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# Looking at Organizational Change Through the Construction and Reconstruction of the Underpinning Values of the Organization Through Interactions Among Stakeholders

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## ABSTRACT

**Objective** – This paper attempts to understand how the stakeholders in an organization - which strives to achieve goals that are sometimes in conflict - construct and reconstruct (through their interactions) their beliefs (values related to organizational competition) and habits of action (practices).

**Design/methodology/approach** – A qualitative single case study was conducted at a tax consulting firm in the service sector in Brazil, with ongoing organizational change. The firm seeks to find an even balance between fostering human and social development and financial earnings. Semi-structured and in-depth interviews were conducted with the founder, employees, customers and suppliers, in addition to non-participant observation, naturally occurring discussions, and documents.

**Findings** – The analysis of the discursive materials showed that organizational practices reflect values formed over several years through the paradoxical tension between the world views of the founder on how the business world actually is and how it should be. The value of “coherence between what is said and what is done” permeated several reflexivity practices, when decisions were taken and the reasons underpinning them were discussed by management and employees, in pursuit of the goals initially proposed.

**Practical implications** – This research contributes to wider-ranging reflections on the competitive world of organizations dealing with the challenges that face them, extending beyond social responsibility. It also illustrates that reflexivity may be particularly helpful in other for-profit organizations, particularly those focused on social innovation.

**Originality/value** – This study promotes a discussion of change as a continuous process, grounded on a differentiated approach to organizational values, highlighting the emerging characteristics of organizational becoming.

**Keywords** – Ongoing organizational change. Values related to organizational competition. Stakeholders. Qualitative case study. Services.



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## I INTRODUCTION

Although the belief that we are living through times of sweeping changes has probably been present at all times (Grey, 2002), information technologies have been driving changes at a faster pace over the past few decades. In a world that is changing continuously in social and economic terms, flexibility, customization, learning, streamlined manufacturing, virtuality and self-organizing teams have become part of the daily routines of formal organizations (Orlikowski, 1996) that want to be competitive.

In turn, mentions are also made of a new society, resulting from social groundswells that lead to the development of people who are more firmly committed to human, social and ecological issues, with higher appreciation of a “culture of caring about the existence of others, the dignity of others, the well-being of others, including in businesses or non-profit organizations” (Teixeira & Paz, 2009, p. 2).

This paper studies the organizational becoming process through the construction over time of values found in interactions among stakeholders in a service sector organization in Brazil that strove to attain economic and social goals between 2005 and 2009, when the effects of the global meltdown that began in 2008 were already becoming apparent. If, on one hand, markets demand increasingly faster responses from organizational leaders in order to keep their enterprises competitive, on the other they can no longer ignore demands arising from social changes taking place within a broader context, which are reflected in the development of human beings who are more aware of their roles in society. According to Beer, Eisenstat, Foote, Fredberg, & Norrgren (2011), enterprises must generate value for their stakeholders, including the community in which it is embedded, with profits being an expected consequence of the business rather than its main purpose. It is thus interesting to attempt to understand how profit-making organizations respond to this setting.

However, most planned change processes fail to attain the desired success (Bovey &

Hede, 2001; Heracleous, 2002; Hernandez & Caldas, 2001; Pascale, Millemann, & Gioia, 2000; Tsoukas & Chia, 2002), in parallel with difficulties encountered by organizations in identifying the factors that pave the way for effective organizational change (Pascale *et al.*, 2000). A managerial trend is apparent in the literature on episodic organizational change (Weick & Quinn, 1999), leading towards the implementation of change processes focused on tangible aspects, such as strategies, structures, processes and technologies (Pascale *et al.*, 2000), with little attention devoted to the human element (Bovey & Hede, 2001; Oswick, Grant, Michelson, & Wailes, 2005; Vince & Broussine, 1996).

Oswick *et al.* (2005), when discussing the future direction for studies of organizational change, prompted by an upsurge in interest in studying the intangible aspects of organizations, suggest that change management should consist of meanings management. Although there is disagreement over whether meanings can be managed, in the traditional sense of the word, it is understood that concern with meaning as socially constructed by organizational actors, viewed in this study as stakeholders, should be a focus of attention for organizational change processes, bearing in mind that these meanings are not simply in people’s minds, but also in actions, expressed in language. It is necessary to look at who is engaged in the actions, and the context within which these actions occur, allowing individuals to create meaning and naturally modify them (Tsoukas, 2005). Along these lines, organizational change is defined in this study as an ongoing process (Weick & Quinn, 1999) of reconstructing networks of beliefs and habits of action among organizational actors, based on intersubjective experiences of the quotidian of the organization (Tsoukas & Chia, 2002).

Beliefs and action habits constructed through interactions may be understood as values and practices, respectively. Domenico (2008) defines values related to organizational competition (VROC) as beliefs that are socially constructed

through interactions among stakeholders, which guide their actions in seeking resources, being produced and reproduced through language and reflected in practices, understood as actions repeated over time to the point of becoming theories-in-use (Verbeke, 2000).

Consequently, studying organizational change as organizational becoming means analyzing how values are continually constructed and reproduced through language, which serves, according to Morgan and Sturdy (2000), as a basis for actors to create meanings and act within social contexts. It is thus felt that communication acts lead to the construction and sharing of meanings in interactions among stakeholders, while beliefs and practices are reiterated and/or revised in an ongoing process of becoming.

In order to attain our goal, the subject of the field survey was a tax consulting firm, whose organizational becoming involves the proposal to construct a company by people and for people, seeking an even balance between promoting human and social development and bringing in financial earnings for the business. As a contribution to business management, this study suggests various lenses through which leaders can examine the phenomenon of change in formal organizations, exploring aspects (values constructed socially by the stakeholders) that receive little attention in change processes. Additionally, this study highlights initiatives attempting to implement management models outside the mainstream that, according to Beer *et al.* (2011), is necessarily for enterprises pursuing long-term results, and which must consequently be a matter of concern for investors.

At the academic level, we intend to expand the studies of ongoing organizational change introducing the social construction and reconstruction of values through stakeholder interactions, a concept developed by Domenico (2007) and Domenico and Teixeira (2014), as a way to show how continuous change happens in formal organizations, considered here as “constituted by the interaction processes among its members” (Langley & Tsoukas, 2012, p. 4).

Academic studies in the management field that view change as something with no beginning or end are becoming more common now, in the XXI century, although this idea dates back to Ancient Greece, when Heraclitus described a river not as a substance, but rather as a flow that is constantly changing (Langley, Smallman, Tsoukas, & Van de Ven, 2013; Tsoukas & Chia, 2002). This paper is intended to increase the relatively small number of studies in Brazil approached from this standpoint<sup>1</sup>, which seems the most appropriate to us in view of the complexity of the modern world, instead of an episodic approach that was conceptualized in and for a more stable competitive environment (Orlikowski, 1996; Weick & Quinn, 1999), when competition and institutional and market demands were relatively lighter.

In addition to this Introduction, this paper presents a brief theoretical overview of organizational change and values, followed by the methodological procedures, a presentation and discussion of the findings, and some final remarks.

## 2 ORGANIZATIONAL CHANGE

In the management sphere, two aspects placed the issue of organizational change at the hub of research activities during the 1990s, such as the ability to respond to the need for change, seen as the source of comparative advantages and underpinning organizational survival, in parallel to the rising complexity of change processes (Greenwood & Hinings, 1996). The quest for explaining the phenomenon of organizational change has triggered a wide diversity of concepts and approaches in studies of this topic, resulting in a robust but muddled field (Armenakis & Bedeian, 1999).

Among other contributions, three major reviews of scientific output on organizational change have been prepared by Van de Ven and Poole (1995), Armenakis and Bedeian (1999) and Weick and Quinn (1999) with the end purpose of understanding how and why changes occur. Although the proposed categorizations contribute

to an understanding of this phenomenon, “a way of seeing is a way of not seeing” (Poggie, 1965, as cited in Van de Ven & Poole, 1995, p. 510). It may thus be assumed that there are other ways to look at studies of organizational change, with one option being an analysis from different paradigmatic angles (Morgan, 2005).

The force of positivism in the Social Sciences is theoretically sustained by functionalism, which explains the occurrence of an attribute in function of its outcomes. The purpose of functionalism is the quest for efficiency, where social structures are shaped by the need to adapt and meet the needs of society. Consequently, organizational change is explained as the phenomenon of adaptation and evolution, in which the environment imposes organizational choices where the awareness of the actors becomes superfluous (Donaldson, 2003).

Through the functionalist approach, studies of organizational change attempt to offer prescriptions and models through which leaders can administer change processes, which may be justified by the prevailing interest in explaining organizational change through the technical and tangible aspects of organizations, as discussed by Vince and Broussine (1996) and Bovey and Hede (2001). However, Oswick *et al.* (2005) discuss whether the prevailing interest in studying change through these aspects between the 1950s and the 1970s, when mass production, complex paperwork, standardization and control were the goals in formal organizations (Orlikowski, 1996), has been outstripped by rising interest in intangible phenomena (organizational learning, knowledge management, narrative methods and issues related to image and identity), resulting in studies guided by non-positivist paradigms. Other ways of looking at the phenomenon of organizational change are welcome, particularly when their predecessors - which examined the phenomenon in an episodic manner - have not proved effective (Tsoukas & Chia, 1999).

In contrast to a view based on objective reality, non-positivist paradigms understand reality as socially constructed, stressing the influence of ideas and values in the choices open

to individuals. From an interpretive paradigm, organizational change is intrinsic to daily practices, and inseparable from the actions performed by the members of an organization (Orlikowski, 1996), being a natural condition of the life of the organization (Tsoukas & Chia, 2002) and placing the construction of meaning through language as a core issue for research on this topic (Tsoukas, 2005). Instead of a tool through which change is conducted from a functionalist standpoint (Heracleous & Barrett, 2001), language is rather the substrate where change actually occurs (Ford & Ford, 1995).

Heracleous and Hendry (2000, p. 1258) understand language as action and define discourse as “a body of communication actions based on language”. This discourse is “intimately” linked to the thoughts and actions of the members of the organization. Through language, relationships are established, while structures are created, transformed and upheld, and values and beliefs are strengthened or challenged through a recursive and interactive process of constructing the organizational reality (Barrett, Thomas & Hocevar, 1995; Heracleous, 2002). Thus, studying change means understanding it as the construction and sharing of new meanings and interpretations of organizational activities (Morgan & Sturdy, 2000). In other words, change is “a process of reweaving of actors beliefs and habits of action as a result of new experiences obtained through interactions” (Tsoukas & Chia, 2002, p. 570).

The concept of organizational change adopted in this study runs parallel to the approach to change as an ongoing process. According to Orlikowski (1996), continuous change is understood as emerging, not being part of intentions that are established *a priori*, but rather emerging from practices among organizational actors through their adaptations and experiences in dealing with daily contingencies, exceptions, opportunities and unintentional consequences. “[...] there is no beginning or end point in this change process” (Orlikowski, 1996, p. 66), but rather recurrent and reciprocal variations



in practices over time, with each alteration creating conditions for future breakaways, with unexpected results and innovations (Mackay & Chia, 2013).

This approach to the study of change paves the way to a better understanding of organizational patterns that cannot be explained through pre-set plans or intentions. This means considering the process from the social standpoint of organizational change which, according to Morgan and Sturdy (2000), strives to analyze how practices and expertise are constructed and reproduced through language, whereby actors create meanings and act within social contexts, underpinned by values.

## 2.1 Values in organizations

Studies on values may be conducted at different analysis levels: individual, organizational, institutional, corporate and global (Agle & Caldwell, 1999). There is rising interest in conducting studies of human values, particularly with regard to the organizational environment and relationships with management (Teixeira, 2008). At the organizational level, several authors have contributed to the study of values in the international sphere (Bourne & Jenkins, 2013; Burke, 2000; Hofstede, Neuijen, Ohayv, & Sanders, 1990; Kabanoff & Daly, 2002; O'Reilly, Chatman, & Caldwell, 1991; Vanderbergue & Peiró, 1999).

In Brazil, contributions also come from Ferreira, Assmar, Estol, Helena, & Cisne (2002), following in the footsteps of Hofstede and, above all, the studies by Álvaro Tamayo and contributors. Although the contributions by Tamayo other areas of inquiry, particular importance is given to organizational values, due to the limited interest in the study of values at the organizational level in Brazil prior to the start of his surveys (Tamayo, 2007).

Tamayo *and collaborators* conducted their research using the approach developed by Schwartz (1992). Similar to the way in which the latter postulates that personal values are

representations of pre-existing needs in all human beings, regardless of culture (Schwartz 1992), Tamayo assumes, in an anthropomorphized manner, that organizations have common needs, represented by types of organizational values that vary only in their importance. On this basis, and in the belief that the employees are witnesses to the values established in organizations, three questionnaires were developed to measure organizational values (Oliveira & Tamayo, 2004; Tamayo & Gondim, 1996; Tamayo, Mendes & Paz, 2000), used in surveys relating them to other variables such as affective commitment (Tamayo, 2005) and occupational stress (Canova & Porto, 2010).

On the other hand, studies of values in organizations conducted through non-positivist approaches that did not consider the organizations as social actors (King, Felin, & Whetten, 2009), but rather as flows, are still scarce. Instead of striving to predict organizational behavior through types of universal values, attempts are being made to understand the complexity of organizations, looking through the microprocesses of change (Tsoukas & Chia, 2002) that occur by interactions that construct meanings. In this sense, the studies by Domenico (2007) and Domenico and Teixeira, (2014) are timely, exploring the values found in interactions among stakeholders, based on the social construction of meaning.

According to Domenico (2008), inspired by Thomas and Znaniecki (2006), these values – called values related to organizational competition (VROC) – are constructed inter-subjectively through interactions among internal stakeholders (owners, partners, managers and other employees of the organization) and external ones (customers, suppliers, competitors, investors, government and community). This author believes that the resources required for an organization to stand firm in a competitive environment are found among its stakeholders and that organizations differ in the ways in which they interact among themselves. She considers the organization as “a huge network, whose ‘nodes’ are interactions among their stakeholders, mediated through

language – the ‘thread’ - stitching this network together in a continuous, dynamic drive in pursuit of survival” (Domenico, 2008, p. 147). Meanings are constructed and reconstructed constantly through these everyday interactions. The proposal here is to “study values taking into consideration what actually happens with people acting as stakeholders in the internal and external organizational environment” (Domenico & Teixeira, 2014, p. 448).

Values related to organizational competition (VROC) are thus defined as “socially constructed beliefs that have meaning for an individual or group, that consist of target principles which guide social actions among stakeholders, in order to obtain resources in a competitive environment” (Domenico, 2008, p. 152). According to this author, this description encompasses the motivational element of values, as it addresses all the targets of the organization in terms of obtaining resources, and the cognitive element as it addresses the beliefs of its stakeholders about how these goals may be met, characterizing the intra-subjective nature of the VROC. Furthermore, this definition also includes a third element, which is: “meaning, socially constructed through language, by interactions among stakeholders”, also attributing the inter-subjective aspects (established through interactions) to the nature of the values related to organizational competition (Domenico, 2008, p. 152).

Based on a single qualitative case study conducted by the author at a company with the largest number of employees working with Economy of Communion in Brazil in 2006, it was possible to comprehend the values related to competition underlying organizational practices, understood as typical actions and procedures that have proven effective for obtaining organizational resources (Domenico & Teixeira, 2014).

The research also highlighted the links between the VROC with other constructs, such as the world views of the founder of the company under investigation, as well as cultural aspects of the society to which the stakeholders

belong (Domenico, 2008). The construction and reconstruction of values related to organizational competition occurs as a function of the quest for a dynamic but even balance throughout the existence of the organization, between the world views of the founder of the company of the world “as it should be” and the world “as it is”, with the latter built up as a function of the struggle for corporate survival.

Bearing in mind the dynamic nature of interactions among the many different stakeholders throughout the existence of the organization investigated by Domenico (2007), which resulted in the disappearance of some VROC and the construction of others during different stages in its organizational life, we believe that it would be interesting to examine the organizational becoming and consequently organizational change as an ongoing phenomenon based on the construction and reconstruction of values and their meanings. These values “permeate the organization, impregnating actions and being impregnated by them [...], forming a mesh of meaning through which the stakeholders (inter) act” (Domenico, 2008, p. 169).

We believe that studying this construction process follows in the footsteps of Tsoukas and Chia (2002), when they affirm that organizations are, at the same time, a set of “cognitive categories” institutionalized by the “individuals-in-action” and “an emerging pattern” (Tsoukas & Chia, 2002, p. 573), as people adapt these categories constantly (just as the VROC are considered here) due to local circumstances.

### 3 METHODS

In compliance with Denzin and Lincoln (2006, p. 23), qualitative studies have focused their investigations on “the way in which social experience is created and acquires meaning”, from the standpoint of social actors that build it up within their surrounding environment (Merriam, 2002). We thus assume that it is possible to adopt the qualitative method to investigate

organizational change (Morgan & Sturdy, 2000; Orlikowski, 1996), as well as the values related to organizational competition (Domenico, 2008), as both may be understood through practices constructed and signified subjectively by people.

As a research strategy, we chose the single-case study (Stake, 1995). The justification for the selection of the organization that served as the field of study – here called CMA - was our interest, within the scope of a broad-ranging longitudinal project that encompasses this study, spotlighting for-profit organizations whose management is eager to move away from the mainstream, in line with the recommendations of Beer *et al.* (2011). This author underscores the need to act not only among managers, but also investors, on the understanding that profits should not be the primary goal of companies that intend to remain competitive over the long term, but rather the creation of social value for its assorted stakeholders. Corroborating this thought, Porter and Kramer (2011) pinpoint integration between social and economic progress by organizations not as a social responsibility or philanthropy, but through acknowledgment of the intersection between society and corporate performance.

CMA was established with the intention of being an organization constructed by people and for people, seeking an even balance between fostering human and social development and bringing in revenues for the business. Moreover, through its founder, this firm authorized access to an assortment of stakeholders and the longitudinal research project in general.

Working in the consulting services segment, the main product of this firm is providing expertise in Brazilian tax law to companies in general. This is a 100% Brazilian organization, established through the spin-off of the services area of a company selling tax management software, here called the “Mother Company”. The company has a professional staff of 293 people, whose average age is less than 30 years old, consisting of 43% women and 57% men, and has a track record that includes 223 customers and rapid growth in the market, from

its establishment through to the time when the survey was conducted. Further details about the organization will be provided below, in the course of the description of its organizational becoming.

#### 4 DATA SOURCES

The research phase for collecting the discursive materials took place between September 2009 and March 2010 including real-time and retrospective data which, according to Pettigrew (1990), allows the present to be explored in relation to the past. A variety of sources was used, as recommended by Merriam (2002) and Yin (2006) for case studies: semi-structured and in-depth interviews, non-participant observation, naturally occurring talks and documents.

Pursuant to Domenico (2007), we examined the various interactions among the stakeholders. Consequently, the interviews involved: (1) internal stakeholders: the founder of the organization (here called “Founder”), partners and employees at various tiers of the hierarchy, including representatives of all units in the organization, including people who were with the Mother Company and others hired subsequently; (2) external stakeholders: employees of customer companies, as well as partners and suppliers interacting directly with CMA employees. A total of twenty interviews were conducted, involving eighteen stakeholders, with two being return sessions: one with an employee seeking clarification for doubts that arose after the first interview, and another with the founder of the organization, in order to clear up obscure points regarding the development of the company, and discuss the initial findings noted when construing the data. All participants were university graduates with almost all of them holding at least one complete graduate qualification. Other characteristics of the interviewees are presented in Table 1.



**TABLE 1** – Characteristics of the Interviewees

Stakeholder	Description	Gender	Function	Tenure or Contact with CMA	Area
Internal	Founder	Male	Board Member	4 years	Board
	Partners	Male	Leader	3 years	Connection*
		Male	Leader	2 years	Instruments*
		Male	Leader	3 years	Unep Organization*
	Other Leaders	Female	Leader	3 years	Future*
		Male	Leader	4 years	Unep Realization*
		Male	Leader	2 years	Unep Evolution*
	Office Staff	Male	Salesperson	4 years	New Conquests*
		Female	Analyst	3 years	Future*
		Female	Analyst	4 years	Instruments*
Male		Analyst	1 year	Knowledge*	
Female		Analyst	4 years	Unep Realization*	
External	Clients	Male	Supervisor	4 years	Accounting
		Male	Analyst	4 years	Accounting
		Male	Manager	4 years	Accounting
		Male	Manager	4 years	Accounting
	Suppliers	Male	Manager	4 years	Sales
		Male	Owner	2 years	Management Consulting
					Services

\*The areas of CMA are called Endeavors (Connection, Instruments, Future, New Conquests, Knowledge) and Unep. The latter refer to clients, divided into three types (Organization, Evolution, and Realization), as will be made clear in the continuation of the paper.

In principle, the semi-structured interview followed the adapted guide drawn up by Domenico (2007), in order to comprehend values related to organizational competition. However, this protocol was adjusted due to the need to obtain other information in order to understand the phenomenon under examination, as Godoy (2007) recommended for qualitative studies, including questions on organizational change and occasionally introducing supplementary questions, depending on what appeared in the replies of the respondents.

The interviews opened with a brief introduction of the researcher and information on the survey, through which we attempted to discover how the company worked and how relationships worked among the different stakeholders. In addition to information on the individual respondents, the other points addressed included:

- a) The process that brought them to the company;

- b) responsibilities in the organization;
- c) what existed in the past but no longer exists, and is missed/not missed;
- d) what existed in the past but no longer exists, and things were better that way;
- e) what the company did not have in the past but now has, and whether this was good/bad;
- f) milestone moments in the organizational environment (positive and/or negative);
- g) relationships (with employees, customers, suppliers and the community, depending on the respondent), particularly in difficult situations;
- h) knowledge about the company as a whole.

The first two topics reach out to the respondents, underpinning a better understanding of what prompted them to join CMA and stay there. The other items are designed to explore the past and present, together with the relationships between them, identifying what was constructed

and/or abandoned during the existence of the organization, particularly in difficult times that test values, forming a parallel with Schwartz (1992) when referring to moments of conflict in personal lives. The in-depth interview was conducted with the founder of the company, obtaining a retrospective overview of its history, and more specifically the process of building up CMA. The history of the organization was also explored with partners and leaders who have worked there since it was established. All the interviews were recorded and transcribed into texts, viewed here as discourses presented in writing (Heracleous & Hendry, 2000), for analysis and interpretation with the other materials surveyed, which occurred in the course of the investigation.

Non-participant observation took place at times when the researcher was attempting to “learn about appearances, events and/or behaviors”, acting as a spectator and recording situations and impressions of interest to the survey (Godoy, 2007, p. 133). The collection of empirical material through non-participant observation was scheduled for times when one of the researchers visited the company in order to conduct the interviews as well as during two integration events for new employees, when attention was focused on observing interactions among people, in addition to workplace characteristics. This information was recorded in a field diary for analysis and interpretation.

In terms of naturally occurring talks which, according to Silverman (2004), are those that take place with no intervention from the researcher, for the purpose of this study they included the conversations taking place through a type of corporate blog, an area for virtual interaction where the employees discussed occurrences and assorted matters of interest with no intervention from the company leaders. According to Markham (2004, p. 95), the Internet has also been used “as a means of communication, a connection among people and a social construction scenario”, and may provide new meanings for understanding the way in which realities are constructed and

reproduced through discursive behavior. As documents, official company materials were collected and made available to this study, such as: the in-house journal, a company dossier prepared for participation in a private survey, and information on the company website.

The discursive materials were treated, analyzed and interpreted consistent with Flores (1994), using categories to organize and present the information in conceptual terms. Thus, all the materials were initially organized in writing. The texts were then read and re-read several times, in addition to listening to the interviews, identifying the periods defining a status timeline, in compliance with Domenico (2007) and Sonenshein (2010). The texts derived from the various sources continued to be analyzed inductively through identification of content signification units (Flores, 1994), as themes related to the organizational change process and the practices constructed by the stakeholders. The interviews with the founder of CMA were especially important for comprehending world views and related beliefs. We also used memos, meaning notes taken during the field stage as well as during the data analysis, in order to highlight reflections and insights that helped us understand the values underlying the interactions. We returned to the written materials several times in the course of this process, exploring the ideas that were present and absent in the discourses when comparing them, particularly interactions among different stakeholders, as Domenico (2007) had already issued a warning about the presence of different values for different interactions, due to the findings of her study.

## 5 PRESENTATION, ANALYSIS AND DISCUSSIONS OF THE FINDINGS

The process of change at CMA addressed by this study extended from before 2005 through to early 2010, was divided into three periods that, although apparently fragmented, in fact constitute an indivisible process as shown in Appendix A.

The option for a description split into periods is coherent with the observation of Weick and Quinn (1999) whereby, in order to adopt a continuous approach for organizational change, it is necessary to briefly “freeze” what is constantly in flux, in order to understand it. Additionally, in longitudinal studies of change, breakpoints are often used to present major milestones in the life of the organization (Pettigrew, 1990).

### 5.1 The idealization of the dream

Approximate Period: before 2005

The first period presented predates the actual establishment of the company, as organizations are embedded in broader social contexts, as well as their founders. Thus, in the course of its organizational becoming process, CMA was initially a dream in the mind of its founder.

Some authors have already indicated the important role played by founders, particularly during the initial development phases of organizations (e.g.: Domenico, 2007; Oliveira & Tamayo, 2004; Schein, 1992). Consequently, understanding the professional development and the milestones in the personal life of the Founder, as well as his world views, is a way of understanding the construction of CMA. According to Rohan (2000), world views – “the world as it should be” and “the world as it is” – reproduce the set of values of their owners. It is thus possible to assume that the personal values of the Founder are reproduced in his “business world view” and consequently in the conceptualization of what CMA should be.

Interest in coping with innovations and dealing with challenges was well as bringing them to the fore in his professional career, which began at a very young age, in addition to his concern with bringing “others” (people) into the business, transcend selfish interests focused only on profits. This characteristic was prompted in him by an experience during his adolescence, when his father became ill after being fired from the company where he had worked for twenty years, and was unable to find another job.

Although constantly pursuing professional fulfillment, demonstrating competence in everything he did, and influencing people, he was not always able to achieve satisfaction, as occurred in one of his experiences as a director: “we have more money in our pockets, the company does in fact bring in profits, but we are really ground down... we are not happy, we are not fulfilled”. These experiences contributed to the construction of a world view, more specifically of the business world, as it is: organizations are focused on bringing in profits, using people as a means to do so.

Concern with listening to what other people have to say and not being content with the *status quo* were part of his professional experience as an entrepreneur in several businesses and also as a manager of private companies, as shown by one of his comments: “[...] I used a leadership style [...] our decisions were always very shared, the way that we worked was very close to the customer”. However, “once again, the political aspect (intervened), the partners began to feel that they could lose control [...] so I said: ‘Goodness, once again (things did not work out well) [...] well, you (partners) go ahead with your ideas and I’ll move on to some other project...’”.

Although he left this organization, he stressed his professional experience as senior executive as a milestone in his view of business. One of his previous positive experiences in managing a company, whose decisions were taken on shared bases, became a reference for the Founder. All his professional accomplishments were then compared with this, firming up his world view, more specifically of the business world as it should be, according to which the end purpose of organizations would be to foster human development, with profit as a means to achieving this. We believe this was the start of the idealization of the “dream”, which was nurtured during his professional experience.

### 5.2 Foundation of CMA: making a dream come true?

Approximate Period: February 2005 - June 2006

The second period in the organizational becoming of CMA encompassed the formal

foundation of the company, as an attempt to firm up the “dream” pursued by the Founder. The first step took place in early 2005, when the shareholders of the company (here called the Mother Company), where the Founder worked at the time as one of its senior executives, decided to spin off the consulting area, suggesting that he set up a new firm with the existing resources.

This proposal matched his own desires, as he himself said “... instead of changing the (Mother) [C]ompany, as this was very difficult, its partners were focused tightly on financial aspects, they had other interests, so I said: ‘I will start the company from zero here’ (accepting this opportunity)”. This reflection shows that, even at that time and although he did not know exactly what it would mean to bring a ‘different’ company into operation, the Founder was aware that the main purpose of his company would lie beyond merely responding to the financial interests of the shareholders.

The team that started up this new company, called Consulting (fictitious name) in the initial stage, consisted of some fifty people - ten leaders and other specialized consultants - from the Mother Company, lured away by the appeal of something different from the model where they had worked until then, although not quite certain about what this could mean, as the idea of how to implement the operations of this new enterprise was still contained only in the mind of the Founder:

So Consulting arose from reflections on a model that we, particularly I [the Founder], no longer believed in, and some people who were more or less aware that they were at least suffering with this model, they were not fulfilled by this model. So, the [Consulting] firm was set up, in order to be a different kind of company...

Others joined them, because they had no option other than losing their jobs, because the entire consulting area was spun off from the Mother Company. However, when hiring its professional staff, the Founder still pursued

its purpose of gathering together people who believed in the proposition of belonging to an organization concerned with the development of people, offering indications that the “primacy of the human being” could be a possible VROC, that would, in principle, uphold the relationship among the employees and the leaders, as reported by one of them: “(Consulting) had a different proposition, it was for people, you see...looking very much at the human aspects of the company, looking at human development, not only technical capacity-building”.

Among its employees, the framework for the company that they were building up was strongly associated with the Founder, showing that the “dream” was viewed as being his, not necessarily of other people: “Everyone believed strongly in the dream of the [Founder]... That there should be a company which really appreciated people, in which each person understood its mission, where each person felt they owned it, felt a part of it [...] I believe it, otherwise I would not be here”. As may be seen, when they committed themselves to this construction process, it may be said that they were more firmly committed to the Founder rather than to the concept as such, meaning that the retaining of staff was grounded strongly on “allegiance to the Founder”, as another VROC.

Although the commitment to a “different” company was found among the various internal stakeholders, it was not possible to abandon the business aspect entirely. Thus, in order to ensure the operations of the Consulting firm and respond to demands already contracted at the time of the Mother Company and that arose due to its relationship with it, as a partner, the employees opted for the practices that they learned when they were working there, no different from the organizational mainstream and grounded on the need to bring in profits.

The Founder strove to find partners presenting innovative management propositions, denoting “innovation” as another VROC underlying the interactions, a value that would also permeate product development and relationships with clients and employees.

During this second period, he established a firm connection with a supplier that had developed a management philosophy placing people at the core of organizational actions, based on a methodology that addresses the organization in three dimensions: “its soul is the people, its mind is the customer, and its body is the income”. He decided to adopt this after consulting other people in the organization, which occurred regularly, denoting the “collective participation” VROC.

Everyone working in the company then went through what was known as an “education” process, which was not limited to training sessions, with talks among employees and leaders being considered as crucial for the development of all, with the underlying values taken to be the “primacy of the human being” and “collective participation”, as the leaders were concerned above all with discussing the new philosophy with the employees.

However, as the business had to survive, it was necessary to use whatever came to hand in order to service the customers and honor the contracts accepted through the partnership with the Mother Company, as neither the Founder nor the senior leaders had immediately defined new structures, strategies or processes. Consequently, practices already learned from Mother Company were reproduced, in order to handle the daily business routines, with the underlying VROC of “focus on earnings”.

Thus, despite the “business world view” of the Founder as it should be reflected in values related to competition - “primacy of the human being”, “collective participation”, “innovation” and “freedom” (this latter underlying practices such as flexi-time) - (see Appendices A and B), at the end of this period a VROC (“focus on earnings”) was in place that reflects the vision of the business world as it really is. It was possible to work with these apparently opposing values because the people engaged in this process also believed in the dream of the Founder and were committed to transforming it into action, as “allegiance to the Founder” was also understood as a VROC.

Nevertheless, time was flying by. The Founder and the leaders acknowledged that it would be necessary to review how to develop the business, in order to avoid simply becoming an organization like the Mother Company.

### 5.3 Repositioning the brand: trying to make the “dream” come true

Approximate Period: July 2006 – Early 2010

The third and last period of the analysis of the organizational becoming process of CMA is grounded on the reflections of its senior leaders and how to implement the organizational model that they wished to construct, including the resignification of what they understood by the business and the actions undertaken in order to make this feasible. This also includes the first financial crisis of the organization, as well as the selection of a new brand, repositioning the company with its internal and external stakeholders and culminating with massive layoffs, in principle undermining the primacy of the human being. This process is then described in greater detail, and the underlying values are gathered together in Appendices A and C.

For around a year and a half in the existence of Consulting, its senior leaders were aware that in order to make the “dream” come true, as idealized by the Founder, it would be necessary to place human development at the center of the business. They thus strove to put this corporate concept into practice, defining as the first step what they called “strategic alignment”, which included the definition of its mission and vision, together with the “business platform”, following in the footsteps of Beer *et al.* (2011), who noted that the process must begin with an in-depth in-house discussion on “who we are and what we want to be as an organization”. This was to uphold the positioning of Consulting as an organization whose end purpose was to foster human and social development, with profits as the means for attaining this end, becoming a place for learning and ongoing development among people,



which was aligned with the vision of the Founder of how the business world should be.

To do so, they adopted the concepts of sustainable intelligence as a business platform, deployed through Consulting expertise in the construction of a new mindset that could blend economic, political and social mechanisms into comprehensive respect for human beings and life. Consequently, the types of services rendered by this firm, consisting of consulting expertise in the fiscal and tax areas, would allow the application of tax expertise as a strategy for fostering human and social development, through the progress of the fiscal processes of its customers, which were put into practice as described by one of the partners: “(Consulting) found a way to generate a contribution (to society) through its core business, not as something ancillary (referring to social responsibility projects)”.

A set of services and products was consequently developed that were to be offered to the market by Consulting, in addition to an organic structure, according to which the competences of people were divided into three Business Units (Organization, Evolution and Realization) and six Endeavors (New Conquests, Future, Knowledge, Connection and Instruments), with no concepts based on areas or departments. For example, matters related to personnel management were distributed among different Endeavors, such as: Instruments, which handles the practical aspects of the relationship between the company and its workers; Future, which is concerned with attracting and retaining talent, and Knowledge, which involves the culture of learning and the development of new expertise. The word “organic” strove to assign the meaning that the mobility of people within the organization should take place naturally, without the stumbling blocks caused by the rigid structures of traditional organizations.

However, while senior leaders were engaged in discussing how to bring the company into operation, as it should be, employees perceived once again that long term survival could be undermined, as noted by one of them: “they (the leaders) were concerned with this business of

philosophy, events and training sessions, but I saw no one selling! We had contacts, but nobody started to sell, there was no way of assuring the future”. According to the newly-hired CFO, due to the severity of the situation and the lack of controls: “When I joined... there was a management shock, a cash shock. There was no money”.

After this “scare” jeopardizing the survival of the company, the practice was adopted of establishing daring financial goals, which led to the growth of Consulting. However, people began to find it harder to believe that both goals - earnings and social development - could be attained simultaneously: “People are not able to maintain an even balance between the revenues, the revenues and everything else, and also the values...”.

Faced by the challenge of resignifying the business internally and externally in practice, the Founder and leaders felt that it was crucial to propose a change in its brand, as a symbol and the final stage of this process of business resignification. Its definition involved everyone working at Consulting, in an event called *Marco Zero* (Ground Zero), indicating that they did not want to look backwards anymore. However, it was not launched immediately on the market: “We spent more than a year working with the positioning concepts that we defined in-house, so that the people (of what is now CMA) would understand”.

Along these lines, several practices were implemented during this period, such as the *Roda Viva* round table sessions, where employees asked the leaders about topics where they required additional information; and the *Imersão* (Immersion) events, whose purpose was to engage people in the redemption of the corporate construction process right from the start, striving mainly to include those who had joined the organization after some of the activities had been completed.

Free access to leaders, including the Founder, showed that the practice of listening to people was acknowledged by the employees as being something that set CMA apart from other

organizations: “You have the right to say what you think to your own supervisor or some other leader, there is no problem... or even to the Founder himself, as this openness is quite problem-free...” and “[...] if I have a problem, I am quite free to walk up to my supervisor [...] and talk about a specific situation”.

Information technology was also used as a way of listening to others, establishing a virtual network open to everyone working in the organization, through which a wide variety of information circulated, with assorted topics being discussed openly. This practice was extended to customers and professionals outside the organization, through the establishment of “virtual communities” set up to discuss topics of common interest. The leaders believed that this type of communication would foster greater cooperation with the construction process, in addition to encouraging participation and learning among people. Concern with listening to different opinions was also stressed in interactions with customers, from the moment that a proposed solution was drawn up for sale, when the CMA employee made a point of listening to the largest possible number of people at the customer company, in order to build up an overview of their aspirations, and outline the project on this basis.

During this period, we noted a change in language, striving to respond to concerns that the leaders might opt for practices other than those traditionally used in companies. Perhaps because they always spoke in the same way, people were not understanding what they wanted to build up, so communication practices changed, as already noted by Barrett *et al.* (1995), allowing people to build up new meanings, reviewing ways of interacting.

The use of metaphors was then adopted, symbolized by figures, such as a hologram, a tree, a scientist and a remedy. Metaphors are used so that people can understand the meaning that CMA assigns to business, as a way of ensuring a better understanding of what is being proposed, as indicated by Morgan (2005). They were used at almost all company events, programs, processes

and projects, such as the customer satisfaction survey called *Operação Curiosidade* (Operation Curiosity), or the assessment of the process performance called *Rodar a Roda* (Spinning the Wheel), which prompt people to reflect on how the organization process could be improved.

However, we noted that the shift in the language patterns was not in itself sufficient for people to alter meanings. For example, when calling the structure “organic”, this attempted to take an initial step towards leading people to signify again their understanding of the way in which they were organized to do their job. But they did not all understand this in the same way, as some were still following the tiered model inherited from the Mother Company, showing that a mere shift in language does not ensure the meaning of what is being said, not altering the way in which people inter-relate:

This relationship... I think that... from the ‘factory floor’, I think that if it more... it is not... it is not.. (‘organic’) [...] It is hierarchical. I think that it is, you understand? Because for them (the employees), there is no point [...] ‘There is the boss and I report back to him [...] let’s say, I think that this (‘organic’ structure) has not yet reached this level...

The term “organic” has not yet found an echo in some people, forcing them to have recourse to pre-existing patterns based on a supervisor x subordinate relationship (hierarchical structure) in order to perform the work. In fact, this shift in course from Consulting to CMA did not necessarily spur an immediate change in practices or other institutionalized categories, using a term coined by Tsoukas and Chia (2002). It is also necessary that people reflect on themselves and others in their daily interactions, whether signifying them again (or not). It is quite clear that people take different lengths of time to do this, as pointed out by Barrett *et al.* (1995).

The process of reflection was encouraged by several situations, particularly among the leaders, either for a specific event or at meetings

among them, underscoring concerns through discussing what they wanted to be and what they actually were, striving to integrate these two elements that, according to Beer *et al.* (2011), is a path leading towards a management approach that is quite different from the mainstream. Very often, these moments prompted people to access their feelings, such as during meetings with the leaders, with questions such as:

Why do some things seize up in the organization? They seize up because someone is wanting power [...] (the leader person) starts to weep. This person even wonders whether this is really the right place here for her/him... S/he even wonders whether this is what s/he really believes in [...] Is s/he opened to this type of discussion? Yes, yes... it is very common for us to enter into deep reflections here...

On the one hand, the space for this type of reflection on the presumptions that are involved in certain situations respond to the proposal of Durand and Calori (2006) on spaces for dialogues where people suspend their prejudices and listen to others, allowing for exchanges of meaning among them, striving to enhance their understanding of a specific situation.

On the other hand we note that, although CMA was open for people to understand and deal with their conscious and unconscious feelings about what they were constructing, which does not generally occur in most organizations, some people still found it hard to do so in the workplace, and in fact considered the complexity of these emotional issues as irrational on the part of the people involved, which can be identified in the comments of one of the partners: “[...] I cannot walk into a meeting to deal with a business matter and see people suddenly all weeping there and getting emotional”. In fact, the CMA leaders, confirming the statements by Vince and Broussine (1996) that the conscious or unconscious processes that force people to really see themselves and others are implicit tensions that must be worked on individually, insisted on this practice of reflection, as stated by the

Founder: “I must often leave time for people to mature for these discussions”.

One of the practices that greatly strengthened the process of reflection even had a name – *Conversa de Valores* (Talks on Values) –, which referred to moments when people spoke openly to others about their stances and attitudes that caused or could cause problems in the development of the work or that were not aligned with the principles of the organization. This does not mean that there were no difficulties: “... obviously, there are people who are not accustomed to this. The process of talking to someone is difficult, right?”.

Reflections also occurred with the employees of customer companies, as reported by a CMA employee:

[...] the customer did not like the look of me, and was always arguing, and I did not get along well with him so I said: ‘Listen, let’s talk’... I didn’t know this, (CMA) taught me that this is cool [...] He (the customer) was startled [...] He said: ‘Goodness, I thought that you did not care about my opinions’ [...] after this, my own supervisor even said: ‘that guy (the customer) has changed’.

In addition to talks, meetings and events, reflections were encouraged through the in-house communications media, such as the CMA journal. Mention may be made of the edition devoted to encouraging people to reflect on “the importance of the gaze” of each of them, in terms of situations, things and the people around them; or discussions posted on the “corporate blog”, that explored the situations occurring in the company and even issues related to the “sustainability of the planet”.

We understand that the VROC underlying the reflection practices is “coherence between what is said and what is done”, which was also present in interactions with customers, with the leaders even turning down business that they felt was irregular, as explained by one of the partners:

Is there a possibility of doing business and discussing payments ‘under the table’? No... don’t even think about it [...] there were cases when this occurred,

and the deals were turned down [...] We will not do this. This undermines the company, breaks up the entire meaning. This is an anti-value chain. I am being incoherent, I am being... my discourse will not be linked to this practice. This will not work.

Practices known on the human resources management market, such as wages, promotions and bonuses, were also rethought. An example was the appraisal program called “Singular Development Plan”. The implementation of this program was intended to establish criteria for fostering the interest of the people being evaluated, as explained by the Founder: “we do not have a performance assessment program, we researched several models... up to 360°... but, I do not believe in this for the development of people, but people want it and I must also listen to what they want... so this plan will contribute to this”, although based on development rather than performance, as traditionally associated with remuneration.

CMA does not establish written policies and procedures, which may have contributed to the lack of consensus among the employees on the evaluation and remuneration criteria. However, the Founder felt that laying down policies might curtail the participation of people in the process of constructing the company: “We have not yet found a clear line between a policy that makes sense for people, through which they can learn about corporate practices, and that which is in actual fact designed to control people...”. When commitments are signed by people there is no need to establish standards, controls and demands, once again stressing that “coherence between what is said and what is done” was a VROC reproducing the various relationships among the internal and external stakeholders, as noted by the Founder: “[...] we want principles that regulate our relationships, and we should match up these principles and comply with them. This applies to me, as well as to any other person in the organization”.

Several other actions were taken in terms of the equivalents of career, quality of life and

remuneration, including the distribution of earning and stock bonuses. This latter practice was being assessed at the time of our study for extension to all the employees, regardless of their positions, which we see as an attempt by the Founder to ensure coherence in these relationships when stating that CMA was a company run “by and for people”.

However, at the end of the field research period, an unparalleled event occurred which could undermine this coherence: widespread lay-offs of employees who had been hired under the Public Digital Book-Keeping System (SPED) introduced by the Brazilian government, which boosted the demand for the services rendered by the organization. This external contingency (and opportunity) prompted CMA to hire many people during 2008 and 2009, based more on their professional expertise rather than their interest in contributing to the promotion of human and social development, thus nudging commitment to the “dream” of the Founder into the background. As noted by an employee hired during this phase: “this was a really commercial proposal”, in addition to failing to consider how to keep the surplus employees on the payroll once the program had been implemented.

Despite considering this more dynamic market as positive for the business, by year-end 2009 they felt that these actions implemented in the organization had proven incompatible with its commitment to human development, particularly in terms of mass lay-offs. In early 2010, some 25 people had to leave the company, including leaders and people at other levels, with one of the leaders interviewed noting that: “This is not our practice, but we had to do it, it was a learning process for everyone”.

Although the design of the process indicated that CMA was concerned about the people laid off (extension of the medical aid scheme for three months, preparing profile books for the laid off staff, and fine-tuning their resumes), this was not put into operation on the basis of the “primacy of the human being” as a value, as reported by a respondent:



They cut off access to the systems and the network was switched back on only after 1 p.m., when everyone had already been fired [...]. This showed a lack of consideration, as people were unable to send farewell e-mails, or even copy personal matters that might have been in their computers. They were worried that people might try to damage the company. So where's the 'concern with human beings'?

Furthermore, this process was ambiguous in terms of the criteria for selecting the people who were dismissed, resulting in a lack of consensus over the reasons that culminated in these lay-offs. According to an interviewed leader, one of the criteria adopted was behavior that was clearly not aligned with the principles of CMA, although the main reason for this process was to cut costs due to the end of projects related to the SPED system, as explained by one of the interviewed leaders: "... the essence of these lay-offs that we are doing now... this restructuring process. The essence was productivity" and "... we found a script (to read out at the time of the dismissal) because this really was a cutback".

Despite leaders' efforts at the start of this phase to adopt different stances towards the employees in the market, in contrast to those of the Mother Company, as an organization whose business ranked the promotion of human and social development as an end to be attained, the need to bring in revenues ("blood") for the business to survive and the resulting daily contingencies meant that the organization in fact ended up by assigning higher priority to the VROC "focus on earnings". When lay-offs occurred at the end of the period, CMA was still emerging from a boom triggered by soaring demand for consulting services among companies in general, prompted by government requirements on tax system adjustments through the Internet (CMA increased the number of its employees almost six-fold since it was founded).

Nevertheless, the practice of reflection continues. When examining this process, the

leaders realized that there was an imbalance between the purpose focused on human development and the quest for earnings. When costs weighed heavily on the bottom line of the company, people were edged into the background, as noted by one of the leaders: "... because this process was ummm... a mistake on our part, the leaders [...] because the human side was missing. We fired people because of costs [...]. We completely ignored the essence of their expertise [...] other values, other key points of CMA".

The leaders referred to this process of laying off employees as something that was "[...] quite painful for us" as "[...] it is always very difficult to fire people". The Founder also reported his discomfort with this situation:

[...] this was the most difficult decision of my life [...] for the first time in my life I had to lay people off because of my own stupidity... so it is even more painful, as you are responsible for the person that you are laying off, who is leaving the company, and for those who remain as well [...]. This was a very difficult time for the company that I designed, so this was not at all easy for me.

When the Founder introduced the discourse and practices that resulted in the repositioning of the CMA brand, he did so with an organization in view that would service the market, while also allowing human development, viewing its employees as complete human beings rather than just sets of competences and skills. However, we noted, through the situations that arose in late 2010, that the organizational becoming of CMA might well have taken place differently. This takes us to what was stated by Barrett, Thomas and Hocevar (1995): the meaning is not delivered, but created jointly through interactions with other stakeholders in the daily practices of the organization. It thus seems that only by keeping a constant process of reflection will it possible for them to query the values underlying the latest actions, which might (or might not) be transformed into practices (if repeated in the future).



## 6 FINAL REMARKS

Considering the organizational change process as the substrate that guides the becoming of the organization at each moment of its existence, created continuously to reweave the beliefs and habits of actions between people (Tsoukas & Chia, 2002), this study attempted to understand the process of construction and reconstruction of these beliefs, defined as values related to organizational competition (Domenico, 2008), which underpinned the practices of the organization.

Some points arising from the study should be underscored. Initially, in a reality viewed as a flow, the becoming of organizations is a concept that has no beginning or end. It was already under way before the organization was ever established, as it is a consequence of other processes involving its founders. During the five years of its existence (by the end of the survey), CMA had been constructed – from well before its establishment – on the basis of the world views built up by its founder during the course of his life, in the many different interactions that he experienced at the personal and professional levels, regarding the business world as it should be and as it is.

In turn, the construction of values related to organizational competition, which underlie interactions between the internal and external stakeholders, were prompted by the views of the founder of the organization, corroborating Domenico (2007) and Domenico and Teixeira (2014), by concluding that the world views of the founder predate the VROC. In that study and here, values were grasped as being related to both views of the business world: as it is and as it should be. The difficulty lies in maintaining an even balance between these two world views, which leads us to a third observation.

Maintaining a paradoxical mindset could be a way for organizations to develop outside the mainstream, and be really different, in fact, making a difference in people's lives (as occurred with the employees of the CMA), as well as in society (as occurred with some customers who were already

seeking better tax management that would allow them to invest in upgrading the communities wherein they are embedded). Ramos (1981) already noted the fundamental incompatibility between interest in the human being and interest in production. In turn, Putnam (1986, p. 166) remarked that “we know very little about weaving contradictions, conflicts, and problem solving into a labyrinth that can effectively transform organizational realities”. However, Lewis (2000) understands that one way of dealing with a paradox is found when developing the capability of thinking paradoxically, that is to use the second-order thought when presuppositions are examined critically (as proposed by the “dialogs” and “deliberations” of Durand & Calori, 2006) in order to build up an understanding that can most comfortably accommodate these opposing views. Self-reflection and reflection with others, still according to Lewis (2000), helps the actors review their assumptions, learning from existing tensions and developing a repertoire of behaviors that will be able to deal more effectively with more intricate organizational issues. Doing so means dealing with the paradox through its “transcendence” that is a “dramatic change in the meaning attributed to a situation as paradoxical tensions become viewed as complementary and interwoven” (Lewis, 2000, p. 764).

For CMA, the VROC of “coherence between what is said and what is done” represented the key principle of what required attention between what was desired and what was actually practiced, in relationships with internal or external stakeholders. To do so, assorted organizational practices fostering reflexivity were important, introduced during the third stage of the organizational becoming of the company, in parallel to interactions between the leaders and the Founder (e.g.: formal meetings and informal talks), as well as between the leaders and the employees, and the employees and the customers (e.g.: Talks on Values). Consequently, making room to pause and reflect, suspending the assumptions in place at the time, seems to be a practice that leads to a different type of management, in keeping with

Auster and Freeman (2013), referring to poetic organizations.

However, maintaining a paradoxical mindset also depends on the other stakeholders, which must show a leaning towards reflexivity. On several occasions we noted that the employees would prefer a type of definition of what to do and where to go, instead of dealing with several things at the same time. This means that the Founder must take steps to ensure that the significations of the practices remain alive and thus the VRO that underpins them. But what will happen if the Founder wants to withdraw slowly from the management side? (as the Founder wished). How can the “coherence between what is said and what is done” value be reproduced and strengthened over time in order to keep this tension alive?

If the future of formal organizations cannot be predicted at their start, it is also not possible to steer their future, as indicated by an ongoing approach of change (Weick & Quinn, 1999), according to which the constant factor is the flow, with stability (the institutionalized categories) being the exception, perceptible at times when the flow is “frozen” in a kind of snapshot. Consequently, the questions appearing at the end of this study, summarized as: “Would CMA opt for profits to the detriment of the development of people and society?” could be answered only through the continuation of the study over time, which is already under way as part of the scope of the broad-ranging project (mentioned in the Methods section), which strives to highlight organizational experiences with the potential to stand out from the mainstream, perhaps ushering a new business mindset, as pointed out by Beer *et al.* (2011) that is vital for the social, economic and environmental context in the XXI century.

We thus believe that this study contributes to a wider-ranging reflection on the competitive world of organizations dealing with the challenges that face them, extending beyond social responsibility, which merely attempts to temporarily and sporadically mask the damage caused by business activities to the environment,

as well as the communities and societies within which they are embedded. Along these lines, it seems to us that reflexivity as presented here is particularly welcome for other for-profit organizations whose founders are engaged in their management, particularly those focused on social innovation, many of which were launched as start-ups financed by risk capital funding (Domenico, 2015) and where economic and social goals have been entwined right from the start.

Finally, for the academic world, we hope that we have presented the possibility of studying change in organizations from a continuous standpoint, through values as institutionalized categories, which are not static but are rather reconstructed as the stakeholders strive to make sense of routine events in the organization by their interactions through language.

## NOTAS

1. Research was done on the Spell database in March 2015. By using the terms “change” and “organ” in the title of articles in the area of administration, it was revealed that 131 articles were published between 1976 and 2014 – 56% of them in the last ten years. Of these, two (Reis, 2006; Reis & Antonello, 2006) show the analysis of narratives as one of the possibilities to study change in organizations in a interpretivist paradigm. However, neither of these deal specifically with values, focusing on culture and organizational learning. The only study found that dealt with organizational values (Neiva & Paz, 2012) used quantitative methods, within a “variance” approach instead of “processes narratives” (Van de Ven & Poole, 2005, p.1387). Studies about organizational becoming were not found.

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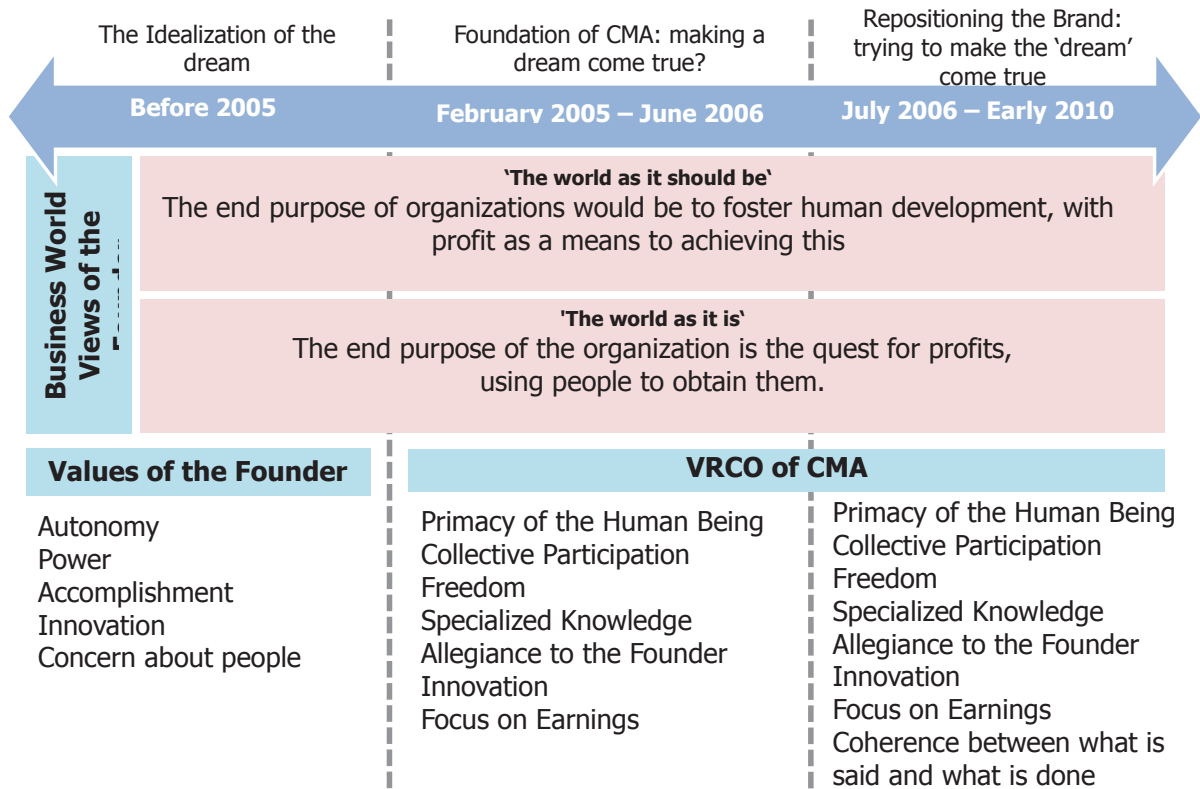
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**APPENDIX A – TIMELINE**

**VALUES AND THE “BUSINESS WORLD VIEWS” OF THE FOUNDER AND VROC OF CMA**



**APPENDIX B – VALUES, PRACTICES AND RELATED NARRATIVES**  
**FOUNDATION OF CMA: MAKING THE DREAM COME TRUE?**

Approximate Period: February 2005 to June 2006

VROC	Practices	Interviewee Narratives	Stakeholder
Primacy of the human being	Hiring people who believe in the proposal to be part of a different organization, which ranks the development of people first	“[...] Consulting had a different proposition; it was for people. It looked firmly at the human side of the company, it looked at human development, not only technical ability [...]; it showed me something innovative, something challenging, something that for someone who has been on the market for more than thirty years, like me, when you find something new, something different, this is something stimulating, so it (Consulting) enchanted me. It stimulates you, it motivates you and it challenges you. So this will mean trying something new in a world that I already knew well, and will something new be cool? This was a major challenge.”	Partner
		“I preferred to join the company because I felt that it had more future, not just for the benefits, but because of this aspect of investing in people. Even back then, I thought that it was better than the others.”	Employee
	Educating people	“[...] we were brought up, we were trained in a model whose cornerstone is the power of control, control of command, there is no way of denying this. Things are like this at school, things are like this at work, things are like this at home, right? [...] and we started an education process in the company (in the consulting firm proposal).”	Founder
Focus on earnings	Reproduce practices derived from the Mother Company	“In fact, we picked up exactly what we used to do and continued to do so, while discovering what we really have to do.”	Founder
		“The entire structure at the (Mother Company) came down (to this floor) and worked in this manner (already known).”	Leader
		“[...] the company was like this [...] commercial area... service area... they did not speak to each other, they did not work together, so the guy sold [...] he sold what was not for sale, he sold wrong, and... ‘you (sell) and you mess up the schedule that I (service) have set up to sell... you are giving.. you are taking stuff that you shouldn’t’ [...] this is what went on there (Mother Company), so we came here with this... with this... with what was done at other companies, so we came here with this model, right.”	Leader
Collective participation	Listen to people	“He (the Founder) knew the process (offered by the Consulting firm) and was interested, and when he would assess it, he listened a bit more to us (people).”	Leader
Collective participation	Listen to people	“[...] He (the Founder) said: ‘get some people with different profiles’,... even if it means having an opinion [...] we will wager on it... this is a question mark, but we will go together.”	Leader
Freedom	More flexible working hours	“Right from the start, the leaders never controlled the working hours... many people arrived or left, lunch times, there was no control.”	Employee
Innovation	Hiring consulting firms to submit management proposals with a difference	“We were looking for firms that could help with this construction.”	Founder
Allegiance to the Founder	Retaining employees	“Everyone really believed in the dream of the [Founder]... That this would be a company that really appreciated people, with each one understanding its mission, each one feeling they owned it, feeling a part [...]. I believe it, otherwise I would not be here.”	Employee
		“[...] all of this began with the [Founder], who wanted to change and who is a buddy, who also wants to change... and if you do not go along with this, then you do not stay.”	Leader

**APPENDIX C – VALUES, PRACTICES AND RELATED NARRATIVES**  
**REPOSITIONING THE BRAND: TRYING TO MAKE THE “DREAM” COME TRUE**

Approximate Period: July 2006 – Early 2010

VROC	Practices	Interviewee Narratives	Stakeholder
Primacy of the human being	Educating people	“We spent more than a year working on the positioning concepts that we had already defined in-house, so that people could understand them.”	Founder
		“The company... it wanted to be different. But it did not want to be different only for its customers [...]; it wanted to be different first of all for people working for the company, for people producing its expertise, right? For people who go up and down in the elevator every day. Because this is the raw material of (CMA): ‘people.’”	Partner
	Establish personal fulfillment goals in the workplace (Singular Personal Fulfillment Plan)	“[...] This plan... enhances people’s self-knowledge, the driving force is internal, we identify something that is necessary to feel more fulfilled [...] in our minds, here is (CMA) it is like is this: ‘If I do not know myself, and if I am not fulfilled, I will not be able to perform well.’”	Leader
		“Only 34% of the people had a development plan effectively in place (in 2009). Ok, am I going to push things? No. Human development cannot be pushed... (because) it is different from performance. But we invested. There is the space there, it must be there. If people are aware and want to think about their human development, the company offers time and a space... So ... I cannot... everything that was on the soft side (human development) of the organization cannot be... cannot be... imposed.”	Founder
Focus on earnings	Establishing financial goals	“... I do not think that the crisis is something bad, you see? I do not see any problem, as it is here in a crisis that we question the results financial... I would say challenging, which could hamper our progress.”	Partner
		“Goodness, what daring results... will they be able to help us build up this company faster, or might they hamper this process?”	Partner
		“... because we have to implement competitive advantages, but we unable to do so [...] you set aside the purpose of pursuing results.”	Leader
Focus on earnings	Firing people	“We hired a lot of people because of the SPED [...] this was seasonal, we know that are cutbacks afterwards, right.”	Leader
		“It is not good practice, but we had to do so. It was a learning process for everyone [...]. We had to implement a restructuring process... we had at least 25 lay-offs [...] across-the-board cutbacks (with leaders as well as other levels).”	Leader
Collective participation	Taking decisions collectively	“In 2006, we did away with the position of CEO and started taking decisions through a committee [...] so the company was little more than a set of decisions taken by <b>these</b> leaders [...]. This was (my) duty, moving away from the center of the organization was firmly embodied in my mind (his boldface).”	Founder
		“The strategic management committee is a small group of people who are aligned with the outlook of the company [...] based on its strategic planning [...]. It has [...] an owner of the financial outlook [...] marketing outlook [...] brand name outlook, process outlook, personnel and so on [...]. We are still finding our feet [...]. So, the five of them meet every week, deciding and taking decisions for the company.”	Founder
		“[...] we are moving towards another construction... as a team, where the (Founder) is no longer the agent... the main agent, but a group of five, six people who constitute the management committee of the company, who will effectively take over this role [...]. These steps were designed there ... Of course they are being fine-tuned and improved as they progress, but this was foreseen back there. Right from the start we already knew that this was a company without a CEO [...]; behind this there is a philosophical questioning [...] ‘Is there not a different way of doing things?’”	Founder
		“[...] one of the more striking moments was the issue of selecting a name, because everyone got together and discussed it, some people selected one, but in a general consensus, the name of [CMA] was selected.”	Employee

(Continua)



VROC	Practices	Interviewee Narratives	Stakeholder
Collective participation	Listen to people	“You have the right to say what you think to your own supervisor or any other leader, there is no problem... or even to the (Founder); he is quite open... right?”	Employee
		“[...] If I have a problem, I am quite happy to walk up to my supervisor [...]”	Employee
		“[...] Because in the past [...], when people asked something about (CMA) [...], the consultant would go there and do it [...]. When we started to participate in this project aspect [...], we identify, we are going to do the project, we are going to sit down [...]; because we need to understand, because we've had these needs (before)”	Client
		“[...] all the people who sat on the Board (Strategic Management Committee of CMA)... laid down some guidelines for some changes they wish to implement. We (the customers) set up some partnerships, we told them about some experiences in our daily routine (the Committee), and they are still studying this and say that they will give us some feedback.”	Client
		“(people still with CMA) [...] use the freedom of expression, innovation, because they can support an idea and the idea might be approved...”	Employee
Freedom	No written policies and procedures	“We have still not managed to find a clear line between a policy that makes sense to people, where (people) can learn about the company practices, and that which in fact is intended to control people.”	Founder
	More flexible working hours and workplaces	“(people stay with CMA) [...] because of mobility; a 'guy' can work at home, if he wants. If this is better. If he has remote access to the customer, he can stay at home”.	Employee
Freedom	More flexible working hours and workplaces	“So everyone can follow the path that I am following, right? This gives you a better quality of life, whether as a director or... as a consultant. But people must make good use of this. Because I know that there are consultants working twelve hours a day, on Saturdays as well... Fine, but he subjects himself [...]. But he has the power to stand up and say: 'I don't want this'. This is what we preach. Now, if you want to... then you should. So, this offers some freedom for people to choose what they want. But this is how it is, in some way I want people to have the opportunity to do this.”	Founder
Innovation	Customer services	“They all do a good job on the market [...]; we hire (CMA) because its personnel show that they have specific experience in monitoring legislation [...]. What makes them stand out is this closeness to the Tax Authorities [...]. So, this competitive advantage in monitoring the legislation and letting us now about all the changes is very important.”	Client
Allegiance to the Founder	Retaining employees	“[...] in this process, a person who does not accept the idea of (the Founder) will not spend very long here [...] I would say that much... 90% of the company believes in this. Deep down, even if complaining 'I am not earning well... Ah, there is something wrong...', they believe in the company, because otherwise they would have left already.”	Leader
		“There is something far more serious than just business. This is why I really like this vision of the [Founder] and [leader], because they do not think only about business in their views. Everybody looks at money. You must look at money, but there is something more that matters [...]. So, this is human capital... this issue of values, the quest for ethics, two-way commitment, yes... the values that we all have there at (CMA), right... unity, respect, everything.”	Employee
		“[...] I firmly believe in the [Founder] [...]; he is a person with a fantastic strategic vision. He is really something different. I don't know any executive in Brazil who could do what he has done in such a short period of time.”	Employee
		“We have... I have a lot... and thus, I am very proud to have him (the Founder) as my leader, right [...]. He himself says: 'My money, my earnings are all here' [...] He earns money with other businesses. [CMA] is a company for us (people).”	Employee

(Continua)



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Coherence between what is said and what is done	Reflecting on actions	“... all the time, there is this little ‘seed’ on how we are progressing... this is present at all the meetings.”	Founder
		“The leaders are involved in this discussion. ‘Why do some things seize up in the organization?’ They seize up because someone is wanting power [...] (the leader person) starts to weep. This person even wonders whether this is really the right place here for her... She even wonders whether this is what she really believes in [...]. Is she open to this type of discussion? Yes, yes... it is very common for us to enter into deep reflections here...”	Founder
		“[...] we want principles regulating our relationship, and we blend these principles, and we comply with them. This applies to me and it applies any other person in the organization.”	Founder
		“[...] out there (another company) [...] ‘If you have a problem with a guy then you must knock him out before he gets you. Pull the carpet from under him before he does the same to you’. Here, we don’t have this type of problem, we talk to them [...]. Like this, but openly [...]. Even if he is your superior.”	Partner
		“[...] I started to do this (Talks on Values) with the customer, the customer did not like the look of mine, and was always arguing, and I did not get along well with him, so I said: ‘Listen, let’s talk’... I didn’t know this, (CMA) taught me that this is cool [...]. He (the customer) was startled [...]. He said: ‘Goodness, I thought that you did not care about my opinions’ [...]. After this, my own supervisor said: ‘that guy (the customer) has changed’.”	Employee
		“... we have things related to implementing values... conduct, whether you are behaving correctly or not... ‘Did you really choose well back there, what you were doing? Are you forgetting about your friend, your work mate... solidarity?’”	Employee
		“Is there a possibility of doing business and discussing payments ‘under the table’? No... Don’t even think about it [...]. There were cases when this occurred, and the deals were turned down [...]; we will not do this. This undermines the company, breaks up the entire meaning. This is an anti-value chain. I am being antagonistic, I am being ... my discourse will not be linked to this practice. This will not work.”	Partner