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AN OUTSIDE-INSIDE EVOLUTION IN
GENDER AND PROFESSIONAL WORK

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ABSTRACT

We study the process by which a professional service firm reshaped its activities and beliefs over nearly two decades as it adapted to shifts in the social discourse regarding gender and work. Analyzing archival data from the firm over eighteen years and representations of gender and work from the business press over the corresponding two decades, we find that the firm internalized the broader social discourse through iterated cycles of analysis and action, punctuated by evolving beliefs about gender and work. Outside experts and shifting social understandings played pivotal roles in changing beliefs and activities inside the firm. We conclude with an internalization model depicting organizational adaptation to evolving social institutions.

Keywords: Gender; professional service firms; social institutions; organizational learning

Organizations' employment practices are inevitably shaped by changes in the labor pool. One of the most visible changes in employment in the U.S. since the 1980s—the growing representation of highly educated women—has challenged widely held understandings about gender and professional work. Across racial groups in 2010, women earned the majority of degrees at the bachelor's masters and doctoral levels (U.S. Department of Education, 2011) and comprised over half of the labor pool for professional level jobs. Law, accounting, and medicine in the 21st century employ women at rates that defy these professions' long-held reputations as male bastions. These changing demographics challenge longstanding beliefs about man's role as breadwinner and woman's role as caregiver and housekeeper (Parsons, 1964; Wharton, 2005). The clash between the changing demographics of the professional workforce and institutionalized views of gender disrupts organizational beliefs and routines, creating the impetus for change within professional service firms.

Greenwood and his colleagues define an institution as “more-or-less taken- for-granted repetitive social behavior that is underpinned by normative systems and cognitive understandings that give meaning to social exchange and thus enable self- reproducing social order” (Greenwood, Oliver, Sahlin, & Suddaby, 2008: 4-5). Gender, while often considered an attribute of individuals, is a social institution in the realm of family, religion, schools, language and government (Lorber, 1994; Martin, 2004; Turner, 1997). Gender categorizes people into roles and legitimizes rules and norms guiding their behavior in those roles, thereby structuring and reproducing a gendered social order (Lorber, 1994). While enduring, gender is subjective and open to new interpretations playing out in dynamic and conflicted ways (Parsons, 1990). As interpretations evolve, the institution of gender evolves, driving adaptations in values, beliefs,

practices and interactions inside and outside organizations (Berger & Luckmann, 1966; Giddens, 1984; March & Olsen, 1989).

Scholars from multiple disciplines explore the relationship between organizations and institutions. Studies grounded in institutional theory begin with the assumption that organizations reflect beliefs and activities present in the institutional environment (DiMaggio & Powell, 1991; Scott, 2001) as a result of isomorphism (Friedland & Alford, 1991; Hinings, Greenwood, Reay, & Suddaby, 2004) or diffusion (Sahlin-Andersson, 1996; Strang & Soule, 1998). Viewed from this perspective, organizational adaptation is largely symbolic (Meyer & Rowan, 1977; Sahlin-Andersson, 1996; Zilber, 2006), so the process of adaptation within organizations was left unexamined in traditional institutional research. Recent studies attend to internal responses to institutional pressures at a single point in time (Battilana & Dorado, 2010; Kellogg, 2009), but they do not trace the temporal connections between institutional and organizational change. Scholars taking an organizational perspective on adaptation reveal how social issues come to be reflected in interpretations, actions, and events within single organizations (Dutton & Dukerich, 1991), but this approach does not consider the evolution of the social institutions underpinning the organizational change.

Despite bodies of knowledge about social institutions and social issues at the institutional and organizational levels, we know very little about how individual organizations experience and internalize gradual shifts in deeply held social understandings. Investigating the change process inside an organization while simultaneously exploring the organization's embeddedness in the broader social institution is a critical step forward in illuminating the process of organizational adaptation to social change. What is the process through which an organization responds to changes in social institutions? More specifically, how is internal adaptation in employment

practices linked to external shifts in gender as a social institution? Our study explores these questions by following one organization's adaptation to the increase in women in the professional workforce and the shifting social discourse around gender and work.

Following Suddaby and Greenwood's (2009) advice to use multiple methodological approaches to investigate the effects of institutional pressures on organizations, we adopt an archival, longitudinal, historical and interpretive research design (Gioia & Chittipeddi, 1991; Rabinow & Sullivan, 1979) looking outside and inside one large American professional service firm. We trace shifts in the social institution of gender through discourse analysis of articles published in mass media outlets over two decades. Within the organization, we rely on internal archival data to trace the how and why of changes in the firm's internal processes and practices (Barley, 1986; Barley & Tolbert, 1997; Feldman, 2000; Langley, 1999). We then map shifts in beliefs and practices regarding gender and work outside and inside the organization onto a single timeline to explore linkages between the social institution and the organization's evolution.

In the remainder of this introduction, we discuss the theoretical lenses of gender as a social institution and organizational change as adaptation to institutional changes. Because our understanding of the change process was inductively derived, these lenses came into view during the initial stages of our study and focused our analyses and understanding of the changes we observed at the organizational and societal levels. Following the introduction, we provide information on our methods, data and analyses, and then describe our empirical findings in detail. We end with an emergent conceptual model of organizational adaptation to evolving social institutions as a process of internalization.

GENDER IN PROFESSIONAL SERVICE ORGANIZATIONS

As we began our study of gender within a professional service firm, we quickly came to appreciate the ways in which changes at the organizational level were interpretations of and adaptations to changes in the broader societal understanding of gender and work. This led us to adopt an institutional lens, which directs attention toward institutions outside the organization and shines light on the socially-constructed nature of practices, interaction and structure inside the organization (DiMaggio & Powell, 1991; Scott, 1995; Suddaby & Greenwood, 2009). In this view, “organizations and the individuals who populate them, are suspended in a web of values, norms, rules, beliefs, and taken-for-granted assumptions, that are at least partially of their own making” (Barley & Tolbert, 1997: 93).

Turner identifies social institutions as those making up the “web” that underlies “fundamental problems in producing life-sustaining resources, in reproducing individuals, and in sustaining viable societal structures” (1997: 6). Family and religion, for example, are social institutions. One may be a sibling or a spouse, a Muslim or a Christian, and these social roles, though sometimes latent, affect an individual’s beliefs, values, and interactions with others, as well as others’ reactions to that individual. At its core, a social institution is an embodied (acted out by people) social structure that differentiates roles for the actors within it. The roles shaped by and reflected in social institutions are interdependent, reinforcing one another (Searle, 1995). Because the influence of social institutions is fundamental, they play out in organizations, shaping practices that may not appear to be constituted by or even linked to the social institution. The institution of the family, for example, not only establishes roles and interactions for parents, children, grandparents, and siblings within the family, it also guides employment decisions within organizations, with some organizations favoring family above all other possible employees and others explicitly restricting the employment of family members.

Like the social institutions of family and religion, gender manifests at the individual level as well as within interactions, organizations, and society (Acker, 1992; Lorber, 1999; Martin, 2004). As Patricia Martin (2004) argues, “gender affects individual lives and social interaction, has a history that can be traced, is a structure that can be examined, has changed in ways that can be researched, establishes expectations for individuals, orders social processes, is willingly incorporated into identities or selves, and is built into the major social organizations of society.” (1261). Gender affects each individual and gendered roles impinge on the beliefs and behaviors of those surrounding the individual at home, at play and at work. Critical to the study of professional work, gender shapes beliefs and practices within organizations (Acker, 1992).

Traditional gender roles charge men with supporting the family and women with caring for the family, generating “natural” and positive associations between men and work and between women and home. This gendered societal order privileging women in the private sphere and men in the workplace has been disrupted multiple times over history for reasons ranging from war to economics. Most recently and locally, social, medical, and legal changes in the U.S. in the second half of the twentieth century gave rise to growing numbers of women entering the workforce (Goldin, 1990), which began to pressure the traditional enactment of gender roles (Parsons, 1964; Wharton, 2005). But institutionalized beliefs and practices are slow to change. Ridgeway offers multiple studies documenting the ways in which gender is recreated as a status system dictating entitlement, norms and roles within organizations (Ridgeway, 1991; Ridgeway & Bourg, 2004; Ridgeway, Johnson, & Diekema, 1994).

The clash between institutionalized views of gender and changing workforce demographics was especially notable among manual laborers, where physical demands previously inherent in the work were once synonymous with masculinity (Ely & Meyerson,

2010; McGinn, 2007; Walter, Bourgois, & Margarita Loinaz, 2004), and among professionals, where gendered assumptions about power and authority further separated roles for men and women (Bertrand, Goldin, & Katz, 2008; Epstein, 1970; Rhode, 2001). By the 1980s, women made up roughly half of the pool of entry-level professionals (Goldin, 2006), but the organizations they entered maintained routines and beliefs suited to the “ideal worker” embodied by married men with stay-at-home spouses (Acker, 1990; Bailyn, 1993; Williams, 2000). The growing presence of women in the professional ranks and an evolving understanding of the relationship between gender and professional work called these routines and beliefs into question, but the absence of proven alternatives offered little guidance for organizations attempting to adapt to the changes pressing in on them from outside their walls. Changes in the social institution of gender were evident in the public discourse exclaiming over a gap between broadly held social beliefs and social reality (Schneider, 1985) and in the collective recognition of these societal trends as consequential issues within organizations (Dutton & Dukerich, 1991).

Linking Gender and Organizational Change

Organizational adaptation to evolving social issues is a complex and contested process. It is complex because it occurs at multiple levels: individuals sell social issues to other individuals and groups in the organization (Ashford, Rothbard, Piderit, & Dutton, 1998; Meyerson & Scully, 1995; Sonenshein, 2006); collective action shifts organizational beliefs and actions (Dutton & Dukerich, 1991); and broader societal understandings act as affordances and constraints on organizational beliefs and actions (Dobbin, 2009; Edelman, Fuller, & Mara-Drita, 2001a; Hoffman, 1999). It is contested because social issues are “hot,” involving power, status and emotion (Ashford et al., 1998), and they often play out in opposition to well-legitimated logics for organizations, such as earning profits or enhancing shareholder value (Margolis & Walsh,

2003; Sonenshein, 2006). Yet, scholars still “urge adaptation researchers to consider how changes occurring in a public issues arena mold and modify issue interpretations” (Dutton & Dukerich, 1991:551).

Past studies of evolving social institutions have tended to closely investigate the process of change at one level—institution or organization—while taking the accompanying change at the other level as given (Greenwood, Suddaby, & Hinings, 2002; Lounsbury, 2002). Institutional studies map widespread changes in organizations to institutional change over time. Fligstein and Sweet (2002), for example, linked the birth of the European Community to changes in transnational activities among member states and activities of influential organizations such as lobbying groups. Studying a more amorphous social issue, Hoffman (1999) described how chemical industry evolved in response to heightened public attention toward environmentalism. These studies expose temporal links between shifts in social institutions and adaptations in organizational forms and practices without exploring the process of adaptation within individual organizations.

Organizational studies investigate local organizational responses to particular discontinuities in the environment, such as the introduction of a new technology (Attewell, 1992; Barley, 1986; Orlikowski, 1996) or passage of new legal requirements (Ingram & Simons, 1995; Kellogg, Breen, Ferzoco, Zinner, & Ashley, 2006). Organizational agents use meaning, interpretation, and framing (Czarniawska & Joerges, 1996; Festinger, 1957; Inkpen & Crossan, 1995), often in the form of providing a vision and intention, to align and coordinate internal change (Balogun & Johnson, 2005; Gioia & Thomas, 1996). Idiosyncratic factors within organizations are found to influence whether and how institutional pressures are imported in “whole cloth,” modified, or resisted (Binder, 2007; Greenwood et al., 2002; Hallett, 2010;

Marquis & Lounsbury, 2007; Townley, 2002). Battilana and Dorado (2010) and Kellogg (2009), for example, show how human resource practices and interaction patterns among employees drove translations of institutional pressures into distinctly different beliefs and activities in seemingly similar organizations at a single point in time. These studies offer insights into organizations' adaptations to external pressures, but the external pressures are treated as *a priori* fact forming the unexamined backdrop for the exploration of organizational processes.

Our work adopts the relatively long time horizon of studies of institutional change (Fligstein & Sweet, 2002; Haveman & Rao, 1997; Purdy & Gray, 2009), acknowledging the power of the status quo in understandings of gender and professional work. We simultaneously adopt the relatively focused perspective of organizational studies, acknowledging that understandings of gender and work play themselves out within individual organizations, that organizations are the breeding ground for new understandings as much as they are the guardian of old understandings. Examining the adaptation of one organization to shifts in the social institution of gender over nearly two decades allows us to address critical questions of temporality, sequence and mutual influence (Barley & Tolbert, 1997).

RESEARCH SETTING

A process study designed to reveal the interplay between organizational and institutional changes in gender and work requires a time period sufficiently long to capture a meaningful change in the social institution of gender, the organization's recognition of that change, some response to the pressures introduced into the organization and time for the response to spread through the organization (Pettigrew, Woodman, & Cameron, 2001). Following recommendations for in-depth qualitative research when studying longitudinal change processes (Greenwood &

Hinings, 1996; Van de Ven & Poole, 1990), we explore the evolution through which one professional service firm integrated changing views of gender into its beliefs and practices over the course of nearly two decades. Throughout much of the period studied, the firm we studied was an acknowledged leader in addressing gender equity among professionals (Berton, 1993). This leadership role meets Pettigrew's admonishment to go for extreme cases "where progress is observable" (1990: 102). Our setting also responds to Davis and Marquis' call for research to provide "a natural history of the changing institutions of contemporary capitalism" (2005: 333).

We study the adaptation to changes in gender and work between 1991 and 2009 at an international accounting and consulting firm we call ConsAcc. ConsAcc is the U.S. member of an international professional services firm. Through its member organizations, which are separate legal entities serving particular geographical areas, the firm offers audit, consulting, financial advisory, risk management and tax services to companies across the globe.

Between 1980 and 2010, the accounting industry in the U.S. experienced significant consolidation and growth. Most accounting firms divested their consulting practices after the passage of the Sarbanes Oxley Act of 2002, which set new requirements and restrictions on the activities of publicly held accounting firms. In spite of the restrictions, ConsAcc retained its consulting practice and the practice grew significantly in the period studied, accounting for more than a third of ConsAcc's revenues by 2009. In FY 2009, ConsAcc's revenues were almost evenly split between consulting and accounting services, with the remainder of firm revenue coming from tax and financial advisory services.

Accompanying consolidation and growth in the industry and changes in the organization's revenue structure, ConsAcc also faced significant changes in the demographics of its workforce. In 1960, less than five percent of those graduating with accounting majors from

U.S. colleges were female; by 1990, women comprised the majority of entry-level accounting professionals (see Figure 1). This change in the pool of entry-level professionals met a coincident change in demand for audit, consulting and tax services.

Insert Figure 1 About Here

In 1991, ConsAcc announced that it was creating a task force to study the gender gap in professionals exiting the firm. While over half the professionals ConsAcc hired were women, they were leaving the firm at much higher rates than their male colleagues. The mission of the task force, which included high-level male and female partners and reported directly to the CEO, was to find out why women were leaving the firm and recommend actions to increase women's tenure and likelihood of promotion. The task force findings and recommendations led to the establishment of a Women's Initiative. Over the next 20 years, the Women's Initiative became an integral part of the organization, affecting internal practices, the firm's relationships with clients, and internally and externally held beliefs about the organization.

METHODS AND DATA

Our research relied on two facets of inside-outside methods. First, we collected and analyzed data from outside and inside the organization. At the societal level, we collected news articles on gender and work published in seven prominent press outlets between 1991 and 2009, inclusive. We refer to these articles as the *outside data*. The outside data provided a lens into shifts in social and historical understandings of gender and work. At the organizational level, we collected all of the available materials on ConsAcc's Women's Initiative from 1992 through 2009, including publicly available data and confidential organizational archives. We refer to these materials as the *inside data*. The inside data allowed us to explore the process through

which the organization's activities and beliefs around gender and work evolved over the seventeen-year period studied. Together, the outside and inside data allowed us to explore connections between shifts in social understandings of gender and work and the evolution of activities and beliefs within the organization.

The second facet of inside-outside methods involved the makeup of our research team, comprised of one "insider" researcher and two "outsider" researchers. The insider, though not a ConsAcc employee, worked closely with leaders in the firm from 1998 to 2010. Over the period of collaboration, the insider conducted interviews, surveyed professionals in the firm, designed and delivered a leadership program for high potential women in the firm,¹ and had broad access to the firm's professionals and archival materials.

Qualitative, inductive fieldwork requires both personal involvement in the field setting to provide deep insight into how field participants view their world, and professional distance to maintain doubt and a critical scholarly perspective (Anteby, forthcoming). Our insider-outsider authorship provided a balance between involvement and distance. The insider provided access to the organization and a historical perspective that was critical in interpreting the internal change process. The outsiders limited implicit self-presentation and relationship biases, and provided external interpretation and validation (Bartunek & Louis, 1996; Gioia, Price, Hamilton, & Thomas, 2010). To minimize dependence on the insider's interpretation of the organizational data, the insider was involved in preliminary discussions about the data and all of the discussions on conceptual issues, but did not participate in the detailed data coding of the inside data.

We supplemented and triangulated (Pettigrew, 1990) our perspectives by reviewing 130 news articles published over the time period of our study and containing the keyword

¹ See Tushman, O Reilly, Fenollosa, Kleinbaum, & McGrath, 2007 on the links between executive education and research.

“ConsAcc.” These articles provided a deeper contextual understanding of the field setting and external (though not necessarily objective) documentation of how ConsAcc managed its people, did its work, and interacted with the government and the accounting profession. The insights gained from the news articles on ConsAcc provided instructional background as we analyzed our data and developed our interpretation of the process and content of change at ConsAcc.

The Outside Data Set

To collect data on the social institution of gender, we gathered news articles on gender and work published in the national newspapers and business press over an 18-year period (1991 – 2009). Our approach is similar to that taken by Edelman and colleagues (Edelman, Fuller, & Mara-Drita, 2001b), who based their study of the “managerialization” of civil rights laws on 286 articles published across 17 professional management periodicals over a nine-year period. It also echoes Zilber (2006), who culled from 106 articles from 1 national newspaper over an 8-year period to examine societal-level constructions of myths regarding high-tech. In line with these scholars who use media data to understand institutional environments, we take a critical-constructivist approach, treating articles published in national newspapers and the business press as markers of the discourse that surrounds business enterprises in the U.S. As a marker of social discourse, the media both reflects and affects societal, legitimated beliefs, and attitudes (McCombs & Shaw, 1972; Pollock & Rindova, 2003; Shoemaker & Reese, 1996; Zilber, 2006). More narrowly in terms of the relationship between the business press and organizational practices, the media acts as fashion setter for management trends (along with elite consulting firms, which we consider in our discussion)(Abrahamson, 1996), influences the legitimacy and content of management decisions (Pollock & Rindova, 2003), and leads the academic press in the study and documentation of business practices (Barley, Gordon, & Gash, 1988). As marker

of the social discourse on gender, media data do not constitute an objective picture of changes in gender and work in American society; rather, they represent shifts in the prevalent ways of understanding and representing gender and work.

We searched for articles on gender and work published in the *New York Times*, *Wall Street Journal*, *BusinessWeek*, *Fortune*, *Forbes*, *Accounting Today* and *CPA Journal*. All of these outlets are top tier publications, influential in the business community broadly or within the industry we were studying. The outlets vary in two important dimensions. First, they range in specificity from general news outlets to general business outlets to accounting trade outlets. Second, they vary in their political perspectives. The *New York Times*, for example, is known for its liberal viewpoint, while the *Wall Street Journal* is reputedly conservative. Because each media outlet controls the messages it conveys (Gamson, Croteau, Hoynes, & Sasson, 1992), competing constructions of the social discourse around gender are more likely to be present across, rather than within, specific outlets. Including outlets ranging in specificity and political orientation increased the likelihood that our data would contain the complexity present in evolving social views on gender and work.

To create the outside data set, we first searched for the keyword “work” plus either “women” or “gender” in all articles published in the seven listed media outlets between 1991 and 2009, inclusive. We then skimmed the titles and lead paragraphs and dropped articles not substantively about gender and work (for example, articles on clothing styles). Next, we removed all articles primarily relating to countries outside the U.S., since we were studying gender and work in a U.S. organization. We also excluded articles that contained the word “ConsAcc” to

eliminate overlap in our inside and our outside data. Our final data set included 288 articles, ranging from nine to 22 annually.²

The Inside Data Set

Our inside data set included all of the available internal documentation on ConsAcc's Women's Initiative from 1992 to 2009, including publicly available and private sources.³ Over time, ConsAcc came to position the Women's Initiative (henceforth, the Initiative) competitively, so the Initiative's mission, plans, actions and accomplishments were communicated widely inside and outside the organization. Examples of publicly available data include the Initiative's annual reports and on-line versions of the Initiative's timeline. We attained the confidential data through our insider's contacts. Examples of confidential data include internal survey results and firm leaders' presentations at executive education programs. Together, the publicly available and confidential materials account for over 1000 pages documenting ConsAcc's activities over the eighteen years studied. As in prior historical research on change within a single organization (e.g., Gioia et al., 2010; Tripsas, 2009), we combined the different types of internal data to gain a rich understanding of the organization's evolving approach to gender and professional work.

ANALYSES & FINDINGS

In the first stage of analysis, we analyzed the outside and inside data sets separately, each in four steps: 1) qualitative, chronological overview; 2) inductive generation of first-order coding categories and coding all articles according to these categories; 3) clustering first-order codes into second-order, conceptual categories; and 4) analyzing patterns over time. After analyzing

² A complete list of articles is available from the authors.

³ We verified with several different firm leaders that we had the full set of documents, but it is possible that other documents do exist.

each data set separately, we assembled both sequences onto a single timeline. This allowed us to assess the relationship between external shifts in the social discourse and the internal approach to gender and professional work.

Analysis of Outside Data

Chronological overview. In the first step, the three authors read through the 288 articles identified through our keyword search and discussed the ways in which the archival data coincided with or diverged from understandings of gender and work presented in academic scholarship. We then created a qualitative timeline of the evolving discourse around gender and work conveyed in the articles. The timeline and our knowledge of constructs presented in academic work illuminated a small set of “sensitizing categories” (Glaser & Strauss, 1967) that grounded our theory development and shaped our detailed coding and analysis.

First-order coding. In the second step, each author inductively coded a randomly selected sample (10%) of the articles, independently identifying themes regarding gender, women and work. We refined these themes in discussion, reading through additional articles until no further themes emerged. Examples of the emergent first-order categories in our media data include harassment, stereotypes, the exclusion of women from organizational networks, statistics of women in leadership positions, and work-family conflicts.

Two research associates blind to the purpose of the study were trained by one of the authors and then coded the articles according to the first-order coding scheme. Each article could be assigned multiple codes, but any single code could only be assigned once per article. Each research associate coded two-thirds of the articles, resulting in an overlap on one-third of the articles. The inter-rater agreement on the overlapping articles was 85 percent. Disagreements were settled in favor of including an instance of a code if either coder identified it.

Second-order, conceptual categories. The three authors reviewed the first-order codes and discussed conceptual clustering of the codes. Three second-order themes regarding gender, women, and work emerged In this discussion: *Bias*, *Underrepresentation*, and *Work-family conflict*. Table 1 presents our first-order codes and second-order themes, with examples from the outside data.

Insert Table 1 About Here

The main focus in media depictions of gender at work as an issue of *Bias* is on women as victims or targets of discrimination and differential treatment by men. First-order codes of gender stereotypes, harassment and exclusion, for example, clustered into *Bias*. In *Bias* portrayals, men are depicted as dominant, powerful players in the workplace, while women in the workplace are presented as victims of unequal treatment—intentionally unequal in some cases and unintentionally unequal in others. When presented through a *Bias* lens, gender issues at work are framed as resulting from explicit harassment as well as more implicit differential treatment in which women are blocked from or afforded less access to activities critical to success. For example, *The Wall Street Journal* reported,

Many women contend that when considering promotions, top managements often judge a man by how they think he will perform in the future but judge a woman on how well she has performed in the past. (Karr, 1992).

An example of more explicit bias appeared in the *CPA Journal*.

In a 1993 survey conducted by the New York State Society of CPA's Advancement of Women in the Accounting Profession, almost 40 percent of managing partner respondents felt "firms should not change to accommodate and retain women CPAs." Survey respondents also made the following comments: "women are incapable of coping

with the profession's demands and stress;" "the majority of clients prefer men servicing their account;" and "women are less likely to stand pressure in the high season"

(Coolidge & D'Angelo, 1994).

The media depiction of gender at work as an issue of *Underrepresentation* consisted largely of statistics on the representation of women in industries and organizations. In *Underrepresentation* portrayals, women are presented as stuck at lower levels in organizations, unable to reach top leadership positions. For example,

Even today, the inequalities are well documented -- for every \$1 earned by American men, women earn just 76 cents, and half of law-school graduates are women, but only 8% are partners (Thomas, 1999).

In this presentation of gender and work, inequity and unequal representation are evidence of more complex processes of discrimination than overt bias by men towards women, but the discourse around *Underrepresentation* often portrays fundamental inequalities between men's and women's opportunities and compensation in the workplace without mention of possible causes for the inequalities. In this depiction, the underrepresentation of women at high levels in organizations is presented as both the result of past inequalities and the cause of ongoing disparities.

The media portrayal of gender at work as an issue of *Work-family conflict* points to tensions in simultaneously fulfilling expectations and demands related to both work and family. In *Work-family conflict* portrayals, the major problem stymieing women's advancement in the workplace is child-bearing and the accompanying responsibility at home. Women's, and sometimes men's, retreat from the workplace reflects the incompatibility of family, especially young children, and work, especially professional work.

There are few women CEOs and a disproportionately small number of women senior executives because women have babies. And despite what some earnest but misguided social pundits might tell you, that matters. Because when professional women decide to have children, they often also cut back their hours at work or travel less. Some women change jobs entirely, taking staff positions with more flexibility but much lower visibility. Still more women leave the workforce entirely (Welch & Welch, 2006).

Analyzing patterns over time. We used a temporal bracketing strategy, organizing the data by year so that we could discern temporal trends or shifts in the media's presentation of gender and work (Langley, 1999). For each year, we derived a ratio of prevalence for each of the second-order themes, indicating the proportion of the business press discussion in the given year that fell into bias, underrepresentation and work-family conflict. To derive the ratios, we counted the number of times any code associated with a given second-order theme appeared in a particular year and divided that number by the total number of codes assigned to articles published that year (Van de Ven & Poole, 1990). For example, the relative prevalence of a *Bias* theme in the presentation of gender and work in the business press in 1992 was 44% (11 bias codes / 25 codes overall).

Insert Figure 2 About Here

All three themes were present in the outside data throughout our study period, but there are differences in their relative pervasiveness over time, as shown in Figure 2. We interpreted changes in ratios over time as evidence of shifts in the social discourse around gender and work. Through the 1990s, discussions of bias toward women in the workplace and the underrepresentation of women at higher levels in organizations dominated the media discourse, accounting for over 70 percent of the data coded from the press articles between 1991 and 2000.

The presentation of gender and work as an issue of *Bias* peaked in 1991⁴ with the infamous Clarence Thomas sexual harassment hearings on Capital Hill, accounting for 58 percent of the coded press articles on gender and work that year. Depictions of gender and work as *Bias* then decreased over time, temporarily rising again in 2000-2001. *Underrepresentation* dominated the social discourse in the late 1990s, peaking in 1998 at 47 percent of the coded media presentation. In the dawn of the 21st century, the discourse around problems of gender, women and work shifted dramatically as the problem of work-family conflict captured the attention of the media. Portrayals of *Work-family conflict* became dominant in 2001, peaking the following year. Descriptions of work-family conflict comprised 62 percent of the media's presentation of gender and work in 2002. This portrayal of gender as a social role situated both at work and at home holds in the media for almost a decade, accounting for an average of 47 percent of the problems mentioned between 2001 and 2009. The framing of gender and work as an issue of work-family conflict, however, was challenged toward the end of our period of study—by 2008, all three framings of the problem held roughly equal sway in the media. As the millennium began its second decade, the social discourse around gender continued its uneven and contested evolution.

Analysis of Inside Data

Chronological overview. After independently reading all of the inside documents, the three authors jointly created an exhaustive narrative timeline documenting the evolution of practices and beliefs around gender and work at ConsAcc. This timeline revealed a cyclical pattern of activities focused on information collection and analysis alternating with activities

⁴ We identified peaks by calculating ratios of theme codes/total codes for each of the three themes. We looked at the simple moving average with various time windows including the years just before and after (such as plus 1, minus 1, plus and minus 2, etc.) to ensure we were not simply capturing a single-year fluctuation. The peaks remain within a two-year window (see Pettigrew, et al).

focused on changing organizational practices. Our observation of this cyclical pattern in the timeline shaped the coding process used in the next two steps.

First-order coding. The two outsider authors then developed a set of first-order codes, informed by the cyclical pattern revealed in the timeline. We combed through materials from different types of data sources (e.g., annual reports, interviews, survey results) at different periods of time, searching for mentions of activities with discrete temporal and spatial boundaries (Barley, 1990). We defined “activities” as any structural changes, programs, or practices and policies that were initiated, carried out by or associated with the Initiative. Examples of data coded as “activities” include mentions of creating task forces, hiring consultants, conducting surveys, establishing mentoring programs, delivering leadership programs, publishing internal reports and creating new evaluation policies.

As we read through the internal materials to identify “activities,” several other categories emerged. We observed five categories that appeared repeatedly in the inside data but did not denote activities, *per se*. The non-activity categories included: references to the Initiative’s mission, aspirations and goals (“mission”); information suggesting assumptions underlying activities (“assumptions”); leadership transitions within the Initiative and at the firm level (“leadership”); data on the representation of women in the firm (“inside representation”); and external awards and recognition (“outside recognition”).

After iterating through the materials several times, we added a final category that we labeled “discrepancies.” The simplest description of a discrepancy is any mention of disgruntlement or dissatisfaction with the Initiative’s progress. Evidence of discrepancies sometimes rose in the form of unanswered questions, such as the search for reasons underlying women’s exit from the firm. More formally, discrepancies involved evidence of disagreements

around the Initiative's mission or working assumptions, or divergence between the Initiative's stated aspirations or assumptions and actual implementation or outcomes. For example, in 2000, a newly formed taskforce proposed a set of policies and programs pertaining to flexible work practices. The proposal was motivated by the Initiative's mission to gain equal representation for women at all levels. The operating assumption underlying the flexible work policies was a belief that with greater choice and flexibility in work location and hours, women would come to be represented proportionately at all levels. The new policies and programs were formally rolled out over the next few years, but actual use was limited. The female professionals most in need of flexible work did not take part in the flexibility programs because they believed uptake would negatively affect partners' decisions around assignments and promotions. These outcomes directly contradicted the beliefs underlying the new policies, creating discrepancies that were voiced in discussions, surveys and interviews.

Using the inductively derived coding categories, one outsider author trained a research associate on the first-order coding. The author and the research associate then independently coded all of the internal materials. After training, the inter-coder agreement rate was 79 percent. A category was coded as present if either coder identified an occurrence in the data. When the coders assigned different categories to the same occurrence in the data, the difference was resolved through discussion. To capture the order in which events occurred, rather than the order in which they were recorded, codes were linked with the year in which the activity or event took place, regardless of the year in which the activity or event was mentioned in the written materials. For instance, a survey carried out in 1992 was first mentioned in our data in a report published in 2000; the meeting was coded as "Activities: Survey of women, 1992." Because the Initiative gathered momentum as time passed, documenting more of its activities and referring

back to activities and data from the inception of the Initiative, coding by date of occurrence also allowed us to fill in details for periods when Initiative materials were scarce.⁵ Each activity or event was coded as occurring within a given year if it was mentioned at least once; if the same activity was associated with a given year in multiple documents it was still coded as occurring only once that year.

Second-order, conceptual categories. In the third step, the three authors reviewed the first-order activity codes and assigned conceptually-linked data to second-order, thematic categories. Two conceptual categories emerged from the first-order “activity” data: *analysis* and *action*. *Analysis* activities focused on *understanding* the issues of gender and work within the firm; *action* activities focused on *doing*, on solving or at least managing the problems associated with gender and work in the firm. *Analysis* consisted of any activities that supported learning about the issues women were facing within the organization and how those issues were affecting the organization’s broader objectives. Occurrences aggregated into *analysis* included internal data collection and analysis—such as interviews, surveys and task forces—and external data collection and analysis—such as hiring labor economists to present data about trends in professional careers. *Action* involved mobilizing to actively address issues women were facing within the firm. Occurrences coded as *action* related to initiating or creating internal policies, programs, practices and structures under the umbrella of the Women’s Initiative. Examples included mentoring programs, creating new human resource policies, and changing the organizational structure to create accountability for Initiative activities in local offices.

The data coded under the first-level codes “mission” and “operating assumptions” reflected shared understandings and ambitions regarding what needed to be done about women

⁵ There is almost no mention in the data of Initiative activities in 1996 and 1997, so we extrapolate in the temporal maps and otherwise withhold analysis for this two-year period.

and professional work in the firm. We aggregated these data under the second-order category *beliefs*. The first-order codes “inside representation” and “outside recognition” represented internal and external assessments of outcomes, respectively, and we assigned them to the second-order code *outcomes*. We left two first-order codes, “leadership” and “discrepancies”, as separate second-order categories.

Analyzing patterns over time. In the final step of analyzing the inside data, we counted and recorded the frequencies of occurrences coded into each second-order category, by year. This allowed us to use a temporal bracketing strategy (Langley, 1999) to identify break-points or shifts in the pattern of activities. We had initially observed in our narrative timeline that periods of intense analysis seemed to alternate with periods of internal mobilization and action. To more rigorously assess the extent of switching between versus simultaneous engagement in both types of activities, we calculated *analysis* and *action* ratios by year⁶ and ordered the annual ratios as sequence data to reveal temporal patterns across the activities (Van de Ven & Poole, 1990). Plotting these ratios over time, as shown in Figure 3, revealed stark swings between distinct *analysis* phases and equally distinct *action* phases.

Insert Figure 3 About Here

Over the 17 years of our study, we observed three full cycles in which short (12 – 18 months) *analysis* phases preceded longer (4-5 years) *action* phases. To understand the nature of these phases, we superimposed summaries of the substance of *discrepancies*, *beliefs*, *leadership*, and *outcomes* at each phase of *analysis* and *action* across the three cycles. Tables 2 and 3 present examples of first and second order codes in the inside data for an illustrative *analysis* phase (Table 2) and an illustrative *action* phase (Table 3). Left unaddressed in the internal analysis is

⁶ *Analysis* ratio = Frequency of *Analysis* codes for Year_t / Frequency of *Analysis* + *Action* codes Year_t;
Action ratio = Frequency of *Action* codes for Year_t / Frequency of *Analysis* + *Action* codes Year_t

the question of what triggered switches from analysis to action and action to analysis. We turn to this question in the simultaneous analysis of inside and outside data.

Insert Tables 2 & 3 About Here

Simultaneous Analysis of Gender and Work Inside and Outside the Organization

In the final step in our analyses, we simplified the outside and inside timelines and assembled the sequences alongside one another to investigate the relationship between the social discourse regarding gender and work and the organization's internal evolution. We also sought to understand what triggered switches across internal cycles of change, from *action* to *analysis* and *analysis* to *action*. Figure 4 displays condensed versions of the outside and inside timelines. The figure juxtaposes shifts in the social discourse with cycles of change inside the firm. This juxtaposition revealed systematic timing and content linkages between outside and inside approaches to gender and work across the 18-year period studied.

Insert Figure 4 About Here

Overlaying the bracketed timelines revealed connections in timing and content between shifts in the discourse around gender and work in the business press and cycles of change within the organization. Regarding timing, as each discourse peaked in the media, internal *discrepancies* between expectations and outcomes rose, sparking the onset of a new internal *analysis* phase. *Analysis* was the firm's response to internal and external challenges to prevailing beliefs about gender and work. Regarding content, in each cycle, the *beliefs* seemingly derived through internal *analysis* echoed the substance of the social discourse at the onset of the *analysis* period, and these *beliefs*, formalized in Initiative mission statements and stated in internal documents, directed activities inside the firm during the following *action* phase.

A link in timing between external shifts and internal cycles of change was most evident in the initiation of new phases of *analysis* within the firm. Our frequency coding showed that internal *discrepancies* accumulated during external shifts in the dominant discourse. Rising *discrepancies* then triggered each new phase of *analysis* focused on the central question suggested by the *discrepancies*. *Discrepancies* between hiring rates and promotion rates for women came to the surface in 1991, following the peak of *bias* depictions in the press. In response, the first *analysis* phase began in 1992 and continued through the early months of 1993. The first *analysis* phase focused on the question, “Why are women leaving?” *Discrepancies* disappeared from the data entirely between 1993 and 1997 and rose sharply in 1998 and 1999, following the peak of *underrepresentation* depictions in the press. The *discrepancies* in this period centered on the dearth of women in leadership roles, even though women were being promoted to partners. In response, the second *analysis* phase, which began in 1998 and continued through 1999, investigated why women were not becoming part of the leadership of the organization. *Discrepancies* dropped but remained present through 2000 – 2002, only to spike again in 2003 and 2004, in between the 2002 and 2005 peaks in *work-family conflict* depictions in the press. This time, *discrepancies* pointed to the mismatch between assumptions about flexible work arrangements and actual uptake and outcomes. Again, in response, the third *analysis* phase began in 2004 and lasted through the year. The motivating question in this cycle was whether there should be a continued focus only on women. *Discrepancies* dropped in 2005 and were absent for the next three years. Thus, each new cycle of change inside the firm began with internal *discrepancies* rising in parallel with a major shift in the social discourse outside the firm, leading to an *analysis* phase.

Having established a temporal linkage between the outside discourse and inside cycles of change, we explored the possibility of substantive links between outside and inside understandings of gender and work. To do so, we compared the *beliefs* inside the firm during each cycle with the content of the dominant depictions in the press around the same time period. We found that internal *beliefs* fluctuated prior to and during *analysis* phases, as revealed in the discussion of *discrepancies*, above. *Beliefs* were examined and revised through the process of *analysis*. The firm examined and revised its about gender and work during *analysis* phases, engaging in broad data collection and intense testing of competing hypotheses. Though the firm leaders believed they were engaging in independent study of the issues around gender and work within the firm, at each cycle, the *beliefs* that solidified during *analysis* mirrored the social discourse that was dominant in the press at the onset of the *analysis* period. As *beliefs* stabilized toward the end of each *analysis* phase, they were formalized in a new Initiative mission statement. In turn, the new Initiative mission statement triggered a new *action* phase. Thus, the content of *beliefs* directing changes in the firm's structure, people, policies, practices and norms in each *action* phase embraced the social discourse about gender and work prevalent in the press at the onset of the prior *analysis* phase.

We examined the nature of the activities the firm engaged in during each cycle to gain insight into the process through which the social discourse on gender and work came to be incorporated into inside *beliefs*. We found that outside-facing and inside-facing activities during *analysis* phases produced complementary evidence that helped shift *beliefs* inside the firm. Outside-facing activities drew changes in social understandings of gender into the firm through external experts, creating legitimacy for internal shifts in beliefs and expectations. For example, in the first *analysis* phase, the CEO-appointed task force hired a highly visible research and

consulting organization to educate them on gender issues. Similarly, the third *analysis* phase began with an internal council listening to a select group of outside economists report on trends in professional employment practices. Complementary inside-facing activities assessed practices, beliefs and desired outcomes in the firm, providing a critical link between outside understandings and internal realities. Focus groups, surveys and interviews conducted during the second *analysis* phase, for example, asked why female partners were not becoming leaders in the firm. The findings from internal analyses revealed that both women and men could have greater career success only if the culture shifted from a focus on hours to a focus on getting results, i.e., that *underrepresentation* at the top was a problem that the firm needed to address through changes in practices and culture.

A description of the first full cycle of change within the firm illustrates the time and content linkages between the social discourse and internal beliefs and activities. As *bias* was at its peak in 1991, leaders in the firm first called attention to a *discrepancy* between men and women in terms of retention. Inside the firm, *discrepancies* established old assumptions as problematic and laid out the questions to be addressed within that phase. Just before the first *analysis* phase began in 1992, the CEO of ConsAcc observed that only a few of the partner candidates and only a small percentage of partner, principles and directors were women. This was in stark contrast to representation at the entry level, where for over a decade more than half the professionals hired were women. *Analyses* began at the CEO's prompting and under his leadership to answer the question, "Why are women leaving?" The firm established a task force to study the issue, hired experts on gender issues in organizations for an outside perspective, and conducted internal surveys to find the answer. The data collection and learning that took place during the *analysis* phase gradually established new *beliefs* spelled out in the Initiative's first

mission statement and played out in the following *action* phase. The new *belief* rising out of the analyses was that the firm culture was inhospitable to women, that the problem was a “firm problem” not a “woman problem.” This new belief within the firm echoed the presentation of gender and work prevalent in the business press at that time—the problem involved *bias* within workplaces. With this *belief* established, the firm moved into an *action* phase focused on reducing bias and changing the culture so that women would stay and advance. Activities between 1993 and 1997 included changes in organizational structure and new policies and practices designed to achieve this mission. As a result, several women were appointed to the firm’s board of directors and the firm moved ahead of its competitors in terms of number of women partners. Among the many external accolades, the firm was named one of the 100 best companies for working mothers, one of the 100 best companies to work for, and one of the top 50 companies for diversity.

We found that each transition within and across cycles exposed how *beliefs* about gender and work within the organization were shaped by the outside discourse around gender and work. The relationship between *beliefs* and *activities* inside the firm appeared to be recursive. Shifts in the external discourse destabilized *beliefs* about gender and work inside the firm, breaking down assumptions and motivating the voicing of *discrepancies*, triggering each new phase of *analysis*. The lessons gained from *analysis* activities reflected the understandings present in the external discourse, undergirding new *beliefs* articulated in the mission statements and operating assumptions, and directing internal activities in *action* phases. The next phase of *action* continued until the external discourse shifted again, destabilizing *beliefs* once more.

A CONCEPTUAL MODEL OF ORGANIZATIONAL INTERNALIZATION

Our study sheds light on how shifts in social institutions affect beliefs and activities in organizations. Beliefs about social issues facing the organization are shaped by external representations of the social institution and internal reflection on activities and outcomes. In turn, changing beliefs set the objectives for new internal activities and these new activities continue until shifts in external representations of the social institution once again come into conflict with internal activities and outcomes. This repeated cycle of incorporating the external social discourse into the fabric of the organizations' beliefs and activities is reminiscent of the process of individual level change through internalization (Kelman, 1958; O'Reilly & Chatman, 1986). A key distinguishing feature of internalization, compared to other modes of attitude and behavior change (such as compliance—change based on external threats or rewards, or identification—change based on affiliation), is that internalization is based on *one's own belief in the actual content* of available information or knowledge (Kelman, 1958: 53). Internalization involves “public conformity with private acceptance” (Kelman, 1958: 51). With the image of internalization in mind, we went back to our findings to study what our empirical model suggested in terms of a conceptual model of organizations' internalization of shifting social institutions.

The process of organizational internalization begins with an external shift in social discourse. The evolving nature of the social discourse exposes the organization to discrepancies between its objectives around a social issue and the outcomes it is achieving. Uncertainty and contestation surrounding narratives within an organizational field (Fiss & Hirsch, 2005) destabilize current understandings of the social issue within the organization and open up the space for meaning creation. In the case of gender, we propose that shifts in the social discourse signal a contestation among interpretations of gender and work and open up opportunities for

interpretation, questioning and making claims that gender operates in a way other than that which is taken for granted within the organization. Shifts in societal understandings of gender and work drive new aspirations within the organization, setting up a gap between the present reality and the potentially brighter future. Simultaneously, the gap between the results of the present course of action and the expectations of those actions are also accumulating. Thus, the external shifts in discourse, along with the results of prior internal action, create discrepancies and dissatisfaction with the present course of action.

But internalization requires more than discontent with the current state. It also requires a *credible* alternative, and that the alternative be deemed *relevant* or useful to address the issue underlying the discontent (Kelman, 1958). New or disconfirming information is more likely to be viewed as credible when the source is viewed as trustworthy (Kelman, 2006). New or disconfirming information is more likely to be viewed as relevant if it is integrated with held values and seen as fitting the situation at hand (Bellg, 2003; Kelman, 2006). We propose that shifts in social discourse are made credible in the organization through links to high status outside experts and are made relevant through internal dialogue and interpretation (Petty & Cacioppo, 1986).

Expertise is one commonly understood way of gaining credibility (Chaiken & Maheswaran, 1994; Kelman, 1958). An organization can begin to internalize external shifts when acknowledged outside experts communicate the information to insiders, and when trusted outsiders are appointed to oversee the application of the new information. At each analysis phase, the firm we studied brought in external consultants, often academics or research-driven organizations, to foster a deeper and broader investigation into of the issue of gender and work. During action phases, the firm appointed well-known public and industry leaders to the

Initiative's external advisory board, and linked its women's leadership programs with universities. These linkages to outside experts provided credibility to the new understandings of gender and work coming out of the analysis phases and new approaches to gender and work in the action phases.

Relevance is a sense of the issue as pertinent to or related to the realities within the organization. Beyond incorporating outside expertise, the learning generated during analysis phases was an attempt to understand and interpret the social issues around gender within the context of the organization. This evidence of and reflection on internal experiences makes the social issue relevant to those within the organization. During analysis phases, links between activities and outcomes were subjected to measurement and scrutiny. Consultants did not just provide abstract information about gender and work in the world outside; they also helped gather and interpret information from inside the organization. We found evidence of both bottom-up, deductive analyses of internally collected data and top-down integration of outside experts' input (Greenwood, Suddaby & Hinings, 2002). Heimer (2008) argues that external calls for attention to an issue may be dismissed by organizational members because outsiders lack insider knowledge of what will be displaced, and that calls for attention to an issue from within the organization are about "the right to decide for oneself, what is important," (Heimer, 2008). In Strang and Meyer's terms, ConsAcc hired outside experts to act as "culturally legitimated theorists" (1993: 492) translating external understandings (Sahlin-Andersson, 1996) of the social issue into internally actionable beliefs.

Beliefs, in turn, drive action. In action phases, the organization created or changed conditions within the organization, largely through programmatic activities in keeping with newly formed or revised beliefs. This final step in internalization is important because fully

internalized knowledge is knowledge that is actionable by the owner (Nonaka, 1994). Action at ConsAcc was thus “learning by doing,” transforming the explicit knowledge articulated in the beliefs and mission statements into tactic, deeply held knowledge. In an action phase, outside forces may take the form of increasing accountability, or “the expectation that one may be called on to justify one’s ... actions to others” (Lerner & Tetlock, 1999: 255). Outside audiences in action phases provided some evaluation, helping ensure that the new beliefs and mission were carried out according to publicly declared commitments (Schelling, 1980). For example, the external advisory board created in the first action cycle explicitly served this function – insiders considered the board necessary for holding the firm accountable to the Initiative’s mission.

Inside the organization, employees were able to observe and take part in the organization’s actions. This layered involvement in an action phase, involving inside and outside players, institutionalizes change and provides buy-in. To the extent that the process involves openness, involvement and participation, the change is likely to be seen as fair, generating more buy-in (Brockner & Wiesenfeld, 1996; Schaubroeck, May, & Brown, 1994). In line with the notion that “actions speak louder than words,” the doing of the change in action phases—activities such as establishing new reporting lines, recruiting requirements and career trajectories—provide internal evidence of the organization’s commitment to change and hence also encourage buy-in.

If, or when, shifts in the social institution become evident once again, the results of internal action open up the space for new discrepancies. And the internalization process begins anew as experts are brought in to help the organization understand and act on the discrepancies. Figure 5 presents our conceptual model.

Insert Figure 5 About Here

DISCUSSION

Organizations respond to changes in social institutions by internalizing shifts in the public discourse about the institution into their beliefs and activities. Through iterated cycles of beliefs and activities, the organization we studied integrated external pressures from the changing social institution of gender into its structure, policies, programs and practices. As the outside discourse shifted, changes in social understandings of gender and work were gradually reflected in evolving beliefs inside the firm, and those beliefs, in turn, shaped the questions the firm asked in its analyses and the policies and practices the firm enacted in response to the analyses.

Our findings reveal analysis and action as separate but linked activity phases with transitions between them triggered by changes in beliefs and a growing awareness of discrepancies between beliefs and outcomes. Analysis phases provide opportunities to gain new understanding about the relationship between the social issue and the organization—in our case gender and a professional service firm. Action phases involving doing—creating or changing conditions within the organization, largely through programmatic activities in keeping with beliefs realized in the previous phase of analysis. Links between activities and outcomes were subjected to measurement and scrutiny by both outsiders and insiders. Outside experts lent credibility, while inside inquiry assessed the relevance of new information and ideas. Outside scrutiny and recognition drove accountability, while real changes in activities and outcomes inside the firm drove buy-in. Thus, the organization internalized shifts in the social institution of gender through iterated cycles of activities and beliefs.

Recent advances in institutional theory suggest that organizations dynamically translate and adapt institutions within their boundaries (Battilana & Dorado, 2010; Czarniawska & Joerges, 1996; Kellogg, 2009). Our emergent model of organizational adaptation to evolving social institutions as a process of internalization expands this last view by illuminating the ways in which internal and external forces are paired to propel the internalization of the social discourse over time. Institutional theorists also point to the role of external audiences (Greenwood & Hinings, 1996; Greenwood et al., 2002) in legitimating change. Our findings highlight the possible mechanisms by which external shifts, outside expertise, and outside audiences may support and enable the formation of new beliefs and activities within the organization – allowing the outside shift to be legitimated and credible and the inside actions to be fully owned and relevant. We show that experts help shift internal beliefs when their expertise and legitimacy is merged with internal forces towards analysis. Through this inside-outside integration, external views are reflected upon and made relevant inside the organization, enhancing accountability and buy-in.

Internalization as Organizational Change

Scholars debate whether beliefs or activities are the primary drivers of organizational change (Feldman, 2000; Gioia & Chittipeddi, 1991; Orlikowski, 1996). Researchers proposing action as the primary driver model change as a series of ongoing activities and improvisations (e.g., Orlikowski, 1996). Those championing beliefs suggest organizational change occurs through the creation of new meaning when action is disrupted (e.g., Weick, 1995). Our findings move away from the question of whether activities or beliefs drive change to reveal how the interplay between them directs the pace and course of organizational change over time. Periods of activity culminate in a call for or construction of new understandings, and revised beliefs

propel new activity. If examined during a single point in time, however, changes would appear to be driven primarily by shifts in either beliefs (during analysis phases) *or* activities (during action phases). Examining change over nearly two decades reveals a dynamic model of organizational change as iterated cycles of beliefs and activities.

One of the compelling issues in organizational change efforts is how to sustain change over time (Beer, Eisenstadt, & Spector, 1990). Alternating between an emphasis on understanding and an emphasis on doing may be ideally suited to adaptive organizational change. Research at the individual and group level suggests that such routinization of movement between analysis and action is crucial to learning (Kolb, 1984; Edmondson, 2002; Louis & Sutton, 1991; Prochaska, DiClemente, & Norcross, 1992). Our results suggest that sustainable change at the organizational level may require periodic monitoring of the fit between outcomes and assumptions, and intermittent periods of analysis relatively free of new activities. Though the changes initiated during an action phase could become taken for granted over a three to four year period, monitoring for discrepancies increases accountability and reduces the likelihood that complacency will replace attention to the mission and meaning behind the action (Vaughan, 1996; Ashforth & Anand, 2003).

The changes we observed in the professional service firm we studied occurred through a blend of strategic choices, unexpected outcomes, and the pressures of a social institution. Czarniawska and Joerges (1996) argue that many views of change assume too much control and intentionality on the part of the organization, that planned programs of change lead to unexpected outcomes that are never examined, leading to unintended change even when the initial steps were intentional. Our findings suggest the rather unremarkable possibility that at least *a few* organizations manage the unintended consequences of intended change efforts in a

continuous learning cycle (Rindova & Kotha, 2001). This is similar to Lewin's assertion (1951) that not all organizations are capable of continuous learning, but some are, and the capable organizations are continuously learning and changing. The second, more controversial, possibility, is that many organizations learn from and adapt to unintended consequences, but that our usual ways of studying organizations, in cross section, over short time spans, or at such a distance that adaptations are not visible, do not allow scholars access to sustained, systematic, successful organizational learning and change.

Organizational change theory debates whether change is discrete or continuous, revolutionary or evolutionary (Gersick, 1991; Greenwood & Hinings, 1996; Tushman & Romanelli, 2008). Recently, the discourse has shifted to suggest that the differences are largely ones of perspective (Weick & Quinn, 1999). Our process study contributes to this discussion, empirically demonstrating that questions of temporality can underlie such designations (George & Jones, 2000; Weick & Quinn, 1999). Organizations may look evolutionary or revolutionary within phases. For instance, Czarniawska-Joerges & Sevón define change as “the periods during which people begin questioning things that were previously taken for granted (1996: 2). In this sense, each analysis phase is a change phase, and change is discrete, discontinuous. In action phases, change appears evolutionary. In periods of transitions, when the questioning of beliefs and practices comes to the foreground, change may appear revolutionary. Over the entire period of study, through iterations of beliefs and activities, the organizational change we observed was discontinuous, evolutionary *and* revolutionary.

We study one organization's adaptation to one social issue within a limited geography and during a particular period in time. ConsAcc's idiosyncratic size, history, personnel, leadership and industry position, along with unique features of the social institution of gender in

the United States during the period studied could all limit the generalizability of our findings. We recognize the need for future studies involving other organizations in other institutional fields, facing pressures from other social institutions in different cultures at different periods in history.

Organizational Change around Gender

Our study speaks to the challenges of organizational adaptation to shifting social issues broadly, but also to gender more specifically. Scholars have framed the issues around gender and work in three different ways: 1) gender as an individual difference; 2) gender as differential treatment; and 3) gender as embedded in organizational practices and cultures. The gender as individual difference perspective sees gender as an essential social category driven by socialization (Chodorow, 1978; Gilligan, 1982) and by differences in social roles and experiences (Eagly, 1987; Ruddick, 1982). The gender as differential treatment perspective highlights how organizational structures and practices position and treat women and men differently, playing out gendered stereotypes, and resulting in unequal patterns in hiring, promotion and opportunity structures (e.g., Heilman & Parks-Stamm, 2007; Reskin, McBrier, & Kmec, 1999; Rhode, 2003). The gender as embedded in work and culture perspective considers observed differences between women and men—for example, the proclivity for certain styles of communicating, leading and ways of working—as created and sustained through formal and informal social processes institutionalized in society and organizations (Acker, 2006; Ely & Padavic, 2007; Meyerson & Kolb, 2000). According to this last perspective, changing the socially constructed nature of gender within an organization involves engaging, challenging and revising work practices and the discourse about these practices, so that their connection to gender inequities can be disrupted (Bailyn, 2006; Rapoport, Bailyn, Fletcher, & Pruitt, 2002; Rhode, 2003). Change involves considering the ways that gendered practices affect not just women, but

also constrain men and limit the effectiveness of the organization itself (Martin, Knopoff, & Beckman, 1998; Perlow & Porter, 2009). Researchers examining gains for women in organizations have also suggested that organizational practices can only do so much, and that larger societal change is critical to a fundamental change in gender and work (Bowles & McGinn, 2008). Our paper builds on and extends this last perspective to examine how gender as a social institution plays out across multiple levels of analysis—organization and environment—over time.

“In order to dismantle the institution you must first make it ... visible” (Lorber, 1994: 10). By tracing the shifting understanding of gender, women and work in the business press over two decades, we offer an empirical demonstration of gender as an evolving social institution. Our research makes visible the evolution of the collective, institutional nature of gender. We shed light on how the “practices of gender” inside and outside of organizations transform the understandings of gender reciprocally over time (Connell, 1987).

Our analyses of articles on gender and work in the leading sources of business news in the U.S. between 1991 and 2009 do not provide concrete evidence of changes related to gender and work, or fundamental shifts in the social institution of gender. Media coverage of a specific issue associated with gender, such as bias, could mean that women were actually facing more bias, or it could mean that people were simply talking about bias more frequently without any actual change in the frequency of occurrences. Media coverage of a particular topic could also reflect important events such as court cases or regulatory changes. For example, recent research suggests that US media coverage of gender roles became more traditional after 9/11 (Faludi, 2007). Regardless of why a topic becomes prominent in the media, once covered it becomes part

of the socially shared understanding of gender and work, thereby shaping individual and organizational behaviors.

In “Regulating Aversion,” political theorist Wendy Brown (2006) argues that discourses around gender, race and sexual orientation in the U.S. are progressively eschewing power and history in the representation of difference (Brown, 2006). It is possible to interpret the evolution of the three narratives about gender and work both in the business press and within the organization we studied as evidence of this depoliticization. The initial social discourse we identify in the business press in 1991 concerns bias, and the initial internalized belief is that the organization is a hostile environment for women. This discourse of bias squarely takes on the notion of power. By 1997, the dominant social discourse is underrepresentation. Within the organization this is internalized as a forward-looking, organizational goal: getting women to partner is not enough—they should also be leaders. Indeed, this is compatible with Edelman and colleagues’ longitudinal study of the “managerialization” of civil rights law as presented in the media between 1987 and 1996 (Edelman et al., 2001a), which documented a shift from a civil rights logic to a logic of diversity as an organizational resource. By 2002, the notion of work-family conflict seems to eschew organizational responsibility altogether, leaving the responsibility for change to professionals and their families.

Scholars of gender argue that power and history is a central component of understanding how gender is produced and reproduced (Butler, 2004; Lorber, 2010; Ridgeway, 2011). Yet broadly held cultural ideologies that do not question power and history may become the internalized view of gender and work within organizations, ultimately limiting the extent to which power imbalances can be challenged or revised. Given the depth and scale of the internal investment in understanding gender, why couldn’t an organization’s understanding of gender and

work outstrip the broader social environment to create more radical or controversial social change (Austin, 1997)? We do not examine the recursive nature of the relationship between organizations and social institutions in this study, and institutional theory suggests that organizations that deviate radically from the institutional environment are punished. As a result, organizations are more likely to meet institutional demands than radically diverge from them or attempt to change them (Battilana, Leca, & Boxenbaum, 2009; Greenwood & Hinings, 1996). Our study suggests something more subtle, but perhaps harder to overcome, but equally consistent with the nature of institutions may be at play. Organizations may change their beliefs about gender and work and may change their activities to be in line with those beliefs, but they do so through a process of internalization in which outside information and experts provide much of the credibility necessary for sustained change.

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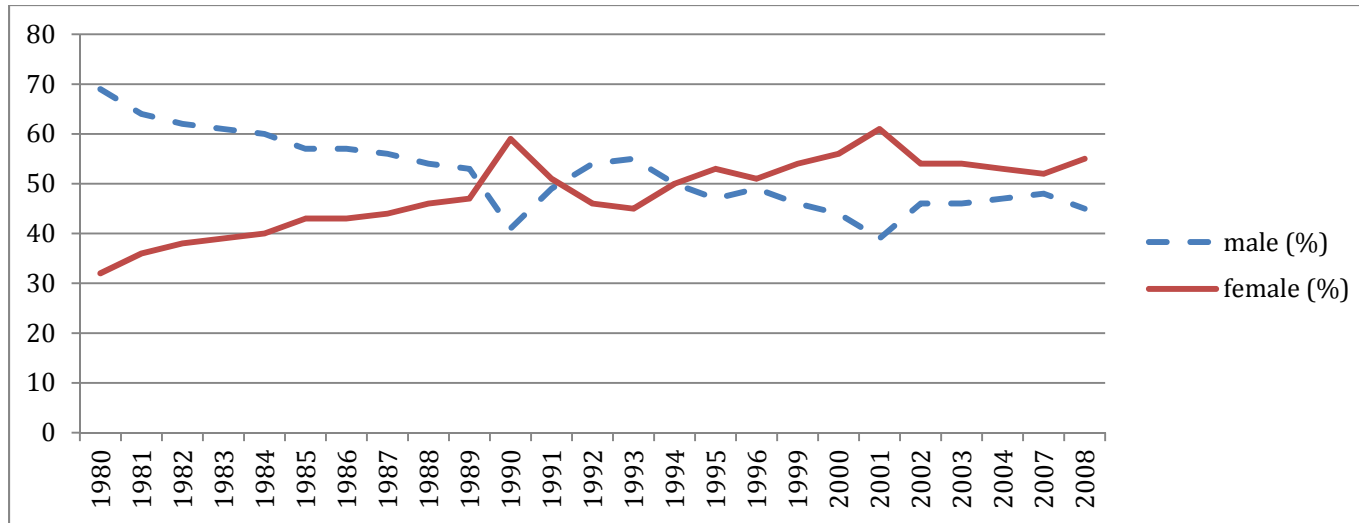
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Figure 1. Percentage of new graduates hired by accounting firms in 1980 – 2008, by sex



Source: AICPA, Supply of Accounting Graduates and the Demand for Public Accounting Recruits (1979-2005) and Trends in the Supply of Accounting Graduates and the Demand for Public Accounting Recruits (2006 – 2009)

Figure 2. Shifting social discourse of gender and work themes in business press, 1991 - 2009

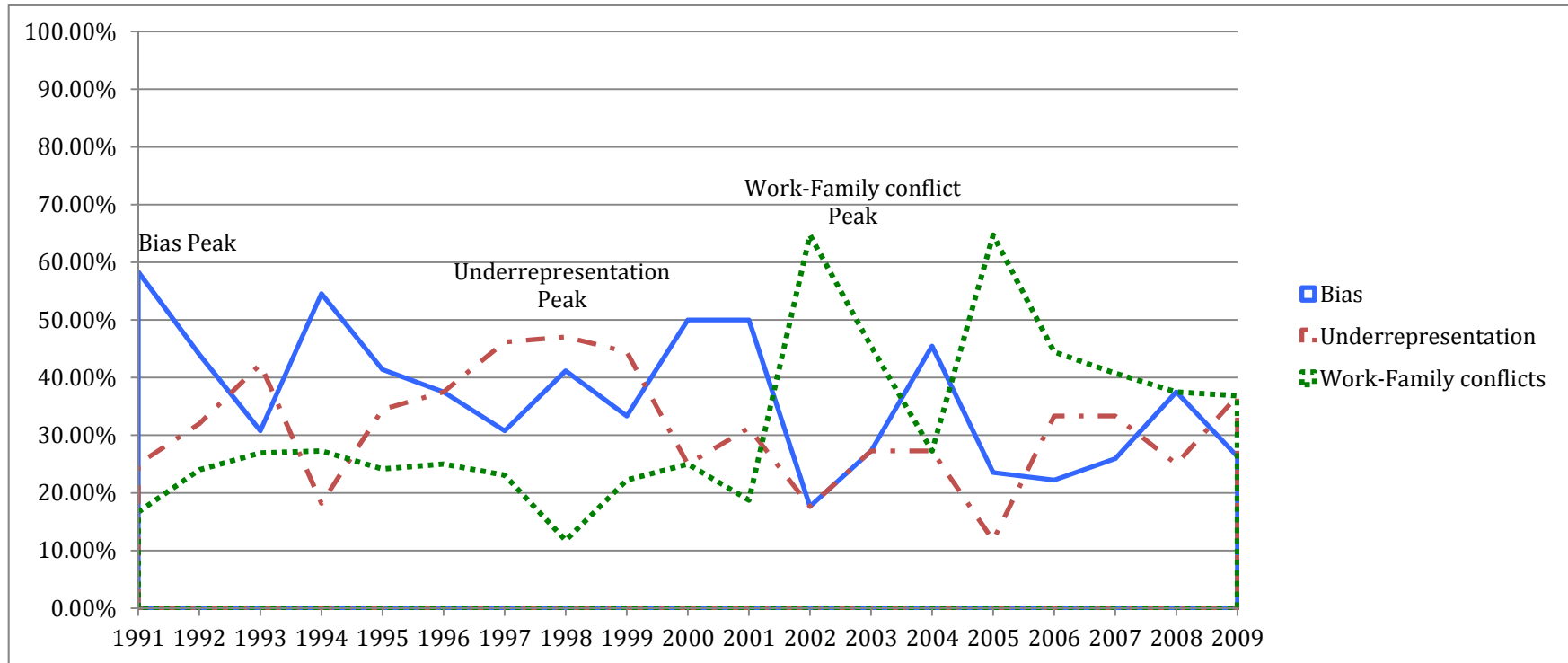
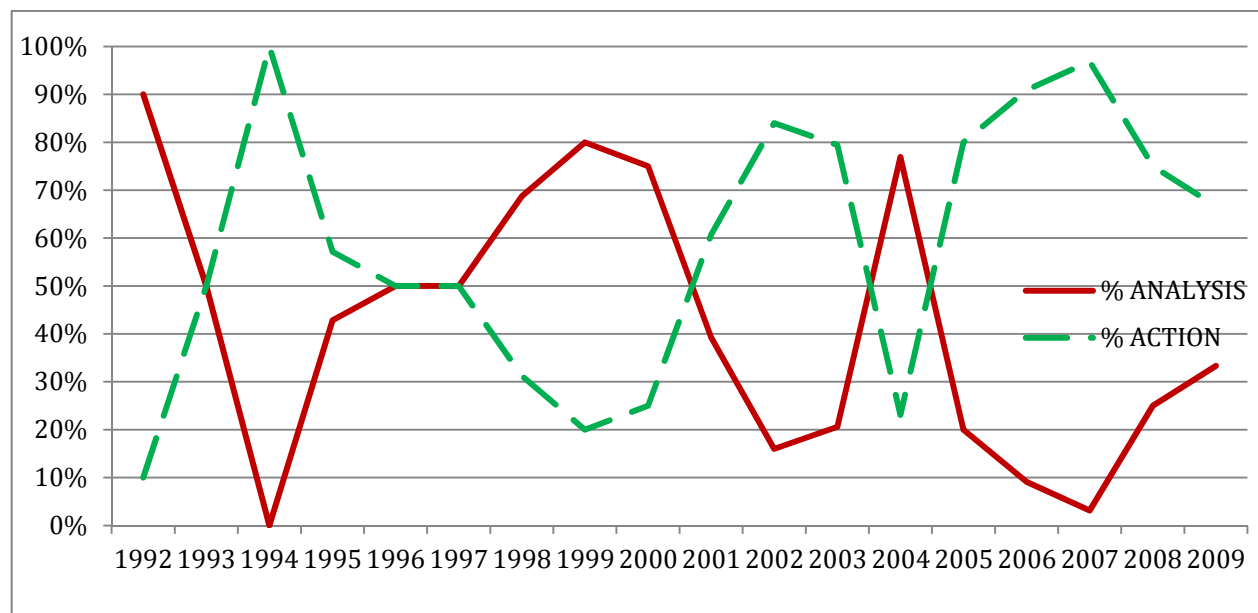


Figure 3. Percentage and total number of inside activities devoted to analysis and action, by year



#Codes/Yr 10 10 4 7 2 2 16 15 12 28 25 34 13 20 44 32 4 9

Figure 4: Empirical model showing linkages between outside and inside. **Outside:** Shifting themes in media representation of gender and work. **Inside:** Iterated cycles of beliefs and activities. **Linkages:** New peaks in media representation of gender and work outside coincide with increasing discrepancies and a shift to new analysis inside the firm.

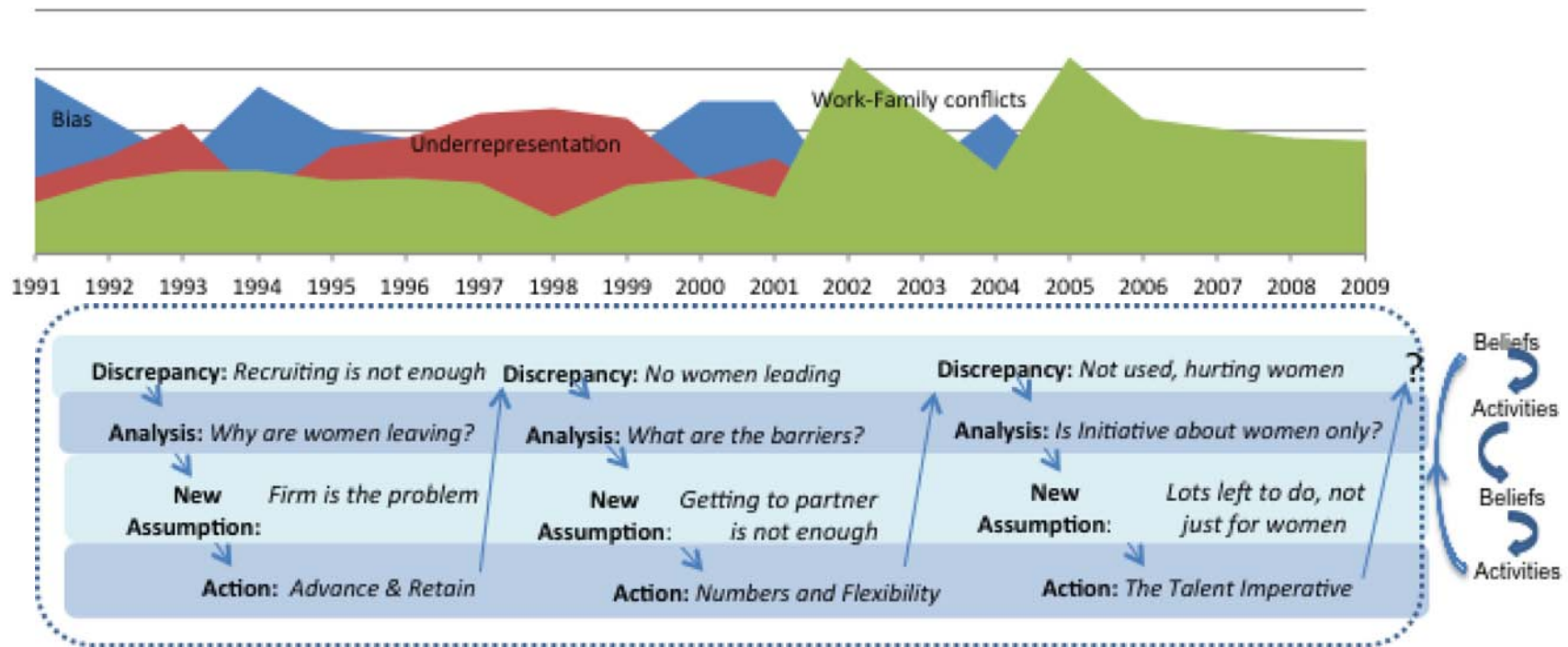


Figure 5: Conceptual model of organizational internalization process in response to shifting social discourse

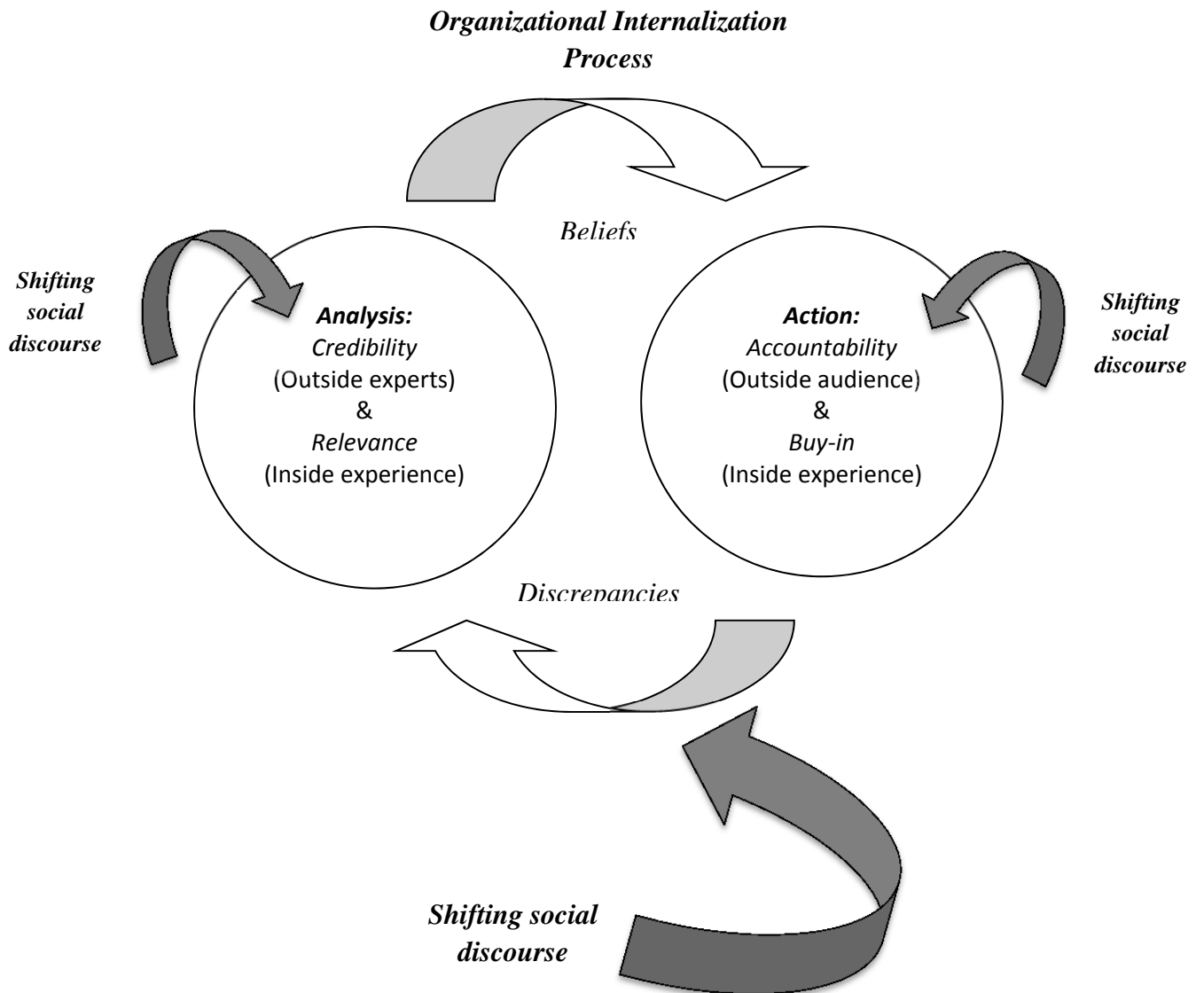


Table 1. Outside data from business press: Representative Quotes Underlying First-order Codes and Second-order Themes

Second-order Themes First-order Codes	Representative Quotes
Bias <ul style="list-style-type: none"> - Harassment - Bias - Differential treatment based on sex - Men reestablish themselves as women succeed - Opposition to benefits for women - Excluding women 	<p><i>She was repeatedly skipped over during a meeting because the men assumed that she was an office assistant. (Julie Cresswell. New York Times, 17 Dec 2006)</i></p> <p><i>Consider the case of a male supervisor who, in the midst of a conversation with a female employee about an assignment, asked her out of the blue, "Are you wearing panties?" and then blithely continued the conversation seemingly pleased that he had left her rattled. (Daniel Goleman. New York Times, 22 October 1991)</i></p>
Underrepresentation <ul style="list-style-type: none"> - Women aren't in leadership positions - Women aren't in pipeline - Women promoted at different rates than men - Statistics about inequality in pay, under-representation, or sex segregation 	<p><i>Women accounted for only 15.7% of corporate-officer positions and 5.2% of top earners. (Carol Hymowitz. Wall Street Journal, 3 February 2004)</i></p> <p><i>The National Research Council, an arm of the National Academy of Sciences, convened a conference a year ago to determine why women make up 45 percent of the work force but only 12 percent of the scientists and engineers working in industry (Women Scientists Lagging in Industry Jobs, New York Times, 1994)</i></p>
Work-family conflicts <ul style="list-style-type: none"> - Balance - Work – life issues - Work-non-work conflicts 	<p><i>But in the American workplace and home, the private alternatives -- changing the demands of fast-track jobs to accommodate mothers or changing the responsibilities of men in child care -- don't seem to be happening. Men and women may now be equal, but apparently one sex remains more equal than the other. (Peter Passell. New York Times, 7 September 1995)</i></p> <p><i>For six years, Danielle Davis, a 32-year-old mother of two and senior public-relations counselor at Richardson, Myers & Donofrio Inc., fantasized about being home with her kids. If she quit her job, she thought, she'd obliterate her constant regrets about being out of the house all day and then blowing in at six to get dinner started. (M. Conlin. Business Week, 17 September 2000)</i></p>

Table 2. Description of 1st and 2nd Order Codes in Inside Data, Example of Analysis Phase

Phase Type	Discrepancies	Beliefs	Leadership	Analysis	Action	Outcomes
Analysis	<p>Driving Question:</p> <p>Why are women leaving the firm?</p> <p>Having women in the pipeline is not leading to women partners and leaders</p>	<p>Assumption pre-task force:</p> <p>Women leaving for family reasons</p> <p>Assumption rising out of Task force:</p> <p>Firm culture inhospitable to women; it's a firm problem, not a woman problem</p>	<p>CEO leads task force to study women's retention issues</p>	<p>Outside experts:</p> <p>Hires External Gender Experts</p> <p>Task force meets with leading companies on women's issues</p> <p>Inside data collection:</p> <p>Work-Life Survey</p> <p>Focus Groups: women partners</p> <p>Task force to study retention issues</p> <p>Task force presents findings to Firm leaders</p>	<p>Structure:</p> <p>CEO appoints Task Force to study women's issues in the firm</p>	<p>Inside representation:</p> <p>>5% gender gap in turnover</p>

Table 3. Description of 1st and 2nd Order Codes in Inside Data, Example of Action Phase

Phase Type	Beliefs	Leadership	Analysis	Action	Outcomes
Action	<p>Mission:</p> <p>To reduce obstacles to women’s advancement</p> <p>Retaining and advancing women as a competitive advantage</p>	<p>CEO appoints Women’s Initiative leader & National Director for the Advancement of Women</p>	<p>Inside data collection:</p> <p>Human Resource Survey</p> <p>Work-Family Survey</p> <p>Mentoring study</p>	<p>Structure:</p> <p>Form external advisory board</p> <p>National and local infrastructure established for women’s initiative</p> <p>Partner implementation committee</p> <p>Initiative network formalized</p> <p>Programs:</p> <p>Inside facing</p> <p>Gender awareness training</p> <p>First Initiative annual report</p> <p>Outside facing</p> <p>Executive women’s breakfast forum</p> <p>Policies:</p> <p>Woman on every major committee</p> <p>Annual review of assignments to ensure gender neutrality</p> <p>Flexible work arrangements (FWAs) & guidelines introduced nationally</p> <p>Parental leave introduced</p> <p>Changes in consultant scheduling</p>	<p>Inside representation:</p> <p>More women become Partners, Principals & Directors (PPDs)</p> <p>Women appointed to Bd of Directors</p> <p>Outside recognition:</p> <p>Awards/Recognition re Initiative-led efforts</p> <p>CEO recognized for leading efforts to retain and promote women</p>

