

Values in Professional Practice: Towards a Critical Reflective Methodology

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ABSTRACT. A prevailing conceptualization of values in organizations regards values as preferable modes of conduct or end-states of existence. Accordingly, values are pursued through prescriptions, actions of implementation and evaluation, based on the presumption that values inform actions. Thus, holding the ‘right’ values leads to desired practice. However, this is a problematic stance, suppressing the fact that correlation between value and action is highly questioned. The article claims that proliferation of values in organizations is more plausible and influential turning the process around, utilizing the ideas of sensemaking, tacit knowledge and virtue in a critical reflection-upon-action model, engaging organizational members as co-researchers of their own value constructions in context.

KEY WORDS: values, critical reflection, virtue, tacit knowledge, values-in-practice

The concept of value has been subject to a remarkably enduring interest over the last decades. This holds true within social psychology (Argyris and Schön, 1978; Furnham, 1997; Rocheach, 1973; Rocheach and Ball-Rocheach, 1989), the realm of ethics (Taylor, 1989), social anthropology (Hofstede, 1980; Inglehart, 1997) and not the least within the organizational field (Argyris and Schön, 1978; Gilliland et al., 2003; Meglino and Ravlin, 1998; Schein, 1985). Interest in the domain of values is pursued by professional practitioners as well as academics. Values are considered as the origin of action, and may be cultivated as instruments to enhance desired performance, i.e. productivity and efficiency. This endeavour is parallel to a quest to improve moral standards – either as a goal in its own right or as a means to image building. Academics, on the other hand, discuss the nature of values, their prerequisites, how values relate to behaviour, and

methods of studying value representation. However, the link between an ideational level consisting of values, attitudes, meanings and intentions, and a level of actions, consisting of practice and human behaviour is still debated.

The great efforts being employed in bringing values ‘to work’ in organizations stage an interest in investigating how the concept is being used, clarifying which theoretical frames it appears within and discussing ways in which values may be approached in the future. The related outcome of value research results in highly different ways of conceptualizing the role of values in professional practice. The most common approach consists of treating values as more or less objectively existing entities within a deductive–nomological perspective. A second approach treats values as mental programs for action, which accordingly is studied through interpretive research models. This model of values research is predominant within the study of organizational culture. Lastly, recent research perspectives may lead to value research enhanced through collective reflective sensemaking processes, engaging tacit knowledge and observing values as sharing features with the concept of virtue. This third approach, which will be elaborated subsequently, may represent a way to bridge the gap between value and action – not in an absolute and predictive manner, but as a means to increase sensitivity and alertness to existing meaning constructs as well as latent meanings within practice of an organization.

Value, intentionality and action

A discussion of how values may be approached in professional practice, as well as in research, calls for a clarification of the concept itself. Values are salient

expressions of intentionality. Actions, on the other hand, are dependent on distinctions of value to be apprehended. 'In order to see something, we need concepts. Perception without conception is blind' (Weick, 2006, p. 1726). The concept of value allows perception of ways of making distinctions of worth. Practice is intentional, valuing and established patterns of action, placing value as a key concept within language to comprehend actual behaviour.

The concept of value has been presented as 'the most striking fact about human life' (Korsgaard, 1996), and as the core concept of human existence (Pirsig, 1991). 'Everybody that has experienced sitting on a hot oven knows intuitively what values are', states Pirsig in his philosophical novel *Lila, an inquiry into morals*. Accordingly, the ability of valuing is the mark of humanity, indicating a greater importance than, for example, the ability of applying reason to enhance scientific progress. Thus, the primacy of values implies the primacy of dealing with questions of distribution, suppression, poverty and environmental challenges. Within the organizational field, the value issue raises – and partly answers – core questions of *why, when, where* and *how* on both grand and petty scales. These questions coincide with challenges dealt with in theories of ethics, which is why the field of ethics is increasingly engaged in the development of organizational theory as well as of professional practice. The concept of value is an expression of human intentionality, being enacted in forms of human behaviour.

Values are about valuing and evaluating. The term is applied to a wide range of matters, extending from formulations of pecuniary worth of items until expressions of ideal or moral worth of actions. This may be the part of the reason why there is an unintentional multitude of value definitions. Still, values are expressions of worth, or likes and dislikes concerning things, persons, principles, attitudes, beliefs, theories, as well as practices. Values are expressed within language through the use of verbs such as 'want', 'prefer', 'hate' and 'despise'. It is generally supposed that peoples' values show certain stability over time. Rocheach's (1973) definition of value is one of the most cited points of departure in value research. He states that a value is 'an enduring belief that a specific mode of conduct or end-state of existence is personally or socially preferable to an opposite or converse mode of conduct or end-state

of existence'. Another definition in the same line of thought is the view that 'values are standards or criteria for choosing goals or guiding action and are relatively enduring and stable over time' (Dose, 1997, p. 220). A third definition states that a value is 'a person's internalized belief about how he or she should or ought to behave' (Meglino and Ravlin, 1998, p. 354). Values as (internalized) beliefs or standards are *open* to the conscious mind as *espoused* values. This perspective regards value systems as patterns *for* behaviour.

In addition, it is generally supposed that values may be inferred from actions. Individuals repeating a coherent evaluating reaction, exposed to similar situations, may be described as expressing stable values. Values demonstrated through behaviour may be partially or wholly pre-conscious to the actor, and as such *tacit* and *hidden* to his or her mind. The naming of the value-in-use is for an observer to extract *after* an action is performed. This aspect expresses value systems as stable patterns *of* behaviour.

Hence, values are approached in two ways – as espoused values and as values-in-use (Argyris and Schön, 1978). Schein (1985) argues that once values are taken for granted through repetitious practice, they turn into preconceived basic assumptions. Values-in-use and basic assumptions share the feature of being influential on actions, yet being hidden to the conscious mind. Accordingly, values may be studied along two tracks of investigation. On the one hand, values are conscious verbal valuations expressed by groups or individuals. The study of values in this respect implies descriptions and measurements of peoples' self-expressed likes and dislikes, and/or moral convictions (Inglehart, 1997; Meglino and Ravlin, 1998). On the other hand, values are nonverbal valuations more or less unconsciously expressed through actions. Values of the latter kind are for others to interpret on behalf of the actor (Argyris and Schön, 1978; Schein, 1985; Weick, 1995), or for the actor to interpret *post factum*. Hence, studying values in professional practice calls for a close attention to empirical patterns of behaviour, engaging hermeneutically inspired methods of interpretation to bring forth sensible value 'headlines' which most precisely catch the 'mind of the action'.

Values are expressions of worth within language. However, what kind of 'reality' do they express in

comparison to other ‘words’? *Intentionality* denotes a conceptual class in which the concept of value naturally belongs. Intentionality is defined as ‘aboutness’, denoting the ability of the human mind to be focused (Dennett and Haugeland, 1987). Something that is about something else is said to have intentionality. Intentionality is often called ‘the mark of the mental’, expressing the human ability of having ideas, beliefs, desires, thoughts, hopes, fears, perceptions, dreams, hallucinations – and values. These ‘propositional attitudes’ are mental states with intentionality (Jacob, 2003, Chap. 10). Jacob states a duality of the intentionality of the mental, and distinguishes between mind-to-world and world-to-mind directions of fit (*ibid.*). He cites Anscombe (1957, p. 56) who exemplifies this with the case of a ‘shopping list’. The list may either be used as instructions for purchasing the right items by a customer or it can be used as an inventory by a detective whose challenge is to draw a record of what the customer actually is buying. In the first case, the shopping list should not be corrected in the light of the contents of the shopping bag. However, in the latter case, the fact of the grocery bag puts the blame on the customer, and the detective should adjust his list according to the facts of the bag. Thus, intentionality is wider than mere intention. A shopping list is a list of conscious intentions, but the contents of the bag reveals a more comprehensive mental activity of impulses, hidden desires and temptations – which are expressions of the wider intentionality.

This duality of intentionality is parallel to the dual approach to the study of values. Values viewed as mind-to-world intentionality are expressed through the numerous espoused value statements of organizations (‘shopping lists’), and in the research aiming at precise descriptions and measurements of the effects of values and value congruence (Meglino and Ravlin, 1998). Values in the shape of world-to-mind intentionality point to the description, interpretation and sensemaking of professional behaviour. Values-in-use are to be deduced, or *punctuated* from a ‘list of features’ of practices. Reflection on tacit values-in-use may inspire the organization to adjust its practice and its espoused values to be more in congruence with what they actually aspire to. This ‘reflexive interpretation’ (Alvesson and Sköldböck, 2000) may inspire creativity, as well as make the organization more trustworthy.

A crucial question is how the link between value and action functions. *Behaviour* may be defined as what happens when energy is consumed to produce motion in living organisms. *Action* is human behaviour expressing intention or meaning. Accordingly, organizational behaviour is human action, which is studied either (1) as a product of sets of contingencies (which may be altered), or (2) as expressions of internal motives, intentions and values. Since human behaviour at times seems to lack obvious conscious reason, the need for employing sensemaking efforts arises to establish some order of meaning behind the pattern of action at hand. Thus, the latter endeavour infers meaning and intentionality as central to action, while the former approach underlines the interplay among contingent forces. In both cases, however, there is a general acceptance of the fact that value and action are mutually interrelated, but *exact* description of the interrelationship has yet to be presented.

The making of *differences* (Derrida, 1978) constitutes our conceived world. This implies valuing as a key activity within ‘linguaging’. How meaning and value are established in professional practice rely less on strategic planning and rational choice, than on what Weick calls ‘committed interpretation’ (Weick, 2001, p. 14). Sense is built through social interaction, where more or less random action seeks justification, gets publicly accepted, and ends up as ‘the way’ things should be understood and done. Since value is a core expression of what is considered sensible and worthy, there should be good reason to investigate organizational values following this perspective, which will be done in a later section of the article.

In order to summarize, values are constructs of worth, being espoused in language as goals, ideals and preferences, or extracted from actions through processes of interpretive sensemaking. Values are expressions of intentionality and show a close, but not closed interrelationship with action.

Critical discussion

Values make important differences. When R. Scott brought his men to a cold death in the hazardous quest for the South Pole, it may be argued that his Victorian gentleman values gave him no choice: the glory of the empire and the honour of the crown

was at stake and admitted no cowardice even if this subsequently would have saved their lives. However, even though this might be a convincing story – the question of whether there is a way to be sure of the correspondence of values and actions calls for special attention.

The formerly cited value definitions lead to the idea that specific human behaviour in a specific way is contingent to specific espoused values. However, this stance is open to serious interrogation. If such a notion was true, then specific value-inspired intentions would correlate to specific choices of action. This presupposition, despite its failure to convince, still comprises the underlying logic of much values research, as well as being a major reason why organizations are extensively preoccupied with values issues. In Denmark, nine out of ten companies have an articulated set of values, and five out of ten claim that they act according to this shared set of values in their daily activities (Mejlby, 2003, p. 111).

According to this notion, a focus on ‘right’ values would infer ‘right’ actions within an institution. The frequently used term, *implementing values*, is a sign of the prevalence of this belief, treating values as technical ends being obtainable through planning, structuring and administering individual preferences and valences held by people. The usual strategy of values proliferation is cast in the iron cage of *prediction-control*, following Weber’s goal towards attaining rationality. This is a splendid way of structuring time and resources to achieve technical ends, but this logical structure bears within itself a meaning construct contrary to the nature of values and virtues (MacIntyre, 1985). Building parking lots and strengthening the company’s competence in marketing call for a different type of knowledge than developing respect and benevolence. Still, the subject/object (SO)-model (Scherer, 2003, p. 316) treats both types of challenges based on a similar frame of reference.

The prevailing connection underlining the SO-model between value and action may be illustrated in a four-step model:

1. A moral principle of preference is established as ‘right value’. How this may be done, is one of the main questions of moral philosophy as well as social sciences, and will not be discussed due to space limitations.¹
2. An actor intends to act according to his/her value.
3. An action is performed according to the intention informed by value.
4. The action is social, which means that others are exposed to it. The action is thereby interpreted by others being inflicted by the action, employing corresponding or deviating value standards of distinction to judge the action.

This taxonomy of progress from value to action is paralleled by a commonly used recipe for enhancing values in organizations and professional practice.

1. Values are singled out, either by top management and/or by the society of professionals.
2. Strategies, planned activities, campaigns and education are being carried through, aiming at development of ‘right’ intentionality/values by the members.
3. Armed with good intentions/values there is an expectancy of enhancing professional behaviour corresponding with the chosen values.
4. Finally, evaluation is being carried out, either by external researchers or by internal questionnaires to employees and customers.

The problematic link lies between phases 2 and 3. Having developed conscious focus on preferred values, there is yet weak rational and empirical evidence of necessary correlated behaviour. A linear first-order logical follow-up is interrupted by several disturbing factors. To Socrates it was an implicit contradiction to claim that people, knowing what was wrong still do it, or knowing something as right and avoid doing it. However, as Aristotle pointed out in his critique of Socrates, a lot of actions are *not* executed according to insight or good intentions. ‘For no one, he (Socrates) thought, supposes while he acts that his action conflicts with what is best; our action conflicts with what is best only because we are ignorant. This argument, then, contradicts things that appear manifestly’ (Aristotle, 1985, p. 174). In order to describe the ‘incontinent’ (weak character) he continues: ‘Moreover, the incontinent person is the sort to pursue excessive bodily pleasure that conflict with correct reason, but not because he is

persuaded (it is best)' (*ibid.*, p. 193). Aristotle shows in this way how knowledge may not lead to corresponding action, an insight which is paralleled by St. Paul in his letter to the Romans (Rom. 3, 19). Some actions are carried out seemingly in accordance with values *opposite* to the ones openly cherished by the actor. Some actions are clearly not intended, revealing deeper and preconscious layers of intentionality.

Furnham lists four arguments why attitudes are 'fairly poor predictors of subsequent behaviour' (Furnham, 1997, p. 205). Attitudes are commonly viewed as more specific than values, which make values even less apt to study as determinants of behaviour. (1) The specificity of attitudes is on a general an abstract level, while action is highly specific. (2) A single act is spurious. In order to reveal attitude, there is a need for aggregating multiple acts in similar situations over time. (3) Situational factors may strongly influence attitudes as well as behaviours. (4) A given behaviour may relate to a range of attitudes. It is difficult to know which of these attitudes would best predict behaviour (*ibid.*, p. 205).

The complex fabric of experience as historically reported actions within socially constructed meanings and beliefs in different historical contexts, not to mention the amount of tacit knowledge involved – all comprising mental backgrounds *for* behaviour – makes it hard to single out specific values as determining causes of action. It follows that values neither can be studied simplistic as strategic *goals for* actions. If value proliferation follows the scheme of propositional knowledge, institutions should be far better off in establishing moral excellence, and catastrophes like the Enron case would be made impossible. This case was not led by ignorance, but rather by what Aristotle would have called incontinent characters.

Human action is complex and not easily predictable, and the law-like generalizations in social reality required for the control of value development is simply unattainable (MacIntyre, 1985, pp. 88–108). Values are vague and general, making them mere markers of behavioural direction more than specific instructors of certain actions. In order to instruct specific behaviour, clear-cut *rules of instruction* would in fact do the job more accurately, of course inflicting other shortcomings and problems not inferior to the former mentioned. However, the SO-model in value research is still confided to the

presupposition that individual values held by managers and employees may be more or less accurately described to harmonize values and visions to a greater degree of shared values in the organization, thereby inducing favourable behaviour and organizational excellence similar to Peters and Waterman's study (1982).

Treating values as more or less technical ends to be implemented in organizational practice leads to a conception of value as top-down intentions from managers, subsequently functioning as something unfamiliar being 'threaded down' on employees. However, values are *personal*, and, therefore, not easily instructed and implemented by assertion. The forcing of values creates in most cases resistance and unwillingness to pay attention, practiced in silent sabotages of walking slowly, waiting for the idea to suffocate and the noise to qualm down.

The SO-model of value research is based on the presumption of language functioning as a 'mirror' of an objectively existing reality 'out there' and of the belief in reality being governed by law-like regularities. This is generally difficult to maintain when applied to social interaction – people do not 'stand still' long enough to reveal secret 'natural' laws, and the interplay between persons, and between persons and social contexts slip through the masks of questionnaires. This raises special difficulties in research of 'soft' and diffuse values. The Wittgensteinian concept of 'language games' seems to catch the nature of how values function in a far more precise way than the 'mirror' metaphor, resenting fixed descriptions of given values' functioning on actions.

Hence, values are crystallizations of meaning and are as such to a minor extent revealed through studies of propositional 'if A – then B'-knowledge (Tsoukas, 2005a, p. 70). In spite of this, 'if value A – then action B' seems to be the matrix informing numerous value studies. However, value campaigns in organizations, as well as SO-studies of values do not show results according to the amount of invested efforts (Meglino and Ravlin, 1998, p. 383). This is 'because a reasonably large proportion of the research reported here was not performed with the specific intent of understanding value processes, but with the idea that values or value congruence would explain another phenomenon of interest' (*ibid.*). However, it is questionable if 'understanding value processes' is obtainable through the SO-model

whatsoever. Emotions, habits, expectations, sympathies and cultural patterns of behaviour seem to influence people's actions more than rational calculations. The multitude of value impressions from numerous social contexts mixed together with the multitude of possible interpretations of encountered situations creates an overwhelming and complex background for choice of action, precisely characterized by the term 'chaosmos' coined by Tsoukas (2005a, pp. 210–229). Ordering this variety as objective 'truths' about reality seems a vanity project, oversimplifying and excluding the complex nature of knowledge. Another sceptic of this perspective is Alasdair MacIntyre. He is critical of the notion of managerial expertise and ability to control social outcome building on social science supplying law-like generalizations (MacIntyre, 1985, p. 88). 'For MacIntyre social theory is active self-reflection in the context of practice' (Beadle and Moore, 2006, p. 326).

The interpretive model applied in studies of organizational culture escapes the fallacy of the logic of propositional knowledge in the study of values. Accepting a hermeneutical understanding of social knowledge, the researcher collects narratives, stories, rituals, habits, valuations, metaphors, and routines in search for profound meanings and hidden values. Being an outsider, the researcher enjoys a leverage of a bird's-eye distant overview, giving opportunities of disclosure of connections hidden to near-sighted organizational members. Using different methods mapping qualities of the culture, the search for a consistent and over-arching description is shared with the SO-model of investigation.

Thus, the risk of simplification of the complexity of human interaction is shared with the SO-model. 'The question is whether the orientation towards a unitary meaning excludes the interpretation in terms of dissonance, ambiguity, and so on (Alvesson and Sköldbberg, 2000, p. 101). Albeit careful attempts to let the text 'tell its own truths', it takes an ordering mind with its inevitable preconceptions to decide what should be left out, which parts of the story that are of greater or lesser importance, and how different aspects of the story combine to a greater pattern of basic assumptions and values. Extracting values from behaviour is similar to shooting into a flock of birds with a shot-gun. Some are randomly hit, and most are missed.

The hermeneutic text that attempts to map culture as patterns of shared values (Schein, 1985) is especially vulnerable to overlooking contradictions and variations, and presenting a picture close to 'truth'. This is all the more misleading, considering the interpretive basis of this frame of reference. An art critic cannot be *wrong* in the interpretation of a piece of art, only *better* or *worse* than others (Alvesson and Sköldbberg, 2000, p. 104).

The interpretive model and the SO model share the quest for precise *descriptions*. The researcher is, just like in the natural sciences, a neutral describer of objective 'facts' (SO model) or an interpreter of socially constructed meaning (interpretive model), mainly aiming at disclosing facts of a greater story. Actions and reactions according to research results are left to leaders and politicians. Managers thus 'order' research, whatever may be the method, to get precise accounts of situations at hand to make relevant decisions. Having pointed at the cracks and limitations of research methods in current value research, it is time to consider a research method building on critical collective self-reflection within the professional body of the organization.

From action to values

In the following discussion, an action research model of studying values in professional practice within organizations is presented. Value research is suggested accomplished basically from a constructionist point of departure, focusing on how meaning/value is established retrospectively by use of language, utilizing aspects of the ideas of 'sensemaking', 'tacit knowledge' and 'virtue'. The trick is to combine important methodological aspects from several traditions in a multitude of portrayals. What is called for, are skills of accuracy in reporting empirical data as in the SO-model, skills of inferring meaning/value constructs from thick descriptions of words and actions of the interpretive model and skills of combining multi-faceted understandings to the mosaic of relations between action and value. Values of professional practice in an organization are far too complex to be captured in grand stories, and far too important to be left unattended.

Postmodern theories show feeble interest in empirical research, devoting their interest in

discussions of how construction of meaning may unfold. Empiricism, on the other hand, is near-sightedly preoccupied with technical instruments of measuring reality 'as it is', leaving out disturbing epistemological questions. The proposition described here is an attempt to apply insights of the complex fabric of meaning, bringing it in touch with an empirical world. Alvesson and Sköldbberg call their methodological synopsis of several frames of reference for 'reflexive interpretation', applying several layers of interpretation on interpretation (Alvesson and Sköldbberg, 2000). This may well cover our own intentions, respecting the need in organizations for reflexive leverage combined with the attention to empirical material.

Making sense of values

The simple, but consequential insight that sense is made retrospectively (Weick, 1995, 2001) has far-reaching consequences to the efforts of enhancing value-oriented practice in organizations. Reality comes before sensemaking – we make retrospective sense of the situations that we encounter (Weick, 1995, p. 27). He cites Kierkegaard, who points out how we understand backwards while living forwards (Weick, 2006, p. 1732). We are like train riders positioned face backwards reflecting on places we already left behind. Secondly, social processes are never complete before one has extracted crucial meaning or outcome from the processes – afterwards. An act is not mistaken, it *becomes* mistaken. Sensemaking is a rational process, carving meaning out of action. It represents application of words to equivocal behaviour, inducing order to more or less chaotic perceptions and actions. Sensemaking is especially apt in situations of surprise, when things happen out of line of expectations, and when predictions break down.

Values are formulations of worth, representing a substantial proportion of meaning in an organization. However, following the common pattern of influencing action by proposing values in the manner of propositional knowledge corresponds poorly with the nature of meaning of human interaction. Hence, a relevant formulation of values should follow reflections upon actions. Performed actions are subsequently captured through narratives and stories.

'Most action is social, even when the other party is only imagined or implied' (Weick, 2001, p. 14). This corresponds with the dialogical nature of language.

Value as tacit knowledge

Action in organizations is comprehensible and sensible once it is labelled through processes of reflective interpretations. Thus, organizational narratives, stories and metaphors are created consecutively as valuable knowledge of important values. A story usually ends with a moral point, either being made explicit ('as you see, it never pays off to hide the truth') or implicit ('he was never asked again'). Through sensemaking, processes values become punctuations of more or less equivocal patterns of action, resembling newspaper headlines crystallizing the contents of articles.

However, the domain of *values-in-use*, which represents tacit and preconscious levels of intentionality, represents seemingly a problematic area to sensemaking efforts. The question is if this area is totally unaccessible, slipping through the masks of verbal attempts to capture it. An answer to this may be sought in applying the theory of tacit knowledge.

Tacit knowledge, as introduced by Polanyi (1958, 1966) describes levels of knowledge that are subliminal and pre-rational. Tacit knowledge is ineffable, personal and episodic, and is situated within relational and contextual premises, building on repeated previous experiences. It is ineffable being out of conscientious focus to the performer. A piano player uses his or her tacit knowledge of moving his or her fingers in his or her effort to create music of high quality, being unable to describe in words exactly what he or she does, and paying no attention to how his or her fingers touch the piano or how the hammers touch the strings. It is personal in that every piano player has skills of his or her own, making it possible to recognize personal styles different from other piano players ('This must be Keith Jarrett. Nobody plays like him'). It is episodic, in that such knowledge is intimately tied to specific situations. Work performance incorporates layers of tacit knowledge in similar ways.

How does this relate to the development of meaning and values within the organizational

context? The conscious and rational mind is occupied on the highest of Polanyi's different hierarchical levels – the moral level.

We have here a fact which sets a new major task to the process of evolution: a task which appears the more formidable as we realize that both this moral sense and our respect for it presuppose an obedience to commands accepted in defiance of the immemorial scheme of self-preservation which had dominated the evolutionary process up to this point. (Polanyi, 1966, p. 52)

Moral reflection on values utilizes tacit knowledge on a subordinate, subliminal level. Tacit knowledge is thus seemingly *not* part of the value sensemaking activity itself – just a necessary precondition. A considerable activity from communicators in the sense-making process of reflecting value in actions apply tacit knowledge through turning faces in certain directions, smiling and frowning on certain cues, directing or withdrawing attention in relevant directions. Directing the attention to the subordinate level of such bodily language would disturb the advanced and complicated interplay of the reflecting minds. Just like chess players indulging in a particular game are unconscious of their knowledge of rules of the game, persons have their personal ways of enacting responses to other persons' performances, thus giving moral (or immoral) principles manifest life. This must not be misconceived as subjective knowledge. Tacit knowledge is owned by the individual, but is developed and refined through *attention drawing* (Tsoukas, 2005b, p. 157), and extruded within relational and contextual systems – not in words, but in ineffable qualities of practice.

So far, it seems as if focusing on tacit knowledge in the sensemaking process of values may lead into a blind street. However, certain ways of a person's behaviour may be described as 'nice', 'valuable', and 'exemplary', but still being basically ineffable. Still, it can be talked about. Performances by piano players, chess players, painters and actors may be highlighted by critics as epitomes of high quality – without the slightest ability to pinpoint tacit ingredients of the performers' specific artistic knowledge. In the same manner, certain persons do perform their work, characterized by others as incarnations of values and virtues. Exact descriptions of what constitutes their excellence are impossible to make, and attempts to do this generally fail.

Tacit knowledge can not be 'captured', 'translated' or 'converted', but only displayed – manifested in what we do. New knowledge comes about not when the tacit becomes explicit, but when our skilled performance – our practice – is punctuated in new ways through social interaction. (Tsoukas, 2005b, p. 159)

Tacit knowledge establishes a subliminal and necessary basis for the development of new insights. The proliferation of espoused, as well as tacit knowledge is dependent on collective contextual frames, allowing for the attention to be drawn to certain characteristics within the learning situation (D'Eredita and Barreto, 2006, p. 1837). This implies a necessity for drawing attention to how tacit knowledge is displayed in *values-in-use*. *Tacit values* are displayed in personal actions. Tacit values deserve *attention*, being models of practice for others to be inspired by, and thus constituting an important part of the sensemaking effort of values. Stories of exemplary, as well as failing conduct are important raw material of such efforts of displaying tacit values. The intrinsic values remain mainly ineffable, but inspire by being ideals of high quality.

Value and virtue

The sensemaking of values through interpreting actions raises the question of the relationship between value and virtue. *Virtue* is defined by MacIntyre as

an acquired human quality the possession and exercise of which tends to enable us to achieve those goods which are internal to practices and the lack of which effectively prevents us from achieving any such goods. (MacIntyre, 1985, p. 191)

This definition is formal, as opposed to normative. It does not specify definite virtues applying to different practices, but states the existence of such qualities, and their desirability. The nature of virtue reveals itself on a basis of socially defined standards of excellence, on which they are dependent. This conceptualization of virtue is a result of MacIntyre's reflection upon the historical fact that different virtues – and virtue theories – are hailed in different historical contexts – one by Homer, another by Aristotle, a third by the New Testament,

etc. In order to catch the overall nature and significance of virtues – and not the least in making virtues relevant in the highly pluralistic contemporary cultures – he extracts the common components of virtue and its function through different historical periods of time. Virtue is thereby denoting a somewhat narrower conceptual field than the realm of values – highlighting *personal qualities* displayed in action.

There is a convergence of meaning between the concept of virtue and tacit knowledge. MacIntyre exemplifies chess and portrait painting as *practices*. A virtue confides to excellences in performing chess playing or rendering a face in an artistic manner through painting – goods that are qualities in their own right and not because they give status, money or self-esteem. Actions, informed by goals of obtaining fame, acclamation, security or leverage of competition, are goods *external* to the same practices. (Goals of this kind, however, may very well be formulations of *values*, being preferences). The literal formulation in language of the mere contents of a virtue is thus not straightforward, in a similar way that Polanyi's tacit knowledge is ineffable, even though MacIntyre by no means claims that virtues are speechless. However, the naming of virtues within a given practice is at best tentative, and never fulfilling. So far virtue seems parallel to the concept of *tacit value*. Beadle and Moore conclude their overview article of MacIntyre's influence on organizational work by stating that

Much more needs to be done to establish how the virtues work (literally) in practice to enable the creation of internal goods, and how such development is corrupted by the lure of external goods. (Beadle and Moore, 2006, p. 337)

A collective reflection upon action aiming at understanding virtue within a practice would be in conjunction of MacIntyre's intentions carried out in a practical context – as for example within a sense-making retrospective interpretation of organizational practice. In this effort, it joins forces with Tsoukas and Vladimirov's definition of Knowledge Management:

KM is the dynamic process of turning an unreflective practice into a reflective one by elucidating the rules guiding the activities of the practice, by helping give a

particular shape to collective understandings, and by facilitating the emergence of heuristic knowledge. (Tsoukas and Vladimirov, 2005, p. 136)

The scope of reflection on 'rules guiding activities' is naturally supplemented by the inclusion of reflections on espoused, as well as tacit values, representing important punctuations of the discourse of action. This activity should include reflection on virtues as well.

However, there are some important distinctions between virtues and tacit knowledge which have to be recognized. Virtues are internal to *practices*, which by MacIntyre is defined as something else rather than *skills*. Bricklaying is a skill, while architecture is a practice (MacIntyre, 1985, p. 187). To Polanyi, tacit knowledge certainly is displayed in different skills, as well as in what MacIntyre calls practices (they both frequently use playing chess as example). The discussion following *After Virtue* raised questions of the relevance of distinguishing between practices and skills – is it probable that virtues may only be displayed through certain activities and not through others? Following MacIntyre's somewhat critical view of modern organizations, he leaves out more or less the possibility of organizational enterprise being a practice, and hence being a context for virtues to excel. This is clearly a problematic stance. A manager managing a football team (playing football *being* a practice according to MacIntyre), is also managing an organization as well. Managing a farm – and farming is called a practice – includes managing an organization of people as well as dealing with questions of when to sow what, harvesting, etc. Hence, the important distinction appears to be between goods *internal* to a practice from goods *external* to one, leaving the distinction between practices and non-practices of lesser importance. Contrary to MacIntyre's reluctance, then, reflections on virtue in organizational practice are of major importance in sense-making processes.

MacIntyre's distinction of virtue is an important supplement to the concept of value in general, and to the concept of tacit value in special within the practice of sense-making reflection upon action. Values and virtues may be approached through parallel efforts of *drawing attention* to characteristics of cherished behaviour.

Towards a practical model of action-to-value research

Practical value research is suggested as a sensemaking process, reflecting upon distinctions of worth displayed through actions. Working retrospectively, conceptualization or punctuation of espoused and tacit values, as well as virtues may be performed within an organization as a mutual enterprise. The model will enhance an action-oriented critical discussion within the stakeholder community of the organization. An action-to-value sensemaking reflection within the community of stakeholders, will inevitably evoke a critical-emancipatory perspective of social science (Willmott, 2003, p. 100), inevitably leading to new understanding and change.

The research process may be designed and led by a research ‘choreographer’, but engages members of the organization as co-researchers of values within their own organizational practice. The focus of the sensemaking discourse should take as its starting point *reports of empirical findings* of organizational actions accounted by groups within the community. The choice of frames of actions to be studied and reported is preferably decided by groups of stakeholders – i.e. leaders, employees, customers, and patients – who are challenged to do surveys, interviews and/or observations within their own chosen field of actions to be studied. Inviting research groups from neighbouring departments to do inquiries gives the benefit of

The research process should include four distinctive steps:

1. Choice of fields of action to be studied – preferably areas of practice with a certain significance of meaning to the organization. The decision should be made through a joint discussion engaging the participating co-researching members of the organization.
2. Collection of empirical data of organizational behaviour. This step is carried out in independent research project groups consisting of organizational members, choosing appropriate methods according to the nature of the actions to be studied. Research skills learned from the SO model of investigation are appreciated, but not absolutely necessary.
3. Presentation of empirical findings and subsequent sensemaking discussions on possible and adequate value configurations being plausible from the empirical material. Skills learned from the interpretive model of qualitative research, creativity and originality will contribute to the sensemaking process. Attention drawing to forms of tacit knowledge, as well as tentative formulations of appearing virtues and vices should enrich the sensemaking process.
4. Discourse analysis on which apparent changes in organizational practice are made plausible or necessary, as well as formulation of desirable values and virtues in further practice.

Conclusion

The proposed value research model is based on

1. the belief that values are socially constructions of worth, being expressed by practitioners as conscious and/or preconscious intentions informing actions, and as expressions of meaning, being inferred onto actions by observers of the action;
2. the notion that individual values are constructed through language in social contexts, and that professional and organizational values are products of relational interplay and as such more than the sum of individual values;
3. the idea that sensemaking of values happens in retrospect following action;
4. the understanding that new insights build upon layers of tacit knowledge, like actions build upon values open to the conscious mind as well as values hidden from consciousness;
5. regarding similarities between the concept of value and the concept of virtue, and how they both are developed;
6. a respect for skills of accuracy in reporting the empirical world of actions;
7. a readiness to expose different value interpretations in the construction of meaning-upon-action, welcoming plurality and originality in the discourse.

Our intention has been to make a contribution to the debate on how values and behaviour may be approached and researched related to professional practice. By proposing an alternative critical action research model to the classical SO- and interpretive models of investigating values, applying concepts from theories of sensemaking, tacit knowledge, and virtue ethics, the aim has been to raise action-value-action sensitivity and consciousness within professional practice in organizations.

Values are conscious, as well as subconscious goals, ideals and preferences of worth, expressing intentionality and shaping directions of action. Values do not give rule-specific prescriptions of the action at hand, but points to general courses of action. Values are most importantly identified in retrospect through collective reflection in context. The main process of value clarification should therefore be made 'backwards' as reflections upon actions already performed, instead of the commonly entertained practice of value clarification and value prescription *before* action – usually called value implementation. Such reflections may be endeavoured as a collective search for meaning within a stakeholder context. Actions may be studied and reflected upon by actors themselves in retrospect. This practice may represent a forceful impetus of development and change.

Note

¹ In brief, one may distinguish the three major traditions: (1) Values are objective realities corresponding with man's capacity to identify and recognize them. This is the Kantian position, and is supported by Platos' idea of the true world of ideas. (2) Values are mere subjective likes and dislikes, as in Moores' emotivism. (3) Values are social constructs, shifting within different contexts from time to time. MacIntyre underlines the importance of narrative and history, and thereby the changing of contents of values. However, he argues that values and virtues like friendship and truth-telling are not relative entities – only their inherent prescriptions of conduct shift from time to time. MacIntyre is thus categorized as a critical realist by some commentarians. The first tradition holds that values are absolute and transhistoric, while the two other traditions hold that values are relative, either in an individualistic or in a contextual-relational sense.

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