

THE DEVELOPMENT OF ORGANIZATIONALLY CONTINGENT PRACTICES IN PROFESSIONAL KNOWLEDGE WORK

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ABSTRACT

This article aims to understand how organizationally contingent practices develop in professional knowledge work. Based on an in-depth case study focusing on one form of professional knowledge work, the inspection of taxation in corporate bodies, the article describes eight underlying tensions between two different stances on essential features of the practice that relate to the inherent ambiguities that describe knowledge work: ambiguity about knowledge, ambiguity about what is done, and ambiguity about results. The presented analysis shows how historical developments in the organization of work can increase these tensions, through which divergence in practices and organizationally contingent practices can develop.

Keywords

Professional knowledge work, practice, ambiguity

INTRODUCTION

In professional work, work practices have traditionally been professionally contingent; this has also been true in professional knowledge work. However, most studies of knowledge work per se see work practices changing from organization to another, and claim that work practices in knowledge work are usually organizationally contingent. This paper contributes to our understanding of how work practices actually are in the context of professional knowledge work.

This article is based on one in-depth case study conducted in a particular context of professional knowledge work, the inspection of taxation in corporate bodies. In this paper I aim to a deeper understanding about how organizational changes contribute to a divergence of practice in professional knowledge work, divergence in which the old, professionally contingent practice coexists together with the new, organizationally contingent practice. Organizational changes cause disruptions, incoherence and inconsistency in organizational activities. Through a grounded analysis on the work practices in the studied context of tax inspection, this article sheds light on the process of how these organizational changes cause divergence in practices: by creating incoherencies, organizational changes can strengthen (or weaken) the inherent tensions present in work, tensions between different stances on essential features of the practice, and contribute to the increasing divergence of practices. These tensions relate to the inherent ambiguities that describe knowledge work: ambiguity about knowledge, ambiguity about what is done, and ambiguity about results.

In the next sections, I first review the theoretical basis for my study. Then I describe the methodology for studying work practices, followed by the case analysis and results sections. I conclude with discussion and implications for further research.

THEORETICAL BACKGROUND

The current practice turn in organizational studies has placed the concept of practice as central to our understanding of organizational phenomena (Gherardi, 2006; Schatzki et al., 2001). Some scholars see practices as individualistic, “*situated recurrent activities of human agents*” (Orlikowski, 2002: 253), whereas others stress the organization’s role in guiding practices (Cook & Brown, 1999). For example, communities-of-practice are often described as having common objectives and goals, and people engaging in the practice are thought to be eager to collectively contribute to the achievement of these goals. However, these definitions

seem to miss the point that practices are fundamentally institutionalized ways of doing things in organizations (Gherardi, 2006): they are relatively stable modes of organizational reproduction subject to various institutional pressures.

In this article practice is studied in the context of professional knowledge work. In this context, following Brown and Duguid, practice is seen as “*undertaking or engaging fully in a [...] profession*” (2001: 203). Accordingly, work practices can be defined as the coordinated activities that a community of professionals build in sustaining the traditions of a profession (including actions, tools, specific artefacts) and the practising that re-creates connexions in action in the everyday texture of the workplace knowing and learning (Gherardi, 2006).

Consequently, practice is seen as somewhat opposed to formal prescriptions of work. It has been argued that abstract representations of work act “*to the detriment, if not exclusion, of actual practice*” (Brown & Duguid, 2001: 40). When the focus is on formal prescriptions of work, the understanding of the actual work practices can be lost because the ways in which organization’s document and represent the work in manuals and guidelines differs significantly from the way people actually carry out their work. To represent this divide, Brown and Duguid separate between canonical (espoused) practice and non-canonical practice. The former refers to the official job/task descriptions, and the latter to the actual practices that are utilized in everyday work. In this article, if this distinction should be used, the focus is on non-canonical practices.

In the context of professional work, practices are traditionally seen as professionally contingent. Adopting a professional identity means engaging in the practice abiding to generally accepted professional norms that define what typical and good professional practices look like. In general, these professional norms and values are strongly institutionalized and adopted essentially through socialization processes. These practices can thus be expected to be more dependent on professional education and past experiences than on the working environment, thus being what we call professionally contingent. Can we assume that the same goes for professional knowledge work?

Contingency of practices in (professional) knowledge work

As all work involves ‘knowledge’ or is somehow ‘knowledge-intensive’, it is difficult to distinguish knowledge workers as a distinct, uniform category. This vagueness has resulted in frequent confusion about what is to be counted knowledge work, and many scholars

renounce to general definition, relying only on descriptive feature such as the use of ICT (Blom et al., 2001), problem-solving capabilities (Tsoukas & Vladimirou, 2001), increased autonomy over work (Robertson and Swan 2003), or collaboration (Kogan & Muller, 2006). The currently dominant view on knowledge work conceptualizes it in an elitist way, with the label being reserved for occupations which are argued to involve the intensive and exclusive use of predominantly abstract, theoretical knowledge (Hislop, 2008). However, conceptualizing knowledge work is complicated as the used notion of knowledge-intensiveness is vague, making it always open to dispute what specific occupations conform this requirement (Alvesson, 2001): depending on chosen parameters, a wide range of occupational settings can be seen as knowledge work. In addition, it is showed that knowledge work defies existing occupational classifications, so knowledge work can not be equated with the work of ‘professional’ groups (Pyöriä, 2005). As a result, knowledge work is best seen as an ideal-type, a “*vague but meaningful category, with sufficient heuristic value to be useful*” (Alvesson, 2001: 864). As such, knowledge work is a limited but meaning concept to denote work which is characterized primarily by the application of knowledge rather than physical effort. In other words, knowledge workers work from knowledge and with knowledge (Scarbrough, 1999), transforming the objects of their work into symbolic form while maintaining the systems and tools which they employ (Whalley & Barley 1997).

The diversity of opinions and frequent confusion about what is meant by knowledge work parallels the discussion of what is to be counted as a profession. There are a number of more or less accepted criteria for a ‘real’ profession such as long and standardized formal education, the occupation being based on a systematic, scientifically based theory, or the existence of a code of ethics established by the occupation (see Alvesson, 2004). If all these criteria are applied, however, there would not be many ‘true’ professions’. Thus, most professional occupations can be simply characterized as a combination of independent individual practice with some type of collective association. This usually involves specialized education, examination or licensure, service fees, and some form of autonomous discipline (Abbott, 2001).

According to this definition, professional knowledge work can be seen as specific kind of knowledge work that is distinguished by high levels of prestige and autonomy, further underlined by the comparative complex and analytical nature of knowledge work (cf. Barley & Orr, 1997). The prestige and autonomy afforded to professionals influences organizational practices, such as exchange relations (Thye, 2000) and the social identify formation of

professional practitioners (Robertson et al., 2003). So, professional knowledge work practices are strongly institutionalized through situated learning in socialization processes and professional training. Generally accepted professional norms define what typical and good professional practices look like; thus the practices are more contingent to education and past experiences, than to the working environment. These practices can be described as professionally contingent instead of organizationally contingent. Hence, in professional contexts, a successful path from legitimate to full participation typically appears to occur with minimal changes to practice (Fuller, 2007).

But can we then explain the existence of organizationally contingent professional practices? One explanation is the divergent organizational contexts of modern professional knowledge work and shifts in the locus of control over work. Organizations employing professionals have traditionally contended with these pre-existing, institutionalized professional norms, even when the resulting practices are not deemed to be completely aligned with organizational goals and demands of efficiency. In other words, the question if the practice is actually contributing to the positive functioning of the organization is not addressed, usually in the name of the quality of the practice in question. For example, the control of professional knowledge work is traditionally vested in peers, and it has been accepted that professionals should control professionals even in bureaucratic settings (see Scott, 1982). However, in recent years this has clearly changed (see Leicht & Fennell, 1997). In addition to the usual responses to institutionalized pressures, organizations may now also attempt to shape professional norms, directly confront them, or engage in avoidance (e.g., Oliver, 1991). As a result, control over professional work can be seen slipping into the realm of bureaucratic and corporate control, and professional practices are increasingly driven by organizational goals such as revenue generation or cost-effectiveness. In other words, professional practices can be expected to become more organizationally contingent – at least over time.

Although shifts in the locus of control over work can be seen as one major source of change in existing professional practices, the processes and mechanisms of how practices actually become organizationally contingent are still not fully understood. Knowledge workers are often quite autonomous (e.g., Robertson & Swan, 2003), so it can also be speculated that knowledge work would be quite resistant to organizational pressures toward changes in practices. So in order to understand how this resistance can be overcome, and how practices can become organizationally contingent, we have to look not only at existing

institutional pressures, but also at how these institutional pressures influence the practices subject to them by affecting the incoherencies and tensions inherent in those practices.

Incoherencies, tensions, and ambiguities

As relatively stable modes of organizational reproduction and institutionalization, practices order heterogeneous elements into a coherent set (Gherardi, 2006). However, processing heterogeneous elements is never a straightforward process, but the meanings and actions are constantly under negotiation, oscillating between stable institutionalization and provisional/instable agreements. As a result, incoherencies, inconsistencies, paradoxes, and tensions are all fundamental and ineliminable elements of practices (Nicolini et al., 2003) manifesting themselves through e.g. rivalry, jealousy or competition among peers (Gherardi, 2006). Practice can thus be viewed as a site for struggles (see Bourdieu, 1990).

Studies of practice often highlight the diversity of intra-organizational practices by looking at the differences in practices and epistemic cultures across different communities inside the organization (e.g., Wagner & Newell, 2004). Although this diversity is important to understand, it is as important to consider the incoherencies and tensions existing inside one practice, inside one community of people fully engaging in the same profession. The role of tensions in changing, reconstructing the practice is often neglected. For example, while the potential for conflict is recognized, legitimate peripheral participation in professional practice is usually articulated in terms that perpetuate the idea of continuity: newcomers are socialized into the community's outlook as they are gradually integrated. Though shared meaning are not a precondition for an engagement in a practice, implying space for competing meanings, current literature has not yet been able to specify potential divergences in the way actors maintain such arrangements or how contests over meaning are resolved (Contu & Willmott, 2003).

This article tries to address this lack by describing tensions inside the practice of tax inspection. These tensions emerged from a grounded analysis of the work practices of tax inspectors, but they clearly relate to the ambiguities that were present in the studied context. Ambiguity is a crucial element of all work (e.g., Feldman, 1991). Evidently, there are always many uncertainties related to work. However, ambiguity is more than pure uncertainty or discrepant information; it involves uncertainty that can not be resolved or reconciled, and it can not be clarified just by gathering more factual information. For example, disagreement over basic principles or ethic codes does not rely on facts. Thus, the presence of ambiguity

means that “*the possibility of rationality [...] becomes seriously reduced*” (Alvesson, 2004: 49).

Although ambiguity is present in all work, it is most clearly presented in knowledge work. The central argument presented by Alvesson (1993, 2001, 2004) is that ambiguity a central feature of knowledge work, that knowledge work is inherently ambiguous. He even declares that knowledge-intensiveness should be seen as ambiguity-intensiveness (2004: 237). It can be speculated that this particularity of knowledge work is central in understanding why professional knowledge work may be becoming organizationally contingent. Alvesson separates three types of ambiguity inherent in knowledge work: ambiguity about knowledge, ambiguity about what is been done, and ambiguity about results. In other words ambiguities related to input, process, and output (Alvesson, 2004: 237). In the following analysis, the found tensions inside the practice are discussed in relation to these ambiguities.

DATA AND METHODS

This article uses a case study methodology that suits well the goals of generating new understanding in an area where little data or theory exists (Yin, 2003). In addition, using a case study methodology offers the possibility to study the practices as a contextual and situated phenomenon in situ, and use ‘controlled opportunism’ to respond flexibly to new discoveries made during data collection (Eisenhardt, 1989: 539). Following the grounded theory approach formulated by Glaser and Strauss (1967), data and theory were constantly compared, and the aim of the study focused during the process to concentrate on the different incoherencies found inside the practice.

In order to obtain deep understanding of the work practices in professional knowledge work, I studied practices the context of tax inspection. This context is an ideal extreme case to build theory about how divergent practices come about in professional knowledge work for two reasons. First, the professional values and norms are strong in a context where the professionals are civil servants, and accordingly it can be assumed that the resistance to change is stronger. Also, tax inspector who inspect corporate bodies also do not really work with customers, which means that the practice is reproduced and reconstructed based on internal activities, making the changes in the organizational environment less critical. Second, public administration has, generally speaking, gone through several organizational changes

over the recent decades, suggesting that there are many important institutional pressures influencing the practice.

The site

The study was conducted inside one unit of a regional tax office, part of the Finnish tax administration. Each regional tax office is divided to different units or local offices, one of which concentrates on the inspection of taxation in corporate bodies. The studied tax inspectors form one team in this unit of the regional tax office; accordingly, in this article the concept of tax inspection is to be understood as inspection of taxes in corporate bodies only.

The studied tax inspection unit consists of a three-person management team (one of whom was the director of the unit), a three-person auxiliary staff team (consisting of one senior tax inspector with managerial duties and two secretaries), a four-person information service team, and three local teams of tax inspectors. Each team of tax inspectors has a team leader, an inspector who was chosen from inside the team every two years to manage the operational side of and to act as a liaison towards both the unit itself and other necessary organizations within and outside the tax administration (e.g. the police, European tax administration bodies etc.). The governance of the unit in general was organized through a management committee that convened regularly; the committee consisted of the management team, the senior tax inspector from the auxiliary staff team and the three team leaders.

The studied team consisted of 14 tax inspectors and one trainee from an internal work rotation program, working as a pair with a tax inspector. The tax inspectors are either junior tax inspectors, or senior tax inspectors who are specialized in one of three different taxation classes. It should be noted that during the period of the study, one of the tax inspectors from the secondary office was on an extended sick leave and he did not participate in the study. Also two members of management team sometimes took inspection cases and worked together with the team members.

The team is situated in two different locations: ten team members are located at the main office of the unit where the management team resided as well, and five team members worked at a secondary office in a different city. The regular team meetings were usually held at the main office, where also the management team was located at.

As I will describe later on, the work of a tax inspector is often solitary and requires long periods of undisturbed concentration. However, the social relations inside the team are

strong and people communicate regularly with each other (Figure 1). The levels of trust and professional supportiveness were high, and many tax inspectors considered each others as being friends, not only colleagues. Although social interaction seems more likely between the tax inspectors working at the same office, especially as the two offices had previously been separate teams working on their own, the social network analysis shown in Figure 1 shows no difference in the level or in the intensity of communication between the tax inspectors in the same or in different offices.

Insert Figure 1 about here

Data collection

The study was conducted during 2007 and 2008. Data was collected using open-ended interviews as the main data collection strategy. In addition, three other data collection strategies were used: participant observation, social network survey, and documentation gathering from both internal and archival sources. These additional data collection strategies served the two functions of understanding the nature of the practice by having situated data collected in natural settings, and triangulating the interview data. For example, understanding about the social relations and social context of the studied team was triangulated through both observation and survey data, and understanding about the historical context was triangulated through international documentation.

In the beginning of the study, I spent a couple of days observing the main location in which the team worked in, participating in formal team meetings and spending time talking with organization members informally. Later on I conducted 16 open-ended interviews focusing on work practices, organizational processes, management, and interactions related to the work. Questions about historical developments were posed if the topic came up during the interview. I interviewed each of the tax inspectors and two of the three team managers, the ones working in close proximity to the team. Interviews lasted approximately from 1 to 2.5 hours, and were conducted one-on-one with the informants, usually in their private office. One interview was conducted later on by phone. During the interviewing period I continued observations on the two locations during the days of the interviews. During this study period, I also collected internal documentation concerning the functioning of the team, the corporate tax office, or the functioning of the tax administration as a whole. This documentation includes e.g. formal descriptions of the inspection process, team contracts from various years,

presentations regarding strategy and planning, and internal communications. The documentation was asked for if it came up in interviews, during observation or in informal discussion and seemed to be relevant for developing an understanding about the practice of the tax inspectors. Later on, archival documentation was collected through public sources, e.g. tax administration publications.

Having completed other data collection, I conducted a survey in order to confirm the developed understanding of the tax inspectors' social interactions taking place inside the team and the regional organization as a whole. The survey was administrated in spring 2008 and focused on the different social relations for all the corporate tax office personnel in the region.

Data analysis

There were two axes in the analysis critical for the purposes of this article: building an understanding about the incoherencies and tensions inside the practice of tax inspection, building to the claim of a diverged practice, and the historical changes affecting those incoherencies and tensions.

In the data analysis my aim was to understand the conceptions and points-of-view of the persons involved in the study (Stake, 1994). Accordingly, I used an interpretative approach that gives voice to the interpretation of events to the people experiencing them. In analyzing data, I employed a theory-building approach that involved the iterative process recommended by Strauss and Corbin (1990). I travelled back and forth between the data and an emerging structure of theoretical arguments. The role of researcher in this process is to further interpret and structure the interpretations of the informants in light of both contextual factors and prior theorizing to develop a final emergent model.

The data analysis process progressed by the following four stages. First I analyzed the data using open coding. This preliminary form of data analysis gave way to emerging concepts that were then classified into first-order themes such as “”. In the second stage I went through these themes using axial coding in order to relate the themes to one another, during which process some regrouping and refining of the themes was done. The resulting second-order themes were analyzed by comparing them to the ambiguities inherent in knowledge work as proposed by Alvesson, resulting to the final three categories of tensions that were found. Finally, I constructed a timeline of the historical developments inside the studied unit and related them to the found categories of tensions.

TAX INSPECTION

This article considers professional knowledge work in the context of tax inspection. In the following sections, I first describe the nature of work and the body of knowledge in tax inspection and the practice of inspection. After giving the readers this initial understanding of the practices, I analyze the historical developments that have taken place in the context of the work (the studied tax inspection unit) and describe how practices have diverged inside the studied team of tax inspectors.

Nature of work and body of knowledge

Tax inspection is a form of official supervision, conducted by tax inspectors who are acting as civil servants and official authorities of the state; as such, this activity is regulated through several laws. In the studied unit, the work of tax inspectors is focused around inspections in individual corporate bodies. It should be noted that although the Finnish tax administration has recently “modernized” its vocabulary by discussing clients and customers (e.g., Kuortti, 2007), in this context corporate bodies are logically considering neither: they do not order the inspection, they are not paying for it, and they can not control the content or the point of time of the inspection. In addition, although they are in a position to evaluate the results of the inspection, as their comments are asked for and they have the possibility to appeal, their evaluation is not relevant in regarding internal evaluation of the quality of the results. Instead of being clients or customers, the corporate bodies are ‘targets of inspection’ as described by the tax inspectors themselves. This relation to the bodies that are taxed is somewhat different compared to the regular tax offices that are in the service of individual customers, both offering guidance and collecting tax declarations.

Tax inspectors are required to have a suitable academic degree. Traditionally there has been a standardized professional degree to work as a civil servant in taxation, but the degree was discontinued in previous university reforms, and now a degree from a variety of disciplines is considered suitable; in other words, there is currently no standardized education or official criteria for certification. Most of the senior tax inspectors working in the studied team had either a professional degree or then considerable amount of practical experience from other parts of tax administration at the time of recruitment supplemented with further training if necessary. The younger tax inspectors (counted in years of service) have larger variety in their backgrounds, also from the private sector. Despite this lack of standardized education and certification, tax inspection can still be considered as a profession; it has a

clear code of ethics, a strong professional association and a clear professional body of formal knowledge. A large part of this body of knowledge consists of theoretical knowledge relating to the effective legislation and regulation concerning taxation, but also knowledge about financial administration, management accounting, and commerce and industrial life in general is required. The body of knowledge can be divided in three areas of taxation being the preliminary tax system, the income tax system and the value added tax system. Senior tax inspectors are more or less specialized in one of these areas.

The role of this body of knowledge in tax inspection is very strong. Contrary to the findings of Alvesson (1995), the role of technical skills and theoretical knowledge is not downplayed neither by tax inspectors nor managers, but highly valued, and all tax inspectors regularly take supplementary training courses in order to keep their knowledge up to date. Especially relevant personal experience is seen as the most important measure of 'being professional', as it was only through experience that tax inspectors learn when and how to apply certain legislation and regulations in the highly variable contexts of inspection. This experience is accumulated only over extended periods of time; younger tax inspectors considered themselves still 'juniors' and 'having to learn' things after 8 or 10 years of experience. More experienced inspectors also have informal advisor roles (for example, they are asked to read and comment on inspection reports), and according to the social network analysis they usually are more central in the advice network.

Though this described body of knowledge is based very much on technical skills and theoretical knowledge, and it can not be reduced to mere social opinions, it would be incorrect to claim that it is based solely on objective capacities existing beyond social meaning, judgement and negotiations. The role of personal experience in tax inspection is important not only in the regard of different areas of taxation, but also in regard of particular industries, fields of activities, or objects of taxation. Whereas the theoretical knowledge in the form of legislation and regulations is very formal and explicit, the knowledge on how they are applied and how they are to be interpreted in different contexts is much less so. This knowledge is also considered important by tax inspectors, and relevant background information and advice is often asked from a tax inspector who has more experience in e.g. inspecting a particular industry, despite seniority in years of service. This goes to show that the targets of inspection, in other words the contexts in knowledge is applied to, are highly variable and tangled, and the role of personal judgment in understanding this context is critical.

Besides inspections, the main activities in the work of tax inspectors include e.g. selection of the targets of inspection, keeping updated about the changes in legislation and regulation, organization of work inside the team, giving of an opinion for other tax inspectors (both within the team and within the regional tax inspection unit as a whole; this includes e.g. reading inspection reports and informal helping), and collaboration with other authorities. However, as the work is mainly focused around inspections, this practice is described in more detail in the following section.

The practice of inspection

An inspection is conducted in four phases. In the first phase, tax inspectors conduct preliminary work collecting information about the target and its activities e.g. from public sources and tax administration databases. At this phase also the electronic bookkeeping material is collected and audited, if available. After the preliminary work, tax inspectors normally decide on an ‘inspection strategy’ to be used, consisting e.g. about the process of working when in contact with the target, the areas of taxation to be inspected, the focus points in these areas, the time period that is to be inspected, estimated or detected problems or problem areas etc.

In the second phase, often referred to as the actual ‘inspection’, the tax inspectors enter in contact with the corporate body. In the beginning, an entry interview where background information is collected and the specifics of the data collection and the process are discussed. Afterwards, bookkeeping and other activities are actually reviewed. The issues that come up during the review are investigated, using additional information and clarifications if necessary. At this phase, tax inspectors are also obliged to produce instructions for the target if flaws in bookkeeping or tax declaration are detected, e.g. inform the target on changed legal praxis or advised them to file for a precedent in important issues that are subject to interpretation. This phase can take several days, at the end of which also an exit interview conducted with the corporate body.

In the third phase tax inspectors draft a preliminary inspection report. The inspection report includes e.g. the general description of the activities of the corporate body, the observations and findings of the inspection, lists of detected flaws, the description of the contents of laws and regulations applied in the evaluation of the findings, and finally the result of the evaluation, that is a recommendation of future actions. In the fourth phase, this preliminary inspection report is sent to the corporate body requiring a rejoinder. The

corporate body is also granted the possibility to be heard regarding the preliminary inspection report. If the rejoinder or hearing elicit new important information, the recommendation presented in the inspection report might be changed, in which case a new rejoinder and hearing are possible. At the end of this phase, the report is considered final and inspection is concluded.

There are two important aspects of this practice that should be noted. First of all, it should be noted that the actual decision about what is to be done based on the inspection is not made by the tax inspectors; the report is only a proposal of what should be done. The actual decisions concerning imposing taxes and debiting overdue taxes are made elsewhere in the tax administration. In other words, the tax inspectors' duty is to make an appraisal of the situation, based on which a decision can be made. This means that tax inspectors, though civil servants and official authorities of the state, are not only liable and accountable toward the state, but also toward the targets of inspection, the corporate bodies. It is their duty as professionals to make an appraisal that remains true to the data they have been provided and to how they have conducted the inspection, to make an appraisal that favours neither the state nor the corporate body but remains impartial. In this dual role of acting out the right of the state to inspect corporate bodies and ensuring that the corporate bodies are fairly represented in this inspection, the tax inspectors also face the other important aspect of the practice of inspection: the need to interpret. When making a recommendation on future actions, the tax inspectors need to evaluate not only if the legislation and regulations are respected, but also the intentions of the corporate body and the order of magnitude of the flaws. Some flaws can be 'written in the report as guidance' (recommendation is for no further action) or the recommendation can be to debit overdue taxes only partly; being uninformed, making flaws unintentionally, or having only minor flaws due to e.g. bookkeeping are mitigating circumstances that affect the recommendation.

Historical developments in the organization of work

In the practice of inspection, the inspections are normally conducted in a team of three tax inspectors, one responsible for each area of taxation. These teams are self-organizing, forming around one of the tax inspectors who acts as the tax inspector in charge. However, this form of organizing the inspections is relatively new, and in fact during the last 10 years the organization of the work inside the studied unit has undergone many changes. In this

section I describe these changes and their effects in three different areas in the organization of work: organizational structures, management, and HR processes.

Changes in organizational structures. Traditionally the taxation of corporate bodies has been divided between the different areas of taxation, and as corporate bodies were chosen to be inspected, the inspection normally contained only one area of taxation. The different areas of taxation were also organizationally quite separate and the tax inspectors in each area formed a separate team. During a larger structural reorganization of the regional tax office, it was decided that the inspections should contain all relevant areas of taxation. There had been some problems in coordinating the inspections, making some corporate bodies the target of several consecutive inspections, and it was thought that inspecting all areas of taxation at the same time would also make the more effective by eliminating overlapping work. As a result, local teams consisting of all tax inspectors in the taxation of corporate bodies were formed.

The grouping of different areas of taxation had two major effects on the work of tax inspectors. First, working together with tax inspectors from different areas of taxation made it more critical for each tax inspector to understand these different areas; although the tax inspectors are still specialized in one particular area, this specialization is not as strict as it used to be. Some tax inspectors were skilful enough in all areas in order to inspect them all, at least in cases that were considered 'straightforward'. The knowledge and experience about particular industries etc. also cuts across the areas of taxation. Second, as there was need to have necessary competences of all areas of taxation in each inspection and the fact the inspections were now more labour-consuming, the inspections are now often conducted in a small group of tax inspectors instead of tax inspectors alone. The inspections now have one tax inspector in charge, responsible for the completion of the inspection and the overall arrangements. This tax inspector usually takes the inspection, and based on the available information or after conducting some preliminary work the tax inspector has to decide if other tax inspectors are needed on the case. Although the inspections are now normally conducted in groups of three tax inspectors, this is more or less a matter of choice for the tax inspectors; if they have the necessary competences they can conduct the inspection alone, but the process will be longer and they can take fewer cases on at the same time.

Changes in HR processes. Independently from the structural reorganization, a new pay system in tax administration was introduced. As a result, the remunerations were no longer tied to seniority, but the pay levels were determined based on a yearly evaluation by the supervisor during a performance appraisal discussion. In the evaluation, the tax inspectors

were given points based on e.g. the number of inspections they had finished in the year and if they had acted as the tax inspector in charge. There were several consequences of this change. The evaluation was seen to be in contradiction with the fact that personal experience was of high value; also the point system in use was considered derisory, so the remuneration was not seen as linked to how well the tax inspectors actually had performed during the year. Because the tax inspectors now also depended on the supervisors regarding their remuneration, their advice and guidance was much less sought after in the fear that it would affect their evaluation.

In addition to the introduction of the new pay system, the practices related to recruitment and promotion also changed gradually and affected how knowledge and experience were valued inside the team. Many of the new tax inspectors were recruited from the private sector, e.g. the baking sector or accounting, and not from other parts of the tax administration. Also the promotions that were made inside the studied unit over the years seemed to reflect a change in the competences that were valued; one of the tax inspectors that was appointed in the management team was originally hired from the private sector and had only a couple of years of experience in tax inspection; the director of the unit seemed to value his ‘managerial’ experience, but the tax inspectors felt that he had a insufficient understanding of tax inspection and saw him only as an ‘administrative manager’, incapable to guide or evaluate operative work.

Changes in management. Together with the structural reorganization, it was decided that the formed teams would be self-organizing, not lead by a formal superior but by a team leader that would be selected by the team itself for two years at time. Though these teams are thought to organize the work amongst the team themselves and the teams are made yearly team contracts where yearly objectives and available resources are agreed upon, the tax inspector themselves considered that in reality the team did not have any power of decision on their own affairs. One of the tax inspectors who had previously worked on the private sector described the situation in the following way:

“Here we are like pretending to be a team, we are being like we would have some power over the decisions, but then we don’t have anything. I think that a team should have all the resources in their use, should have money and should have the means to reward and systems, that we completely run this work for real, account for what we do. But this is like artificial now, I think it is like total mumbo jumbo whole this team talk.” [informant #1]

In reality, the team has little power to influence the objectives they were given or even how these objectives were defined, as they come straight from the central administration. Also these objectives were often seen as loosely touched to the actual work and what was important in that work. For example, at the time of the study there was a great controversy and lots of discussion about the objectives that were planned for the following year; the central administration communicated a need to improve productivity and was raising yearly objectives, in other words the number of inspections conducted by the team. This way of measuring the results was thought to be poor and derisory; numbers could be easily met by choosing 'easy' cases that were quickly finished and by neglecting the 'important' cases that were hard and long to bring to a close.

As the new teams were formed, a clear separation between the tax inspectors and managers took place. As the team no longer had a supervisor inside the team, the immediate superior was now the director of the studied unit. The director, who was a former tax inspector but had no longer worked in that position in over a decade and was submerged by administrative duties, soon promoted two tax inspectors to form the management team and passed them the management duties of the three teams of the region, making them the effective supervisors. Also the senior tax inspector in the auxiliary staff team was given management duties. The tax inspectors felt that their work was more controlled than before, as the supervisors were given more power. This use of power was evident for example the performance appraisal through which the supervisors evaluated the work, or in a number of new guidelines introduced over the years, such as a control of preliminary inspection reports done by the senior tax inspector from the auxiliary staff team (she read the preliminary reports and required changes to be made if she considered them necessary). This experience of control already contradicted the position of tax inspectors as independent experts, but this juxtaposition was further underlined by the fact that only one of the managers was considered to be competent as a tax inspector; the other managers were not seen as being especially knowledgeable, even sufficiently knowledgeable about the work to be evaluating how it was being done.

TENSIONS IN THE PRACTICE OF INSPECTION

In the previous section I described the essential features of the practice of inspection as observed in the studied team of tax inspectors. However, for the sake of clarity, I have omitted to account for the observed heterogeneity in the practice; in other words the

incoherencies, inconsistencies, and paradoxes that are fundamental and ineliminable elements of practices (Nicolini et al., 2003). In the studied team of tax inspectors, there are clear incoherencies in how the different phases of inspection are carried out in detail. In other words, there is a clear *divergence in practices*. This divergence more or less divides the senior and by the younger tax inspectors, counted in years of service.

For example, the younger tax inspectors perceive the practice of inspection more as a collaborative effort, and seek to harmonize the appraisals and interpretation in the group of tax inspectors working on the same inspection by introducing collaborative practices in all the phases of the inspection, especially when writing the inspection report. Whereas some younger tax inspectors write the report together, around the same table and discussing face-to-face, the senior tax inspectors prefer to work alone on their own area of taxation and make the report just by integrating the separate areas into the same document. For these senior tax inspectors, appraisals are highly contextual and must therefore be made individually. Laws and regulations, as much as intensions of the corporate bodies can be interpreted differently, and different experts can arrive at different appraisals. Here the dual role of tax inspectors is achieved through the individual examination of the specifics of the context and their careful evaluation, and having an individual tax inspector to stand behind that appraisal. Younger tax inspectors do not perceive this dual role similarly; they find that consensus and more standardized procedures and guidelines that control the appraisal are positive, as they guarantee that the ‘right’ appraisal is made, thus the dual role achieved.

This divergence of practices can be related to the described historical changes in the organization of work. According to the interviewees, the practice of inspection has traditionally been quite homogenous. It can be argued that retrospective sensemaking has influenced the perception of what former practices were like, and it is obvious that there are always some incoherencies in the practices. However, at a certain level this is not significant; the argument here is that the observed incoherencies inside the studied practices, the divergence of practices, can be linked to eight tensions between different stances on the essential features of practice. As these tensions have strengthened due to the changes in the organization of work, and as they have not been solved inside the practice of inspection, they have resulted in a divergence of practice where the old, professionally contingent practice coexists together with the new, organizationally contingent practice.

These underlying tensions in the practice of inspection, tensions between different stances on essential features of the practice, can be related to the three ambiguities of

knowledge work: ambiguity about knowledge, ambiguity about what is done, and ambiguity about results. In this section I describe the observed tensions regarding each of these ambiguities and show how they underline the divergence of the practice inside the studied team of tax inspectors.

Tensions related to the ambiguity about knowledge

The first two tensions in the practice of inspection are the tension on the nature of knowledge, and the tension on the standardization of knowledge. These two tensions relate to the ambiguity about knowledge, i.e. the ambiguity about input. Examples of these tensions are given in Table 1.

Insert Table 1 about here

Inside the practice of inspection, there is a **tension on the nature of knowledge**. The technical skills and theoretical knowledge are applied to the various, complex contexts of different inspections essentially using personal experience, through which tax inspectors gain understanding of the applicability of the knowledge. The role of personal experience is not questioned inside the practice, but there seems to be incoherence in how the role of this experience is understood. In the professionally contingent practice, it is acknowledged that applying legislation is a messy business, where there is often room for interpretation. The laws and regulations are of course formal, written guidelines, but there is also ‘the spirit of the law’ and questions about the applicability of those guidelines in the specific case and if the found evidence is really supporting the proposed argument. There can be different opinions, even among the experts (senior tax inspectors), and consensus might not be achieved. In addition, the professionally contingent practice acknowledges that these different interpretations can be equal; there may be several interpretations, supported by a coherent argumentation, based on existing legislation, and supported by evidence, that are all equally correct.

In the organizationally contingent practice this room for interpretation is not acknowledged. From this point of view, the differences in opinion that actually do occur between tax inspectors are explained through two different logics. First, it can be seen that there is no room for interpretation as the inspection only consists of checking for facts; here differences in interpretations are explained by incomplete data, errors in calculations etc.

Second, there differences in opinion can be seen as errors in analysis; the legislation is not understood correctly, wrong points are referred to, or some evidence is overlooked. Behind this logic is the idea that there exists a ‘correct’ interpretation, if all the knowledge is available and used. Here the nature of the knowledge that is used in the practice is seen differently: it is no longer context-bounded and subject to different interpretations, but it is explicit and formal, and the correct use and application has to be learned. Tax inspection is no longer a ‘game of opinions’, but a game of questions and answers. It is no longer about giving your expert’s opinion, is about solving the case, finding the right solution.

There is also a **tension on the standardization of knowledge**. In the organizationally contingent practice, solving the case actually requires that you know what the ‘right’ interpretation is. This creates a need to standardize the interpretations, create guidelines that can be applied independently of the specifics of the case or make clear the circumstances under which legislation is applied. This need for standardization can be met through generic solutions, right interpretations defined by the authority, either the formal authority in the form of the manager or an informal authority like a senior tax inspector whose experience and opinion is highly valued. The need for standardization can also be met through standards, adding formality to the body of knowledge. One example of this kind of standard is a monetary limit that had been created for defining when the detected flaws were considered significant. This kind of limit had been suggested by a working group inside the team, and it was very positively seen from the point of view of the organizationally contingent practice. From the point of view of the professionally contingent practice, both the generic solutions and the standards are either not possible or if they exist, they are not strict. This view suggest for example that the described monetary limit can be useful as a guideline to give some ideas as to what is and what is not significant, but it can never be an absolute limit.

These two tensions reflect the ambiguity about knowledge, and essentially present different views on the form of knowledge that is being used. By describing the practice as a ‘game of opinions’ the professionally contingent practice acknowledges that even if a science-like form of knowledge, the science of law is characterized by uncertainties and controversies. The organizationally contingent practice seems to miss this point, having an objectivistic and reified understanding of knowledge. The historical developments inside the team have increased this ambiguity by through reinforcing the described tensions in two ways. First, the structural reorganizations mixed the different areas of taxation; however these areas of taxation differ in how ‘straightforward’ they are, in other words how much

importance they place on the role of interpretation and if they see different interpretations positively. This mixing itself already increases the incoherence in opinions inside the team, aided further by the fact that more junior tax inspectors seldom work on a case together with a tax inspector specialized on the same area.

Second, the important role of personal experience can be seen as to reify existing knowledge. As Alvesson (2001) points out, expertise is not valuable only for its ‘objective results’, but it also symbolizes virtues like intelligence and rationality; through this symbolism the experts’ guidance and results, i.e. solutions to cases, become ideal solutions and create a standard on what is good and correct, increasing the idea that there are ‘correct’ solutions. The changes in HR processes and in management have increased the control exercised by the management, and have somewhat accentuated this need for ‘correct’ answers. The managers read the inspection reports and have power to request changes to them; also, it is remarkable that here the authority is no longer created through informal authority through recognized expertise, but through hierarchical means. Thus, parallel to this change the role of expertise somewhat diminishes as the managers are not all considered competent; this can furthermore create the need for more formal guidelines and standards that are more easily fulfilled than the changing opinions of managers, and can be used to legitimize the proposed solutions.

Tensions related to the ambiguity about what is been done

There are three tensions in the practice of inspection related to the ambiguity about what is been done (ambiguity about process): the tension on the collaboration inside the team, the tension on the collaboration with other officials, and the tension on the standardization of work practices. Examples of these tensions are given in Table 2.

Insert Table 2 about here

Inside the practice of inspection, there is a **tension on the collaboration inside the team**. In the professionally contingent practice, the work is divided among the inspection group members, each tax inspectors having their own part of the inspection report to write. Of course the specifics of the case are discussed inside the group, advice can be asked, and interconnection between different areas of taxation are handled, but the idea is that every tax inspector is responsible for their own area and has the final word in that. In the

organizationally contingent practice, this division of work is seen as inefficient. If inspections are done in a group, it should be done collaboratively, also making decision together. According to the logic of the professionally contingent practice, this is in contradiction with the fact that as interpretations can be different; the decision has to be made by a tax inspector alone as she is the person who is responsible for it. For the organizationally contingent practice, this is not a problem; making decisions in a group actually ensures that the 'right' decision is made: 'six eyes see more than two' so more relevant information is taken into account when the decision is made.

The **tension on the collaboration with other officials** is closely related to how the tax inspectors see their dual role between the state and the object of taxation. In the professionally contingent practice, collaboration is seen as dangerous, as it can undermine the impartiality of the tax inspector whose role is to offer a recommendation, not to consider if that recommendation will actually be followed in practice by debiting. In the logic of the organizationally contingent practice, collaboration is efficient as it cuts off irrelevant work: if debiting will not follow the recommendation, what's the bother in using a long time in writing it? This logic can be extended from debiting to other officials as well, such as the police who investigate on the question of crime involvement based on the reported evidence.

The **tension on the standardization of work practices** is similar to the tension on the standardization of knowledge in that in the organizationally contingent practice there is a need for positively seen standardization, whereas in the professionally contingent practice the standardization is seen as irrelevant, and is even rejected. Here cases are seen as idiosyncratic, so the process varies. As the work is often divided, it is also seen as quite irrelevant if the work practices are standardized. From the point of view of organizationally contingent practice, this is not efficient. Standardization ensures that all the relevant information is taken into account on a sufficient level, as it can for example control the need of a second opinion, or determine how deep a tax inspector is required to dig in the books in order to make sure that the information is right. And eventually, standardization makes the evaluation of the results easier. For example, if work practices such as the form of the inspection report or used language (short, only explaining the decision or long, explaining also the reasoning behind the decision) are standardized, the different reports seem easier to compare.

These three tensions reflect the ambiguity about what is been done, presenting two totally different logics of seeing the interplay between working alone and working together,

and revealing a totally different idea of the role of the tax inspector in the overall scheme of things. In the organizationally contingent practice, the tax inspectors lose their role as an impartial expert who ensures the fairly representation of the corporate body as they become more interested in the effective and rational completion of the task at hand. This effect of specialization was already described by Merton (1940): persons conducting specialized tasks become more attentive to their component task and less concerned with the larger assignment of which it is a part, and they become less concerned with how their contribution will fit with the contribution of others. So, the historical development of mixing areas of taxation might have increased the senior tax inspectors feeling of specialization, reinforcing their tendency to conduct the tasks more individually. At the other hand, the same development has logically made the group of tax inspectors working on a case commonly responsible for the inspection as a whole; all the tax inspectors sign the inspection report, and it is not signaled out who has written what. The senior tax inspectors do not see this as a problem, and rely on the fact that the tax inspector in charge can refer questions and further work, e.g. if the case goes to court, to the tax inspector who has actually done the work in that area. The younger tax inspectors see this as incoherent, and have resolved the situation by working together collaboratively, making the decisions together so that they all can fully stand behind them.

Also the other historical developments, for example regarding HR processes, have varying effects on different tax inspectors. The pay system change increased the pressure on tax inspectors through direct evaluation of personal results that affects their pay through the individual performance appraisal process. The change affects especially the younger tax inspectors, as most senior tax inspectors have guaranteed salaries. Under the additional pressure from the increased managerial control, the younger tax inspectors direct their activities toward fulfilling the goals based on which they are rewarded on: working effectively to inspect as many cases as possibly during the year, cutting off all work considered irrelevant, adding standards to increase the routine aspect of the inspection process etc.

Adding to the presented changes, there were also increasing organizational pressures to increase the number of inspections conducted yearly, and the tax administration required that the work was to be made more effective. It can be speculated that this affected also management's need to control the work and suggest more standardized work practices at the time of the study. The introduction of new 'modern' language in the tax administration and the use of management and governance practices copied from the private sector can more

generally be seen as developments that undermined the traditional mystique and exclusiveness of the work of tax inspectors, resulting in the development of organizationally contingent practices.

Tensions related to the ambiguity about results

There are two tensions in the practice of inspection related to the ambiguity about results (ambiguity about output): the tension on the agreement over results, and the tension on the evaluation of results. Examples of these tensions are given in Table 3.

Insert Table 3 about here

Inside the practice of inspection, there is a **tension on the agreement over results**. This tension is closely related to the tension on the nature of knowledge. In the professionally contingent practice, where it is acknowledged that there can be several interpretations, all of them equally justifiable, it is also understood that there might not be agreement over the results: based on different interpretations, different future actions can be recommended. Traditionally this lack of agreement has been acknowledged and an integral part of the practice of inspection. If the group of tax inspectors working the same case did not agree on the interpretation that was presented, they would include a dissenting opinion at the end of the inspection report. However, over the years due to the structural changes described previously, the organizational views on dissenting opinions have changed; the use of dissenting opinions is discouraged, covering the disagreements. At the same time, the tax inspectors working on the same cases have started to divide the work, making everyone informally responsible only for their own part, thus avoiding the need to disagree and a false sense of agreement. In the organizationally contingent practice, this development has been continued still, creating a positive stance toward agreement over results; disagreement, just like different interpretations, are seen as a proof that something has been disregarded, that there is a problem in the process. If there then really are two options, two different recommendations that could be proposed, it is then proposed that both of them should be presented in the inspection report.

The **tension on the evaluation of results** concerns more on how the results of the work are evaluated, especially by the management. In the organizationally contingent practice, there is an understanding that there are suitable criteria through which the results

can be evaluated in a reliable and a just fashion. There might be incoherence in what criteria are considered to be suitable, but those incoherencies are between different criterion and their suitability, not questioning the fact that some criterion can be found. For example, many tax inspectors felt that the criterion of number of solved cases per year was not that good, but complementing it with points based on the estimated complexity and difficulty of each of the inspections was a good criterion. Also, many tax inspectors felt that the evaluation itself was not really the problem; the problems lied more in the fact that the managers who were evaluating the results were incompetent. On the other hand, the professionally contingent practice does not see that the results can really be evaluated, especially using these kind of criteria. As there is no agreement over the results, how could there be agreement over the evaluation of those results? As a consequence, objective evaluation is not a possibility, even when conducted by competent experts.

These two tensions reflect the ambiguity about results, the output of work. In the professionally contingent practice the integrity and the professionalism of a tax inspector lies in the personal interpretation. Different interpretations can all be correct, so disagreement does not affect the quality of that interpretation. So, personal opinion is held to no matter what, to the point of leaving dissenting opinions, as this integrity is seen essential in guaranteeing that the interpretation is justifiable. In the organizationally contingent practice, the personal opinion can be flawed, thus agreement is a sign of quality, and achieving agreement justifies the interpretation. Here there is a clear shift in how personal responsibility is seen; in the professional practice, the personal interpretations can be expressed freely, but they also create a strong sense of personal responsibility that is avoided when decisions are made collaboratively. This attitude is also visible in how the different tax inspectors take on new cases: do they seek complex cases, difficult but important to solve, or do they wait that something is given to them, letting someone else decide and wishing for easy cases that can be quickly solved.

The historical developments that have influenced how agreement is seen are the same that have influenced how the role of interpretation is seen inside the practice: the structural reorganizations mixed the different areas of taxation, and the changes in HR processes and in management that have increased the control exercised by the management. Also it seems that the perceived inequalities of the pay system, inconsistencies and incoherencies in the evaluation of individual performance, has made the tax inspectors more sensible to the question of evaluation. As the tax inspectors are evaluated more and more in their work, they

start to direct their own work based on this evaluation, and the idea of the relevance and objective nature of evaluation and the used criteria is adopted regarding all the results of work.

DISCUSSION

This article presented an in-depth study of the practice of tax inspection, showing that there is divergence of practice that is seen through several tensions inside the practice. I identified eight key tensions that underlie the studied practice. Based on the presented results it is clear the eight tensions are interrelated. Tensions on the nature of knowledge and the standardization of that knowledge reveal a clear divergence in how the nature of the practice of inspection is seen: the application of a science of law or a game of opinions. This divergence on the very fundamental level of the practice can be seen as influencing and increasing the tensions on other levels. So, tensions on collaboration, both inside and outside the team, and on the standardization of work practices are increased as the nature of the practice is seen differently, suggesting that different modes or working are suitable. Tensions on the agreement over results and on the evaluation of results are also directly related to how the nature of the practice is seen. As a result, the divergence of practice can be seen as an overall tension between two views of the practice and its essential features, consisting of the eight micro-level tensions described in this article.

Changes in the organization of work introduce incoherencies in the work that create competing meanings, competing versions of interpretation of those changes. If these contests over meaning are not resolved, they form tensions inside the practice and a potential for divergence. If these tensions are not mediated over time, they gradually increase. As the different tensions are interrelated, other tensions can be formed and other existing tensions may increase. However, the existence of tensions itself does not account for divergence of practice as they are always present; tensions only present a potential for divergence, it is the accumulation of different tensions that reinforce one another that provoke an actual divergence.

The eight tensions that were identified in this paper clearly relate to the inherent ambiguities in knowledge work, and it can be speculated that is the coexistence of these eight tensions that accounts for the divergence of practice. This does not mean that there might not be other tensions present in the context of professional knowledge work, or even in the studied context. The sources of tensions are innumerable; they can stem from emotional

responses on a personal level, emotional responses to organizational changes in general, power struggles inside the organization etc. However, it can be argued that the tensions that create a potential for divergence are the ones who relate to the ambiguities of that practice, the ambiguities of that work. Accordingly, knowledge work that is inherently ambiguous is always more subject to this divergence than other forms of work. In professional knowledge work the professional ideals and norms diminish the potential for divergence, but as we have seen, it does not always prevent it.

These findings extend the existing research on practices by providing more through understanding of how the inherent tensions in practice affect the change and divergence of that practice. By showing how small incoherencies can influence the tensions inside the practices, this article supports the view that there are not always 'big causes' that can account for the phenomenon we observe. As Karl Weick (1979) has said, small deviations can be amplified into complex heterogeneous events and single causes are not proportional in size to the observed effects. We should not aim to find these big causes but to understand the loops operating here and now. It is this that I have tried to accomplish in this article by focusing on how the inherent tensions in professional knowledge work influence the development of the practice, the divergence of practice. However, as they never truly are, the tensions presented in the studied practice of tax inspection are not resolved. In future studies, the role of these tensions and the divergence of practice should be studied not only in different contexts, such as non-knowledge work, but also through studies of cases where the divergence is either resolved or goes so far as to create a situation where the practice is no longer viable as one, where the tensions no longer can be mediated inside the community.

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FIGURES AND TABLES

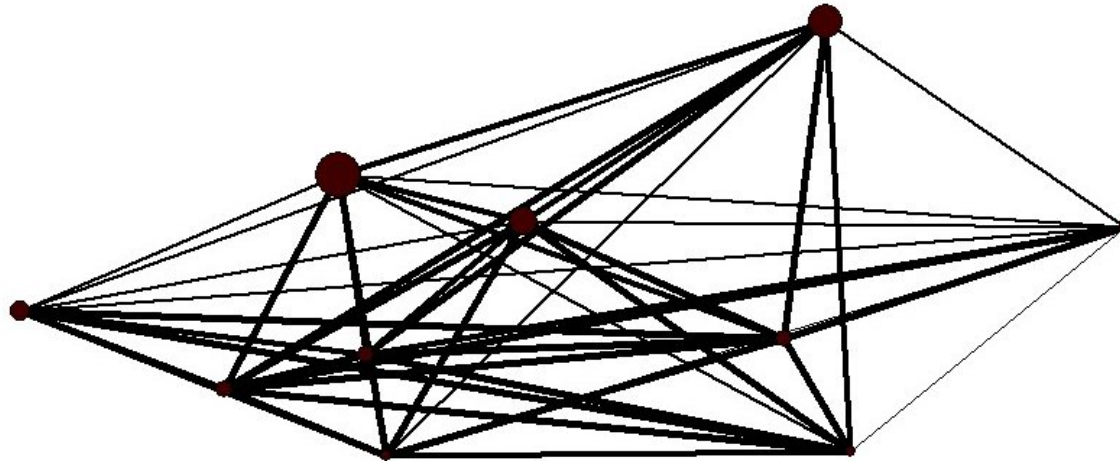


Figure 1: A network graph showing the communication ties between the members of the studied team. Each tax inspector is presented by a bubble. The size of the bubble represents the tax inspector's centrality in the overall communication network of the studied unit.

Table 1: Examples of the tensions relating to the ambiguity about knowledge.

	Professionally contingent practice	Organizationally contingent practice
Tension on the nature of knowledge	Interpretations can be different. "And taxation is not such, comparable to natural sciences that there would be only one truth, it is more a game of opinions, someone has one opinion and someone else a second opinion, interpretations vary. The decisions of the Supreme Administrative Court can be, they are of often decisions by voting. [...] you justify your own recommendations of future actions as detailed as possible." [informant #13]	No room for interpretation. "Like the VAT is not a problem nowadays, it doesn't have such nasty interpretations anymore. So like if we have an inspector going to some small one person company, it doesn't have, there is no interpretation, there you have the VAT calculations and if it's reported like that in the books so [that's it]." [informant #2]
	Different interpretations are not 'wrong'. "Well taxation is a game of opinions. It is not anything exact. It is seldom so clear that everybody is like, yes, it's exactly like that. [...] we are no longer in an area where there would be absolutely one correct answer, on the contrary one answers is as right as the next one. You don't tax or you do tax, almost based on the same arguments. [...] Then the court instances decide, you get a voting decision like 3-2, well it isn't like the two were wrong, they just had a different opinion." [informant #11]	There exists a 'right' interpretation of the law. "It is interpretation [of the law], it has to be interpreted in the right way, you have to refer to the correct sections, and also you don't intervene in the irrelevant too small things [...] and then you do the final report that still goes through the approving person, who reads it so that it is right." [informant #9]
Tension on the standardization of knowledge	There are no generic solutions. Informant #11 complained how some of the tax inspectors thought that some generic solutions exist. "With [the manager] it is that if [she] doesn't want this kind of solution, then the inspector has to keep one's mind [...] you shouldn't actually ask anybody but make your own decisions. But some call every time they have something, like 'what do you think, oh it's like that' and then they make the decision based on what the other says, not based on what they think themselves."	There is a need of generic solutions. "[She] was pondering what we should do, and I said 'call [the manager], ask which one it is, how do we put it', because the usage can vary and it's of course a bit crazy, there should be some policy decision that it is either like this or it isn't." [informant #7]
	Standardizing is not absolute, existing standards are flexible. Regarding the monetary limits set for taxation, informant #13 said that "they are by no means tight, you can bend them". On the same subject, informant #11 explained what is too small for taxation isn't that clear: "for someone 100 euros is big money and for someone else 10 000 euros isn't".	Standardization is necessary, existing standards should be reinforced. "There has to be the same line, in those things, that it can't be that something is accepted in one area of taxation and isn't the accepted in another." [informant #3]

Table 2: Examples of the tensions relating to the ambiguity about what is done.

	Professionally contingent practice	Organizationally contingent practice
Tension on the collaboration inside the team	Dividing the work. "Anyway, they are technically that sort of things, so in order to have that thing, that subject matter under control, I think it's rational that [the tax inspector] concentrates on it alone." [informant #7]	Doing the work together. "We rewrite the text [...] together. [...] That kind of collaboration. And I think that we all see at as a really good way to do. [...] We are there, you see, on the spot, thinking there together." [informant #12]
Tension on the collaboration with other officials	Collaboration is dangerous. "It's another thing to discuss. But if you start to call debiting, then you have to be a little careful, you kind of shift to the trouble section. If decision-making is moved there, it's not right. From the point of view of legal protection the inspection has to be unrestricted [...] Now it has gone like that debiting is breathing almost down tax inspector's neck telling what you should do. The nature of this is changing." [informant #11]	Collaboration is efficient. Regarding collaboration with debiting, informant #9 said that "if there is ambiguity about it, then we ask [debiting] how they interpret it" and informant #7 said that "I call [them] and ask, will they debit, yes or no. If they say 'no', I reply ok, no it is. Because it's not worthwhile to do it, if it's not even debited."
Tension on the standardization of work practices	Standardization is irrelevant. Concerning the usefulness of the standardized guidelines informant #13 explained that they do not always work, saying that "it's quite rare that you can evaluate it beforehand, you see it on the spot. [...] They depend so much on the case these things."	Standardization is advisable. "I think that [standardization] is a good thing. This template for example, that is one I think everyone should use, and it is used, but then because of some, some issues of representation, some still hang on to their own thing, even if some other ways would be more advisable" [informant #10]
	Standardizing is rejected. Regarding existing guidelines, informant #10 said that "not all follow them anyway" and informant #1 explained that "if I had one or two like senior tax inspectors that have been here years and years, I would have a hell of a threshold to suggest to these guys that [now we do it like this]."	

Table 3: Examples of the tensions relating to the ambiguity about results.

	Professionally contingent practice	Organizationally contingent practice
Tension on the agreement over results	There is no agreement. "We have that kind of culture here, that you can not disagree, which is not true. [Previously] we wrote dissenting opinions on things. We might even had like [the senior manager] who signed the inspection and said to put our names there, and we would, but on the next page we would have a dissenting opinion on almost everything." [informant #11]	There should be agreement. In explaining that there should be agreement and if there really are alternative solutions, that also should be agreed upon, informant #2 said that "if you really have grounds for that, [you should present] the alternative to the customer. You can write it clearly [...] this kind of alternative would have been possible but based on this argument it has been concluded this. [...] it should be done like that, not include dissenting [opinions], it kind of looks bad."
Tension on the evaluation of results	Evaluation criteria are useless. "I don't understand why do you look at the numbers, because it is, or for me and our group of course, people actually doing this, it is obvious that the inspections take very different times." [informant #7]	Evaluation criteria are consistent. In explaining how inspections are measured in points informant #13 said that "in my opinion on that basis we can evaluate the reports, the number of inspections... and use that in measuring [performance]. It is quite good, a good thing."