

Rhetorical Strategies of Legitimacy

Roy Suddaby
Royston Greenwood
University of Alberta

This paper describes the role of rhetoric in legitimating profound institutional change. In 1997, a Big Five accounting firm purchased a law firm, triggering a jurisdictional struggle within accounting and law over a new organizational form, multidisciplinary partnerships. We analyze the discursive struggle that ensued between proponents and opponents of the new organizational form. We observe that such rhetorical strategies contain two elements. First are institutional vocabularies, or the use of identifying words and referential texts to expose contradictory institutional logics embedded in historical understandings of professionalism, one based on a trustee model and the other based on a model of expertise. A second element of rhetorical strategies is theorizations of change by which actors contest a proposed innovation against broad templates or scenarios of change. We identify five such theorizations of change (teleological, historical, cosmological, ontological, and value-based) and describe their characteristics. ●

Where do new organizational forms come from? Despite broad acknowledgement of the central importance of this question for organization theory (e.g., Hannan and Freeman, 1986; Romanelli, 1991; Daft and Lewin, 1993; Aldrich, 1999), the question remains largely unresolved. For early social theorists, the key to understanding the emergence of new organizational forms rested in understanding broader processes of institutional change (Durkheim, 1933; Weber, 1978) or the process by which alternative models of collective action are contested. Because nascent forms inevitably trigger social conflict (Eisenstadt, 1980), a key task in explaining how new forms are created is understanding how affected interests seek to contest them (Rao and Singh, 1999). Despite its early premise of isomorphism, neo-institutional theory offers considerable promise in answering the question of how affected actors seek to attach or deny legitimacy to new organizational forms.

Institutional theory has developed three foundational elements to explain how new organizational forms emerge. The first is a growing knowledge of legitimacy, which is a key component of institutional change. New technology (Hargadon and Douglas, 2001), new organizational practices (Kostova and Roth, 2002), even new industries (Leblebici et al., 1991) clearly depend on mechanisms by which alternatives, often in spite of their technical superiority, are perceived as less "desirable, proper or appropriate" (Suchman, 1995: 574). A second stream of research links institutional change to dramatic shifts in institutional logics that underpin actors' frameworks for reason and belief (Friedland and Alford, 1991; Ruef and Scott, 1998; Rao, Morrill, and Zald, 2000; Lounsbury, 2001). From this perspective, institutional change is the result of shifts in the underlying logic by which legitimacy is assessed. A final nascent theme in institutional theory suggests that the strategic use of persuasive language, or rhetoric, is the means by which shifts in institutional logic are secured.

These three elements provide the beginnings of a model of new-form creation in which language is used to achieve

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0001-8392/05/5001-0035/\$3.00.



The authors thank Paul Hirsch, Lynne Zucker, Dick Scott, Martin Kilduff, and three anonymous reviewers for helpful and patient comments on earlier drafts of this paper. Please address all correspondence to the first author.

shifts in logic within organizational fields. Shifts in logic alter the criteria used to assess the legitimacy of organizational forms, enabling new forms to emerge and survive. Profound change, such as the establishment of a new organizational form, is therefore the product of sustained symbolic work in which actors construct "legitimizing accounts" (Creed, Scully, and Austin, 2002) linking innovations to cultural views (Meyer and Rowan, 1977). This emerging perspective offers a distinctly political view of institutional change in which entrepreneurs skillfully interpret and exploit contradictions embedded in dominant institutional logics to further their self-interest (Fligstein, 1997; Seo and Creed, 2002). New organizational forms, from this point of view, are the ongoing consequence of negotiations and contests over which logic, and thus the criteria by which organizational legitimacy is assessed, will dominate.

We know little, however, about the means by which shifts in logics occur. More specifically, we lack accounts of the process by which the assumptions that define institutional logics are contested and changed. How are symbolic resources used to persuade a community of actors to accept profound institutional change in the absence of objective information? This study addresses this question by examining a contest over a new organizational form in the professions, multidisciplinary practices (MDPs), organizations that comprise multiple professions, primarily lawyers, accountants, and management consultants. In 1997, the very largest accounting firms extended their version of MDPs to include lawyers and sparked an intense conflict between the professions of accounting and law. Combining multiple professions in a single firm represented a controversial rupture of jurisdictional boundaries (Abbott, 1988, 1995) and was a significant departure from the institutionalized norm that a single profession should control and populate professional organizations. Our analysis focuses explicitly on the arguments and language used to connect competing conceptions of the new organizational form to broader templates about the nature of professions and their role in society. We offer three insights. First, we deepen understanding of how cognitive legitimacy develops by demonstrating how rhetoric can be used to expose and manipulate dominant and subordinate institutional logics and create the impetus for institutional change. Second, we demonstrate how rhetoric can facilitate or oppose a new form by connecting the innovation to broadly stated theories of change. Finally, we add to our understanding of professions and professional organizations by describing a process by which contradictory notions of professionalism were contested in the debate over multidisciplinary practices.

RHETORICAL STRATEGIES OF LEGITIMACY

Our overall theoretical argument is based on three observations. First, new organizational forms do not routinely emerge to fill latent resource opportunities. They have to acquire legitimacy (Aldrich and Fiol, 1994). Second, the criterion for legitimacy is encoded within institutional logics. Therefore, legitimizing an organizational form that does not fit a prevailing logic involves modifying or displacing that logic in order to

establish new legitimacy criteria. Finally, we argue that this is achieved primarily through the use of rhetoric.

Legitimacy

Legitimacy is a crucial element in the creation and survival of new organizational forms (Hannan and Freeman, 1989; Aldrich and Fiol, 1994; Dacin, Goodstein, and Scott, 2002). Although considerable attention has been paid to its constituent elements (Dowling and Pfeffer, 1975) and its forms of expression (Suchman, 1995), less effort has gone into identifying the processual aspects of legitimacy or into understanding how it is acquired, maintained, and lost (Baum and Powell, 1995). Zucker (1977, 1989, 1991) provided an important exception and argued that legitimacy is a cognitive process through which an entity becomes embedded in taken-for-granted assumptions. Ecologists have extended the cognitive model, suggesting that legitimacy exists when "there is little question in the minds of actors that it serves as a natural way to effect some kind of collective action" (Hannan and Carroll, 1992: 34).

Suchman (1995) observed two variants of cognitive legitimacy: the degree to which an organizational form is taken for granted and comprehensibility. Comprehensibility relates to how legitimacy is acquired in the early stages of organizational evolution. A growing number of studies are beginning to focus on how comprehensibility is initially established. A key insight from this literature is that entrepreneurs employ symbolic devices that connect new ideas to "established cultural accounts" (Meyer and Scott, 1983: 201). Hargadon and Douglas (2001) identified the use of skeumorphs or design attributes that link an innovation to attributes of preexisting technology. Rao (2002) described the way in which automobile entrepreneurs used highly publicized reliability contests to legitimate the new mode of transportation. In the early stages of adoption, thus, cognitive legitimacy appears to be based less on technical superiority than on the entrepreneur's ability to construct an accommodation with existing cultural schemas (Van de Ven and Garud, 1993).

Other studies have demonstrated the communicative dynamics that accompany the de-legitimation of highly institutionalized forms (Hoffman, 1999; Arndt and Bigelow, 2000; Human and Provan, 2000; Greenwood, Suddaby, and Hinings, 2002; Covalleski, Dirsmith, and Rittenberg, 2003). These studies emphasize the use of language to persuade constituencies of the desirability and appropriateness of institutional deviance. They also share the observation that comprehensibility requires active efforts to reshape dominant ideologies within an organizational field. These studies point to the central role of institutional logics.

Institutional Logics

Horn (1983: 1) defined logics as "the underlying assumptions, deeply held, often unexamined, which form a framework within which reasoning takes place." Friedland and Alford (1991: 258) extended this definition to the institutional level with the observation that higher-order societal institutions, such as the family, religion, government, and the pro-

fessions, provide distinct, sometimes conflicting, "organizing principles" that shape ways of viewing and interpreting the world. Such logics constrain and enable the potential agency of actors. Institutional logics are typically examined at the level of the field. They provide "guidelines for practical action" (Rao, Monin, and Durand, 2003: 795). Specifically, they encode the criteria of legitimacy by which role identities, strategic behaviors, organizational forms, and relationships between organizations are constructed and sustained (e.g., Greenwood and Hinings, 1996; Scott, 2001). Logics enable actors to make sense of their ambiguous world by prescribing and proscribing actions. Action reenacts institutional logics, making them durable.

Nevertheless, logics change. Scott et al. (2000) observed the succession of three distinct logics in U.S. health care, each differentiated by its criteria of legitimacy and associated organizational forms (see also Ruef, 2000). Shifts in logics have also been found to accompany institutional change in the mutual fund industry (Lounsbury, 2002), textbook publishing (Thornton and Ocasio, 1999; Thornton, 2002), recycling programs (Lounsbury, 2002), health (Galvin, 2002), the insurance industry (Schneiberg, 2002), accounting (Covalesski, Dirsmith, and Rittenberg, 2003), and museums (DiMaggio, 1988; Oakes, Townley, and Cooper, 1998).

Attempts to alter or replace an institutional logic are referred to as acts of institutional entrepreneurship (DiMaggio, 1988), and much current research seeks to understand the locus of such efforts, the conditions that trigger them, and the processes whereby success is achieved. Leblebici et al. (1991) proposed that insurgent logics gestate in the peripheries of organizational fields in organizations less privileged by existing arrangements. Several studies confirm this observation (e.g., Haveman and Rao, 1997; Kraatz and Moore, 2002), but exceptions are reported (e.g., Phillips and Zuckerman, 2001; Greenwood, Suddaby, and Hinings, 2002; Rao, Monin, and Durand, 2003).

The conditions that favor institutional entrepreneurship are frequently linked with exogenous "jolts" (Meyer, 1982), such as technological or regulatory discontinuities (e.g., Davis, Diekmann, and Tinsley, 1994; Fox-Wolfgramm, Boal, and Hunt, 1998; Clemens and Cook, 1999). A complementary and less explored perspective focuses on ambiguities or contradictions within field-level institutions. Rao, Monin, and Durand (2003: 802) suggested, "Logics are mutable to the extent that they . . . rely on ambiguous language that can be appropriated. Innovators justify changes by recasting them as efforts to restore tradition. . . . Institutional logics also sow the seeds for change to the extent that they embody contradictions." Seo and Creed (2002) highlighted the importance of contradictions in institutional logics. They emphasized that actors sensitive to such contradictions are more aware of change possibilities and more motivated to act on them. Shifts in social conditions amplify institutional contradictions, leading to reflexivity and attempts at change (Fligstein, 1997). Finally, Hoffman (1999: 352) noted that fields usually contain multiple logics and that "multiple field constituents compete

Rhetorical Strategies

over the definition of issues and the form of institutions that will guide organizational behavior.”

Insurgent logics, then, may arise from institutional ambiguities and contradictions or as a consequence of exogenous shifts that cause a reconfiguration of field arrangements and allow the ascendance of new logics. But how and why particular entrepreneurial efforts succeed is not yet clear. To gain perspective, several researchers have drawn on social movement theory (e.g., Rao, 1998; Clemens and Cook, 1999; Galvin, 2002; Lounsbury, 2002). Social movement theory points to the difficulty of dislodging an institutional logic and emphasizes that efforts to do so are enhanced if insurgent logics are connected through language to higher-order societal values or to core values within the organizational field. For example, Rao, Monin, and Durand (2003) studied the substitution of the *nouvelle cuisine* logic for that of haute cuisine in France from 1970 to 1997. Proponents of the new logic promoted it by reframing the role of the chef “to that of an innovator, creator, and owner” (2003: 807). This identity resonated both with the desire of chefs for autonomy and with the wider societal trend against conformity and authority. As Ruef (2000: 661) explained, “Novel organizational forms are most likely to become legitimated when they fit into the pre-existing cultural beliefs, meanings, and typifications of an organizational community.” These studies point to the skilled use of language as a critical dynamic by which alternative logics are contested.

Rhetoric

Rhetoric, or the art of persuasion, has a long history in the humanities (Richards, 1936; Burke, 1969; Aristotle, 1991) and, at one time, superseded logic as a mode of assessing truth (Zald, 1993). With the rise of scientific rationality, however, rhetoric was discounted as the study of superficial elements of style or appearance of communication rather than its content (Burton, 2004). Recently, a variety of writers in a broad range of disciplines have begun referring to a “new rhetoric” that attempts a scientific understanding of how shifts or displacements of meaning occur in the context of social change (McCloskey, 1985; Nelson, Megill, and McCloskey, 1987; Simon, 1989; Bazerman and Paradis, 1991). Following this “linguistic turn” in the social sciences (Alvesson and Kärreman, 2000), there is growing interest in using rhetorical analyses in organization theory (Fine, 1996; Zbaracki, 1998; Emrich et al., 2001; Phillips and Hardy, 2002).

Semiotics (Barley, 1983), hermeneutics (Phillips and Brown, 1993), and discursive (Kilduff, 1993) and narrative analyses (Boje, 1995) have each been introduced as a method for understanding organizational phenomena. Rhetorical analysis shares this interest in the role of language in structuring social action but is distinguished by a very specific focus on suasion and influence. In this context, rhetoric forms a subset of discourse analysis. But while discourse views language “as a form of social practice, and discourse analysis is analysis of how texts work within socio-cultural practice” (Fairclough, 1995: 6), rhetoric, and particularly the “new rhetoric” (Freedman and Medway, 1994), restricts its focus

to explicitly political or interest-laden discourse and seeks to identify genres or recurrent patterns of interests, goals, and shared assumptions that become embedded in persuasive texts (Freedman and Medway, 1994).

Drawing from Burke's (1969) notion of language as symbolic action, contemporary rhetorical analysis has adopted a socio-cognitive perspective on discourse, which assumes that opposing actors in a context of social change adopt genres of speech and writing that subconsciously reflect and deliberately manipulate the values and ideology of a particular discourse community (Berkenkotter and Huckin, 1995). Social change is thus facilitated by manipulating and reconceptualizing genres (Miller, 1994; Orlikowski and Yates, 1994). In this sense, rhetorical analysis can be distinguished from discourse analysis, both by its situational focus on persuasive texts generated specifically in response to social change and by its cognitive assumptions of a direct and dynamic relationship between rhetorical structures of speech or argument and the cognition and action of actors. As a "symbolic means of inducing cooperation" (Burke, 1969: 43), rhetoric is an essential element of the deliberate manipulation of cognitive legitimacy.

A number of studies, explicitly or implicitly, have used rhetorical methods to understand processes of organizational and institutional change. Heracleous and Barrett (2001) studied the role of language in promoting the adoption of electronic communication in the London insurance market. That study focused on identifying "enthymemes," or arguments in use, by competing stakeholders at different stages of the change effort. Although not primarily focused on questions of legitimacy, the study offers three important insights: it links the skillful use of rhetoric to facilitating processes of change; it demonstrates that successful rhetoric makes strategic use of underlying world-views; finally, and importantly for our purpose, it suggests that world-views, or "deep discursive structures," are stable over time, suggesting the possibility of archetypal rhetorical strategies. Oakes, Townley, and Cooper (1998), similarly, demonstrated how new vocabularies, in the form of business plans, were used to strategically redefine the institutional logic of provincial museums and cultural heritage sites in Alberta, Canada. A shift from cultural to economic forms of logic was facilitated by the introduction of business terminology to reconceptualize existing practices and actors. Similarly, Covalleski et al. (1998) showed how shifts in language are central to disciplinary techniques used to socialize accountants. Both analyses suggest that the skillful and strategic use of language is a key means of initiating and directing change.

A close connection between rhetoric and legitimacy was also revealed in Covalleski, Dirsmith, and Rittenberg's (2003) case study of a jurisdictional dispute over the right to perform internal corporate audits. The authors showed that the ultimate success of the Big Five accounting firms was largely due to their ability to soften intense financial and political pressure with a "rhetorical velvet glove" (p. 349). Change, in this case, was made legitimate by connecting a change in jurisdiction to a re-characterization of professional expertise.

Covaleski, Dirsmith, and Rittenberg described this as a process of “re-institutionalization” in which language was skillfully used to redefine professional jurisdictions.

These studies provide a useful theoretical connection between rhetoric and the emergence of new organizational forms. Past research indicates that profound institutional change, such as that necessary to create a new form of organizing, is accompanied by a shift in the dominant institutional logic. Shifts in logic, however, are highly contested, and because logics are abstractions, such contestations are often a function of rhetoric in which the legitimacy of competing logics is openly debated. In these debates, actors employ rhetorical devices to connect elements of the existing or proposed form to broader cultural understandings in an effort to support or challenge the comprehensibility of an innovation. Persuasive language, or rhetorical strategy, is a significant tool by which shifts in a dominant logic can be achieved. Rhetorical strategies are the deliberate use of persuasive language to legitimate or resist an innovation by constructing congruence or incongruence among attributes of the innovation, dominant institutional logics, and broader templates of institutional change. What are the strategies used to debate legitimacy? Are the rhetorical devices used to construct legitimacy the same as those used to deny it? Do different institutional logics favor different rhetorical strategies? A more significant and prior question, perhaps, is where do the competing institutional logics come from? We address these questions by examining the discursive debate that occurred as the accounting and legal professions struggled to make sense of multidisciplinary practices. The striking debate that surrounded the notion of combining legal and accounting professions in a single firm provides an ideal context within which to address these critical issues.

METHOD

For over a century, the jurisdictional boundaries between lawyers and accountants in North America were distinct. Occasional skirmishes occurred primarily in the area of tax law (Abbott, 1988) and were resolved by the establishment in 1951 of the National Conference of Lawyers and CPAs (*ABA Journal*, 1970). For the next forty years, accountants and lawyers in this organization defused conflicts arising out of the mutual provision of tax services. In the late 1970s, large accounting firms, typified by the Big Five, began to extend their scope of service from traditional accounting (audit, tax, and insolvency) to non-financial services (Suddaby and Greenwood, 2001; Greenwood, Suddaby, and Hinings, 2002).¹ This process of annexation culminated in 1997, when one of the Big Five, Ernst & Young, purchased a corporate law firm in Canada. The event heralded an aggressive move by accountants into the jurisdiction of lawyers. Soon, the U.S. arms of KPMG and Ernst & Young announced that they, too, were intent on creating law firms. In effect, they were challenging the prevailing institutional logic’s prescriptions of appropriate organizational forms. The challenge for proponents of multidisciplinary practices was to replace that logic with one containing different legitimacy criteria.

1

The Big Five refers to the five largest international accounting firms in the world: Arthur Andersen, Deloitte & Touche, Ernst & Young, PricewaterhouseCoopers, and KPMG. In 1970, there were eight such firms (the Big Eight), but a series of mergers in 1989 and 1997 produced the Big Six and ultimately the Big Five. The recent demise of Arthur Andersen leaves the Big Four. During the time frame of this study, the term Big Five is most appropriate.

The move to include lawyers in multidisciplinary practices was seriously contested. By 1998, the American Bar Association (ABA) and nearly every state, provincial, and local bar association in North America had committees investigating the propriety of MDPs. The ABA and the U.S. Securities and Exchange Commission (SEC), respectively, created the American Bar Association Commission to Study Multidisciplinary Practice and the Securities and Exchange Commission Public Hearings on Auditor Independence. Both commissions were open to the public and held forums throughout the U.S. Both forums received representatives from large organizations, government regulators, professional associations, and other actors from around the world.

Our primary data consist of the transcripts of testimony provided by witnesses to these two commissions. The ABA commission was established in August 1998 and conducted public hearings in several U.S. cities until September 2000. The commission heard from 173 witnesses, including representatives of law firms, the Big Five and other accounting firms, consumer groups, corporations, regulators, and other individuals. The commission published transcripts of written submissions and of oral testimony, generated several reports, and made public transcripts of votes regarding MDPs taken by their ruling body, the House of Delegates. Over 800 pages of testimony and reports were generated by the commission. The SEC hearings centered on proposed new rules that threatened to severely curtail the multidisciplinary aspirations of the Big Five. The SEC hearings generated approximately 500 pages of documentary evidence, including transcripts from 93 witnesses and supporting historical materials and reports. The primary sources we draw on in the results section are listed in the Appendix.

Collectively the transcripts and supporting documents provide a comprehensive account of the language used to contest the legitimacy of the new organizational form. These transcripts contain the essential arguments used by actors engaged in the struggle over MDPs. They also indicate the primary audiences toward which the efforts to legitimate MDPs were addressed. The data thus capture the arguments used by key actors engaged in a legitimacy contest over institutional logics. As such, this data source provides a rare opportunity to explore logics and the use of rhetoric.

Tables 1a and 1b show the number of participants in both hearings by category and the number within each category that promoted or opposed MDPs. Each of the Big Five firms, for example, was represented at the ABA hearings and unanimously supported MDPs. All forty consumer groups at the ABA hearings also unanimously supported MDPs. Government representatives, by contrast, all opposed the new organizational form.

Data Analysis

We analyzed the data using a modified version of content analysis.² Iterating between the data and theories of rhetoric, our analysis occurred in two stages. The first stage focused on the manifest content, or “those elements that are physically present” (Berg, 2004: 269). Using NUD*IST computer

2

Thanks to an anonymous reviewer for helping us with the appropriate language and conceptual sources to better describe our methodology.

Rhetorical Strategies

Table 1a

Professional Associations (N = 56)									
Professional Associations in Law									
Stance	International	ABA sub-		Other national (U.S.) groups	Bar Associations			Accounting	Other
		committees			State	Regional	Local		
Pro	8	8		0	1	2	3	3	8
Con	6	5		3	7	1	1	0	0

Other Categories of Participants (N = 89)									
Stance	Academics		Consumer/Interest Groups	Gov't/ Judiciary	Big Five	Law Firms		Corporations	
	Accounting	Law				Big	Small	Big	Small
Pro	2	5	40	0	5	6	4	2	7
Con	0	3	0	5	0	2	7	1	0

Table 1b

Participants in the U.S. Securities and Exchange Commission's Public Hearings on Auditor Independence, by Type and Critical Position (N = 93)									
Stance	Professional Associations		Academic		Accounting Firms		Corporations		Interest Groups
	Law	Accounting	Accounting	Other	Big 5	Other	Big	Small	
Pro	0	14	5	0	5	3	17	2	1
Con	0	8	5	3	0	0	6	7	2

software, we read through transcripts from the data set and identified major players in the debate and their explicit arguments supporting or opposing MDPs. Our selection strategy, following Dobbin and Dowd (1997), was to focus on excerpts in which contesting actors problematized MDPs and excerpts in which they proposed solutions. This process produced 547 discrete data segments ranging from a few words to several paragraphs. Actors and segments were open coded (Strauss and Corbin, 1998) by assigning each actor a one-word description of his or her position on MDPs (pro, con, or unclear) and a one-line description for each segment describing his or her underlying rationale. Here we were less concerned with identifying distinct categories of argument than with ensuring that our analysis captured the essence and range of arguments used. It was during this phase that we observed a distinct use of recurrent phrases, words, and referential texts by proponents and opponents. This observation prompted us to identify the use of institutional vocabularies or clusters of repetitive words, attributes, and referential texts linked to distinct conceptions of professionalism.

Drawing on Mills (1939, 1940), Meyer and Rowan (1977), and Richards (1936), we use the term "institutional vocabularies" to mean structures of words, expressions, and meanings used to articulate a particular logic or means of interpreting reality (Ford and Ford, 1994). Institutional vocabularies, therefore, are the primary means by which institutional logics are articulated and manipulated. Given our setting, we anticipat-

ed that the respective vocabularies would contain different role identities (Rao, Monin, and Durand, 2003) for professionals. Opponents' role identities are likely to be based on a logic in which overt commercialism is suppressed in favor of espoused values of service and society (Larson, 1977). This model draws on nineteenth-century archetypes of professionalism, when professionals were an elite class of aristocratic "gentlemen" who pursued professional occupations out of an interest in acquiring an esoteric body of knowledge rather than for personal compensation. The logic assumes asymmetries of power and expertise between professionals and clients and strong norms precluding professionals from exploiting this asymmetry. Brint (1994) described this logic of professionalism as a "social trustee" ideal that links expert knowledge with higher social purpose. For proponents, professionalism is likely to mean fulfilling the needs of consumers for their expertise. Brint (1994) described this logic as an "expertise model," in which claims to professional status are predicated on an abstract body of knowledge for which professionals can extract superior "rents" and which is best allocated through the marketplace (see also Reed, 1996).

The second stage of analysis focused on the latent content of the data. Here we were concerned with capturing the "deep structure" or implicit categories of meaning (Berg, 2004). Our initial intent was to code each of the 547 data segments according to categories of classic rhetoric. We coded segments first according to one of three "encompassing terms" or "branches" of rhetoric: "kairos," sensitivity to time or the "opportune moment"; "audience" or contextual focus of the argument; and "decorum," or fitting the argument to both the moment and the audience. We also coded the segments according to one of three primary forms of persuasive appeals ("pisteis") in classic rhetoric: "logos," or appeals to logic, "pathos," or emotive appeals; and "ethos," or appeals made on the basis of character (Burton, 2004). In both cases, coding was a forced choice, i.e., if multiple elements of the three branches appeared, the coder was forced to select one that he viewed to be the most prominent. One author and a graduate student familiar with rhetorical theory performed the coding. Text segments were randomly assigned to the coders. The reliability of the coding was tested on a random sample of 55 segments (approximately 10 percent of the total), with an interrater reliability of .91. Table 2 provides illustrations of how text segments were coded during this stage.

An unanticipated outcome of this exercise was the obvious emphasis on "kairos," or arguments based on sensitivity to time. Of the 547 text segments coded, 470, or nearly 86 percent, fell into the kairos category. A similar emphasis on logos, or appeals to reason, was observed. Eighty-one percent of the text segments were coded in this category. While the latter finding is perhaps less surprising—i.e., we might expect that a forum dominated by government regulators, accountants, and lawyers would make appeals to reason—the focus on kairos led us to the observation that the primary persuasive appeals in these forums were based on debating conceptions of change. Accordingly, we reanalyzed the 470

Rhetorical Strategies

Table 2

Selected Coding Examples

Original text excerpt	“So far, the only irreconcilable difference we have identified is the confidentiality obligations of lawyers vs. the public disclosure of auditors. Because of that fundamental difference, we believe that legal and auditing services cannot be provided to the same client by one firm” (Association of the Bar of the City of New York, Statement of Position on Multidisciplinary Practices).
Phase one coding	Position on MDPs: Con
Rhetoric coding (emphasis)	How problematized: Focus on organizational structure
Phase two coding	Persuasive appeal (pisteis): Logos (logic)
Final coding	Encompassing terms: Decorum “Inherently separate” Ontological
Original text excerpt	“Corporate businesses are demanding comprehensive integrated solutions that frequently cannot be optimally delivered by the classic law firm structure. In the current environment, law firms run the risk of becoming specialized service providers, giving service that is limited in its subject matter and difficult to integrate. Meanwhile, the international community abroad and the corporate community at home have been fashioning ‘work arounds’ in the form of broadened product offerings or in-house teams, solutions that effectively foreclose outside counsel from the big picture projects that are the most interesting and the most profitable. These efforts by corporate purchasers of services to obtain optimal, comprehensive solutions carry with them the real possibility that, in the absence of change, lawyers practicing in traditional firms in the coming century will find themselves all dressed up with no place to go” (Testimony of Steven A. Bennett, general counsel, Banc One Corp.).
Phase one coding	Position on MDPs: Pro
Rhetoric coding (emphasis)	How problematized: Focus on organizational product
Phase two coding	Persuasive appeal (pisteis): Logos (logic)
Final category	Encompassing terms: Kairos (time) “grand design” Teleological
Original text excerpt	“Multidisciplinary practice within one firm is not a revolutionary concept. It is simply a natural evolution from multidisciplinary teams already a reality in today’s marketplace” (Testimony of Richard Spivak, managing partner, Arthur Andersen).
Phase one coding	Position on MDPs: Pro
Rhetoric coding (emphasis)	How problematized: Need to adapt to maintain “fit” with the world
Phase two coding	Persuasive appeal (pisteis): Logos (logic)
Final category	Encompassing terms: Kairos (time) Natural or inevitable change Cosmological
Original text excerpt	“First is the importance of realizing that affiliations between lawyers and non-lawyers do not constitute a new phenomenon in American law. Indeed such affiliations have been part of the legal landscape in America for a long time” (Testimony of James W. Jones, vice chairman and general counsel of APCO Associates, Inc.).
Phase one coding	Position on MDPs: Con
Rhetoric coding (emphasis)	How problematized: Represents a breach with the past
Phase two coding	Persuasive appeal (pisteis): Ethos (appeals to historical character)
Final category	Encompassing terms: Kairos (time) “Honor the past” Historical
Original text excerpt	“Each of us [lawyers] is an officer of the Court, each of us is licensed to start law suits, subpoena witnesses, opine regarding transactions, stand between our clients and the awesome power of the state. It is we who are charged with undertaking pro bono services, defending the independence of the judiciary, accepting court appointments, providing volunteer services for our bar associations, recommending discipline of our own, teaching continuing legal education courses, explaining our system to the public and working to improve the laws and legal institutions. What will happen to these values when lawyers work for others in for-profit enterprises providing legal services to the world? Can we expect Arthur Andersen to take a tolerant attitude toward a death penalty representation? Or Sears to be pleased its lawyer employees are supporting the Legal Services Corporation, the funder of consumer complaints on behalf of the indigent?” (Testimony of Jack Dunbar, former president of the ABA).
Phase one coding	Position on MDPs: Con
Rhetoric coding (emphasis)	How problematized: Our values are better than their values
Final category	Persuasive appeal (pisteis): Ethos (appeals to character) Encompassing terms: Decorum Value-based

text segments using NUD*IST software, with a view to understanding different arguments or conceptions of change. This was an inductive process, with categories emerging from the data (Strauss and Corbin, 1998). An initial phase of open codes produced six categories, which was reduced during axial coding to five. Table 2 also illustrates this phase of coding. The reliability of the codes was tested on a random sample of 50 data segments, with an average interrater reliability of .87. Coding differences were resolved by discussion and mutual agreement. The original titles of these generic categories were "historical," "value-based," "fait accompli," "incommensurability," and "way of the world."

A fortuitous discussion with a colleague in religious studies suggested that the latter three categories bore a similarity to arguments used to explain the existence of God. The terms "teleological," "ontological," and "cosmological" thus were borrowed from theistic proofs (Toner, 1909). Teleological rhetoric suggests that certain events must occur within the context of some "grand plan" or ultimate objective. Teleological rhetoric is used to legitimate discontinuous change that involves a significant breach with past tradition. The upheaval necessarily associated with such a breach is justified by drawing attention to the long-term gain that will ultimately result and the dangers of failing to change. Ontological theorizations involve statements based on a priori premises about what can or cannot co-exist. Such arguments are based on logical categorizations rather than empirical observation. Notions of the inherent compatibility or incompatibility of certain aspects of reality underpin ontological arguments. In philosophical terms, for example, a logical statement cannot be true and false at the same time. Truth and falsehood are said to be ontologically distinct. In an organizational context, ontological arguments rest on logical assumptions about organizational attributes that can or cannot mutually co-exist in a common organizational structure. In organization theory, for example, bureaucracy and professionalism have been presented as ontologically distinct categories (Blau and Scott, 1964). Note that the incompatibility of the categories need not be necessarily true. All that matters is that they form part of an argument, or a priori reasoning, which assumes a logical difference or conflict between the categories and that these are expressed in support of a particular position or standpoint.

Cosmological theorization uses statements that present change as a "natural" consequence, part of the orderly evolution of universal laws. This reasoning underpins the assumption of MDPs as a *fait accompli* or the evolution of organizational form according to "immutable" laws of economics. Cosmological rhetoric is distinguished from teleological arguments in two ways. First, teleological change is instrumental, generated according to a grand plan of human design and is intended to fulfill the needs of human agents. Such change must be forced through in order to accomplish defined goals. Cosmological statements, by contrast, lack this high degree of agency. Change will arrive, under cosmological assertions, whether planned or not. More significantly, change will arrive whether or not it is resisted. A second distinction between

cosmological and teleological rhetoric is that the former describes change as occurring at a much more gradual pace than the radical change contemplated by teleological arguments. Cosmological change is presented as an irrefutable fact that will unfold at its own internal pace.

RESULTS

Institutional Vocabularies and the Logic of Professionalism

The most aggressive opponents of MDPs were the securities regulators in the United States (the SEC) and Canada (the Ontario Securities Commission), strongly supported by a sub-community of powerful state bar associations (New York, New Jersey, Ohio, Florida, and Illinois), representing a third of the active lawyers in the U.S.³ The most aggressive proponents of MDPs were the Big Five accounting firms, their national professional association (the American Institute of Certified Professional Accountants), and a variety of consumer groups. Proponents and opponents of the new form coalesced into distinct discursive communities defined by their institutional vocabularies.

Proponents and opponents could be distinguished not only by their stance toward the new form but also by the vocabulary used to describe it and by the referent texts from which they drew their rhetoric. Proponents extolled the economic benefits of MDPs, appealing to what Suchman (1995) termed pragmatic legitimacy. The core of this argument was contained in a widely cited document commissioned by the Big Five and commonly referred to as the "Trebilcock Report" (Trebilcock and Csorgo, 1999). The very title of the report (*Multidisciplinary Professional Practices: A Consumer Welfare Perspective*) drew attention to the consumer of professional services as the primary test of legitimacy. An overriding theme in the document, often quoted verbatim in the written and oral testimony of the Big Five, is that the economic advantages of "one-stop shopping" would outweigh any professional concerns regarding conflict of interest, confidentiality, or ethics:

In our view, regulation of the quality, cost and performance of professional services, including various ethical rules pertaining to professional conduct, must find justification within the market or contracting failure framework sketched above in order to justify a public interest (or as we would prefer to characterize it, a consumer welfare test). (Trebilcock and Csorgo, 1999: 11)

The Trebilcock Report derived much of its intellectual force from texts of the World Trade Organization (WTO) promoting free trade in professional services. Another widely cited document, prepared by the WTO Secretariat for the Council for Trade in Services (WTO, 1998), argued that concerns raised by opponents to MDPs were simply self-interested attempts by the legal profession to maintain its monopoly and were a restraint on "free trade." The WTO (1998: 53) reinforced three economic benefits of MDPs: "economies of scale and considerable savings for clients, who can rely on a single firm for professional services, increase in trade due to de-regula-

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In so doing, they adopted a position that contradicted that of the ABA's Committee on Multidisciplinary Practice, which issued a policy paper that endorsed the notion of multidisciplinary practices on the condition that lawyers remain in control of the firms. Ultimately, the anti-MDP coalition prevailed, and in July 2000, the ABA's House of Delegates voted to reject any form of MDP.

tion and better and cheaper services as a consequence of enhanced competition.”

Opponents of MDPs, by contrast, used arguments appealing to moral and normative legitimacy (Suchman, 1995). Their primary referent text was a report written by the head of the New York State Bar Association (2000; the “McCrate Report”) that condemned MDPs. The new form must be rejected, according to the document, because auditors must be objective and impartial, whereas lawyers are permitted to take subjective positions in close collaboration with clients. Unlike lawyers, the report argued, auditors owed a duty to the state. If the MDP were allowed, this inherent conflict between the roles of auditors and lawyers would violate “core values” of the legal profession and erode essential elements of the lawyer-client relationship, including the concept of privileged communications.

In addition to coalescing around key texts, the two discursive communities focused on specific words. Table 3a summarizes the frequency of four recurring phrases identified during open coding. “Core values” and “ethics” were phrases often quoted by opponents of MDPs. These were used to challenge the assumptive primacy of economic legitimacy, which underpinned proponents’ arguments for the MDP. For example, the argument that the MDP is a response to market demand was countered by “good ethics, ultimately, makes for good economics” (Cone testimony, 1999). There is an important difference, according to opponents of the MDP, between attending to “consumer welfare” and the “public interest,” around which professional values “ought” to be built. By contrast, proponents of the MDP were more likely to use terms such as “one-stop shopping” and “consumer benefits,” reflecting the priority they gave to economic logic.

Proponents, moreover, focused almost exclusively on the professional product of MDPs. Those opposed, by contrast, drew attention to the problems inherent in the structure of MDPs and potential problems arising from managerial processes within the firm. Text analysis of the data reveals this fundamental split. To measure the relative emphasis of “product” versus “structure,” we compiled two categories of words. The first category, in addition to the root term “product,” included “consumer” as an associated term. Alternative signifiers included “outcome,” “produce,” “client,” and “customer.” The second category, in addition to the root term “form,” included the associated terms “structure” and “process.” Alternative signifiers were “management,” “design,” “practice,” “system,” “protocol,” and “operation.” We tallied the frequency of use of each term, including alternative derivations and plural forms. The results, in table 3b, show that opponents and proponents emphasized different referents. Proponents used terms associated with the root “product” over three times more frequently than opponents. Opponents, by contrast, used terms associated with organizational structure twice as often as did opponents.

This analysis of manifest content demonstrated the existence of distinct vocabularies that pointed to different logics of pro-

Table 3a

Frequency of Occurrence of Common Phrases by Proponents and Opponents of Multidisciplinary Practices		
Phrase	Pro	Con
"core values"	29	358
"ethics"	178	522
"consumer benefits"	95	3
"one-stop shopping"	253	52

Table 3b

Frequency of Occurrence of Key Signifiers by Proponents and Opponents of MDPs			
Root words	Alternative signifiers	Pro	Con
"product," "consumer"	"outcome," "produce," "client," "customer"	223	71
"structure," "process"	"management," "design," "framework," "anatomy" "practice," "system," "protocol," "operation"	95	48

professionalism as the basis for assessing the legitimacy of MDPs. Proponents used words and texts that valorized the economic benefits of MDPs as assessed by consumers. Opponents used words and texts that emphasized the process by which professional services were produced as the primary means for determining legitimacy. To sharpen our understanding of these differences, we turned to their underlying meanings. Opponents developed a vocabulary based on normative and moral legitimacy that drew on traditional cultural "myths" of professional identity as a "higher calling." The call to "core values" was an attempt to reinforce the carefully constructed boundary between professions and openly commercial occupations. Proponents of MDPs, by contrast, employed the logic of markets to underscore their role identity of the professional as based on expertise. Their language rejected idealistic notions of professionalism as serving any higher social purpose. The referential texts of proponents emphasized the commercial elements of professionalism and explicitly rejected romantic or idealized notions of professional values as historical attempts to disguise monopolistic protection of commercial interests. In other words, we discern from the institutional vocabularies the skeletal frameworks of two institutional logics, containing different professional role identities and having different implications for organizational form.

These emphases are perhaps better illustrated in excerpts of testimony. Representatives of four of the Big Five appearing before the SEC commission (Deloitte & Touche, Arthur Andersen, KPMG, and Ernst & Young) cited the crucial role of client demand. Joseph Berardino, on behalf of Arthur Andersen, observed that MDPs were a natural response to demands for new and sophisticated services:

We are a product driven organization. Let me give you . . . [an example]. . . We're in doing an audit and we find a problem in the disbursements area. Controls aren't what they should be. The system's broken. The security codes are not appropriate. We have an obliga-

tion to, first of all, identify that and bring it to the client's attention. . . . They might then say, "If you're so smart that you found this problem, help me fix it." . . . That's how all these practices started. It wasn't because our predecessors were geniuses and said, "we need more revenue." It's because our clients said, "Fix that problem." It's product driven. And we think that's in the public interest." (Berardino testimony, 2000).

The quote demonstrates the strategy of MDP proponents to blur the cognitive boundary between profession and market in order to justify the new form. Traditional professional discourse, based on the "trustee" model, makes a sharp distinction among three categories of actors: professions, the state, and the market (Powell, 1985; Halliday, 1987) and creates the illusion that professionals are able to act independent of both the state and the market (Larson, 1977). As a result, the client largely disappears from traditional professional discourse, even though clients are a critical component of professional success. In promoting the MDP, the Big Five yoked the client with the public interest. In this "expertise" model of professionalism, mercantile elements of professional identity are embraced rather than suppressed. The implicit message of this legitimating vocabulary, thus, is that MDPs do not represent a radical departure from professionalism but reflect complex realities of contemporary expertise in which models of professional practice are dictated by the client rather than the professional.

Opponents focused attention not on the output of professional practice but on the organizational structure through which it is produced. The SEC concentrated on "inherent incompatibilities" between the roles of auditors and lawyers. It rejected the notion that organizational designs such as "Chinese walls" (internal policies and procedures designed to prevent the flow of sensitive information between departments in a single organization) could resolve the fundamental conflict that arose in removing the boundary between law and accounting:

Recently, the Commission on Multidisciplinary Practice of the American Bar Association considered whether firewalls would address sufficient issues that might arise if a law firm were to provide both legal and other services. That Commission rejected the firewall approach stating, "We explicitly recognize the incompatibility of legal and audit services. We do not believe that a single entity should be allowed to provide both legal and audit services to the same client." In light of current regulations and the ABA Report, we have determined not to adopt a firewall approach." (SEC, 2001: 57)

The SEC thus based its rejection of MDPs on organizational structure rather than on the professional product of MDPs. Its de-legitimation strategy, shared by opponents in the ABA, was to focus attention on the process by which professional services were produced and to draw on traditional cultural accounts of professionalism based on maintaining distance, not only from client pressures but from contamination by exposure to adjacent professions. That is, it appealed to the "trustee" model of professionalism.

At this point in the analysis, we had observed how one element of rhetoric, institutional vocabularies, were used to construct legitimacy by drawing on different logics of profession-

Rhetorical Strategies

alism. The vocabularies used by each side reflected these underlying logics and implied the criteria that ought to be used to constitute legitimacy. Economic language, captured by the phrase “consumer welfare,” defined legitimacy as responding to consumer demands: the MDP is legitimate because it delivers what clients require. Opponents, relying on a call to “core values,” invoked traditional connotations of an ideal type of professional identity to define legitimacy as promoting the public welfare: the MDP is improper because it compromises the ability to publicly serve.

Theorizations of Change

Rhetoric is attentive to interpretations of agency and change. Contained within the data were appeals for change linked to broadly stated theorizations about the appropriate scale and pace of change and the role of agency. The second stage of our analysis revealed five recurrent theorizations: ontological, historical, teleological, cosmological, and value-based theorizations.

Ontological. Opponents of MDPs made extensive use of ontological rhetoric based on premises about what can or cannot co-exist. Fully integrated MDPs, they argued, are an illegitimate organizational form because of the incompatibility of audits with the practice of law. The SEC (2001) declared an inherent conflict in the provision of audit and legal services:

We believe that there is a fundamental conflict between the role of an independent auditor and an attorney. The auditor's charge is to examine objectively and report, regardless of the impact on the client, while the attorney's duty is to advance the client's interests . . . existing organizations, the Supreme Court and professional legal organizations have deemed it inconsistent with the concept of auditor independence for an accountant to provide legal services to an audit client.

The statement contains all the component elements of an ontological argument. The terms “fundamental conflict” and “inconsistent concept” point to logical, categorical distinctions between two different sets of roles or functions in an organization that are not based on empirical findings. The SEC acknowledged the absence of a “smoking gun” or observed instances of conflict. Rather, the assessment was based on a rationalized belief (i.e., “We believe”) shared by others in the field (i.e., “existing organizations,” “the Supreme Court,” and “legal professional organizations”).

The McCrate Report also used ontological rhetoric. The authors made recurring reference to the “incompatibility of cultures” between accountants and lawyers. More specifically, MDPs were criticized because of differences between the nature of client relationships with auditors and lawyers. Auditors must be “objective” and act, in part, as policemen investigating clients on behalf of the state. Lawyers, by contrast, are “subjective” and act on behalf of the client against the interests of the state. These arguments are united by an assumptive thread of a logical inconsistency between the organizational roles and the products of lawyers and auditors.

A variant of an ontological theorization involves the claim that one's organizational product, function, or form occupies a unique or "special" category. In the MDP debate, this variant was raised in the context of the "unique role" that lawyers play in maintaining broader societal institutions. Such claims often referred to the "spirit of public service" or the unique role of lawyers as "protector of individual rights and civil liberties." Such claims are clearly designed to draw logical or emotional categorical boundaries around lawyers.⁴ The core of this argument is illustrated by the testimony of Jack Dunbar, a representative of the State Bar of Mississippi:

Lawyers are special people. We are not like accountants. We're not like MBAs and deal doers and investment bankers. We're fiduciaries. We're in the Constitution. We're Officers of the Court. And we hold in trust the very fabric of this society. It has been lawyers who have kept the playing field level, who have kept people honest in the marketplace and who have stood between the individual and the abuse of authority for 200 years and contributed to the very success of this great American experiment. (Dunbar testimony, 1999).

Embedded in the ontological rhetoric is an implied philosophy of resistance to change. By characterizing occupational roles as ontologically distinct, those using this rhetoric were articulating a rational commitment to the status quo. Because the MDP would bring two mutually exclusive categories together, it is irrational, and changes intended to introduce the MDP are, therefore, illegitimate. Further, the ontological argument is consistent with the logic of professionalism emphasizing service and social trusteeship.

Historical. Historical theorizations appeal to history and tradition. Though not entirely dismissive of change, historical rhetoric is used to counteract radical change and to promote evolutionary or path-dependent change. Change is represented as significant and threatening. Change is a break with the past: actors are described as being "at a crossroad" (SEC, 2000), "crossing the Rubicon" (Curtin testimony, 1999), or are accused of "failing to honor their past" (Cone testimony, 1999). There is an undertone of prescient caution. This rhetorical strategy is perhaps best illustrated by the testimony of John Kouris of the Defense Research Institute, an association of U.S. trial lawyers, to the ABA commission. After recounting the long and successful history of the U.S. legal profession, the institute's representative stated: "Americans expect their lawyers to be true to the tradition that produced John Adams, Clarence Darrow and Thurgood Marshall—lawyers who zealously represented even the most unpopular and unprotected clients. Americans deserve to have lawyers who are true to this tradition" (Kouris, 1999: 1). This excerpt demonstrates the components of a historical theorization of change. References to "tradition" and to names of prominent and successful historical figures who were also lawyers seek to legitimate a claim by providing a sense of continuity between past and future behaviors. It also tries to evoke an emotional response, relating the history of the profession to nationalistic sentiment through liberal references to "Americans."

The SEC also used historical theorizations. Reacting to criticism from the Big Five that its opposition to MDPs was part

4

The claims also conveniently overlooked the counterargument that corporate commercial lawyers spend most of their time drafting contracts and negotiating deals and are as far removed from these grandiose claims of public service as are accountants and consultants (Galanter and Palay, 1991).

Rhetorical Strategies

of a personal vendetta by its chair, Arthur Levitt, the SEC issued a press release and posted on its Web site a statement outlining the history of tensions between the SEC and the Big Five over auditor independence and the provision of non-audit services (SEC, 2000). The statement outlined a historical line of SEC concern with non-audit services extending "over sixty years" (SEC, 2000: 1). The press release referred to regulations against multidisciplinary services existing "since the 1930s" (SEC, 2000: 1). The text summarized specific tensions between the SEC and the profession over non-audit services that began in the 1970s and continued each decade thereafter. The intent of the document was to establish a history or continuity of engagement that not only was long-standing but extended well beyond the tenure of the current chairman. The SEC used this rhetorical strategy to deflect allegations that its concerns with auditor independence were either new or part of a personal agenda. The intended message was twofold. First, the SEC is acting in a consistent manner, thus appealing to the broader societal value of consistency as an element of rationality. Second, because the concern is long-standing, it must have some validity.

Proponents of MDPs used similar rhetorical devices in painting positive pictures of the future. Representatives of Big Five firms described the "expanded market opportunities" for lawyers, "interesting and more exciting work," and "better quality work lives" if MDPs were adopted. They used historical arguments to illustrate their sensitivity to the core values of the legal profession. Gerard Nicolay, a representative of PricewaterhouseCoopers, used his personal and family history to demonstrate his awareness of the ethical dilemmas involved: "I am a sixth generation lawyer. My ethics and honor are important to me. I would never compromise them while working at PricewaterhouseCoopers" (Nicolay testimony, 1998). Nicolay concluded that, like him, lawyers employed in MDPs would place ethical values above economic pressures because of the "long tradition in the profession of devotion" to ethical behavior.

Other proponents of MDPs used historical arguments to challenge the ontological argument that law is a "pure" profession, separate from accounting. James W. Jones, representing a Washington-based public affairs firm, argued that "affiliations between lawyers and non-lawyers do not constitute a new phenomenon in American law. Indeed, such affiliations have been a part of the legal landscape in America for a very long time" (Jones testimony, 1999). Jones described long-standing informal client-referral relationships between accounting and law firms and the existence of lawyers who provide non-legal financial services and of lawyers with dual professional designations, such as CPAs and JDs, who actively practice both professions.

Historical theorizations contain a consistent perspective on the preferred scale and pace of change that ought to be used to evaluate the legitimacy of MDPs. The historical test for legitimate change is continuity or consistency with a somewhat idealized notion of the past. The preferred scale of change is thus incremental, involving a series of small, con-

trolled changes, each consistent with the previous, none involving a significant breach of tradition. The pace of change implicit in the rhetoric is slow or evolutionary. In this rhetorical strategy, path-dependent change is presented as less risky and therefore more rational.

Teleological. A third theorization of change employs teleological persuasion, arguments focusing on a “divine purpose” or “final cause.” In the struggle over MDPs, it was the professional accounting associations that frequently used teleological arguments. Accounting institutes, notably the American Institute of Certified Professional Accountants (AICPA), encouraged their members to embrace the multidisciplinary practice in order to avert a crisis in the accounting profession. The Canadian Institute of Chartered Accountants (CICA) pointed to the falling enrollment rates in accounting schools and the declining number of individuals seeking the chartered accountant designation as evidence of a looming demographic crisis (CICA, 1995). Change, specifically the adoption of multidisciplinary practices, was promoted as a necessary step toward averting that crisis. The long-term goal, therefore, was preservation of the profession and the means to achieve it, the MDP, would involve a substantial breach with the past.

The need to break with past tradition because of long-term objectives and the risks of inertia was also emphasized by the AICPA. In the major report of its Futures Committee, the AICPA explained the need for MDPs by arguing in favor of dramatic and discontinuous change:

Why visioning? . . . because you can't extrapolate the future from the past. The rules of business and the economy are changing at mind-boggling rates. Visioning focuses on desired, long-term outcomes and recognizes that change is a constant of the future. Visioning encourages continuous testing against the destination, rather than blind faith in a planning process that is often antiquated by the time it is implemented. (AICPA, 2000: 4)

The statement reveals an essential component of teleological reasoning. It makes plain that the grand schema mandates a dramatic break with past tradition. In contrast to the historical rhetoric, this strategy suggests that reverence of past behavior is both misguided and dangerous. Charles F. Robinson, a lawyer and consultant on law practice management, told the ABA commission that lawyers must “zero-base the future” and adopt “unprecedented change for a precedent oriented profession.” He endorsed change directed toward a “grand design”:

If we put back some of the pieces from the past it will be because we believe those pieces fit 21st century practice, not because “we have always done it that way.” We must identify new skills, reshape our service portfolio, redesign our processes, and redirect our resources. Firms cannot afford to wait for the ponderous time-lines that guide the American Bar Association. We must stop defending the past and current practice and create future practices for our profession. We don't have the time for baby steps. (Robinson testimony, 1999)

Actors using teleological rhetoric articulate a model of change that is unique in three ways. First, it implies the need for

Rhetorical Strategies

large-scale transformation. Because advocates of teleological change are focused on a grand vision or design, there is an implied need for radical deviations from past templates. Second, this rhetoric incorporates a need for a revolutionary pace of change. Finally, teleological rhetoric advocates a deliberate or willful construction of change in which actors, in pursuit of their goals, overcome their environment. This is an ontogenetic articulation of change, arising from within the actor rather than imposed on the actor from the environment.

Cosmological. Cosmological explanations for the MDP emphasize its inevitability because of forces beyond the agency of immediate actors and audiences. Such arguments describe MDPs as a natural process of evolution or consequence of globalization. James W. Jones, a representative of a global public affairs and strategic communications firm, asserted that MDPs were part of a long chain of change and consistent with the internal character of the profession:

The current deliberations regarding the MDP concept are quite consistent with the evolving character of the legal profession. It bears remembering that the American legal profession has never been static but has always evolved to meet the needs of the country. Thus the profession has changed dramatically and often during its some 200 years of history. Creative and innovative lawyers have introduced many "revolutionary" concepts that are now an accepted part of our professional landscape. . . . The modern law firm was first conceived in New York in the 1870's as a means of providing more responsive and comprehensive legal services to growing corporate enterprises that needed large scale representation. . . . I suggest that, properly viewed, the development of the MDP is but a logical step in the ongoing evolution of the profession as it seeks to respond to the changing needs of its clients. (Jones testimony, 1999)

The source of change, according to cosmological rhetoric, is outside the control of those affected by it. The rhetoric makes generalized references to vague forces such as "client demand," as in the above quote, or "globalization," as illustrated in the following argument from John Dzienkowski, a professor of law who pointed to an inexorable shift to the new organizational form:

Although there have been many challenges for the ABA in the past two centuries, the global economy poses some of the most difficult problems for the regulation of American lawyers. The rise of the multi-national corporation began this inexorable movement toward internationalization. . . . If [the ABA] insists on resisting change, American lawyers will no longer be competitive in delivering legal services to the world's corporations. Multidisciplinary services to corporations, partnerships and individuals are certain to occupy a prominent role in the world economy. (Dzienkowski testimony, 1999).

An emphatic theme embedded in cosmological rhetoric is that the changes originate from a source more powerful than the affected community of actors and audiences and that resistance to such change is futile, if not outright dangerous. In contrast to teleological rhetoric, the model of change articulated here is not internally driven by the agency of immediate actors but is imposed from the outside as part of the natural unfolding of the universe. While this rhetorical strategy

does not seem to advocate a specific pace or scale of change, it is emphatic about the absence of individual agency.

Value-based. A final type of theorization of change relies on an emphasis of values. Value-based rhetoric appeals to normative authority drawn from wider belief systems, outside the particular contest, to legitimate an adopted position. This approach often involves ethical evaluations of the relative "goodness" or "evil" of a proposed change. On occasion, value-based rhetoric is directed *ad hominem* or directly attacks the ascribed character of those proposing the opposite position. Most value-based rhetoric openly appeals, directly or indirectly, to emotion.

A common value-based argument in the MDP debate was to simply attack the moral propriety of the proposed organizational form. Linda Galler, a professor of law at Hofstra University, demonstrated this technique in her denunciation of MDPs because accountants would control them. Such organizations are inherently wrong, she argued, because accountants, unlike lawyers, do not receive formal training in ethics. The core of the argument is a relative assessment of the values of the respective actors engaged in the struggle over MDPs with a concluding assessment of "our values are better than theirs":

Unlike their counterparts in law school, those studying accounting at the undergraduate or graduate level are not required to complete any courses in professional ethics. Indeed, I have on occasion informally polled my own JD students who majored in accounting as undergraduates and have yet to find a single one who took an accounting course on ethics. . . . Based on my admittedly unscientific research, it appears that accounting schools regard ethics very differently than do law schools. (Galler testimony, 1998)

A reversal of the value-based strategy is to argue for MDPs because accountants, and specifically Big Five firms, are "good corporate citizens." This usage is shown by James J. Schiro, CEO of PricewaterhouseCoopers:

The right rules will ensure that this profession continues to be highly attractive to first-rate people, professionals with strong character who possess highly sophisticated analytical skills, technological and interpersonal skills. Make no mistake, the caliber of our people rather than the comprehensiveness of rules will be the investors' best protection. Our goal should be to ensure that the profession has an abundance of trained people with an objective mindset supported by firms appropriately focused on audit and assurance. (Schiro testimony, 2000)

Here, Schiro is urging the commission to accept the inherent goodness of the professionals in his firm. Rules and regulations, he suggests, are a poorer means of protecting the public from the potential dangers of multidisciplinary practice than are the core values of his employees. The implicit message is, "trust us, we are good people."

Roger Page, the national director of Tax Practice for Deloitte & Touche favorably compared his firm's record of human resource practices with the relatively poor human resource practices of comparable law firms. The implication is that the

Rhetorical Strategies

Big Five firms, though multidisciplinary, are good employers and that their internal values are superior to those of their opponents:

We believe, based on feedback from our lawyers, that the . . . culture of our firm is substantially more collegial than that of their former law firms. This belief is confirmed by the inclusion for the second year in a row on Fortune magazine's list of the 100 Best Companies to Work For in America. We are currently ranked eighth on the list . . . our firm fully embraces opportunities for women and minorities. Our human resource programs include the Initiative for the Retention and Advancement of Women, which was launched in April, 1992. . . . This has been so successful that, for each of the past four years, we have been selected by *Working Mother* magazine as one of the 100 best companies for working mothers. (Page testimony, 1999)

As one might expect, considerable attention is paid in value-based rhetorical statements to the "public good" or "social accountability" in an effort to link the values of the new organizational form with values held in the broader social context within which the organization exists. This "greater good" is implicit in the claims of consumer-welfare benefits offered by proponents of MDPs (Trebilcock and Csorgo, 1999). Opponents of MDPs made a similar claim to high moral objectives in their assumption, often explicit, that preserving the core values of the legal profession would be "in the best long term interests of the general public" (CBA, 1999: 12).

The test of appropriate change in this theorization is consistency with overriding values. Although this theorization does not specifically refer to designated modes and paces of change, by implication it appears to resist radical change, or it requires proponents of radical change to demonstrate, as a precondition to any change, that the value system will emerge untouched. Value-based rhetoric does, however, articulate a model of change that acknowledges the agency of individual actors. In this account of change, actors choose a pace and scale of change consistent with their overarching values.

The five theorizations of change form a typology of persuasive rhetorics used in the debate about MDPs. In each case, rhetoric was used to articulate a template of the appropriate form of institutional change. Each strategy contained discrete assumptions about scale (i.e., radical versus incremental) and pace (i.e., revolutionary versus evolutionary), as well as assumptions about the role of individual agency. Table 4 illustrates the relative frequency and the dominant users of each type of theorization of change. Historical arguments were most common and were used relatively equally by all of the primary actors to advance both support for and opposition to MDPs. Ontological and value-based arguments were overwhelmingly used by those actors opposing MDPs. Proponents of the new organizational form, by contrast, almost exclusively used teleological theorizations of change.

It initially appeared as if the rhetoric of the Big Five was successful in legitimating the MDP. The final rules of the SEC, adopted on November 15, 2000, were a weak version of those the SEC originally proposed. Chairman Levitt (2002)

Table 4

Theorizations of Change: Dominant Users and Frequency

Type of theorization	Overall frequency of use	Pro or con MDP (%)	Primary user
Ontological	92	Con (84%)	U.S. SEC (70%)
Historical	121	Pro or con (48%/52%)	All actors
Teleological	85	Pro (88%)	Professional associations in accounting (36%), Big Five (40%)
Cosmological	73	Pro (76%)	MDP supporters in law (61%)
Value-based	109	Con (91%)	Professional associations in law (77%)

acknowledged that the SEC conceded two critical issues: it allowed audit firms to provide unlimited technology consulting, and auditors could perform up to 40 percent of a client's internal audit work and 100 percent for firms with less than \$200 million in assets. Both provisions meant that a limited version of MDPs would continue to flourish. In his memoirs, Levitt (2002: 131) acknowledged a "barrage of phone calls, visits and letters from House and Senate members" within a month of issuing the proposed rules. Additionally, three of the Big Five joined the AICPA in threatening to sue the SEC by challenging its jurisdiction. Clearly, as observed by Covaleski, Dirsmith, and Rittenberg (2003), rhetoric was an important component of an overall strategy to legitimate MDPs. But to indulge such rhetoric required significant financial and political resources, and rhetoric was not the only tactic used.

The MDP debate was eventually overshadowed by external events, particularly the collapse of Enron and the revelation of accounting abuses at WorldCom. The observation that Andersen's lax audit oversight may have occurred as a result of disproportionate consulting fees quashed the multidisciplinary aspirations of the Big Five. The Sarbanes-Oxley Act of 2002 amended the U.S. Securities Act of 1934 regarding auditor independence and specifically included legal services in a list of prohibited services for audit clients. The remaining Big Four started to dismantle their global law practices (Rosenberg, 2004). The outcome of rhetorical strategies by lawyers opposing the MDP was similarly unclear. The McCrate Report, opposing MDPs, held the day when the ABA's House of Delegates voted in July 2000 to disallow MDPs in any form (*Journal of Accountancy*, 2000). The ABA, however, does not have direct regulatory authority over state bar associations, and 22 states permit some form of MDP. The confusing legal status of the MDP points to the relationship among rhetoric, logics, and legitimacy. Once shifts in cognitive legitimacy have been articulated, it is difficult to revert to previous logics. Like a stretched balloon, contested institutional logics are reluctant to assume their previous shape.

DISCUSSION AND CONCLUSIONS

Our objective was to understand how emerging forms gain legitimacy. Our research suggests the following dynamic. In the early stage of an innovation, legitimacy is based on comprehensibility, or the degree to which attributes of the innovation connect with prevailing institutional logics. Even though logics provide totalitarian world views, they are based on

Rhetorical Strategies

complex, often contradictory understandings. These contradictions become the resource material by which the legitimacy of a new organizational form is contested. New organizational forms are enabled by shifts in logic, in which previously subordinate elements of a prevailing logic are made evident. Rhetoric, applied to the contradictions inherent in a prevailing logic, is the means by which such shifts are achieved or resisted.

Our first insight is that rhetorical strategies combine two elements: institutional vocabularies and theorizations of change. In the case of the MDP, the creation of institutional vocabularies was an important mechanism by which the underlying contradictions inherent in professionalism became exposed. As the contest over the MDP heightened, differences in language selection and structure between camps became more pronounced and underscored different conceptions of what professionalism meant. Shaping perception of an abstraction through language selection, common metaphors, and the use of common referents is thus a key component in challenging the taken-for-granted nature of an existing institutional order.

Theorizations of change, by contrast, are linguistic devices by which actors manipulate the degree of uncertainty implied by an innovation. By using language to connect prevailing and potential alternatives to broader cultural templates, theorizations of change make new forms comprehensible by "naturalizing" some contradictions and suppressing others. To accept teleological theorizations, for example, alters the framing of the MDP question from asking "Why MDPs now?" to asking "What interests have conspired to prevent MDPs for so long?" In combination, thus, institutional vocabularies make comprehensible the need for change, while theorizations make change itself comprehensible.

The relationship between institutional vocabularies and theorizations of change can be observed in how opponents and proponents adopted unique clusters of vocabularies and theorizations. Opponents of the new organizational form primarily used moral and normative institutional vocabularies embedded in ontological theorizations of change. Proponents of change, however, used pragmatic vocabularies to articulate teleological theorizations. Although we are unable to assess the degree to which these clusters of vocabulary and theorization may be generalizable, their co-occurrence in this case is perhaps unsurprising when the rhetorical strategies of opponents and proponents of the new organizational form are considered in the context of broader cultural accounts (Friedland and Alford, 1991). In seeking to justify or defend such dramatic alterations in institutional arrangements, entrepreneurs must construct their innovation or opposition to an innovation in a manner consistent with broader myths, narratives, or cultural accounts (Meyer and Rowan, 1977; Colomy, 1998).

One such meta-narrative is "rationality," which, according to Weber, articulates a collective belief system of efficiency, open exchange markets, and bureaucratic structure (Meyer, Boli, and Thomas, 1987). Rationality, particularly the economic rationality espoused in contemporary Western cultural

accounts, is inherently teleological in that it avows a means-end logic in which individuals and social structures move toward the maximization of materialist objectives. The meta-narrative of rationality, thus, is about an increasing fascination with goal-oriented behavior. Religion offers a counterbalancing meta-narrative to rationality that, for Weber (1958: 148), represented a world "disenchanted with its gods." Religion bases authority in tradition, charisma, and morality and presents a meta-narrative in which morality resists the maximization of materialist goals. While religion and rationality offer ostensibly contradictory mythologies, they may be usefully combined, as in the ascetic secular morality of Protestantism observed by Weber or in the complex articulations of professionalism in which logics of trusteeship and expertise manage to peacefully co-exist.

Colomy (1998) observed that institutions are based on mythologies that suppress or contain such antinomies, at least until they experience some shattering of the existing social order or actors collectively define a new social space. In our study, the MDP offered a new social space that exposed the underlying contradictions in the logic of professionalism. The marked divergence of rhetorical strategies, reflected in the clusters of institutional vocabularies and theorizations of change we observed, here reflect the efforts of entrepreneurs to link their version of the professional project to broader cultural accounts or meta-narratives. Those trying to legitimate change adopt the mythology of progressive rationality and, logically, choose words that connote practical efficiency and scenarios of change that imply movement toward a goal. Those resisting change adopt the mythology of moral tradition and choose words that evoke a value orientation and scenarios of change that reify the existing order of things. The key observation that we wish to make, however, is that our case indicates that attaining cognitive legitimacy has two requirements, each met through a separate element of rhetoric. First, the rationale for the change must be connected to the identity of core actors (in our case, professionals). This was accomplished through institutional vocabularies. Second, there must be a compelling scenario of change. This is accomplished through theorizations of change.

A second contribution of this study has been to refocus institutional analysis on meaning systems. A key assumption in this research has been that institutions are founded on their ability to give meaning to contradictory experience. Any prevailing institutional logic represents a "truce" or resolution, however temporary or durable, between contradictory underlying logics. Further, that truce implies a complex of understandings—including role identities, boundaries around appropriate forms of organizing, and jurisdictions for work—that become embodied in larger mythologies of, in this case, professionalism. Rhetorical strategies are the ways in which the meaning systems that underpin institutions are manipulated. Institutional vocabularies amplify contradictions of meaning inherent in institutional logics in efforts to displace or affirm the dominant logic. Theorizations of change, by contrast, ameliorate contradictions by reconnecting them to broader myths. In our case, institutional vocabularies exposed the

Rhetorical Strategies

"expert" and "trustee" logics that underpin professionalism. Theorizations of change attempted to reframe and contain these contradictions by attaching them to broader discourses of "progress" or "tradition." Our primary insight, however, is that the fundamental elements of institutional agency, conflict, and power are embedded in the rhetoric used to create, maintain, and alter the meaning systems that underpin institutions.

It is important to observe that the rhetoric of both camps exploited deeply embedded contradictions in the institution of professionalism. While it would be easy to argue that the traditional logic, exemplified by the trusteeship model, represents "true" professionalism and that the proponents of the expertise model represent a mercantilist challenge to the institution, the reality is that both models reflect an internal dialectic that has always existed in professional discourse. Professional ideology masks commercial interests (Johnson, 1972; Larson, 1977; Abbott, 1988; Friedson, 2001; Leicht and Fennel, 2001). The key observation is that the rhetoric used to legitimate or oppose change in organizational form exposes and exploits the inherent contradiction contained in the tension between "core values" and "commercial interests." Historically, those tensions have been suppressed in the discourse of professionalism. Institutional logics, including that of professionalism, internalize opposing tendencies or contradictions (Benson, 1977). Over time, however, the apparent unity of such contradictions cannot be sustained and the oppositional tensions that underpin a logic become overt (Ford and Ford, 1994).

An important contribution of this study, therefore, has been to connect rhetoric with the deliberate manipulation of institutional logics. There is a growing awareness that the manipulation of institutional logics is a fundamental mechanism of institutional change (Green, 2004). To date, however, researchers have focused on measuring the movement of logics through time and space, without attempting to understand or measure the processes by which meaning is manipulated (Mohr, 1998). This study demonstrates how institutional entrepreneurs use language to alter logics by first exposing the contradictory meanings embedded in institutional logics and then connecting selected aspects of those meanings to broader cultural templates in an internally consistent fashion. In this case, actors articulated the "professional project" (Larson, 1977) in broader narrative structures that characterize professionals as either instrumental or moral agents. Rhetorical strategies, thus, are key tools of institutional entrepreneurs who understand that processes of legitimation and delegitimation are complementary processes that draw on the same resource: contradictions embedded in institutional logics.

Although we suspect that the insights of this study can be generalized to other contexts, this remains an empirical question. Fortunately, however, the organizational world is becoming increasingly text laden and offers multiple opportunities to extend this research. New technologies and means of analyzing text, complemented by freedom-of-information legislation, are opening previously concealed or inaccessible materi-

als. In this study, we focused on the rhetoric embedded in the testimony of two prominent forums in which an institutional innovation was actively contested. It would be useful, however, to examine contexts and forums in which the rhetoric of professionalism is being created, rather than contested, as in the training manuals and socialization practices of management consultants, alternative medical practitioners, or other occupational communities with professional aspirations. Similarly, we have focused on the contradictions inherent in the institutional logic of professionalism. It would be useful to examine contested rhetoric in corporate rather than professional contexts, such as examining how the notion of the corporation is contested and reconstructed during controversial shareholder meetings, proxy battles, or crises of legitimacy with outside stakeholders. This study also focused exclusively on public debates. But there are usually "backstage" components to controversial debates that occur when members of a discursive community, such as trade associations, unions, or social movements, try to legitimate innovations to their own members. Comparing public and private debates might reveal whether and how far rhetorical strategies are stable across different contexts and demonstrate the degree to which members of a discursive community are internally aware of the contradictions that underpin their institutional logics. We also do not know if rhetorical strategies directed to institutional change always exploit institutional contradictions or if rhetorical strategies always precede, rather than follow, institutional change. Similarly, we examined a new organizational form, but what are the rhetorical strategies and underlying contradictions used to legitimate new technologies, new gender orientations in the professions, or other types of profound institutional change? In other words, our call is for further work into the play and role of rhetorical strategies in different forums, different settings, in more backstage as well as highly public contexts, and over different issues.

This study points to the importance of renewing interest in Berger and Luckmann's (1966: 64) early observation that "institutions are built upon language." It points out the rhetorical underpinnings of legitimating institutional change. It also raises a key question of causality in the relationship between symbolic and material action. Financial analysts and economists uncritically accept the notion that politicians can "talk up" the value of a currency (Platt, 2004), yet there are few empirical studies that examine the causal relationship between symbolic action (speeches, public appearances, responses to media questions) and material outcomes (currency values, stock prices, labor disputes). Signaling is a prominent element of economic theory (Spence, 1973), but scholars have paid inadequate attention to the process by which the use of persuasive language directly affects access to resources, shapes markets, or influences performance. Although theorists are increasingly aware that organizations exist in a negotiated or enacted environment, there is still a tendency to assume that "mere rhetoric" lacks a substantial role in organizational outcomes. We need further work on the consequences of rhetoric. Our study is one in which, ultimately, change was inconclusive. We need to compare the

role of rhetoric in successful and unsuccessful cases of change so as to understand its relative significance and whether its probabilities of success are enhanced when accompanied by particular other dynamics. By empirically addressing the myriad ways in which words, logics, and other symbols are used to legitimate or resist change, we can begin to understand how groups mobilize collective action to legitimate or resist institutional change.

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Rhetorical Strategies

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