. Binder (2007) further elaborates that an organisation would employ different responses to institutional complexity based on the existing intra-organisational actors' proclivities.

These studies indicate that 'accept and adjust' is not always straightforward, and there are degrees and variations in acceptance, which could include forms of non-conformity, though there may not be active resistance. This leads to Proposition 4:

Proposition 4: If the key organisational actors' decision is to 'acquire and adjust', it further develops into the decision situation of 'acquire (conformity)'

versus 'partial conformity' or 'non-conformity' to logics in the institutional field.

## **Conclusions and Implications**

Integrating multiple logics and the locus of paradoxical tension, this paper provides a theoretical framing to unfold messy organisational realities of 'how, at the institutional field level, the existence of multiple logics creates complexities and when they enter organisations and get intertwined with organisational actors' sensemaking how a paradoxical tension is created'. Accordingly, the paper postulates propositions related to an unstructured institutional field and takes the stance that if the organisational field is not structured, organisational actors experience a higher tension, leading to decision-making situations of 'acquire and adjust' or 'reject and continue with existing institutionalised practices', which further develops into the decision making situation of 'acquire (conformity) versus partial conformity or non-conformity to logics in the institutional field.

The perspective of 'institutional logics' allows us to theorise how certain facades arise beyond an organisation's boundaries due to multiple logics. It, however, does not account for the ensuing implications for organisational actors' sense-making. The local of paradoxical tensions discuss that within an organisation, dilemmas arise when members are required to comply with conflicting demands. However, it does not sufficiently explain the origin of these contradictions, particularly in terms of an organisation's existence within its field. In essence, the concept of locus of paradoxical tension sheds light on how paradoxes can arise within an organisation due to different interpretations and understandings among its members. However, it does not fully capture the complex reality of organisations, where dilemmas and contradictions can arise not only due to differing interpretations but also due to the interplay of various underlying logics. To address this gap, drawing on both multiple logics and the locus of paradoxical tension, we pose a research problem and four propositions and demonstrate the potential benefit of an integrative theoretical framework.

This paper provides important implications for theory and practice. As for theory, it adds to the ongoing dialogue on using multiple theories. Capitalising on the strengths of individual theories and non-overlapping weaknesses, theoretical integration has the merits of enabling a more holistic view (see Hoque et al., 2013). Accordingly, integrating the institutional logics perspective with the locus of paradoxical tension, this paper opens up space for future scholarly inquiry. Our

integrated framework will potentially be insightful for researchers in making sense of messy organisational realities across diverse settings amid the nexus of competing logics of the institutional field, ensuing complexities, organisational actors' sensemaking and paradoxical tensions implicating actors' decision-making.

In real-life contexts, practising managers are simultaneously encountered with influences from the external environment, internal organisational actors' sensemaking and paradoxical tensions. Bringing together these various facets, this research alerts practising managers to navigate through organisational practices successfully. From a practical perspective stance, this is a noteworthy implication of the current paper.

## **Declaration of Conflicting Interests**

The authors declared no potential conflicts of interest with respect to the research, authorship, and publication of this article.

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