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Management Control Systems in the Public Sector during Crises:
An Institutional Logics Perspective

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Abstract

This paper examines the role of the management control system (MCS) in the Swedish Migration Agency during the European Migrant Crisis in 2015. The primary aim is to investigate how MCSs shape the ability to respond to crises in the public sector, an environment characterized by institutional complexity. In doing so, the study contributes to three literatures. First, we contribute to the literature on institutional logics by detailing how actors can enact multiple competing logics by hierarchically ordering them into *principal* and *contrasting* logics. Further, we suggest that *time constraints* during crises may affect actors' ability to enact multiple logics as they must shorten their decision-making process. Second, we contribute to the literature on institutional logics and MCSs by suggesting that institutional complexity may create difficulties in achieving internally consistent and balanced levers. We also demonstrate how logics may have led some actors to remain tightly coupled to the MCS during the crisis, while other actors decoupled. Third, we contribute to the literature on flexibility in public sector MCSs by suggesting that flexibility should be viewed as an outcome of a more holistic set of MCS practices, as opposed to focusing exclusively on budgeting or performance measurement. Our findings further suggest that the logics guiding actors and the management attention on changing the MCS during crises can enable public sector organizations to overcome inflexible MCSs.

Tutor: Kalle Kraus, Professor, Department of Accounting

Keywords: Management Control Systems, Institutional Complexity, Crisis, Public Sector

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Contents

1. Introduction

> "You have to remember that the standards were not built to handle this amount of people. If someone would have told us that 100,000 people will come in 4 months during the fall of 2015, we would have started planning several years in advance" (Acting Head of Region, 18.10.2016).

During the European Migrant Crisis in 2015, the Swedish Migration Agency was faced with a daunting task as Sweden had the second largest per capita inflow of asylum seekers in Europe (Eurostat, 2016): It had to handle the increase in asylum applicants from approximately 80,000 to 160,000 per year, while increasing its employees from approximately 4,000 to 7,000 (Swedish Migration Agency, 2016a). To accomplish such an undertaking, there is great need for flexibility in the management control system (MCS), as it is one of the most central organizational tools for managing the relationship between stability and change (Simons, 1995). However, accounting research has found MCSs in the public sector to often be configured for *consistency* rather than *flexibility* (Di Fransesco & Alford, 2016). Moreover, the design and use of MCSs in the public sector have been shown to be highly influenced by surrounding *institutional complexity*, i.e. the presence of multiple and often competing institutional logics (Reay & Hinings, 2009; Modell, 2009; Rautiainen & Järvenpää, 2012; Pettersen & Solstad, 2014). This raises questions about how public sector organizations can use and adapt their MCSs during times of crises, when flexibility is necessary to adapt to continuously changing demands, and further how this is impacted by the surrounding institutional complexity. This study answers the need for extending the current research on how public sector organizations can respond in crises. We do this in a study of the Swedish Migration Agency during the peak of the European Migrant Crisis by exploring the following question:

What role do MCSs have for public sector organizations in generating flexible crisis responses, and how is this influenced by institutional logics?

The public sector accounting literature has so far paid little attention to crises. In the past decades, research has been focused on researching performance measurement and management since the wake of the New Public Management reforms in the late 1980s and onwards (Modell, 2009). The New Public Management movement was a result of poor performance by public

sector organizations and the perceived need "to make the public sector more business like" (Lapsley, 1999) by introducing private sector management techniques. Techniques such as the balanced scorecard, relative performance evaluations, budgetary controls and lean management (e.g. Modell, 2009; Kinder & Burgoyne, 2013; Radnor & Osborne, 2013) have received much attention. Though research has focused on the design and use of performance management techniques, it has also highlighted the risks and challenges of implementing such techniques in the public sector. Misalignment between what performance measurement systems measure and the goals of organizations are frequent, which in turn lead to decoupling and under-utilization of the information (Barnow & Heinrich, 2009; Bracci, 2009; Chang, 2009; Conrad & Guven-Uslu, 2011; ter Bogt & Scapens, 2012). Later public sector accounting research has recognized the importance also of interdependence between public sector organizations by focusing on inter-organizational outcome controls (Klijn, 2012). Although the research on MCSs in the public sector has persisted for several decades, the important question of their role in crises has so far received limited attention.

However, a related subset within the New Public Management literature has investigated how performance measurement and budgets affect flexibility in public sector organizations (Greener, 2005; Moynihan, 2006; Bracci, 2009; Guven-Uslu & Conrad, 2011; Cuganesan, et al., 2014; Di Fransesco & Alford, 2016). In public sector organizations characterized by highly complex problems of economical and/or political nature, it is believed that flexibility, although desirable, is hard to achieve (Di Fransesco & Alford, 2016). This stems from a general challenge for public sector organizations, which previous research has emphasized: the tension between *flexibility* and *consistency*. The latter is not only a goal of public sector organizations but frequently sanctioned in constitution or law[1]. Flexibility has been conceptualized as operating on two dimensions: *Vertical devolution* and *Horizontal variability* (Di Fransesco & Alford, 2016). Vertical devolution relates to the discretionary decision power of managers at lower organizational levels. Horizontal variability relates to whether rules are formulated in detail or if there is discretionary maneuverability (Di Fransesco & Alford, 2016). Public sector studies on flexibility have mainly focused on vertical devolution, i.e. how low degrees of managerial authority in many public sector organizations often leads to lower flexibility (Cuganesan, et al., 2014). Top-down implementation of the MCS has been found to be an important reason behind

[1] In Sweden, this is reflected in the constitution, through §9, chapter 1 of the Instrument of Government, which states that administrative authorities shall consider everyone's equality before the law

low vertical devolution (Guven-Uslu & Conrad, 2011) along with bureaucratic systems which give managers low decision power over inputs (Moynihan, 2006), preventing vertical devolution even in situations where outcome-control is emphasized (Greener, 2005; Bracci, 2009). One of few studies that has investigated the role of horizontal variability is Di Fransesco & Alford (2016), which argued for a list of rules to be applied in the budgeting process to increase horizontal variability and thus flexibility. While these studies provide initial insights to how the MCS can be configured to achieve flexibility in the public sector, their contributions to the understanding of how public sector organizations can use and adapt their MCSs to respond flexibly during times of crises are limited. Further, they provide limited guidance to how flexibility results from a broader set of control systems, as opposed to performance measurement systems or budgets in isolation, and they do not consider the impact of institutional complexity on the design and use of the MCS.

Considering the significant gaps identified in the extant literature, there is a profound need for further studies on how public sector organizations can design and use their MCSs to respond flexibly to crisis situations. In particular, there is a need to adopt a more holistic view of the MCS and to account for the institutional complexity facing public sector organizations. To contribute to this research gap, we carry out an exploratory case study of the Swedish Migration Agency, focusing on three units in Stockholm that handle the asylum process. Using Simons (1995) levers of control framework, we study the role of the MCS during the European Migrant Crisis and its relationship with two identified institutional logics; an empathetic logic, pressuring employees to act on behalf of the asylum applicants, and a public administration logic, pressuring employees to carry out public policy. Our focus in this study is on how these logics exist to different degrees and combinations on a micro-level in the three units, how they shape the design and use of the management control system, and ultimately affect the flexibility in the crisis response.

In doing so, the study contributes to three literatures: (1) Institutional Logics at the Micro-Level, (2) Institutional Logics and MCSs, and (3) Flexibility in Public Sector MCSs. We contribute to the literature on institutional logics at the micro-level (McPherson & Sauder, 2013; Pettersen & Solstad, 2014; Currie & Spyridonidis, 2016; Carlsson-Wall, et al., 2016) by detailing how actors can enact multiple competing logics by hierarchically ordering them into a *principal logic*, i.e. the logic with the highest decision-power, and *contrasting logic(s)*, i.e. the logic(s) used to contrast decisions from the principal logic. We further suggest that *time constraints* may affect the ability of actors to enact multiple logics, adding to the list of previously identified

constraints by McPherson & Sauder (2013). Second, we contribute to the literature on institutional logics and MCSs by suggesting that the ability to achieve internally consistent and balanced use of levers (Simons, 1995; Granlund & Taipaleenmäki, 2005; Sandelin, 2008; Mundy, 2010) is impacted by institutional complexity. We find that internal consistency might be hard to achieve as multiple logics influence different parts of the MCS and balanced use of the levers might be hard to achieve as units selectively couple (Pache & Santos, 2013) to the MCS. We further demonstrate how institutional logics affect actors' relationship with the boundary system, a relationship not identified by previous research due to over-focusing on performance measurement and budgets (e.g. Rautiainen & Järvenpää, 2012; Ezzamel, et al., 2012; Amans, et al., 2015; Schäffer, et al., 2015; Pettersen, 2015; Dai, et al., 2016). We find that some actors remained tightly coupled to the boundary system during the crisis, while other actors decoupled, based on their institutional logics. Third, we contribute to the literature on flexibility in public sector MCSs by extending the knowledge of factors which impact flexibility of the MCS in the public sector. We suggest that flexibility is better viewed as an outcome of all levers of control, as opposed to only from performance measurement systems and budgets (Greener, 2005; Moynihan, 2006; Bracci, 2009; Guven-Uslu & Conrad, 2011; Cuganesan, et al., 2014; Di Fransesco & Alford, 2016). Further, we suggest that inflexibility in the MCS may be overcome during a crisis if management attention is directed towards quickly changing the MCS, as well as if the institutional logics enacted by actors enable them to decouple from the MCS when it becomes unsupportive.

The remainder of the paper is structured as follows. Chapter 2 develops the theoretical background of our study, followed by the methodology in Chapter 3 and our findings relating to how institutional logics and the MCS affected the flexibility to respond to the European Migrant Crisis in Chapter 4. Chapter 5 discusses the findings, Chapter 6 outlines our contributions and Chapter 7 presents the limitations, implications of the study and possible avenues for future research.

2. Theoretical Development

This section expands on the literatures which will assist this study in answering the research question outlined in the introduction. The study is based on an integrated perspective on institutional logics and MCSs. Integrating these perspectives has proven to be valuable in previous MCS research on organizations surrounded by institutional complexity, since institutional logics greatly impact decisions and actions made by actors. Therefore, we first elaborate on the institutional logics perspective. Second, we discuss previous literature on the intersection between institutional logics and MCSs. Finally, we integrate and synthesize the previous literature on institutional logics and MCSs with the levers of control framework by Simons (1995).

2.1 Multiple Institutional Logics

2.1.1 Background

Institutional logics is a theoretical development from New Institutional Sociology, which seeks to explain organizational actions. Early research in New Institutional Sociology proposed that organizations conform to external pressures to gain legitimacy, leading to isomorphic behavior (Meyer & Rowan, 1977; DiMaggio & Powell, 1983). Accounting research has found ample empirical support for such isomorphism regarding the MCS (e.g. Meyer & Rowan, 1977; Lawton, et al., 2000; Moynihan, 2005; Adolfsson & Wikström, 2007; Kasperskaya, 2008; Johansson & Siverbo, 2009). However, later research pointed out that organizations do not always conform to external pressures. Rather, social actors within organizations exert internal pressures, which induce change and shape reactions to pressures (Thornton & Ocasio, 2008). The internal pressures exerted by actors are based on institutional logics, which provide actors with a system for understanding the world and what they consider right or wrong (Friedland & Alford, 1991). Friedland & Alford (1991), which was the seminal study in the field argued that society on a macro-level is constructed of multiple logics. Since their study, seven such societal logics have been defined by theorists: family, community, religion, state, market, profession, and corporation (Friedland & Alford, 1991; Thornton, et al., 2005). Subsequent research has studied this macro-perspective but has also paid attention to derivations of these logics on lower levels of society and how they impact decisions of organizations, i.e. a field-level perspective, and decisions of individual actors, i.e. a micro-level perspective. Further, whereas early research assumed that organizations and individuals enact single logics, more recent research has emphasized the presence, enactment and potential conflicts of multiple logics.

2.1.2 Multiple Institutional Logics and the Micro-Level Perspective

Research has shown that organizations can operate in environments of multiple institutional logics, or in other words, *institutional complexity*. For instance, Reay & Hinings (2009) illustrated how multiple logics co-exist and together guide the decision-making in a healthcare setting. However, multiple logics may also lead to conflicts within organizations. Besharov & Smith (2014) synthesize previous research into a framework that explains when multiple logics are conflicting. It suggests that the likelihood of conflict increases the less *compatible* and the more *central* the logics are. Logics are compatible if they imply consistent actions, and they are central if they are both relevant to organizational functioning.

A substantial part of the institutional logics literature is based on a field-level perspective, where focus lies on understanding the impact of institutional logics on the organizational level, implicitly viewing organizations as homogenous collectives of actors. However, emerging literature has questioned this assumption and introduced a micro-level perspective, emphasizing actions on the ground-level and showing that groups are heterogeneously built up of actors enacting multiple logics (e.g. McPherson & Sauder, 2013), enabling further analysis of how logics are translated into decision-making criteria for actors and impact actions on the ground.

In this study, we employ a micro-level perspective of institutional logics, using the definition by McPherson & Sauder (2013), where institutional logics are "tools that can be continuously combined, configured, and manipulated to serve the purposes of the actors". This highlights the dynamic nature of logics, suggesting that actors are not only bound by single logics, but rather that human nature is multifaceted and that actors employ multiple logics in different settings. Several authors have elaborated on how multiple logics are enacted by actors at the micro-level (e.g. McPherson & Sauder, 2013; Pettersen & Solstad, 2014; Currie & Spyridonidis, 2016). McPherson & Sauder (2013) who studied trials in a drug-court found that actors have a home logic, in other words, a logic which they adhere to and favor. However, actors enact other logics as well when they feel that they are appropriate. The ability to enact multiple logics was found to be constrained by three factors: *procedural constraints,* such as laws as well as norms regulating which logics that can be enacted; *definitional constraints,* meaning that certain logics have more meaning during certain circumstances; and *positional constraints,* meaning that only certain actors can enact specific logics and appear legitimate, due to for example their hierarchical position. Pettersen & Solstad (2014) show how medical professionals enact different logics in certain situations, also illustrating definitional constraints. The authors

discussed how medical professionals used an instrumental logic when speaking with hospital management, a professional logic when meeting patients, and a political logic to handle expectations from political stakeholders outside of the organization. Currie & Spyridonidis (2016) found evidence of positional constraints and further suggested that logics can be additive, meaning that they can be used simultaneously because they both contribute to the same goal. These studies are examples of emerging literature within the micro-level perspective of institutional logics. As the institutional logics perspective in general, it is fruitful for many areas of organizational research. One of these areas, in focus of this study, is research on the MCS, which we elaborate upon in the next section.

2.2 Institutional Logics and MCSs

2.2.1 Definition of the MCS from the Perspective of Institutional Logics

Previous literature has attempted to define the MCS from the perspective of institutional logics. Greenwood et al. (2010) describe the MCS as being a "manifestation of, and legitimated by, institutional logics". Focusing specifically on the organizational level, Miller & Power (2013) view the MCS as being a "variable bearer of potential institutional logics, providing the mechanisms for their realization and expression at the organizational level". On a micro-level, Schäffer et al. (2015) view the MCS as constituting "socially constructed patterns that are embedded in broader cultural beliefs and rules and thereby serve as decision-making rationales on the micro-level". Implied from these definitions is a relationship where institutional logics shape the design of the MCS and subsequently how different actors use the MCS. We elaborate on previous literature's discussion about how logics are said to affect the design and use of the MCS respectively.

2.2.2 Multiple Institutional Logics and the Design of the MCS

As actors wish for the MCS to be congruent with the institutional logics which they enact, it can easily turn into a political arena (Hyvönen, et al., 2009). However, the design of the MCS can also facilitate reconciliation of tensions between multiple competing logics. Two strategies that have been observed as methods for allowing multiple logics to co-exist are to design in *compromises* between logics into the MCS so that it fulfills the needs of multiple logics, and to design *separate* MCSs for the different institutional logics.

Compromising entails attempts to balance conflicting expectations from multiple logics by adapting the MCS to include demands from both logics (Oliver, 1991). By utilizing this

strategy, it has been found that organizations facing institutional complexity can handle the co-existence of multiple logics and ultimately survive (Dai, et al., 2016). Multi-dimensional accounting practices such as Balanced Scorecards have been illustrated to encompass the ability to compromise between multiple logics. By selecting indicators reflecting a broader range of financial and non-financial performance aspects of concern to key logics, conflicts between actors relating to different logics can be avoided (Modell, 2001). Another accounting technique that has been observed to be used for compromising between logics is the budgeting practice (Ezzamel, et al., 2012; Amans, et al., 2015; Dai, et al., 2016). In the British educational field, Ezzamel et al. (2012) found budgeting practices to be used for compromising between a new and challenging business logic and the existing professional and governance logics. Further, Dai et al. (2016) found that a Chinese state owned enterprise started to incorporate more formalized targets and made the budget more binding as the enterprise was transformed into a publicly traded entity and became exposed to a capital market logic in addition to the previous state and corporate logics. Amans et al. (2015) study budgeting practices in two performing arts organizations in France. They confirm that compromises through the budget design can be considered an organizational response to multiple logics. In their study, political, managerial and artistic logics are observed and the authors show how budgeting connects the three logics and allows them to co-exist. However, compromise as a strategy can also introduce challenges, as none of the institutional demands are entirely fulfilled (Oliver, 1991), wherefore internal opposition might form as a response when it becomes clear to actors that their expectations are not met (Pache & Santos, 2013).

Separation is another strategy for allowing multiple logics to co-exist, which reduces the risk of internal opposition. It entails to structurally differentiate or "compartmentalize" institutional logics in different subunits, minimizing interaction and dependencies between actors who enact different logics (e.g. Pache & Santos, 2013; Schäffer, et al., 2015; Dai, et al., 2016). Schäffer et al. (2015) found this practice to be used in a German family-controlled firm, where a new managing director handled tensions between logics by compartmentalizing them and increasing formal controls. Further, Dai et al. (2016) found in the Chinese state owned enteprise that KPIs and performance evaluations in the performance measurement system were separated between departments to handle the demands of multiple logics. Similarly, Carlsson-Wall et al. (2016) illustrated how business and sports logics were compartmentalized in different units, with separate budgets and performance measurement systems, thereby avoiding lengthy discussions about what constitutes good performance. Another setting where separation has been observed

is healthcare, where Reay & Hinings (2009) found that business and medical professionalism logics could be sustained by separating financial and operational decisions. While internal opposition might be reduced with separation of logics through the MCS, a general challenge is that it might undermine cooperation and lead to fragmented and less coordinated organizations (Greenwood, et al., 2011).

2.2.3 Multiple Institutional Logics and the Use of the MCS

Following the discussion about how the design of the MCS may incorporate demands from institutional logics to different degrees, it follows that actors are likely to have varying views of how well the MCS supports the logics which they are enacting. Consequently, this may affect the use of the MCS. Existing research suggests that possible responses to the MCS are *tight coupling, decoupling* or *selective coupling*.

Tight coupling means conforming to the pressures and using the MCS in the way it was designed. One of many illustrations of tight coupling was made by Kasperskaya (2008) who showed how one city council implemented a Balanced Scorecard, representing a business-like logic, which differed from the logic enacted in the council. However, managers viewed this as a useful tool, leading work practices to become tightly coupled with the MCS. Tight coupling is however only likely if actors agree with the pressure exerted by the MCS. In other cases, actors may instead choose to decouple or selectively couple.

Decoupling means to symbolically adhere to the MCS, while being guided by other decision-making routines and practices (Oliver, 1991). Decoupling comes at the expense of gaps between implemented practices and the actual behavior of the organization (Pache & Santos, 2013) and has received much attention by institutional research. Decoupling is most frequently adopted when logics prescribed by external referents conflict with the internal practices that have been adopted (Boxenbaum & Jonsson, 2008). In the study by Kasperskaya (2008) which was previously referred to, another city council also adopted a Balanced Scorecard. However, managers in that council stuck to their old work routines, leading the day-to-day routines to become decoupled from the MCS. Rautiainen (2010) illustrated further in another study of city councils how one city decoupled from the formal performance management rules and routines. Their findings suggest that decoupling as a practice is more likely when there are conflicting logics among decision-makers.

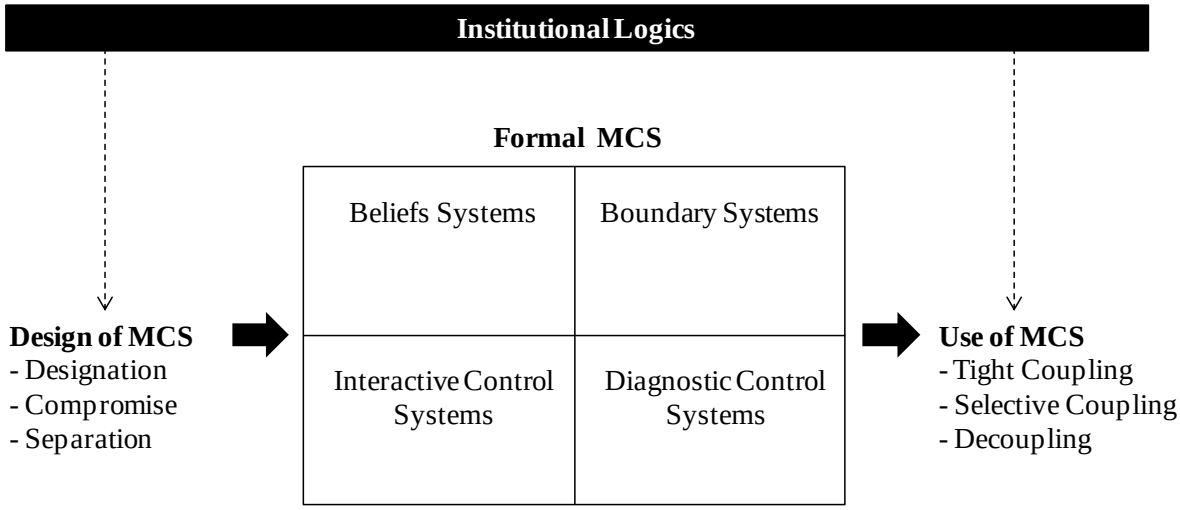
Selective coupling is a third way in which actors respond to the MCS in situations of multiple logics. It is the purposeful enactment of selected practices among a pool of competing alternatives (Pache & Santos, 2013). As the concept of selective coupling was defined only recently by Pache & Santos (2013), the empirical evidence of it in an accounting context is so far limited. It entails adhering to selected elements, but not to the entire MCS, and has been argued to entail lower risk of losing legitimacy than decoupling, which can lead to criticism for only pretending to conform. Schäffer et al. (2015) showed in their study of a German family-controlled firm how selective coupling was used by units which enacted different logics. This allowed demands stemming from multiple logics to be fulfilled while reducing the risk that the MCS and leadership would be questioned and lose legitimacy. In this way, selective coupling became an important strategy to ensure the firm's survival.

2.3 Theoretical Framework

2.3.1 An Integrated Framework between Institutional Logics and MCSs

Having outlined how previous research describes the impact of institutional logics on the design and use of MCSs, we develop an integrated framework to apply in the study. The basis for this integrated framework is the levers of control framework by Simons (1995), which we elaborate on in the next section. The levers provide a well-known and holistic depiction of the MCS. We integrate this framework with previous literature on institutional logics and MCSs. As was concluded in the previous section, institutional logics influence both the *design* and *use* of the MCS. Design is affected through *compromise*, i.e. designing in elements of multiple logics in the same MCS, and *separation*, i.e. designing separate MCSs for actors enacting different logics. Additionally, only one of the multiple institutional logics may influence the design. To the best of our knowledge, there is no common way of denominating this option from previous research, however, it should be included to make the framework complete. We refer to this option as *designation*. Further, institutional logics lead actors to use the MCS differently through *tight coupling*, i.e. conforming, *selective coupling*, i.e. conforming to selected parts, or *decoupling*, i.e. not conforming. These relationships are integrated into our theoretical framework, shown in illustration 1 on the following page.

Illustration 1: *An Integrated Framework between Institutional Logics and MCSs*



Note: Authors' creation.

2.3.2 Simons' (1995) Levers of Control

Simons' (1995) levers of control is a well-known and comprehensive framework for controlling strategy. Since the levers of control were introduced, they have been studied by a substantial literature in different settings. The basis for this framework is that MCSs are the "formal, information-based routines and procedures managers use to maintain or alter patterns in organizational activities". The framework is an aim to reconcile four underlying and central organizational tensions: Unlimited opportunity vs. limited attention, top-down vs. bottom-up strategy, innovation vs. predictability and learning vs. control. To reconcile and balance these tensions, Simons (1995) suggests four levers for controlling strategy: Beliefs systems, boundary systems, diagnostic control systems, and interactive control systems. Further, internal controls are foundations which are needed for the levers to function.

The beliefs system is an "explicit set of organizational definitions that senior managers communicate formally and reinforce systematically to provide basic values, purpose, and direction for the organization". It can consist of e.g. mission statements, vision statements, credos, and statements of purpose (Simons, 1995).

The boundary system "delineates the acceptable domain of activity for organizational participants". It can consist of e.g. codes of business conduct, strategic planning systems, asset acquisition systems and operational guidelines (Simons, 1995).

The diagnostic control system is the "backbone of traditional management control" and is "designed to ensure predictable goal achievement". Important functions of the diagnostic

system are to set standards, measure outputs, and link incentives to goal achievement (Simons, 1995).

The interactive control system "stimulates search and learning, allowing new strategies to emerge as participants throughout the organization respond to perceived opportunities and threats". It is not one type of control system, instead "many types of control systems can be used interactively". Characteristics of the interactive control system is that the information is addressed by top management, that it demands attention from operating managers at all levels, that data is discussed face-to-face between superiors, subordinates, and peers, and that the system is a catalyst for challenge and debate (Simons, 1995).

The beliefs systems and interactive control systems are attention-seeking levers that aim to stimulate intrinsic motivation by creating a "positive informational environment that encourages information sharing and learning". The boundary systems and diagnostic control systems on the other hand are attention-constraining levers which create extrinsic motivation by "providing formula-based rewards and delimiting the domain for opportunity-seeking". Simons (1995) is a proponent of balancing the use of the levers, as this ensures that managers can balance the underlying tensions, previously mentioned. Granlund and Taipaleenmäki (2005) later identified the importance of configuring the levers so that they are internally consistent with each other, meaning that the levers are configured to reach the same goals. Mundy (2010) also identified the importance of internal consistency, but in addition identified four other factors which affect the ability to balance the levers: Logical progression, historical tendency, dominance, and suppression. Some articles have also questioned and elaborated on the way in which Simons (1995) describe the roles and needs for the different levers. For example, Adler and Chen (2011) argued that an enabling use of the boundary and diagnostic systems could be positive for motivation. Tuomela (2005) problematized the interactive system, suggesting that it can lead to resistance and not only learning as interactivity increases visibility of actions. Further, Chenhall et al. (2010) argued that a boundary system may not be needed in the presence of a dominant beliefs system. Finally, the levers of control framework has been criticized for focusing solely on formal controls and excluding the importance of informal controls (Collier, 2005). However, the vast amount of studies applying the levers of control framework suggests that it nevertheless is a powerful tool for analyzing MCSs.

3. Methodology

3.1 Research Design

As outlined in the previous section, we combine institutional logics and the levers of control framework by Simons (1995) into an integrated framework. By combining the institutional logics perspective, based in social constructivism, with an approach to control more rooted in realism, our study follows the development in much of the institutional logics and MCS research (Modell, 2009). In line with the premises of our theoretical framework and research question, we take a pragmatist position, acknowledging that multiple realities may exist, but simultaneously arguing that some explanations are more plausible than others. Our study thus falls into the category of interpretive research (Lukka & Modell, 2010). With this in mind, our study has adopted a research approach that enables the exploration of social interactions and beliefs.

3.1.1 Exploratory Case Study

Of the research methods available to address our research question, a single case study was elected. Single case studies are common also in other research on institutional logics and MCSs (e.g. Schäffer, et al., 2015; Carlsson-Wall, et al., 2016). In more detail, an exploratory case study approach was used, meaning that the purpose of the study was to generate preliminary propositions and hypotheses, rather than to take them as a starting point (Streb, 2010). Further, the relative lack of previous research and a priori guidance about the phenomena of institutional logics on a micro-level and the use of MCSs in crises favors what Edmondson & McManus (2007) describe as a nascent approach. For nascent research, it is important that the methods allow the researcher to develop an understanding of the phenomenon, whereby rich and detailed data of social structures and behavior is needed and a case study is suitable (Edmondson & McManus, 2007) in order to contribute to theory generation in the field. The case study has the potential for these features by enabling the understanding of complex events and phenomena from which analytical insights can be gained (Bryman, 2012; Thomas, 2016).

3.1.2 Abductive Approach

In line with the pragmatist position of the study, an abductive approach is suitable (Lukka & Modell, 2010). The abductive approach can be characterized as a reconciliation of the two extreme approaches for investigating a phenomenon and its relation to theory: the inductive approach, which generates new theories from data, and the deductive approach which tests existing theory through data. The abductive approach reconciles these perspectives by

developing, or rather, extending theories from data as the inductive approach, but while doing so it relies on the existing theoretical knowledge which the deductive approach has as a starting point (Lukka & Modell, 2010).

To apply the abductive approach, we first synthesized previous literature on institutional logics and MCS. This provided us with the current state of the knowledge in this intersection of theories. As interviews were carried out, our previous understanding of the literature enabled us to observe and classify institutional logics and components of the MCS. Further, it allowed us to narrow down and specify the questions asked during interviews while making sure that we captured nuances. As more interviews were carried out and secondary data was collected and analyzed, interesting observations regarding the institutional logics and their relationship with the MCS emerged, which resulted in revisions to the theoretical literature and the generation of a theoretical framework, based on the empirical findings and how they related to theory. The abductive approach thus allowed us to move back and forth between theory and empirical data, allowing theory to shape our understandings of the findings, while the findings shaped our theoretical development.

3.2 Data Collection

3.2.1 Data Access

As this study adopts a pragmatic approach it follows that rich data that capture how relevant social actors interpret and understand the reality is necessary. Further, as we conduct interpretive research, multiple data sources were necessary to reduce the amount of subjectivity. Consequently, we reached out to the head of the Stockholm region of the Swedish Migration Agency. After the first contact was made, a research design was suggested and a first meeting was held. It was decided that the focus would be to research three units in Stockholm, which made up the entire asylum process: one application unit, one welcoming unit and one asylum decision unit. We further suggested that it would be beneficial to interview employees on all hierarchical levels within the units. This was granted by the agency, and they provided a list of interviewees based on our mutual specifications. It was further decided that access to documentation was to be given. While conducting the study, our contact person changed as the head of region was promoted to another position. Thus, our new contact person became the succeeding acting head of region.

3.2.2 Semi-Structured Interviews

To enable us to understand the MCS and institutional logics in depth, while also comparing perspectives from different actors, we conducted semi-structured interviews (Barlow, 2010). For this type of interview to be successful it is important that the interviewers are familiar with the phenomenon that is being studied (Barlow, 2010). The initial phase of this study was therefore devoted to extensively reviewing theory on institutional logics and MCSs as well as secondary data outlining the challenges that the European Migrant Crisis resulted in for the Swedish Migration Agency. The interview guideline that was developed (see Appendix), covered the interviewees' background, role, department and how the interviewees perceived that the goals, priorities, MCS and practices of their unit and the agency changed during the crisis. As often is the case with semi-structured interviews, the interview guideline evolved during the interview process (Barlow, 2010). As the interviews progressed, the interview guideline was revised to enable further exploration of unexpected findings and juxtaposing empirical data with existing theory, with emphasis on how interviewees interpreted changes in the MCS design and use over time.

In total, 18 interviews were conducted with 18 interviewees and the interviews lasted on average 75 minutes. The interviews took place between September and November 2016 in Stockholm. For a full list of all interviewees, including their department, duration and the time of the interview, please refer to table 1 on the following page.

As we aim to study institutional logics and the MCS from a micro-level perspective, interviewees included organizational actors at lower levels. Actors in three units were interviewed: An application unit, a welcoming unit and an asylum decision unit. Additional interviews were added to include actors on different levels in order to capture more perspectives on how the units operated. Consequently, two interviews with management of the Stockholm region as well as one with a member of the management support staff during the crisis were conducted. Further, one interview was made with a process owner in the quality department, which has an important role in designing the MCS. Two former employees, whereof one was a former head of welcoming were also interviewed. Additionally, two asylum seekers, the recipients of the units' services, were interviewed. Finally, one interview was held with the desk officer for the Swedish Migration Agency at the Ministry of Justice to gain further understanding of the institutional pressures.

To minimize the risk of misinterpretation and to capture several facets of the interviews, both authors were present during all interviews. During the interviews, one author handled the main interview questions while the other acted more passively, taking notes and making observations and where deemed appropriate intervened with follow-up questions.

All interviews were conducted in Swedish except for the two interviews with former asylum seekers. Further, all interviews were conducted face-to-face except for one interview, which was carried out per e-mail. All face-to-face interviews except one were also recorded after approval from the interviewees and later transcribed in their entirety. While audio recording entails the risk of inhibiting the interviewees from expressing their views fully (Given, 2008), we deemed that the advantages outweighed the risks as the recordings enabled us to pick up important details such as nuances in interviewees' expressions. To increase the chances that interviewees would speak from their heart, they were informed in the beginning of the interviews that they would be anonymized.

Table 1: *Interviews*

#	Date	Role	Department/Org.	Duration
1	2016-09-23	Deputy Acting COO	Management Team	90 min
2	2016-09-27	Former Head of Welcoming	Welcoming	125 min
3	2016-10-06	Officer	License Unit	75 min
4	2016-10-06	Crisis Support Staff	MSB	65 min
5	2016-10-18	Acting Head of Region	Region Stockholm	80 min
6	2016-10-19	Unit Manager	Welcoming Unit	80 min
7	2016-10-19	Unit Manager	Asylum Decision Unit	75 min
8	2016-10-19	Team Leader	Asylum Decision Unit	70 min
9	2016-10-20	Team Leader	Application Unit	55 min
10	2016-10-20	Officer	Application Unit	60 min
11	2016-10-20	Unit Manager	Application Unit	60 min
12	2016-10-21	Officer	Welcoming Unit	65 min
13	2016-10-25	Officer	Asylum Decision Unit	65 min
14	2016-10-26	Team Leader	Welcoming Unit	70 min
15	2016-10-27	Process Owner	Quality Department	80 min
16	2016-11-08	Asylum Seeker	N/A	55 min
17	2016-11-11	Asylum Seeker	N/A	55 min
18	2016-11-18	Desk Officer	Ministry of Justice, Government Offices of Sweden	Mail

Note: Authors' creation.

3.2.3 Documents

In addition to semi-structured interviews, complementary data from documents was also collected. The ability of documents to record the past was useful for this study as it concerns a

past event (Given, 2008). The documents aided our overall understanding of the events and the MCS, while also enabling us to triangulate findings. Further, as collection of this data was carried out in conjunction with the interviews, unexpected phenomena could be discovered while also helping to refine the interview questions by anchoring discussions around specific events. The data consisted of e.g. the asylum handbook, organizational chart, and information packages to asylum seekers. Where appropriate, information from these sources has been included in the paper. For a full list of the documents, please refer to table 2 below.

Table 2: *Documents*

#	Document
1	Annual Report 2015
2	Asylum Handbook
3	Internal Report of Asylum Process Efficiency
4	Information Package to Asylum Seekers
5	Appropriation Directives from Government Offices 2010-2015
6	Organizational Chart

Note: Authors' creation.

3.2.4 Direct Observations

Further, direct observations were also made. These consisted of tours of the different offices of the application, welcoming and asylum decision units. Moreover, direct observations were made in the reception hall of the application unit where applicants are registered and a first interview is carried out. Further, observations were made in the reception halls of the welcoming unit, where applicants receive e.g. housing assistance and money allowances. These direct observations enhanced our understanding of the processes as well as the events that was referred to during the interviews.

Table 3: *Direct Observations*

#	Observation	Date
1	Tour of offices at the Welcoming Unit	2016-10-19
2	Reception hall at the Application Unit	2016-10-20
3	Tour of offices at the Application Unit	2016-10-20
4	Reception hall at the Welcoming Unit	2016-10-21
5	Tour of offices at the Asylum Decision Unit	2016-10-25

Note: Authors' creation.

3.3 Data Analysis

In line with the abductive approach previously outlined, data analysis and data collection took place in parallel. After each interview, findings based on oral encounters and notes were discussed. This enabled adaptation of the interview guideline before each interview based on emerging knowledge. Shortly after each individual interview, recordings were transcribed and each transcription was read in its entirety, both to understand the grand themes as well as to find emerging themes to probe in the following interviews.

To make sense of the data, we started out by using a narrative strategy through which we constructed a detailed story from the raw data. This strategy was complemented with a visual mapping strategy and temporal bracketing strategy, helping us to identify groups within the chronological process as well as relate them to key dimensions of the MCS and institutional logics (Langley, 1999). In more detail, the empirics were thematically grouped into logics and MCS components and categorized into three periods: Before the crisis, during the crisis and after the crisis, as well as in the respective units. The MCS data was initially analysed using the levers of controls (Simons, 1995) while the institutional logics data was initially analysed using the framework by Thornton et al. (2005). Doing so enabled us to understand and further analyse the MCS and institutional logics in the respective units as well as over time. Through this process, comparisons between units and over time could be made, allowing us to make conclusions regarding the relationship between the MCS and institutional logics before and during the crisis. Emergent findings from the empirical data were also continuously positioned to previous research to enable a more theoretically founded analysis of findings and potential contributions (Lukka & Modell, 2010).

3.4 Research Quality

Traditional concepts of research quality such as validity and reliability are problematic in interpretive research as they are rooted in the assumption that there is a stable reality. Instead, it has been suggested that interpretive research is validated based on the ability to convince the reader of the *authenticity* of findings, while ensuring that they are *plausible* (Lukka & Modell, 2010). Authenticity arises from providing thick pictures rooted in life-worlds of the actors being studied and thereby also showing their meanings, allowing the reader to perceive whether the research is credible in the sense that thorough exposure to complexities of social interactions has taken place. Plausibility arises from providing explanations that make sense and seem likely in the context. Further, while authenticity increases by giving voices to multiple realities

expressed by social actors, plausibility increases by suppressing voices and giving attention to the most likely realities. Thus, there is a tension between them. In line with the pragmatic perspective of this study, we have aimed to balance the tension between authenticity and plausibility by discovering multiple accounts of reality while giving more weight to realities which are deemed more relevant. One important measure in which we have aimed to validate our findings, is by structuring the research process in accordance with an abductive approach. This has allowed us to increase authenticity by observing multiple accounts of reality from different actors, while simultaneously increasing plausibility by identifying and placing more effort on exploring the realities which have been deemed more interesting from an empirical and theoretical perspective.

Further, we have aimed to increase authenticity in this study by: (1) Including a vast number of quotes from the interviews in the descriptions of the events at the Swedish Migration Agency, thereby giving the reader a chance to directly encounter the interviewees through text and interpret their realities for themselves. (2) Including quotes from most of our interviewees and thereby ensuring that the realities which we describe stem from a broad range of actors. Simultaneously, we have aimed to increase plausibility while maintaining a high degree of authenticity by: (1) Identifying patterns using a structured set of sense making techniques, described previously, and subsequently presenting the quotes for the reader grouped into these patterns. (2) Defining the scope of our study to include a manageable range of units, allowing us to meet key individuals from all units as well as to give them voices in the study. This increases the possibility for the reader to compare our conclusions with actual empirical data.

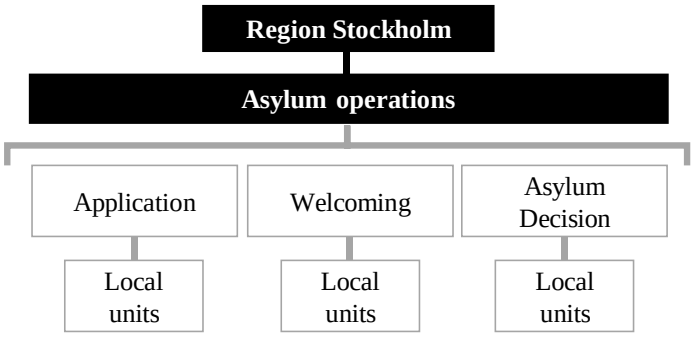
4. Findings

4.1 The Swedish Migration Agency

The Swedish Migration Agency administers the migration of foreigners who wish to settle in Sweden and is held accountable to the Ministry of Justice. It is one of the largest government agencies in Sweden, and had over 7,000 employees in late 2015, an increase of over 3,000 employees during the year (Swedish Migration Agency, 2016a).

Since January 2015, the agency operates in a matrix organizational structure, which is divided into regions and processes. Regions oversee day-to-day operations and the quality department oversees the processes. This structure was described by the acting head of the Stockholm region: "The quality department builds the road on which the regions drive". Heads of regions and process owners within the quality department are hierarchically on the same level, and are subordinate to top management. On the regional level, the head of region oversees asylum operations, as well as other operations which are out of scope for this study. The asylum operations are structured in three main areas: application, welcoming, and asylum decisions. In each of these three areas, there are several local units which are run by unit managers. This structure for Region Stockholm, the scope of this study, is depicted in illustration 2 below.

Illustration 2: *Organizational Structure for Asylum Operations in Stockholm*



Note: Authors' creation.

In the asylum process, asylum applicants first enter an application unit, where they are registered, provided with some money and an initial interview is conducted. This process ensures that the asylum applicant can legally stay in Sweden until a decision has been made regarding their case. Second, applicants meet with a person from a welcoming unit, where a second and more thorough interview is conducted regarding the need for accommodation, the applicant's family situation, and their background. Further, the welcoming unit also informs the applicant about their rights and is also the point of contact regarding any questions and

challenges that might arise while in Sweden. Third, applicants meet with a person from an asylum decision unit, where a third interview is conducted. This interview is focused on facts and circumstances relating to the legal decision about asylum. Subsequent to the interview, the asylum decision unit conducts an investigation and decides whether to grant the applicant asylum. Finally, when the decision has been made, the welcoming unit schedules a meeting with the applicant and delivers the decision. If the decision does not grant asylum and the migration court does not change the verdict, the welcoming unit has the responsibility to motivate the applicant to leave Sweden voluntarily. An overview of the units' roles in the asylum process is presented in table 4 below.

Table 4: *Units of Study and their Role in the Asylum Process*

Unit Type	**Application Unit**	**Welcoming Unit**	**Asylum Decision Unit**
Focus	Registration	Care and support	Legal decision
Main tasks	- Register to provide legal right to stay - Provide initial money allowance - Conduct initial interview	- Provide accomodation - Provide allowances - Investigate family situation - Inform about rights - Give decisions - Motivate return	- Conduct asylum investigation - Decide whether to grant asylum or not

Note: Authors' creation.

4.2 The European Migrant Crisis

During the fall of 2015, 1-1.8 million people are estimated to have crossed the borders of Europe. Most fled by sea, leading to almost 4,000 people reported to have died while crossing the Mediterranean (BBC, 2016). The main driver behind the European Migrant Crisis was the conflict in Syria (Eurostat, 2016), which started in March 2011. Of the European countries, Sweden had the second largest per capita inflow of asylum applicants in 2015, with approximately 1.7 applicants per 100 inhabitants (Eurostat, 2016). The peak occurred between September and December when Sweden received 114,000 asylum applications. In late December, the number of applicants fell sharply as border controls came into effect and it became more difficult to cross the Mediterranean and travel through Europe.

Before the fall 2015, fewer migrants than expected had arrived to Sweden. In late August, several interviewees describe how there was an unusual calm before the storm at the Swedish Migration Agency. This calm came to a quick halt as the European Migrant Crisis came to the agency with full force in September 2015.

> ”The Chief Operating Officer got a telephone call from someone who said: 5,000 people are on their way by foot through Denmark. We can see that they will come to the bridge [Øresundsbron] tonight, probably cross the bridge and tomorrow it will be too late […] We cannot increase capacity that much in a day.” (Process Owner, Quality Department, 27.10.2016).

The Swedish asylum system was not dimensioned for such large inflows. The director general of the Swedish Migration Agency quickly defined two key priorities for the organization: To register and to shelter every arriving migrant. Asylum investigations and decisions were a matter for later. A temporary leadership structure was formed, with emergency preparedness and daily meetings between operating managers, which also signaled internally and externally that this was a situation of increased alertness.

> “We looked at staff, how full the accommodations were and what capacity we had. […] 25 buses a night could depart from Malmö. We maybe had destinations for 15 of them. The remaining buses were directed to go to Boden, because it took the longest to get there. During the 15-18 hours it took, we tried to arrange accommodations.” (Acting Head of Region, 18.10.2016).

To achieve the goals of registering and sheltering everyone, capacity in the application and welcoming units was increased through transfers of personnel from other units in the agency as well as transfers of personnel from other government agencies. In addition, many new employees were hired. In region Stockholm alone, the number of employees increased from approximately 700 to 1,350 between early 2015 and 2016. In addition, in order to increase capacity, operational guidelines were changed for the asylum operations, reducing the processes to bare minimum. The guidelines were initially changed for the application and welcoming units, and later for the asylum decision unit.

4.3 Multiple Institutional Logics

4.3.1 Competing Demands Facing the Agency

The Swedish Migration Agency operates in an environment of institutional complexity, facing two contradictory institutional demands: To work on behalf of the state and to work on behalf of the applicants. We term these demands: *Public Administration Logic* and *Empathetic Logic*. We will start by detailing the sources for these logics, before discussing the enactment of the logics on the ground.

Institutional demands to work on the behalf of the state are confirmed in our interview with the desk officer at the Government Offices who oversees the Swedish Migration Agency. She described how the basis for goals and missions of the agency are political ambitions and how the government induces pressure through "finances, instructions, appropriation directives, and other government decisions". This pressure is also apparent in the agency's mission statement (Swedish Migration Agency, 2016b) which states that the agency is to "[…] apply the regulations that the citizens, through their elected representatives, have decided should apply when it comes to migration". Further, the pressure to act on behalf of the state is highly visible in the media. A few examples are: "Higher costs, even though asylum applicants decrease" (Olsson, 2016-10-26); "Millions paid to empty asylum accommodations" (Granling, 2016-11-23), and; "Shouldn't asylum decisions apply?" (Wiklund, 2016-12-02).

Contradicting to the demands to work on behalf of the state is another institutional demand, pressuring the agency to act on behalf of the asylum applicants. The sources for this logic are less distinct. For example, it could be argued that pressure stems from socialization through family and education as well as public debate on human rights. The presence of the pressure is however clear. For example, the agency states how it "[…] has a greater responsibility than many other authorities for ensuring that the human rights get a concrete meaning" (Swedish Migration Agency, 2016c) and how they consider development projects in the organization from the applicants' needs, and not only from the state's needs (Swedish Migration Agency, 2012). Further, this pressure is frequently reinforced in the media: "The waiting times affect the futures of the young people" (Urisman Otto, 2016-09-27); "She is deported to the sex traffickers" (Leijnse, 2016-11-21); "Ahmed lives in a constant worry" (Roos, 2016-11-23), and; "He is forced to prove his sexuality to the investigators" (Alåsen, 2016-11-17).

As illustrated above, the Swedish Migration Agency operates in institutional complexity. On the one hand, the public administration logic pressures the agency to work on behalf of the state, emphasizing adherence to laws as well as cost efficiency. On the other hand, the empathetic logic pressures the agency to work on behalf of the applicants, emphasizing human rights and the emotional needs of the asylum applicants.

4.3.2 Enactment on the Ground: Hierarchical Relationship Between Logics

We found evidence of both the public administration logic and the empathetic logic being enacted in all three units we studied. Common expressions relating to the empathetic logic were "the applicants' needs", "caring" and "we have to be there for the applicant". Common expressions referring to the public administration logic were "we are here to safeguard the

asylum process", "legal certainty is the most important", "everything must be based on the law". Table 5 below presents the key characteristics of the logics based on our discussions with the interviewees in the Swedish Migration Agency. Additionally, supportive quotes can be found in table 13 in Appendix.

Table 5: *Institutional Logics in the Swedish Migration Agency: Ideal Types*

Characteristic	**Empathetic Logic**	**Public Administration Logic**
Sources of Identity	Employee as a social worker	Employee as a public servant
Sources of Legitimacy	Ability to understand and give tough results, as well as support colleagues	Legal certainty, productivity and efficiency
Sources of Authority	The individual	Formal authority
Basis of Mission	Serve the person in need	Carry out public policy
Basis of Attention	Needs and emotions	Objective facts
Basis of Strategy	Increase needs-based treatment through customization and lateral communication/learning	Increase efficiency and legal certainty through standardization and formal hierarchies, enabling control and second opinions

Note: Authors' creation based on adapted table categories from Thornton et al. (2005).

Although both logics were enacted by actors in all the three studied units, the level of enactment differed between the units. It seemed as if all the actors that we spoke to had a clear relationship between the two logics, where both logics were frequently enacted, but that one of the two logics was more important, while the other logic was used to contrast the decisions. We refer to this relationship as a hierarchical relationship between the logics.

In the application unit, the first part of the process for asylum applicants, actors described how both logics were enacted, but how they placed a higher weight on the public administration logic. They emphasized the need for empathy as they were the first point of contact for applicants who could have fled from, for instance, war. However, they recognized that the applicants are entering a legal process, wherefore it was of importance that the empathetic logic was considered as subordinate to the public administration logic.

> "One should not forget that it is about people who have fled harsh conditions. But the most important thing is that we make a sound legal assessment of their grounds for receiving asylum." (Unit Manager, Application Unit, 19.10.2016).

In the welcoming unit, in charge of support and care for the applicants, actors also enacted both logics but seemed to place the highest weight on the empathetic logic. Employees described how they had a "social worker perspective" and that the empathetic perspective was the most important as they interacted with applicants with traumatic experiences. However, they recognized the importance of showing solidarity with the legal system, although this perspective was generally subordinate to empathy. One employee exemplified this relationship between the logics in a situation where an applicant was denied asylum. The employee had clear guidance and orders that asylum applicants who had been denied asylum should leave the country immediately. Yet, the employee would be flexible with the applicant and allow them to give a farewell to their acquaintances in Sweden.

> "We need to show solidarity with the legal system. […] However, we must show compassion. I cannot just say to a person that they must leave. For example, their daughter could be graduating in a few weeks. I'm human." (Officer, Welcoming Unit, 21.10.2016).

In the asylum decision unit, where decisions are made whether asylum seekers shall be granted asylum or not, the public administration logic was in the forefront.

> "The administrative law stipulates that errands should be settled correct, fast and cheap." (Unit Manager, Asylum Decision Unit, 19.10.2016).

Although this unit so clearly was concerned with the rights and wrongs of the law, we found evidence of the empathetic logic being enacted there as well. However, interviewees clearly stated how the empathetic logic was subordinate to matters such as legal certainty. Examples where the empathetic logic impacted the decisions and actions of employees were e.g. that employees frequently spent more time than stipulated by laws and politicians on writing each decision in order to make them clearer for the applicant. Further, there was a tendency for employees in the unit to stop interviews with asylum applicants and comfort them when it became emotional.

> "I believe that the employees we have and that have started working with us [...] are very keen that we acknowledge that there is a person sitting opposite of us, who have been through traumatic experiences" (Team Leader, Asylum Decision Unit, 19.10.2016).

As indicated by our interviews with employees in the application, welcoming, and asylum decision units, the public administration and empathetic logics were enacted in all units.

However, as these demands can be conflicting, actors seemed to deal with the conflicting demands of the logics by hierarchically ordering the logics so that their decisions were shaped primarily by one logic, and then contrasted with a second logic. By hierarchically ordering the logics, actors could respond to the demands which seemed the most urgent in their situation, while also responding to other demands whenever possible.

4.3.3 Crisis Prevented Actors from Enacting Multiple Logics

During the fall 2015 when the crisis unfolded, the pressure to become fast increased dramatically for employees at the Swedish Migration Agency.

> "The crisis was physically present. There were applicants outside our doors that couldn't get inside the premises because they were full" (Deputy Acting COO, 23.09.2010).

In the application unit, applicants were literally queuing outside the facilities, and in the welcoming unit, employees were moved to the field and had to quickly establish new accommodations for the increasing number of applicants. In the asylum decision unit, on the other hand, the crisis did not arrive until the spring 2016. Their backlog was quickly stacking up during the fall, potentially leading to long waiting times for applicants and high societal costs. However, on the contrary from the other units, employees in the asylum decision unit perceived that the increasing pressure for speed arrived first in 2016, when top management, media, and politicians increasingly directed their attention towards the decisions to be made.

The need for increasing the speed of actions and decisions affected actors' ability to enact multiple logics. As it turns out, in the process of shortening the time to make decisions and take actions, it seems as if actors reduced their enactment of multiple logics, and increasingly relied on single logics. Interviewees from the units described how time constraints during the crisis made them enact only the logic which they previously had deemed to be the most important. Actors in the application unit, who before the crisis had enacted both logics but prioritized the public administration logic over the empathetic logic, described how their emphasis on empathy was reduced, while they remained loyal to the public administration logic.

> "During the crisis, we prioritized legal certainty and speed, and did unfortunately not have that much room for empathy." (Team Leader, Application Unit, 20.10.2016).

On the contrary, actors in the welcoming unit, who had previously enacted both logics but prioritized the empathetic logic, decreased their enactment of the public administration logic.

One example of how employees increasingly seemed to reduce the enactment of the public administration logic, is how they felt that applicants' need for shelter was more important than legal requirements.

> "The largest change during the crisis was the legal certainty, the fact that we had to deprioritize it. We had to solve the problems we faced and did not have the time to consider all the rules" (Anonymous).

As the pressure for speed arrived first in 2016 in the asylum decision unit, there was no change in how actors in the asylum decision unit enacted multiple logics during the fall of 2015. However, when the increasing pressure for speed came in 2016, the same pattern was observed in this unit as in the other units. Their most important logic was still enacted, but the other logic lost influence. Employees described how the pressure for speed decreased their ability to enact the empathetic logic, while still enacting the public administration logic.

> "For us, the consequences of the fall have come now [during 2016]. Legal certainty is still our priority, we can never compromise on that. But speed comes after that. […] Our last priority right now is unfortunately empathy. I think that is a consequence [of the speed]. You have to compromise on the empathy" (Team Leader, Asylum Decision Unit, 19.10.2016).

To conclude the findings on institutional logics, it seems as if actors in the Swedish Migration Agency enacted both the public administration logic and the empathetic logic. However, to handle competing demands from these logics, they hierarchically ordered them, so that one logic had a higher weight in the decision-making process. During the crisis, when actors were faced with time constraints, they had to find ways to reduce their decision-making process. Consequently, we have observed how actors reduced their enactment of multiple logics. They seemed to still enact their most important logic, while reducing the enactment of the other logic. This relationship is summarized in table 6.

Table 6: *Decision Power of Logics Within Units Before and During Crisis*

Logic	Application Unit	Welcoming Unit	Asylum Decision Unit
Before Crisis			
Empathetic	Medium	High	Medium
Public Administration	High	Medium	High
During Crisis			
Empathetic	Low	High	Low
Public Administration	High	Low	High

Note: Authors' creation.

4.4 MCS Design before Crisis: Compromise between the Logics

4.4.1 Beliefs System

The key tenants of the beliefs system were three core values that guided the employees in their interactions with applicants: (1) *Empathy*: The ability to understand the applicants and their situation, (2) *Courage*: The ability to deliver tough results and have tough discussions with applicants, and (3) *Transparency*: The ability to express matters in a precise, concrete and professional way to applicants. As was exemplified in our interview with the former head of welcoming, the aim of the values was primarily to guide the employees in ensuring good treatment of the applicants.

> "If people on all levels talk about these values, then I think that they can approach their work from the human perspective." (Former Head of Welcoming, 27.09.2016).

The values share similarities with the empathetic logic which emphasizes the ability to understand the applicants and the ability to deliver tough results as opposed to the public administration logic which puts more emphasis on aspects relating to the state such as legal certainty, productivity and efficiency. Thus, this indicates that the beliefs system had primarily been influenced by the empathetic logic.

4.4.2 Boundary System

The boundary system was extensive and consisted of formal standards which were broken down into detailed operating procedures. These standards and operating procedures aimed to standardize all aspects of the operations, ensuring efficiency, equal treatment of all applications

and fulfillment of legal requirements. There were hundreds of standards in use which were controlled, written and changed by the quality department.

> "The standards are our decisions on how to work. Standards are quite high-level, but are broken down into handbooks, which can be thought of as extensions of the standards. […] We produce hundreds of standards in a year, but we also remove standards. In terms of active standards, there are hundreds of them." (Process Owner, Quality Department, 27.10.2016).

An example of how the boundary system worked would be a standard establishing that a follow-up meeting should be conducted by the welcoming unit after an asylum decision has been made. This served as a formal decision within the agency to be applied by the units. The decision was broken down into operating procedures in the form of handbooks and routines outlining the structure for the interview, process for booking the meeting in the IT-system and in what order the booking of a room for the meeting and the booking of a translator should be done. In general, our interviews indicated that the standards in the boundary system had tight connections with the law as well as orders from politicians. The connection with laws was further ensured by the legal department which evaluated whether standards were written in accordance with legal requirements. The design of the boundary system shares similarities with the public administration logic which aims at increasing efficiency and legal certainty through e.g. standardization, as opposed to the empathetic logic which is a proponent of more needs-based treatment through customization. Thus, the boundary system had seemingly been primarily influenced by the public administration logic.

4.4.3 Diagnostic Control System

The diagnostic control system focused on quantitative measures, emphasizing productivity, lead times, and operational capacity. Important KPIs were number of investigations, decisions and meetings with applicants as well as e.g. number of available accommodations. The foundation for the measures were the IT-system 'Skapa' which tracked the entire asylum operation, enabling a multitude of quantifiable metrics to be followed, broken down and benchmarked between regions, units, teams, individuals and over time. Targets on the measures were set by politicians and top management, leaving some employees frustrated by the lack of lower level involvement.

> "Targets are set centrally. There is only one goal. It is not a democracy. […] They process it down through the layers of managers, to the team leaders, and finally down to the officers." (Anonymous).

The application unit received targets based on the number of applicants forecasted to visit the unit. The welcoming unit received targets based on e.g. lead times and time-to-return of applicants with denied asylum applications. The asylum decision unit received targets based on the number of investigations and decisions to be made during the year. The measures and targets were often directly ordered by politicians and aimed at increasing productivity and efficiency, in line with the public administration logic, which is focused on carrying out public policy in an efficient manner. The lack of influence of the empathetic logic was indicated by the low focus on measures relating to e.g. service quality and empathetic capabilities of employees. This shows how the diagnostic system mainly was aimed at achieving goals on behalf of the state, indicating that it was primarily influenced by the public administration logic.

4.4.4 Interactive Control System

The interactive control system was founded on a meeting structure and team structure which were implemented during a lean transformation that the agency underwent in the past decade. Across the units, teams held short morning meetings and longer weekly meetings. Further, units held monthly meetings. The fundamental reason behind implementing this meeting structure was to increase bottom-up perspectives and learning within the organization, as it was thought that the people closest to the applicants would be the ones best equipped to improve operations.

> "If you believe in incremental improvements, then you must believe that the people who are closest to the asylum applicants are the ones who knows what to improve" (Former Head of Welcoming, 27.09.2016).

The emphasis on teams, bottom-up perspectives, and learning, resembles the views inherent in the empathetic logic as opposed to the public administration logic which places more emphasis on top-down communication and strategy formation. This indicates that the design of the interactive control system had primarily been influenced by the empathetic logic.

4.4.5 Summary of MCS Design Before Crisis

The design of the levers before the crisis appears to have been influenced by a compromise between the public administration logic and the empathetic logic. The public administration logic seemed to have played a larger role in influencing the design of the boundary and

diagnostic control systems, while the empathetic logic seemed to have played a larger role in influencing the design of the beliefs and interactive systems. Consequently, the boundary and diagnostic systems were configured mainly to serve demands related to the state, laws and politicians, while the beliefs and interactive systems acted mainly to serve the needs of the applicants and employees. An overview of the levers of control and their relationship with the logics is provided in table 7.

Table 7: *Overview of Levers of Control and Design Influence*

Lever	Key Components	Goal	Primary Emphasis	Main Influencing Logic
Beliefs System	"Empathy, courage, transparency"	Treatment of applicant	Applicant, Employee	Empathetic
Boundary System	Standards & detailed operating procedures	Standardization and legal adherence	State, Law, Politicians	Public Administration
Diagnostic Control System	Productivity-based measures	Efficiency	State, Politicians	Public Administration
Interactive Control System	Lean-based meetings to increase learning & bottom-up perspectives	Perspectives of employee	Employee	Empathetic

Note: Authors' creation.

4.5 MCS Use before Crisis: Units Selectively Coupled

4.5.1 The Application Unit: Reliance on the Boundary System

In the application unit, the boundary system was the only formal lever which had a strong influence on the employees. The dominance of only one lever was potentially a consequence of the fact that the application unit seemed to have less complex tasks than the other units, perhaps reducing the need for a broad formal MCS. Below, we elaborate upon how the application unit used the levers of control.

Although the values in the beliefs system were well-known by employees, they found them difficult to apply in practice. As a result, employees did not feel that their actions were significantly impacted by the beliefs system.

> "It feels like they [the values] are frequently talked about in the agency. However, how to apply the values in practice, that I don't know. But I think everyone working

in the agency knows the values. They are impossible to miss." (Officer, Application Unit, 20.10.2016).

The boundary system, on the other hand did have a strong impact on the work of the employees in the application unit. Employees on all levels were familiar with the operating procedures, and frequently revisited them or asked colleagues about them when they needed guidance. Further, all interviewees indicated a strong commitment to adhere to the standards.

> "We must follow them [standards]. That's it. […] And then there are handbooks for almost everything. They clarify how to implement the standards." (Team Leader, Application Unit, 20.10.2016).

The diagnostic system however had only a minor role in the application unit, since errands were opened and closed on the same day, rendering it less useful to measure aspects such as lead times. The managers sometimes looked at the forecasts of number of applicants, to plan their resources accordingly. However, the perception was that measures were tracked mainly because of external demands and not because the unit needed them.

> "We don't measure lead times as everything is supposed to be handled on the same or next day from the moment an applicant arrives. In a situation like that, you can't really say anything else than that everything needs to be fulfilled in that time. […] We use a forecast of how many people that are supposed to arrive. It is broken down regionally. We are assigned to take care of 25% of the applicants who arrive in the region" (Unit Manager, Application Unit, 20.10.2016)

Finally, although the mandated meeting structure in the interactive control system was applied in the unit, these meetings were mainly used as informative sessions rather than ways of gaining bottom-up perspectives. Occasional discussions of how to develop local routines took place during these meetings, but the outcomes were not communicated upwards in the hierarchy, rendering their use as formal interactive control systems limited.

> "During the morning meeting, the team leader often starts out with brief statistics about how many applicants that arrived the day before. Then, the team leader asks if someone wants to discuss some specific situation that they encountered. […] On the weekly meeting, there is usually some specific question which we cover, you might for example invite someone from another unit who can educate us about some topic" (Officer, Application Unit, 20.10.2016).

4.5.2 The Welcoming Unit: Reliance on Boundaries, Beliefs and Interactive Controls

In the welcoming unit, the reliance on the boundary system was extensive just as in the application unit. However, in addition, the welcoming unit seemed to use the beliefs and interactive control systems to a significantly larger extent. The diagnostic control system had only a minor role, as quantifiable measures were considered incomplete depictions of the goals of the unit and were not tied to any targets or rewards.

The beliefs system was important for steering the welcoming unit. Continuous communication of the values and practice in workshops on how the values could be applied in practice rendered them useful for the employees.

> "I would say that courage, empathy and transparency are somehow always present. It may sound a bit silly when you have these kinds of words, but it is nonetheless something to return to for guidance in the daily work." (Team Leader, Welcoming Unit, 26.10.2016).

Further, the importance of the boundary system in steering the unit was confirmed by all interviewees. Standards were described as overarching principles which were to be followed. In a few local matters, employees experienced that they had slight autonomy, but most practices were tightly connected to the boundary system.

> "The standards and operating guidelines are very important. They steer the work and give employees their mandates." (Former Head of Welcoming, 27.09.2016).

The diagnostic system, however, played only a small role in guiding the welcoming unit. Some measures, such as lead times, were used to get a sense of the state of the operations. However, deviations rarely resulted in any corrective actions and measures were not connected to any rewards. One important reason was that the measures were perceived as incomplete depictions of the goals, not capturing e.g. well-being of applicants and the ability of employees to handle emotionally tough situations. Consequently, in practice the diagnostic control system had a low impact on the work of employees.

> "Here in the welcoming unit, targets are not that explicit. […] Measuring how many meetings we hold with the applicants does not really tell you that much" (Unit Manager, Welcoming Unit, 19.10.2016).

The interactive control system was used frequently in the welcoming unit to debate and challenge operating guidelines and for employees to learn from each other about e.g. how to handle tough situations with applicants. The discussions and debates regarding work practices was a recurring element on the weekly meeting and the outcomes of these discussions were also escalated to the top and sometimes incorporated in new standards and operating procedures. Thus, bottom-up perspectives were important and recurring in the welcoming unit.

> "We have an escalation chain. […] You can make improvement suggestions, either by yourself or with the help of your team leader, which are then communicated upwards in the hierarchy. This is the lean way. […] I know of colleagues who have suggested improvements. It has worked. Someone in the management office must have thought that the improvements were worthwhile." (Officer, Welcoming Unit, 21.10.2016).

4.5.3 The Asylum Decision Unit: Reliance on Boundaries and Diagnostic Controls

In the asylum decision unit, employees felt guided primarily by the boundary and diagnostic control systems. These systems ensured that employees followed legal requirements while aiming to be efficient. The role of beliefs and interactive systems was limited as values were seen as hard to apply in practice and top-down perspectives took precedence over ideas from lower levels.

Although the values in the beliefs system were made visible by top management, employees in the asylum decision unit questioned whether they were known by everyone in the unit. Further, employees seemed to feel that it was hard to relate the values to their daily work. As a consequence, the beliefs system did not play a large role in steering the unit.

> "We have value statements. But, I don't believe one thinks about it in the daily work. [...] It is hard to implement them in a tangible way. What is courage? What is transparency? What is empathy?" (Team Leader, Asylum Decision Unit, 19.10.2016).

The standards and operating procedures in the boundary systems, however, were key in guiding the actions of employees. Employees described how they depended heavily on the standards, as they made sure that they were working in the direction which was set out by politicians and the laws.

> "The government sends out directives. Then top management has decided that we have to work in a certain way." (Team Leader, Asylum Decision Unit, 19.10.2016).

Another lever which had a strong impact on the unit was the diagnostic system. Employees felt that managers put much emphasis on production goals and targets, which were assigned by the government and broken down in regions, units, teams and on individuals. Further, employees' salaries were directly connected to how well they performed in relation to the targets.

> "They might tell us that; this is how well you are currently performing in relation to your target, so you should consider that your salary will be affected if you only make 2 decisions per week." (Anonymous).

The interactive control system was however not very important in the asylum decision unit. Although the meeting structure was used in the unit, employees perceived that they did not have the possibility to provide their perspectives to the discussion. As a result, meetings were mainly informative and a way for managers to evaluate whether employees were performing on targets. Thus, bottom-up perspectives had a limited role.

> "There isn't a system for listening to the employees and absorb ideas from them. Things are managed top-down. […] If you suggest an idea, it won't happen. That's how I feel about it." (Anonymous).

4.5.4 Summary of MCS Use before Crisis

Before the crisis, the use of attention-constraining levers, i.e. boundary and diagnostic systems, were high in the application and asylum decision units, while their use of attention-seeking levers, i.e. beliefs and interactive systems was low. On the contrary, in the welcoming unit, the use of attention-seeking levers was high, while they also used the boundary system but did not place much emphasis on the diagnostic system. These conclusions are summarized in table 8.

Table 8: *Use of Levers of Controls in Units Before the Crisis*

Unit	***Beliefs***	***Boundaries***	***Diagnostic***	***Interactive***
Application	Values are hard to apply in practice	Standards and operating procedures must be followed	Characteristics of work make measures less useful	Some bottom-up perspectives locally, but not escalated to top
Welcoming	Values are important for daily guidance	Standards and operating procedures must be followed	Measures are incomplete depictions of goals	Employees are contributors, suggestions escalated to top
Asylum Decision	Values are hard to apply in practice	Standards and operating procedures must be followed	Individual production targets related to salary	Bottom-up perspectives have low role

Note: Authors' creation.

4.6 MCS Design during Crisis: Adaptations to the Boundary System

As has been described, the Swedish Migration Agency relied on an extensive and detailed boundary system before the crisis which was widely used in all units. This lever standardized all processes and ways of working, ensuring consistency and legal adherence. During the crisis, the extensiveness of the boundary system became a source of inflexibility and substantial efforts to redesign standards and operating procedures were needed in order to handle the situation. The design of the other levers remained constant.

> "It was our biggest test. We had to go in and literally pump out new standard decisions during the fall." (Process Owner, Quality Department, 27.10.2016).

However, as managerial attention was needed to redesign the boundary system, it could not be adapted for all units and processes simultaneously. Instead, it had to be revised sequentially and was first redesigned for the application unit and the welcoming unit, and later for the asylum decision unit.

In the application unit, new standards were needed to enable employees to register the applicants in time and ensure that they could stay legally in Sweden. This was carried out through simplified application procedures from the quality department. Whereas applicants had been given in-depth interviews before the crisis, the process was reduced to in best cases taking

fingerprints, personal information and photo. In extreme cases, only the name and phone number of the applicants was written by hand on a piece of paper.

> "It was about getting the applicants into the system. […] It affected the operations very much […] and it almost became a parody. First, we produced a simplified standard that was temporary. […] But as the increase in applicants just continued, we introduced a simplified standard of the simplified standard, and even a simplified standard of the simplified standard of the simplified standard." (Process Owner, Quality Department, 27.10.2016).

In the welcoming unit, changes in the standards and operating procedures were also critical and consisted of reduced quality requirements regarding accommodations as well as simplifications to other processes in order to free capacity. Examples of simplifications were that individual information meetings were turned into group meetings and that the number of meetings with each applicant was reduced. The changes arrived during the fall but not as fast as for the application unit.

> "We were down at very low levels of quality. In some cases, it was just about providing shelter. We had to emergency accommodate people on mattresses in office spaces and waiting areas." (Acting Head of Region, 18.10.2016).

The changes in the boundary system arrived last for the asylum decision unit. The standards remained constant during the fall 2015 and changes started appearing and being implemented first in the spring and summer 2016. When the changes arrived, they included new ways of prioritizing errands between each other, a new team based structure, and new and reduced methods of writing the decisions to the applicants.

> "We now have an allocation function which is going to help us with reducing administration. So, when applications come to the asylum decision unit, decisions can be made directly. Previously, we got a protocol and an application, and we had to do the rest ourselves." (Unit Manager, Asylum Decision Unit, 19.10.2016).

4.7 MCS Use during Crisis: Amplified Differences between Units

4.7.1 The Application Unit: Boundary System Still the Key Lever

In the application unit, the boundary system played the most important role also during the crisis, while the role of diagnostic, beliefs and interactive systems decreased. An important reason behind this was that the time pressure reduced the possibility to use these levers.

The beliefs system played a lesser role in guiding the daily operations, primarily due to being less discussed because of fewer meetings. Further, the new hires which increased significantly in number were taught these values mainly after the crisis.

> "They were talked about during my first introduction days as I recall it, but I can't remember that we talked so much about it until the trainings in the spring." (Officer, Application Unit, 20.10.2016).

However, the boundary system still played a key role in guiding the employees during the crisis. Employees perceived that changes in the standards were made in time, enabling the unit to still function and use the boundary system without feeling constrained and inflexible in responding to the crisis.

> "It became of course very strange to have the same procedure when the number of applicants increased so rapidly. So, we [the agency] decided on simplifications rather quickly. [...] I think it went fast. It's my picture, it went fast" (Unit Manager, Application Unit, 20.10.2016).

The diagnostic system on the other hand remained unimportant for the application unit also during the crisis. The significance of this lever was even lower as the number of arriving applicants increasingly deviated from the forecasts, making their usefulness for resource planning purposes lower.

> "During the fall, we discussed measures more like: Two buses will come and we must handle them" (Officer, Application Unit, 20.10.2016).

Although the interactive control system had a low impact already before the crisis, its role reduced even more during the crisis as the meeting structure did not hold up to the time constraints. Thus, meetings became fewer and were reintroduced only as border controls took effect and the number of applicants decreased.

> "When the number of applicants was reduced in December, we reintroduced more team-based meetings and unit meetings [which had been reduced during the crisis]." (Officer, Application Unit, 20.10.2016).

4.7.2 The Welcoming Unit: Lower Role of Boundaries but Increased use of Beliefs

In the welcoming unit, the role of the beliefs system increased as employees needed guidance in new situations. On the contrary, the role of the boundary system decreased as employees chose to ignore parts of it when facing situations for which the standards were not built. The

interactive and diagnostic control systems were also slightly less used in the unit during the crisis.

As the crisis entered the welcoming unit, the values in the beliefs system were perceived to have an increasingly important role in guiding actors' behavior as they faced new situations. For instance, the values helped employees remind themselves of the importance of acting courageously, empathetically and with clarity towards the migrants in difficult situations where they had little structure and were tired after working long hours with limited support.

> "I would say that they [the values] were there and gave support, both when being faced with new questions and with new colleagues" (Team Leader, Welcoming Unit, 26.10.2016).

On the other hand, the use of the boundary system decreased as changes to the boundary system were not perceived to arrive fast enough. The changes were rather reactions to changes that the units had already made. Thus, employees chose to ignore parts of the boundary system and act in ways which were deemed more appropriate under the circumstances.

> "When the new standards came from the quality department, we were already doing exactly like they prescribed […] The feeling was that the quality department was thinking: "Okay, this is how the units are now operating, so we need to write a standard which describes how they are operating. […] But in a situation like this, we of course changed things that we weren't entirely sure that we had mandate for doing." (Team Leader, Welcoming Unit, 26.10.2016).

The use of the diagnostic control system also decreased during the crisis. Measures and targets were viewed by the interviewees as means to increase productivity of employees. As it was perceived that the employees were already working hard enough, productivity measures became redundant.

> "No, we didn't do that [look at measures during crisis]. It was a matter of making it through the day. From a control perspective, I want to add that, much of the things that work under normal circumstances, does not work at all during a crisis." (Unit Manager, Welcoming Unit, 19.10.2016).

Also, the role of the interactive control system was reduced as the meeting structure was hard to maintain under the time pressures. Instead, communication became less formal and more top-down communication took place.

”During the crisis, things went faster, which meant that the regular meeting structure wasn’t possible to use. […] Decisions rapidly came from the top… chop, chop” (Unit Manager, Welcoming Unit 19.10.2016).

4.7.3 The Asylum Decision Unit: Increasing use of Boundaries and Diagnostic Systems

As the crisis entered the asylum decision unit in the spring of 2016, the boundary and diagnostic systems became increasingly important control elements. High emphasis was directed towards increased production targets as well as changes in the standards and operating procedures to speed up asylum decisions. However, the general view was that these changes should have arrived earlier. Meanwhile, the use of beliefs and interactive control systems remained limited and were arguably lower than before the crisis.

The values in the beliefs system did not seem to play a significant role in directing the attention of the employees during the crisis.

“I wouldn’t say that we work that much with our values. It isn’t anything that we put much emphasis on” (Officer, Asylum Decision Unit, 20.10.2016).

The boundary system on the other hand played a large role as the unit adhered to the boundary system throughout the crisis. However, changes to the boundary system arrived first in the spring and summer 2016. Employees describe how they felt that the boundary system pressured them to work in ways which were not congruent with the needs during the crisis.

“It should have been clearer from the beginning of the year. […] more control from the top. We were tackling old cases, they had to be written, but one could perhaps have given us a mandate to plan in a different way.” (Unit Manager, Asylum Decision Unit, 19.10.2016).

Because they did not feel that they had the mandate to deviate from the boundary system, the asylum decision unit remained loyal to working processes which were unsupportive of the situation, until formal changes arrived. This delay of changes to work practices took place even though the new ways of working which later introduced were perceived to be “common sense” rather than entirely new.

“We at the asylum decision unit operated as usual [during the fall 2015]. We investigated and made decisions to the extent we could. So, our activities didn’t change much.” (Team Leader, Asylum Decision Unit, 19.10.2016).

The diagnostic control system became increasingly emphasized during the spring. Productivity targets were significantly increased and the monitoring of targets also increased.

> "There will be much more individual follow-up in all asylum units. […] Some have better follow-up than others and then performance is also better" (Unit Manager, Asylum Decision Unit, 19.10.2016).

With the increased emphasis on targets and monitoring, there were concerns voiced that this might affect the quality, which was perceived to be lost as a perspective due to the increased pressure on volumes. The low focus on other qualities besides productivity was voiced by an interviewee who described how salaries related increasingly to productivity.

> "When a person's salary is decided, it is primarily based on the quantity and not so much on how the decisions that have been written look like. So, it is really that the salary is decided based on production level and not so much on other qualities." (Anonymous).

The interactive control system had a low role also during the crisis. Arguably, the role even decreased as the meetings were increasingly being used for top-down monitoring of the progress in relation to targets as well as correction of behavior, rather than discussing bottom-up perspectives.

> "I ask: How is it going? How does it look this week? How much do you think you can manage to do? […] I think that now we are much more active in going in and actively steering the employees than before" (Team Leader, Asylum Decision Unit, 19.10.2016).

4.7.4 Summary of MCS Use during Crisis

During the crisis, the differences between the units were pronounced. In the application and asylum decision units, the weight of the attention-constraining levers, i.e. boundary and diagnostic systems, increased. In the welcoming unit on the other hand, the use of attention-constraining levers decreased, while the use of the beliefs system increased. These conclusions are summarized in table 9.

Table 9: *Use of Levers of Controls in Units During the Crisis*

Unit	***Beliefs***	***Boundaries***	***Diagnostic***	***Interactive***
Application	Values became less important	Still adhered to, as standards were supportive	Forecasts lost relevance	Less time to follow meeting structure
Welcoming	Values became more important	Not adhered to, as standards were not supportive	Less used, "employees already work hard"	Less time to follow meeting structure
Asylum Decision	Values still only had limited guidance	Adhered to, even when standards were not supportive	Increased use, production goals and rewards emphasized	Even less focus on bottom-up perspectives

Note: Authors' creation.

5. Discussion

5.1 Institutional Logics at the Micro-Level

5.1.1 Principal and Contrasting Logics

As was observed in our study of the Swedish Migration Agency, an empathetic and a public administration logic was enacted among actors[2]. A key difference between these logics is that the empathetic logic focuses on the needs of the individual, while the public administration logic focuses on the needs of the state. For a more detailed explanation of the differences between the logics, the reader is referred to table 5. Thus, this study supports the existing literature in that institutional logics exist on a micro-level and that individuals can enact multiple logics simultaneously (McPherson & Sauder, 2013; Pettersen & Solstad, 2014; Schäffer, et al., 2015; Currie & Spyridonidis, 2016). Previous micro-level studies have contributed to the understanding of how multiple logics are related and employed by actors. However, they have not provided an exhaustive account of the relationship between multiple logics and their enactment. These studies describe how logics are enacted simultaneously if they prescribe the same action, i.e. additive logics (Currie & Spyridonidis, 2016), or separately when deemed appropriate (McPherson & Sauder, 2013; Amans, et al., 2015; Carlsson-Wall, et al., 2016).

As can be seen in table 6, our findings show how the relationship between logics can be hierarchical, where one logic, the *principal logic*, has a higher weight in the decision-making process, and another logic, the *contrasting logic*, serves the purpose of contrasting conclusions from the principal logic. Compared to the relationship between logics described in previous studies, this conceptualization of multiple logics more clearly allows competing logics to be enacted simultaneously. Further, this process ensures that actors can fulfill demands stemming from multiple logics, while placing more emphasis on the logic which they deem the most important. Which logic that actors enacted as the principal respective contrasting logic differed between the units in our study, supporting that groups have "home logics" which its actors tend to return to more frequently than other logics (McPherson & Sauder, 2013). The concepts of principal and contrasting logics are best illustrated by comparing the asylum decision unit,

[2] The empathetic logic shares some similarities with logics from e.g. healthcare and social services (McPherson & Sauder, 2013; Pettersen & Solstad, 2014; Schäffer, et al., 2015; Currie & Spyridonidis, 2016; Pache & Santos, 2013). The public administration logic shares similarities with administrative logics (McPherson & Sauder, 2013; Rautiainen & Järvenpää, 2012).

where the public administration logic was the principal logic, and the welcoming unit, where the empathetic logic was the principal logic[3]. Interviewees from the asylum decision unit described how legal certainty was their main guiding factor, and frequently referred to legal paragraphs and orders from politicians when describing their purpose and mission. This shows how they enacted the public administration logic as their principal logic. However, actors in the asylum decision unit simultaneously enacted the empathetic logic to contrast their decisions and actions. This could be seen as actors in the asylum decision unit tended to lift the importance of empathy in their work, while still making the point that it was less important than legal certainty. Examples of situations where actions were also affected by the empathetic logic were that employees tended to write longer decisions than stipulated by law to make them clearer for the applicant, or that they sometimes would stop ongoing interviews with asylum applicants to comfort them. On the contrary, in the welcoming unit, the empathetic logic was enacted as the principal logic, and the public administration logic was enacted as the contrasting logic. Interviewees described how they had a "social worker perspective" and how empathy was their main guiding factor in their interactions with applicants, illustrating the enactment of the empathetic logic as their principal logic. However, they also illustrated that the public administration logic was enacted for contrasting the conclusions from the empathetic logic. For example, interviewees described that they needed to show solidarity with the legal and political system, but when speaking explicitly about the importance of legal certainty in relation to empathy, legal certainty was less important.

5.1.2 Time Constraints during Crisis Reduced Decision-Power of Contrasting Logic

Previous literature on institutional complexity at the micro-level has found that the ability to take on multiple logics is affected by *procedural*, *definitional* and *positional* constraints (McPherson & Sauder, 2013; Pettersen & Solstad, 2014; Amans, et al., 2015). In this study, we found support for procedural and definitional constraints. Procedural constraints, i.e. laws and norms (McPherson & Sauder, 2013), were present in for example the asylum decision unit. As the unit was so tightly connected to the law, the unit was pressured to adopt the public administration logic as their principal logic. Similarly, definitional constraints, i.e. that certain logics are more appropriate in certain situations (McPherson & Sauder, 2013), were also

[3] In the application unit, the public administration logic seemed to be the principal logic, while the empathetic logic seemed to be the contrasting logic. This seems logical, as many viewed the application unit to be a part of the asylum decision unit. Interviewees explicitly stated the importance of both legal certainty and empathy, however, they viewed empathy as less important.

present. For instance, actors in the welcoming unit were highly exposed to applicants with traumatic experiences, making the empathetic logic more suitable than the public administration logic. We did not take note of any positional constraints in our study. In addition to the three constraints identified by McPherson & Sauder (2013), the specific context of this study, crisis, shows that another important constraining factor could be time. As previously discussed, actors arranged multiple logics in relation to decision-making power, into principal and contrasting logics. In the crisis, when time for actions and decisions was scarce, actors had to reduce their decision-making process, leading to less time to consider multiple logics. Thus, actors seemed to reduce their decision-making process by taking less time to enact their contrasting logic, while the role of the principal logic was maintained. This tendency could be seen in all three units as shown in table 6. In the application unit, interviewees described how the time constraint made it difficult to enact both the public administration logic and the empathetic logic, leading to a reduced role of the empathetic logic, while the role of the public administration logic was maintained. In the welcoming unit, interviewees described how the time constraint led to a decreasing role of the public administration logic, while the role of the empathetic logic was maintained. For example, interviewees described situations where they went against internal guidelines and legal requirements, to ensure that applicants got food and shelter, showing how the importance of the public administration logic was reduced, while the empathetic logic was maintained. In the asylum decision unit, interviewees described how the time constraint led to a decreasing role of the empathetic logic, while the role of the public administration logic was maintained. They described how the time constraint made it difficult to find time to meet applicants, and how it prevented them from writing decisions with the same clarity for applicants as before the crisis. However, they stated that they would not allow the time constraint to affect their ability to adhere to legal requirements. Thus, it shows how the importance of the empathetic logic was reduced, while the public administration logic was maintained. The relationship between principal and contrasting logics, and how their enactment is affected by different constraints is conceptualized in table 10. It shows how procedural, definitional, and positional constraints shape a set of logics. These logics are then hierarchically ordered in terms of principal and contrasting logics. Under normal conditions, the principal logic has the highest decision-power, but both logics are enacted. During a crisis, time constraints reduce the possibility to enact the contrasting logic, leading to an emphasized role of the principal logic.

Table 10: *The Effect of Constraints on Enactment of Multiple Logics at the Micro-Level*

			Under Normal Conditions	***Under Time Constraint (Crisis)***
Constraints	**Enacted Logics**	**Role**	**Decision Power**	**Decision Power**
Procedural Definitional Positional	Logic A Logic B	Principal Contrasting	High Medium	High Low

Note: Authors' creation.

5.2 Institutional Logics and MCSs

5.2.1 Selective Coupling Resulting in Dominance/Suppression of Levers

From the empirical account, we find an overall pattern where the design of the attention-constraining levers, i.e. boundary and diagnostic systems[4] (Simons, 1995), had been more influenced by the public administration logic while the attention-seeking levers, i.e. beliefs and interactive systems[5] (Simons, 1995), had been more influenced by the empathetic logic. This is shown in table 7. The attention-constraining levers were configured to ensure efficiency and standardization, whereas the attention-seeking levers were configured to ensure good treatment of asylum seekers and employees. This suggests that there was a compromise in the design of the MCS between the public administration logic and the empathetic logic. This compromise further suggests that the levers were configured to achieve different goals, meaning that they were internally inconsistent (Granlund & Taipaleenmäki, 2005; Mundy, 2010; Sandelin, 2008), thus, potentially leading to confusion among organizational actors. However, as our case shows, the lack of internal consistency could effectively reconcile the needs of multiple logics in the MCS and allow units to selectively couple (Pache & Santos, 2013) based on their principal logic. The application unit selectively coupled to the boundary system, matching the public administration logic which actors in the unit enacted as their principal logic. The asylum decision unit selectively coupled to the boundary system and diagnostic control system, matching the public administration logic which actors in this unit also enacted as their principal logic. The welcoming unit on the other hand, selectively coupled to a higher extent than the two

[4] The boundary system had tight connections with the law and politicians. The diagnostic system was based on productivity measures, and had tight connections with politicians.

[5] The beliefs system was founded on "courage, transparency and empathy", focusing on the individual, both the employee and the asylum applicant. The interactive system was implemented by actors guided by the empathetic logic, and was intended to create a flatter organization, increase learning and to increase lateral communication.

other units towards the beliefs and interactive systems, matching the empathetic logic which actors in the unit enacted as their principal logic. As a consequence of the selective coupling however, the use of the levers was not balanced in the units. Rather, there was a dominance of certain levers and suppression of others (Mundy, 2010). The dominance of the diagnostic and boundary systems and suppression of beliefs and interactive systems in the application and asylum decision units focused on predictable attainment of standardized production goals, in line with their principal logic of public administration. However, it also led these units to be less active in improving their operations. The suppression of the diagnostic system in the welcoming unit, in combination with the use of beliefs and interactive systems, enabled actors to provide more needs-based and customized treatment to applicants in line with the empathetic logic. However, it also meant that the unit at occasions could be harder for top management to control and steer in the desired direction. Thus, these findings suggest that institutional logics can impact an organization's ability to balance the levers, which to our knowledge has not been discussed in previous research (Simons, 1995; Granlund & Taipaleenmäki, 2005; Sandelin, 2008; Mundy, 2010). Further, our findings show the value of adapting a more holistic perspective of the MCS (Simons, 1995) compared to what has been done in previous studies on institutional logics and MCSs (e.g. Modell, 2009; Ezzamel, et al., 2012; Rautiainen & Järvenpää, 2012; Amans, et al., 2015; Pettersen, 2015; Schäffer, et al., 2015; Dai, et al., 2016).

Table 11: *Units, Principal Logics, and Selective Coupling to Levers*

Organizational Unit	Principal Logic	Selective Coupling to
Application Unit	Public Administration logic	Boundaries
Welcoming Unit	Empathetic logic	Boundaries Beliefs Interactive
Asylum Decision Unit	Public Administration logic	Boundaries Diagnostics

Note: Authors' creation.

5.2.2 Principal Logics Affected Use of Boundary Systems during Crisis

To the best of our knowledge, previous literature on institutional logics and MCSs has not addressed situations where the MCS becomes unsupportive of the operations, as in a crisis (e.g. Modell, 2009; Ezzamel, et al., 2012; Rautiainen & Järvenpää, 2012; Amans, et al., 2015; Pettersen, 2015; Schäffer, et al., 2015; Dai, et al., 2016). Our case findings show that the

boundary system quickly became unsupportive during the crisis as it consisted of rule-based standards, built for handling substantially fewer applicants compared to what arrived during the European Migrant Crisis. Actors handled situations where the boundary system was unsupportive differently depending on which logic they enacted as their principal logic. The empathetic logic and the public administration logic are fundamentally different in terms of where they draw their sources of authority (Thornton, et al., 2005). Whereas formal rules and structures are sources of authority for the public administration logic, human needs are ultimately the strongest source of authority for the empathetic logic. Nevertheless, rules can of course still be valuable for actors enacting the empathetic logic, but only if they are perceived to promote adequate fulfillment of human needs. As we observed, these fundamental differences in sources of authority led to very different outcomes during the crisis for actors who enacted these different logics. Interviewees from both the welcoming unit and the asylum decision unit describe how they perceived that the rules in the boundary system did not support the situation during the crisis. However, actors from the welcoming unit, where the empathetic logic was the principal logic, chose to decouple from the boundary system when they felt that it did not support the situation. On the contrary, actors from the asylum decision unit, where the public administration logic was the principal logic, remained tightly coupled to the boundary system and patiently waited for formal changes before changing their behavior. This shows the power of institutional logics and how they can lead actors to fundamentally different actions. These conclusions further reinforce our previous discussion about how previous studies on institutional logics and MCS have paid too little attention to other levers besides the diagnostic system (e.g. Modell, 2009; Ezzamel, et al., 2012; Rautiainen & Järvenpää, 2012; Amans, et al., 2015; Pettersen, 2015; Schäffer, et al., 2015; Dai, et al., 2016).

5.3 Flexibility in Public Sector MCSs

5.3.1 Devolution and Variability – Not Only Related to Diagnostics/Budgets

Previous public sector MCS literature on flexibility has focused on illustrating how performance measurement systems and budgets may restrict flexibility in the public sector by being configured to achieve consistency over flexibility. More specifically, previous studies argue that inflexibility is a result of performance measurement systems and budgets promoting low vertical devolution, i.e. low decision-making power on lower organization levels, and low horizontal variability, i.e. rules which are detail-oriented (Greener, 2005; Moynihan, 2006; Bracci, 2009; Guven-Uslu & Conrad, 2011; Cuganesan, et al., 2014; Di Fransesco & Alford,

2016). While previous literature has extended our understanding about the role of the MCS for flexibility in the public sector, it has been overly focused on performance measurement systems and budgets. Our study extends the understanding of the relationship between MCS and flexibility in the public sector by adapting a more holistic perspective of the MCS. Our case findings show how inflexibility resulted from a dominance of the boundary system (Mundy, 2010). During normal times, this configuration allowed top management to standardize the asylum process in detail, making sure that asylum applicants were treated equally and that operations were tightly coupled with legal requirements. However, this configuration became a burden in the crisis when the rules in the boundary system became unsupportive of the situation. This forced top management and the quality department to change the rules on a day-to-day basis in a constant chase to adapt to new demands, which led to an overall tendency for changes to be reactive rather than proactive. The most apparent example of this reactiveness could be observed in the asylum decision unit where employees changed their behavior when the rules were formally changed; almost a year after the crisis began. As stated, previous literature has emphasized that public sector organizations need to increase vertical devolution and horizontal variability in order to become flexible (Greener, 2005; Moynihan, 2006; Bracci, 2009; Guven-Uslu & Conrad, 2011; Cuganesan, et al., 2014; Di Fransesco & Alford, 2016). Whereas previous research has related these barriers to budgets and the diagnostic system, we suggest that they can also be more widely related to the levers of control. In our case, low horizontal variability is mainly an outcome of the constraining use of the boundary system, where rules detail the operations. Low vertical devolution is an outcome of the overall dynamics of the levers, i.e. constraining boundaries, top-down defined targets in the diagnostic systems, and low focus on the beliefs and interactive systems. These characteristics share similarities with what Simons (1995) denotes a "Command-and-control" philosophy, where the MCS is configured to achieve top-down strategy, standardization and predictability. To achieve flexibility, Simons (1995) suggests that organizations need to step away from the command-and-control philosophy and start using all four levers in a balanced way. Thus, flexibility requires a beliefs system which guides organizational participants, a liberating boundary system without detailed operating procedures, a diagnostic control system which makes individuals accountable for outputs or performance, and an interactive control system which provides formal information conduits to transmit learning up, down, and sideways. Thus, we suggest that devolution and variability (Greener, 2005; Moynihan, 2006; Bracci, 2009; Guven-Uslu & Conrad, 2011; Cuganesan, et al., 2014; Di Fransesco & Alford, 2016) which has previously been discussed in relation to performance measurement and budgets, can be reconciled with

Simons (1995) levers of control framework. As a result, public sector organizations can become more flexible through reducing the constraints of the boundary systems, as well as emphasizing beliefs and interactive systems. This discussion is summarized in table 12.

Table 12: *Configuring Simons' (1995) Levers of Control for Flexibility/Consistency*

Goal	Flexibility	Consistency
Philosophy	Empowerment-and-control	Command-and-control
Levers of control		
Beliefs	Guide participants	Low need
Boundary	Liberating	Detailed
Diagnostic	Accountability for results, freedom to choose actions	Accountability for actions, low freedom to choose
Interactive	Debate and dialogue	Low need

Note: Authors' creation.

5.3.2 Beyond Devolution and Variability – Other Aspects of Flexibility

Whereas previous studies (Greener, 2005; Moynihan, 2006; Bracci, 2009; Guven-Uslu & Conrad, 2011; Cuganesan, et al., 2014; Di Fransesco & Alford, 2016) have mainly focused on devolution and variability as means for creating flexibility through the MCS, our case suggests two other aspects which were also important. First, we find that units can respond flexibly even if the MCS is configured for low devolution and variability, if top management directs attention and resources to making changes in the MCS in due time. During the crisis, top management dedicated their attention to changing the rules in the boundary system for the application unit. Consequently, interviewees in this unit describe how they did not feel constrained by the rules in the boundary system, and how they felt that it allowed them to respond adequately to the situation. This shows that units can achieve flexibility despite low devolution and variability. Our second finding is derived using the institutional logics perspective and relates to our previous discussion on how principal logics affected the use of the boundary system during the crisis. As discussed previously, the public administration logic and empathetic logic had fundamentally different sources of authority. For the empathetic logic, an important source of authority was human needs. For the public administration logic, an important source of authority was formal rules. This resulted in different responses from actors enacting different logics when the MCS became unsupportive. In the welcoming unit, where the empathetic logic was enacted as the principal logic, actors chose to decouple from the boundary system as it became unsupportive. On the contrary, in the asylum decision unit, where the public administration logic was enacted as the principal logic, actors remained tightly coupled to the

boundary system even when it was unsupportive. This shows how institutional logics can help explain why some actors can overcome low devolution and variability in situations of crisis, while other actors cannot. Previous studies on flexibility in the public sector have not discussed this aspect as they have not employed the institutional logics perspective, showing the potential of the institutional logics perspective in providing a more dynamic view of the interplay between the MCS and human nature, and how this in turn impacts flexibility.

6. Contributions

Our case findings have allowed us to make contributions to the following literatures: (1) Institutional logics at the Micro-level, (2) Institutional Logics and MCSs, and (3) Flexibility in Public Sector MCSs.

6.1 Institutional Logics at the Micro-level

First, our findings contribute by elaborating on how actors enact multiple logics in their decision-making (McPherson & Sauder, 2013; Pettersen & Solstad, 2014; Schäffer, et al., 2015; Currie & Spyridonidis, 2016). Our case suggests that logics can have a hierarchical relationship, where one logic, the *principal logic*, has a higher weight in the decision-process, and another logic, the *contrasting logic*, serves the purpose of contrasting conclusions from the principal logic. Compared to previous studies, this conceptualization more clearly enables competing logics to be enacted simultaneously by actors.

Second, we contribute by suggesting that the enactment of multiple logics at the micro-level is affected not only by procedural, definitional and positional constraints (McPherson & Sauder, 2013), but also by *time.* In a crisis, the lack of time may prevent actors from enacting multiple logics as they find themselves in situations where they need to reduce their decision-making process, leading to an emphasized role of the principal logic, and a reduced role of the contrasting logic.

6.2 Institutional Logics and MCSs

First, we contribute by suggesting that institutional complexity can impact the ability to balance levers in organizations (Simons, 1995; Granlund & Taipaleenmäki, 2005; Sandelin, 2008; Mundy, 2010). In our case, the units selectively coupled (Pache & Santos, 2013) to levers based on how well they matched the principal logics enacted by actors. This however led to dominance and suppression (Mundy, 2010) of levers in units, showing how institutional logics affected the ability to balance the levers. Previous studies have not found these conclusions as they have adopted narrow perspectives of the MCS such as performance measurement systems and budgets (e.g. Modell, 2009; Ezzamel, et al., 2012; Rautiainen & Järvenpää, 2012; Amans, et al., 2015; Pettersen, 2015; Schäffer, et al., 2015; Dai, et al., 2016), showing that future research on institutional logics and MCSs should adopt a more holistic perspective such as the levers of control framework (Simons, 1995).

Second, we extend the understanding of institutional logics and MCSs by detailing the relationship between institutional logics and MCSs in a crisis, which has not been done by previous literature (e.g. Modell, 2009; Ezzamel, et al., 2012; Rautiainen & Järvenpää, 2012; Amans, et al., 2015; Pettersen, 2015; Schäffer, et al., 2015; Dai, et al., 2016). We find that institutional logics affected how likely actors were to decouple from the boundary system when it was unsupportive. Actors enacting the public administration logic as their principal logic remained tightly coupled to the boundary system, even when they felt that it did not support the situation. On the other hand, actors enacting the empathetic logic as their principal logic decoupled from the boundary system when they felt that it was unsupportive. These conclusions are manifestations of the power of the institutional logics perspective, highlighting the importance of not analyzing the MCS by itself, but in relation to the human interactions with the MCS.

6.3 Flexibility in Public Sector MCSs

We contribute by suggesting that vertical devolution, i.e. decision-making power on lower organizational levels, and horizontal variability, i.e. rules which give managerial room for maneuver, should be considered as an outcome of all levers of controls (Simons, 1995), rather than just performance measurement systems or budgets (Greener, 2005; Moynihan, 2006; Bracci, 2009; Guven-Uslu & Conrad, 2011; Cuganesan, et al., 2014; Di Fransesco & Alford, 2016). We have observed how public sector organizations can be inflexible due to dominating boundary systems, in combination with suppressed beliefs and interactive systems. Further, we extend the discussion about flexibility in the public sector (Greener, 2005; Moynihan, 2006; Bracci, 2009; Guven-Uslu & Conrad, 2011; Cuganesan, et al., 2014; Di Fransesco & Alford, 2016) by suggesting two other factors influencing flexibility besides devolution and variability. We find that units can respond flexibly even if the MCS is configured for low devolution and variability if top management provides attention, resources and changes to the MCS in time. We also find that actors may overcome low devolution and variability depending on the institutional logics they enact. In our case, actors enacting the empathetic logic as their principal logic decoupled from the boundary system when it became unsupportive, thus succeeding to become flexible. This shows how the institutional logics perspective can provide a more dynamic view of the interplay between the MCSs, human nature, and flexibility.

7. Limitations, Implications and Future Research

7.1 Limitations

There are several important limitations of our study. First, an inherent challenge is that the interviews were conducted during the fall of 2016, while the main topic of discussion relates to the fall 2015 and spring 2016. We therefore are exposed to the risk of ex-post rationalization since interviewees may have forgotten important details or their memory of the events is distorted. Second, a few of the interviewees had other positions during the fall 2015 and spring 2016. This causes an issue with whether their information represents their current or previous position. Third, our depiction of the logics comes mainly from interviewing people on lower levels of the organization. Our ground level perspective might lead us to disregard other important institutional logics. However, we have aimed to mitigate the risks discussed above as far as possible. We have conducted multiple interviews, with interviewees from different positions, units, and backgrounds, and both current and ex-employees. We have constantly aimed to challenge the information, to confirm to which role experiences relate to and ask the same questions on several interviews to triangulate the data.

7.2 Implications

The conclusions in this paper may have implications for managers in the public sector. Although our study is a single case study, we have arrived to our conclusions by the means of broader theories, which are developed and tested in multiple settings. Further, the Swedish Migration Agency shares similarities with other public sector organizations in terms of governance and surrounding institutional complexity. Managers in the public sector should be aware of the risks of over-emphasizing consistency, as this can result in lower flexibility and thus a lower ability to respond to crises. Managers should also view flexibility as an outcome of the configuration of all levers of control (Simons, 1995), and not just performance measurement systems or budgets. Public sector organizations aiming to become more flexible should consider reducing the rules in the boundary system, as well as emphasizing beliefs and interactive control systems. Further, managers need to be aware of the importance of their attention during a crisis. Units can respond flexibly even if the MCS is configured for low devolution and variability, if top management provides attention, resources and changes to the MCS in due time. Finally, managers need to be aware of which logics that exist in the organization and what their sources of authority are. This might help managers understand and

predict how groups might act under a crisis, for example which groups that are likely to decouple from the rules when they are unsupportive.

7.3 Future Research

We see several fruitful avenues for future research. First, our study is among the few which focuses on public sector MCSs during crises, an important area for future research as lacking knowledge about how to handle crises in public sector organizations may lead to large societal effects. Second, in relation to the literature on institutional logics, future research should aim to further extend the knowledge about how multiple logics are enacted. Such studies, focusing on logics from a micro-level perspective could offer interesting developments of current theory and generate further understanding of how institutional logics impact actors' decision-making and translate into ground level actions. For example, it would be interesting to discern whether the hierarchical relationship between a principal and contrasting logic is applicable also in other organizations and settings, or if there are additional relationships between logics. Further, focusing on the micro-level could help build a more complete picture of factors which enable or constrain the use of multiple logics besides procedural, definitional, positional and time constraints. Third, in the literature on institutional logics and MCS, future research should use a broader definition of MCS than what has been done to date. A substantial amount of the previous literature has focused on the diagnostic system. In our study, we show the value of looking at institutional logics in relation to the boundary, diagnostic, beliefs and interactive systems.

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9. Appendix

9.1 Example of Interview Guideline

Background

- Please tell us about your work and your background
- What would you say are the most important missions for the agency?
    - Was there a difference between the fall of 2015 and normal conditions?

Fall of 2015

- When did you feel that it was an unusual situation?
- Can you describe in what way it felt different?
- What were the greatest challenges for you in order to adapt to the situation?
- Did you feel any pressure from the public, politicians and media?
- What actions did you take to handle the increase in applicants?
- Was there a need to adapt your way of thinking?
- Did the cooperation with other units in the asylum process change?

Management Control System

- What are the most important mechanisms you have to control your team/unit?
- Regarding handbooks, standards and routines:
    - Did you make any changes and why/why not?
    - How were they communicated?
    - Was it hard to implement these changes?
- Regarding KPIs and other measures:
    - How are you using KPIs?
    - Was there a change in the KPIs and if so, why?
- Regarding meetings:
    - What meetings do you normally have and did this change?
    - What was discussed during the meetings?
- Regarding values and beliefs:
    - Do you have a value statement and what does it mean for you?
    - How do you use it and was it used the same way during the crisis?

9.2 Illustrative Quotes for Institutional Logics

Table 13: *Institutional Logics in the Swedish Migration Agency: Ideal Types*

Characteristic	Empathetic Logic	Public Administration Logic
Sources of Identity	*Employee as a social worker* "It is like social services, where you handle people with traumatic experiences" (Unit Manager, Welcoming Unit, 19.10.2016)	*Employee as a public servant* "[…] as a matter of fact, we are public servants" (Officer, Application Unit, 20.10.2016)
Sources of Legitimacy	*Ability to understand and give tough results, as well as support colleagues* "To be empathetic while giving tough decisions, that is the professional conundrum" (Former Head of Welcoming, 27.09.2016)	*Legal certainty, productivity and efficiency* "The person that made the most decisions during a week, got applauses by the end of the week" (Officer, Asylum Decision Unit, 25.10.2016)
Sources of Authority	*The individual* "Our job is to handle humans. It is not that easy to just tell us what we should do." (Officer, Welcoming Unit, 21.10.2016)	*Formal authority* "It should have been clearer from the beginning of the year. […] more control from the top." (Unit Manager, Asylum Decision Unit, 19.10.2016)
Basis of Mission	*Serve the person in need* "Our primary mission is for the person who is applying." (Former Head of Welcoming, 27.09.2016)	*Carry out public policy* "The administrative law says errands should be handled" fast, cheap and correct" (Unit Manager, Asylum Decision Unit, 19.10.2016)
Basis of Attention	*Needs and emotions* "We must listen, we must understand the applicants" (Officer, Welcoming Unit, 21.10.2016) "A large part of our operations is of course about the applicant's needs" (Unit Manager, Welcoming Unit, 19.10.2016)	*Objective facts* "We motivate as we must according to the administrative law. […] we have to consider individual circumstances." (Unit Manager, Asylum Decision Unit, 19.10.2016)
Basis of Strategy	*Increase needs-based treatment through customization and lateral communication/learning* "You can make improvement suggestions, either by yourself or with the help of your team leader, which are then communicated upwards in the hierarchy." (Officer, Welcoming Unit, 21.10.2016) "The more reports that have to be provided to management teams, the more time is taken from the operations […] they should only facilitate the interaction with the applicant." (Former Head of Welcoming, 27.09.2016) "A coaching leadership is central in this" (Former Head of Welcoming, 27.09.2016)	*Increase efficiency and legal certainty through standardization and formal hierarchies, enabling control and second opinions* "There is a great focus on how many decisions we make. That is our number one priority." (Team Leader, Asylum Decision Unit, 19.10.2016) "I think that you can really make the agency become more efficient" (Unit Manager, Asylum Decision Unit, 19.10.2016) "It is quite hierarchical. […] Things are managed top-down." (Anonymous)

Note: Authors' creation based on adapted table categories from Thornton et al. (2005).

9.3 Illustrative Quotes for MCS Design

Table 14: *Design of Levers of Control Before and During Crisis*

Lever	Before Crisis	During Crisis
Beliefs Systems	*Primarily influenced by the empathetic logic* "If people on all levels talk about these values, then I think that they can approach their work from the human perspective." (Former Head of Welcoming, 27.09.2016).	*No identified change during crisis*
Boundary Systems	*Primarily influenced by the public administration logic* "The standards are our decisions on how to work. Standards are quite high-level, but are broken down into handbooks, which can be thought of as extensions of the standards. […] We produce hundreds of standards in a year, but we also remove standards. In terms of active standards, there are hundreds of them." (Process Owner, Quality Department, 27.10.2016).	*Focus on redesigning the boundary system during the crisis* "It was our biggest test. We had to go in and literally pump out new standard decisions during the fall." (Process Owner, Quality Department, 27.10.2016). "It was about getting the applicants into the system. […] It affected the operations very much […] and it almost became a parody. First, we produced a simplified standard that was temporary. […] But as the increase in applicants just continued, we introduced a simplified standard of the simplified standard, and even a simplified standard of the simplified standard of the simplified standard." (Process Owner, Quality Department, 27.10.2016).
Diagnostic Systems	*Primarily influenced by the public administration logic* "Targets are set centrally. There is only one goal. It is not a democracy. […] They process it down through the layers of managers, to the team leaders, and finally down to the officers." (Anonymous).	*No identified change during crisis*
Interactive Control Systems	*Primarily influenced by the empathetic logic* "If you believe in incremental improvements, then you must believe that the people who are closest to the asylum applicants are the ones who know what to improve" (Former Head of Welcoming, 27.09.2016).	*No identified change during crisis*

Note: Authors' creation.

9.4 Illustrative Quotes for MCS Use

Table 15: *Use of Levers of Control Before and During Crisis*

Lever	Application Unit	Welcoming Unit	Asylum Decision Unit
Beliefs Systems	*Low importance before crisis, lower importance during crisis* ***Before crisis:*** "It feels like they [the values] are frequently talked about in the agency. However, how to apply the values in practice, that I don't know. But I think everyone working in the agency knows the values. They are impossible to miss." (Officer, Application Unit, 20.10.2016). ***During crisis*:** "They were talked about during my first introduction days as I recall it, but I can't remember that we talked so much about it until the trainings in the spring." (Officer, Application Unit, 20.10.2016).	*High importance before crisis, higher importance during crisis* ***Before crisis:*** "I would say that courage, empathy and transparency are somehow always present. It may sound a bit silly when you have these kinds of words, but it is nonetheless something to return to for guidance in the daily work." (Team Leader, Welcoming Unit, 26.10.2016). ***During crisis:*** "I would say that they [the values] were there and gave support, both when being faced with new questions and with new colleagues" (Team Leader, Welcoming Unit, 26.10.2016).	*Low importance before and during crisis* ***Before crisis:*** "We have value statements. But, I don't believe one thinks about it in the daily work. [...] It is hard to implement them in a tangible way. What is courage? What is transparency? What is empathy?" (Team Leader, Asylum Decision Unit, 19.10.2016). ***During crisis:*** "I wouldn't say that we work that much with our values. It isn't anything that we put much emphasis on" (Officer, Asylum Decision Unit, 20.10.2016).
Boundary Systems	*High importance before and during crisis* ***Before crisis:*** "We must follow them [standards]. That's it. […] And then there are handbooks for almost everything. They clarify how to implement the standards." (Team Leader, Application Unit, 20.10.2016). ***During crisis:*** "It became of course very strange to have the same procedure when the number of applicants increased so rapidly. So, we [the agency] decided on simplifications rather quickly. [...] I think it went fast. It's my picture, it went fast" (Unit Manager, Application Unit, 20.10.2016).	*High importance before crisis, lower importance during crisis* ***Before crisis:*** "The standards and operating guidelines are very important. They steer the work and give employees their mandates." (Former Head of Welcoming, 27.09.2016). ***During crisis:*** "When the new standards came from the quality department, we were already doing exactly like they prescribed […] The feeling was that the quality department was thinking: "Okay, this is how the units are now operating, so we need to write a standard which describes how they are operating. […] But in a situation like this, we of course changed things that we weren't entirely sure that we had mandate for doing." (Team Leader, Welcoming Unit, 26.10.2016).	*High importance before and during crisis* ***Before crisis:*** "The government sends out directives. Then top management has decided that we have to work in a certain way." (Team Leader, Asylum Decision Unit, 19.10.2016). ***During crisis:*** "We at the asylum decision unit operated as usual [during the fall 2015]. We investigated and made decisions to the extent we could. So, our activities didn't change much." (Team Leader, Asylum Decision Unit, 19.10.2016).
Diagnostic Systems	*Low importance before crisis, lower importance during crisis* ***Before crisis:*** "We don't measure lead times as everything is supposed to be handled on the same or next day from the moment an applicant arrives. In a situation like that, you can't really say anything else than that everything needs to be fulfilled in that time. […] We use a forecast of how many people that are supposed to arrive. It is broken down regionally. We are assigned to take care of 25% of the applicants who arrive in the region" (Unit Manager, Application Unit, 20.10.2016). ***During crisis:*** "During the fall, we discussed measures more like: Two buses will come and we must handle them" (Officer, Application Unit, 20.10.2016).	*Low importance before crisis, lower importance during crisis* ***Before crisis:*** "Here in the welcoming unit, targets are not that explicit. […] Measuring how many meetings we hold with the applicants does not really tell you that much" (Unit Manager, Welcoming Unit, 19.10.2016). ***During crisis:*** "No, we didn't do that [look at measures during crisis]. It was a matter of making it through the day. From a control perspective, I want to add that, much of the things that work under normal circumstances, does not work at all during a crisis." (Unit Manager, Welcoming Unit, 19.10.2016).	*High importance before crisis, higher importance during crisis* ***Before crisis:*** "They might tell us that; this is how well you are currently performing in relation to your target, so you should consider that your salary will be affected if you only make 2 decisions per week." (Anonymous). ***During crisis:*** "There will be much more individual follow-up in all asylum units. […] Some have better follow-up than others and then performance is also better" (Unit Manager, Asylum Decision Unit, 19.10.2016).
Interactive Control Systems	*Low importance before crisis, lower importance during crisis* ***Before crisis:*** "During the morning meeting, the team leader often starts out with brief statistics about how many applicants that arrived the day before. Then, the team leader asks if someone wants to discuss some specific situation that they encountered. […] On the weekly meeting, there is usually some specific question which we cover, you might for example invite someone from another unit who can educate us about some topic" (Officer, Application Unit, 20.10.2016). ***During crisis:*** "When the number of applicants was reduced in December, we reintroduced more team-based meetings and unit meetings [which had been reduced during the crisis]." (Officer, Application Unit, 20.10.2016).	*High importance before crisis, lower importance during crisis* ***Before crisis:*** "We have an escalation chain. […] You can make improvement suggestions, either by yourself or with the help of your team leader, which are then communicated upwards in the hierarchy. This is the lean way. […] I know of colleagues who have suggested improvements. It has worked. Someone in the management office must have thought that the improvements were worthwhile." (Officer, Welcoming Unit, 21.10.2016). ***During crisis:*** "During the crisis, things went faster, which meant that the regular meeting structure wasn't possible to use. […] Decisions rapidly came from the top… chop, chop" (Unit Manager, Welcoming Unit 19.10.2016).	*Low importance before crisis, lower importance during crisis* ***Before crisis:*** "There isn't a system for listening to the employees and absorb ideas from them. Things are managed top-down. […] If you suggest an idea, it won't happen. That's how I feel about it." (Anonymous). ***During crisis:*** "I ask: How is it going? How does it look this week? How much do you think you can manage to do? […] I think that now we are much more active in going in and actively steering the employees than before" (Team Leader, Asylum Decision Unit, 19.10.2016).

Note: Authors' creation.