



Accounting and Control  
Department



Research Center

## PH.D. SEMINAR / HEC PARIS

### The Value of Institutional Logics

by

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**Tuesdays, January 14-February 28, 2014, 14:00-17:00**

What is the value of institutional logics? In brief, an institutional logic is an order of production composed of distinctive subjects and objects mediated by a regime of material practice. Institutional logics are built around particular ontologies, around objects whose value and reality can never be entirely secured through rationality or the senses. These institutional objects are pointed to through names and performed through practice. Institutional logics are organized around unobservable institutional substances, institutional objects, where constellations of particular practices are understood as their enactment or production. Institutional logics point to socially regionalized orders of practice which are simultaneously orders of subjectification and objectification, that is, orders of practice that depend on the particular identities of subjects and ontologies of objects, which in turn depend on these same orders of practice.

The very same year – 1991 – that I and Robert Alford published “Bringing Society Back In,” forwarding the notion of an institutional logical approach, Luc Boltanski and Laurent Thévenot published *De la Justification* in French, systematically laying out their framework based on conventions of worth. It would take fifteen years until this important text would be translated into English in 2006 (*On Justification: Economies of Worth*). During that period, scholars of management sought to elaborate, revise, reformulate and reject the institutional logical approach. Only recently a number of thinkers, a number located in European business schools, have sought to engage the similarities and differences between these two approaches. This seminar is dedicated to comparing these different theoretical projects, including the more recent work of these two scholars who have taken their work along different, and to some extent, divergent paths, Boltanski towards an explicit institutionalism, and Thévenot towards regimes of engagement.

The question of value is therefore two-fold. On the one hand, of course, the seminar seeks to better specify the scope, limits, premises and productivities of the divergent approaches. On other hand, the seminar will examine the category of value itself as a form of valuation in the institutional-logical approach and of evaluation in conventions of worth. Thinking value one must engage both the ontological and the moral, both what is a good and what is good.

Students are expected to read all the required texts before each seminar. Given the amount we shall cover, it is highly recommended that you start reading well before the seminar begins. Students are expected to write a critical commentary – preferably one-half page and no more than one page – each week that will be distributed by email before the morning before the seminar. These commentaries should not be summaries, only glossing arguments and evidence for the sake of one’s hypothesis, comparison, theoretical or empirical critique or question. Commentaries can be critical, exegetical, or simply seek explication. These comments will provide the basis of discussion for the seminar. One third of the grade will be based on the quality of these comments and one’s participation in the seminar room. Two-thirds of the seminar grade will be based upon a final essay to be written that develops one’s own assessment of these divergent approaches, their comparabilities, complementaries and contradictions. The due date for the essay is still to be determined.

#### **January 14: Value Rationality and Institutional Logics**

Roger Friedland, “Divine Institution: Max Weber’s Value Spheres and Institutional Theory,” *Research in the Sociology of Organizations*, 2013.

Roger Friedland, “The Endless Fields of Pierre Bourdieu,” special issue of *Organisation*, “Bourdieu and Domination Within and Between Organizations,” vol. 16, No. 6, November, 2009, pp. 887-917.

Roger Friedland, Patricia H. Thornton, William Ocasio & Michael Lounsbury 2012, *The Institutional Logics Perspective: A new approach to Culture, Structure, and Process*. M@n@gement, 15(5), 582-595. <http://www.management-aims.com/PapersMgmt/155Friedland.pdf>

Max Weber, "Religious Rejections of the World and Their Directions". Pp. 323-362 in *From Max Weber*, edited by Hans Gerth and C. Wright Mills. New York: Oxford University Press, 1958.

#### **January 21: Accounting for Value**

Peter Miller & Michael Power, “Accounting, Organizing, and Economizing: Connecting Accounting Research and Organization Theory,” *The Academy of Management Annals*, 7:1, 557-605, 2013

François Vatin, “Valuation as Evaluating and Valorizing,” *Valuation Studies*, 1 (1), pp. 31-50, 2013

R. Daniel Wadhvani and Mukthi Kaire, “Valuation as an Institutional Process,” unpublished, 2013.

Paolo Quattrone, "Unfolding rationality: Visual Memory, Performative Accounting and the Jesuit Order", paper presented at EGOS, 2012, Helsinki and at the SASE conference 2012, Boston.

Alistair Mutch, “Theology, accountability and management: Exploring the contributions of Scottish Presbyterianism,” *Organization*, 19(3), pp. 363-379.

#### January 28-February 4: Conventions of Worth

Luc Boltanski and Laurent Thévenot, *On Justification: Economies of Worth*, trans. Catherine Porter (Princeton: Princeton University Press, 2006).

Carlos Ramirez, "We are being pilloried for something we did not even know we had done wrong! Quality control and orders of worth In the British audit profession", *Journal of Management Studies*, July 2013, vol. 50, no. 5, pp. 845-869.

Laurent Thévenot, 2001, "Pragmatic Regimes Governing the Engagement with the World," in Knorr-Cetina, K., Schatzki, T. Savigny Eike v. (eds.), *The Practice Turn in Contemporary Theory*, London, Routledge, 2001, pp. 56-73.

Christian Bessy and Olivier Favereau, "Institutions et Economies des Conventions," *Cahiers d'économie politique*, n° 44, Paris, L'Harmattan.

Rainer Diaz-Bone The Methodological Standpoint of the "économie des conventions" *Historical Social Research*, 36 (4), pp. 43-63, 2011.

Kafui Dansou and Ann Langley, "Institutional Work and the Notion of Test," *M@n@gement*, 15(5), 502-527.

#### February 11: Comparing Conventions of Worth and Institutional Logics

Annisette, M. and Richardson, A. J. (2011). 'Justification and accounting: applying sociology of worth to accounting research'. *Accounting, Auditing & Accountability Journal*, 24, 229-49.

Charlotte Cloutier and Ann Langley, "The Logic of Institutional Logics: Insights from French Pragmatist Sociology," *Journal of Management Inquiry*, January, 2013.

Peter Wagner, "After Justification: Repertoires of Evaluation and the Sociology of Modernity," *European Journal of Social Theory*, Vol 2, No. 3, 1999, pp. 341-357.

Thibault Daudigeos and Bertrand Valiorgue, "Convention Theory: Is There A French School of Organizational Institutionalism?," 2010, AIMS, unpublished.

Ann Westenholz, "Ambiguity, Conventions and Institutional Logics," Department of Organization, Copenhagen Business School, 2013, unpublished.

#### February 18: Boltanski's New Institutionalism

Luc Boltanski, *On Critique: A Sociology of Emancipation*, (London: Polity, 2011) [2009].

#### How to Apply?

Interested PhD students from PhD Programs in Management anywhere are invited to apply for our "HEC Paris PhD Seminars". Decisions on acceptance will typically be made within 2 weeks after the application is received. The total number of participants is limited to less than 20 to ensure a maximum of interaction.

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