

Staying on the same frequency

**A qualitative study of how framing tactics
manage or perpetuate competing demands**

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Abstract. This qualitative single-case study explores how knowledge-intensive public services (KIPS) in established New Public Management (NPM) settings navigate competing demands, focusing on how managers do so through framing theory. The case study takes place at a public service media company, denoted “MediaCo”, where, 15 managers, including six C-suite directors, were interviewed, complemented by observations and documentary analysis. Our findings indicate that actors had a mission frame that strongly aligned with their core values, central to their public service delivery, and a financial frame related to the budget and the financial practices supporting that delivery. These two frames and their coexistence was managed through a structural differentiation to reduce tensions arising from the divergent and conflicting demands they pose. However, this separation produced “ricochet effects” which did not absolve the organisation of these tensions. Thus, actors had to engage in two distinct discursive tactics to manage this plurality of frames and reconcile them: frame blending and frame shifting. These tactics were applied depending on the degree to which the financial frame was seen as obstructive or beneficial. In turn, the engagement with these tactics reinforced the rationale of keeping the two frames separate and perpetuated tensions. Finally, as financial demands became more stringent, tensions paradoxically lessened, tying financial information more clearly to the mission and easing frame alignment.

Keywords: Competing demands, New Public Management, knowledge-intensive public services, frames, discursive framing tactics

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1 Introduction

Journalism today faces mounting and unprecedented pressures. Around the world, independent news media are being undermined by hostile political forces, the advance of authoritarianism, and intensifying economic headwinds that jeopardise their very foundations (Reuters Institute, 2025). While earlier reports highlight authoritarian regimes and dictatorships as the chief threats to press freedom, more recent analyses have even highlighted troubling developments in countries long regarded as stable democracies (Jakobsson et al., 2024). These international trends are also reflected in the Nordic media system (Jakobsson et al., 2024), with public service media facing increasing political pressures (European Broadcasting Union, 2025). The growing mistrust of legacy media has even led right-wing radical parties to pursue changes to public service media policies through parliamentary means (Jakobsson et al., 2024), even branding these organisations as “enemies of the people” (Jakobsson et al., 2024, p. 14). Rising editorial and financial scrutiny, coupled with political demands to shrink public service media (European Broadcasting Union, 2025), brings issues of control to the forefront. With public service media under significant scrutiny, these organisations must balance the need to provide independent journalism with the imperative to be financially efficient, a situation marked by competing demands.

The issue of competing demands in the public sector has been extensively researched (e.g., Gebreiter, 2022; Gebreiter & Hidayah, 2019; Jacobs, 2005; Kurunmäki et al., 2003; Morinière & Georgescu, 2022). Studies in this area have increased considerably since the 1970s, when ideas of New Public Management (NPM) gained traction (Grossi et al., 2023; Steccolini et al., 2019). NPM involves the adoption of private-sector ideals in public-sector organisations, creating a situation in which the demand to perform well on private-sector metrics, while continuing to deliver public value, creates a duality that leads to tensions (Hood, 1991, 1995).

These tensions are especially pronounced in the context of knowledge-intensive public services (KIPS) (e.g., Abernethy & Stoelwinder, 1995; Bourn & Ezzamel, 1986; Jacobs, 2005; Kurunmäki et al., 2003), such as schools, universities and hospitals (Gebreiter & Hidayah, 2019, p. 729). What unites these organisations and heightens the tension between traditional public administration and NPM ideas is that they have long been run on the basis of professional accountability, as expert knowledge plays a central role in their operations (Gebreiter & Hidayah, 2019). For example, in hospitals, the values of care frequently clash with the values of efficiency (Morinière & Georgescu, 2022; Reay & Hinings, 2009). Due to the duality and internal contradictions that permeate public sector organisations, they have often been referred to as “hybrids” (Gebreiter & Hidayah, 2019, p. 727) as the boundaries between previously professional and private domains have been blurred (Sjögren & Fernler, 2019; Thomasson, 2009). We contend that public service media exemplify KIPS due to their strong reliance on journalistic expertise. Following calls for studies in new knowledge-intensive contexts and for studies on how accounting and performance management shape tensions and compromises in hybrid public organisations (Morinière & Georgescu, 2022; Steccolini et al., 2019), public service media provides a highly relevant empirical setting. Therefore, we chose to conduct a single-case study at a public service media company, “MediaCo”.

In studies of competing demands in public service accounting research (PSAR), the use of the theory of institutional logics is particularly common (e.g., Gebreiter & Hidayah, 2019; Oliver, 1991; Rautiainen & Järvenpää, 2012; Reay & Hinings, 2009). Other theories that have been used are professional work (Sjögren & Fernler, 2019) and orders of worth (Morinière & Georgescu, 2022). Therefore, this area of research presents a compelling opportunity for complementation by other theoretical lenses. The lens we chose for our study is framing theory. Framing theory is closely related to both institutional logics and sensemaking and has been applied at various analytical levels (Cornelissen & Werner, 2014). Its "chief advantage" is that "(...) frames present one of the few constructs that coherently connect macro cognitive schemas to local contexts of discursive interaction" (Cornelissen & Werner, 2014, p. 214). In our study, we particularly focus on the individual level while staying informed by organisational phenomena and their interplay, considering how actors interpret and manage competing goals at the individual cognitive level and interactively between individuals (Dewulf et al., 2009). In doing so, we aim to offer new insights into the ways that actors navigate between competing demands by asking the following question:

How do public sector organisations navigate between a public mission and financial goals?

Through this approach, we make several important findings. Many of the findings we have made reinforce those of previous literature in the area. However, importantly, our findings indicate that approaching research in KIPS through framing theory is highly productive as it allows for capturing previously diverse findings in a coherent manner. This, in turn, aids in deeper analytical penetration. We also find that meso-level strategies, such as structural differentiation, which aim to keep competing demands separate across units to reduce conflict, have consequences at the micro-level. We term these unexpected consequences as "ricochet effects". As such, these strategies do not reconcile the issue of competing demands but rather perpetuate it, forcing actors to engage in micro-level strategies to continue managing these demands as they remain in conflict. We also see that context is crucial for determining which responses emerge in these settings, aligned with previous research. Yet, contrary to previous studies, we observe a decrease in the conflict between the competing demands of the public mission and financial concerns as the latter rise on the agenda.

The rest of the thesis is structured as follows: In section 2.1, we elaborate on the concept of competing demands in the public sector and discuss how it has been studied historically and more recently. In section 2.2, framing theory is presented as the theoretical lens through which we answer our research question. Following this, in section 3, the methodology is explained, addressing our research approach, research design, data collection, data analysis and finally, we comment on the validity of our research findings. Thereafter, we present and analyse our empirical results in section 4. Subsequently, we discuss our findings in section 5. Finally, in section 6, concluding remarks, limitations and suggestions for future research are presented.

2 Theoretical development

This section outlines the theoretical foundations of our study. In 2.1 we present and discuss the implications of accountingisation and New Public Management (NPM) on knowledge-intensive public services, (KIPS), and their responses, while in 2.2 we introduce framing theory and examine how managers manage multiple frames, leading to the theoretical framework used in this study.

2.1 Previous literature

2.1.1 Competing demands in public organisations

In recent decades, the rise of New Public Management (NPM) has intensified demands for efficiency, accountability, and performance in the public sector (Hood, 1991, 1995). Tensions arise as public-sector organisations have to adopt private-sector methods and ideals (Hood, 1991, 1995), creating a duality that makes public organisations compelling subjects of study. This shift has blurred the traditional boundaries between public and private domains (Thomasson, 2009). As a result, public organisations are often described as hybrids, pursuing a public service mission while adopting private-sector practices (Morinière & Georgescu, 2022). Hybrid public organisations are expected to be cost-efficient, as small as possible in relation to their tasks, competitive, and entrepreneurial (Box, 1999, p. 19) while at the same time not losing sight of their core public service mission (Grossi et al., 2023; Steccolini et al., 2019). Although hybrid organisations in this setting have been defined as entities created to address public needs while resembling private corporations in their management and organisation (Thomasson, 2009, p. 353), it may be more productive to view hybridity as a phenomenon arising from NPM reforms rather than as a distinct organisational type (Thomasson, 2009). At the micro-level, hybridity in the context of NPM reforms refers to situations in which internal actors, such as professionals, are forced or encouraged to learn and use an increasing number of accounting tools, techniques, and knowledge, generating new forms of expertise. Simultaneously, internal actors such as accountants, auditors, and controllers also try to create accounting and accountability practices that protect the public interest (Grossi et al., 2024, p. 2). The conflicts arising from these internal paradoxes and competing accountability pressures (Gebreiter & Hidayah, 2019) turn hybrids into arenas of contradiction (Pache & Santos, 2013a) and cause confusion at the individual level (Thomasson, 2009).

NPM is widely regarded as one of the most influential developments in public administration (Steccolini et al., 2019), promoting seven doctrinal components: i) hands-on professional management, ii) explicit standards and performance measures, iii) greater emphasis on output controls, iv) disaggregation of units, v) increased competition within the public sector, vi) a focus on private-sector-inspired management principles, and vii) discipline and prudence in the use of public funds (Hood, 1991, pp. 4–5). These reforms were driven by mounting demands for accountability and the belief that efficiency-focused management requires clearly defined, measurable objectives (Hood, 1995). Public organisations had been increasingly criticised as bureaucratic and inefficient (Steccolini et al., 2019), especially when contrasted with the “(...) dynamic, efficient and service-minded private sector” (Grossi et al., 2023, p. 3). In this

context, accounting became central to NPM by translating principles of economic rationality into operational practices, tools, and processes in the public sector (Steccolini et al., 2019, p. 4).

Despite its widespread adoption, NPM has also faced significant criticism, and has even been described as the “cruellest invention of the human spirit” (Lapsley, 2009). A common critique is the phenomenon of accountingisation (Power & Laughlin, 1992), where expanding accounting practices override traditional managerial logics (Lapsley, 2007; Sjögren & Fernler, 2019). Accounting becomes the vehicle for economic reason, shaping and subverting existing value systems (Lapsley, 2007, p. 369). In this context, scholars have argued that the narrow focus on financial performance in NPM and accountingisation risks trapping public sector organisations in an evaluator trap, “(...) created in the name of financial efficiency and accountability” (Grossi et al., 2023, p. 3). As a result, public organisations may lose sight of the qualitative and distinct values they produce (Grossi et al., 2023).

KIPS are especially relevant settings for examining these dynamics. Traditionally, such services are provided by hospitals, schools, and universities (Gebreiter & Hidayah, 2019, p. 729). These services have long been run on the notion of professional accountability, rationalised by the fact that expert knowledge plays a central role in their delivery (Gebreiter & Hidayah, 2019). As a result, resistance to the commercial pressures introduced by NPM and accounting is particularly pronounced in these settings (e.g., Abernethy & Stoelwinder, 1995; Bourn & Ezzamel, 1986; Jacobs, 2005; Kurunmäki et al., 2003). For example, in healthcare organisations, the values of care and public service frequently clash with the pursuit of efficiency and performance (Morinière & Georgescu, 2022; Reay & Hinings, 2009). Financial accountability has even been viewed as something inhumane and inferior (Bourn & Ezzamel, 1986). Further illustrating this divide, these organisations were especially targeted during the 1970s emergence of NPM ideas, where “(...) suggestions emerged that public sector professionals were rent-seeking monopolists who showed little interest in the needs of users or the wider public. Instead, it was suggested that they abused their privileged position to maximise their budgets, build ‘empires’, pursue pet projects and run public services primarily for their own convenience.” (Gebreiter & Hidayah, 2019, p. 729). Thus, KIPS become especially relevant arenas of study as they have been in particular conflict with the notions of NPM. Consequential of these tensions, research has explored how organisations and professionals address these pressures through different responses. Oliver (1991) suggests that managers often resist external pressures incompatible with internal goals, though strong external coercion may lead to compliance. However, Chang (2006) criticises this as an oversimplification, showing that medical managers must balance multiple interrelated forces, such as legitimacy, coercion, and goal alignment. Rautiainen and Järvenpää (2012) contend that despite conflicts between commercial and professional accountabilities (e.g., Reay & Hinings, 2009), professionals strive to protect their core values. In our study, we argue that public service media, like our case study organisation “MediaCo”, are similar in nature to KIPS, as they rely heavily on the expertise and skills of, in this case, journalists, to get the job done, while also having to respond to competing demands.

Finally, through the widespread adoption and modernisation of the public sector during NPM, the past three decades have been a golden age for public sector accounting research (PSAR), but also created a golden cage, as NPM has effectively monopolised the attention and

focus of PSAR scholars (Steccolini, 2019, p. 255). However, it remains relevant to consider since private-sector ideas and methods have moved from being foreign concepts to being part of day-to-day operations. Examining public organisations in an NPM context remains relevant and an “unfinished business”, as change has occurred in layers, with old practices persisting alongside new ones (Lapsley, 2022, p. 471).

2.1.2 Responses to accounting reforms in professional environments

The ways in which professionals in KIPS have responded to NPM reforms have long been a subject of study. Bourn and Ezzamel (1986) illustrate the challenges of implementing accounting methodologies, noting that clinicians perceived financial accountability as an “inferior culture” and as “(...) non-caring, inhumane, and autocratic through the rationalisation of expenditure to save or enhance human lives,” which can be contrasted by the perceived “superior culture” of clinical freedom (p. 220). This “clash of cultures” (Raelin, 1989, cited in Abernethy & Stoelwinder, 1995) is reiterated by Abernethy and Stoelwinder (1995), who find that imposing financial output controls in a highly professionalised environment may prove “less than successful” (p. 13). This has also been underscored by Reay and Hinings (2009) who emphasise that there exists a clear tension between business-oriented approaches in health care and the core values of medical professionalism.

The notion that professionals categorically oppose the introduction of accounting tools is nuanced in Kurunmäki et al. (2003). In their comparative study of the role of management accounting in intensive care units (ICUs) in the UK and Finland, they find two different responses. In the UK, management accounting was used in a legitimising way, serving to defensively shield core activities. Management accountants assumed the role of “historians”, explaining budgets retrospectively instead of guiding future activity (Kurunmäki et al., 2003, p. 136). This enabled them to justify overruns to management as “necessary expenditure” (Kurunmäki et al., 2003, p. 136). Thus, management accountants were positioned as defenders of clinical work under tight financial constraints, rather than as cost-controlling threats to professional autonomy (Kurunmäki et al., 2003, p. 136). In contrast, in Finland, clinicians themselves absorbed accounting tools and integrated them to mediate between medical judgements and resource constraints, embracing the role of “clinical-management-accountants” (Kurunmäki et al., 2003, p. 116). In the Finnish setting, accounting information and calculative practices permeated the work of health care professionals (Kurunmäki et al., 2003), exemplifying an instance of accountingisation (Lapsley, 2007; Power & Laughlin, 1992).

The ways in which Finnish health care professionals voluntarily integrated accounting procedures are echoed in Jacobs (1998), which found that, among General Practitioners (GPs) in New Zealand, accounting tools were not met with resistance, as they saw them as an extension of their medical education. As the change was initiated by other GPs who understood the profession’s core values, it was not seen as intrusive or a threat to autonomy. Instead, it was seen optimistically, “(...) in the belief that the changes would positively benefit the status of primary care and the health of patients” (Jacobs, 1998, p. 66). The fact that professionals, and not management, initiated the change was crucial, as a top-down attempt would have been met with vocal criticism (Jacobs, 1998).

In another article, Jacobs (1995) surveyed the adoption of budgeting in UK and New Zealand hospitals. Here, accounting was introduced to increase visibility in clinical decision-making and resource utilisation, enabling review at unit and management levels. However, in this setting, the clinical directors saw it as their responsibility to absorb the new financial responsibilities to protect their peers. Thus, the clinical directors enabled the adoption of accounting practices while still protecting their peers and enabling them to focus on their medical workloads (Jacobs, 1995). This behaviour is noted in other studies, where such actors are described as absorption groups (Broadbent & Laughlin, 1998; Broadbent et al., 2001). By shielding core activities from accounting, they can limit the degree of accountingisation (Sjögren & Fernler, 2019).

While the previously mentioned adoptions of accounting techniques have resulted in some level of hybridisation (Kurunmäki, 2004), Jacobs (2005) further illuminates the roles of absorption groups. To explain why this did not occur in the UK setting, the concept of polarisation is proposed. This refers to when, instead of all medical staff adopting accounting technologies, a separate subgroup does so, “(...) leaving the fundamental values and practices of the wider profession unchanged” (Jacobs, 2005, p. 135). In the three countries surveyed, evidence of polarisation was observed. In Italy and Germany, there was a more neutral stance on accounting and finance as necessary skills for advancing in the organisational hierarchy, while in the UK, many clinicians were under the impression that reaching the top job would require abandoning their medical careers, which many were unwilling to do (Jacobs, 2005, p. 159).

The conflict between professional and economic modes of evaluation is a classic dichotomy that has long been the subject of scholarly study (Sjögren & Fernler, 2019). As previously noted, these values have often been at odds with one another (e.g., Abernethy & Stoelwinder, 1995; Bourn & Ezzamel, 1986). However, as the discussion above illustrates, accounting need not always conflict with clinical or professional values (e.g., Jacobs, 1998; Kurunmäki et al., 2003). Further, it has been argued that research on this dichotomy is less analytically fruitful today as public organisations have been the subjects of decades of NPM reforms (Sjögren & Fernler, 2019, p. 898). Thus, there is today no clear professional starting point, making studies of episodic change less relevant. Instead, accounting research in this domain should concentrate on everyday work and the “(...) subtle incorporation of accounting concepts and technologies in everyday operations” (Sjögren & Fernler, 2019, p. 899). For example, they found that “time” was used as a “situated bottom line” for evaluating actions in the geriatric ward they studied, illustrating how accounting technologies incorporate a broader range of concerns, both professional and financial (Sjögren & Fernler, 2019, p. 906), rather than simply viewing the case as one of low accountingisation (Sjögren & Fernler, 2019, p. 913).

While the previously discussed studies focus on episodic changes or the implementation and adoption of accounting techniques (e.g., Jacobs, 1995, 1998; Kurunmäki, 2004; Kurunmäki et al., 2003), recent research highlights that these issues persist in everyday work. Begkos and Antonopoulou (2022) examine how medical managers address hesitant clinicians to encourage greater engagement with accounting. They identify two strategies: equivocalising and de-stigmatising. Equivocalising involves broadening the meaning of medical and financial decisions, while de-stigmatising involves overturning disengaged clinical staff by reconsidering meanings and goals tied purely to the clinical identity (Begkos & Antonopoulou, 2022, pp. 634–635). By

equivocalising, medical managers demonstrate the value of accounting by showing how it can be used to illustrate both the positive and negative financial outcomes of medical decisions. This approach shows how accounting can be used to minimise waste and improve patient outcomes (Begkos & Antonopoulou, 2022). Thus, the value of accounting is demonstrated by tying it to their professional values. Conversely, de-stigmatising aims to reduce the stigma associated with financial considerations, targeting clinicians who are strongly opposed to such hybridity due to concerns about loss of clinical identity, autonomy, and potential de-professionalisation (Begkos & Antonopoulou, 2022). Medical managers leverage their hybrid identity, practising both medicine and management, to reduce bias towards accounting and management practices within the clinical field. This dual role facilitates reconciling differing motivations, goals, and priorities (Begkos & Antonopoulou, 2022).

Gebreiter and Hidayah (2019) show how teachers at an English business school navigate between both professional and commercial accountability. With the arrival of a new dean from the financial sector in 2012, commercial pressures intensified, and the tension between commercial and professional values became more pronounced. For example, students were reimagined as customers. The framing of students as either learners or customers generated conflicting accountability pressures for teachers (Gebreiter & Hidayah, 2019). In examining teachers' responses, the authors draw on Pache and Santos (2013b) typology of strategies for managing competing accountabilities. One response was compliance with commercial pressures, which involves fully embracing one accountability at the expense of the other. Some teachers complied due to formal management rules, while others internalised commercial expectations (Gebreiter & Hidayah, 2019). Two other responses identified were defiance and compartmentalisation (Gebreiter & Hidayah, 2019). Defiance refers to the explicit rejection of one pressure, sometimes by actively criticising the opposing accountability (Pache & Santos, 2013b). Compartmentalisation was also observed, where teachers selectively adhered to different accountabilities depending on the context (Gebreiter & Hidayah, 2019). The authors also found that teachers often tried to reconcile conflicting pressures by combination, merging values from both sides (Pache & Santos, 2013b). This appeared as either blending or translation. Blending meant creating solutions that balanced professional ethos with student satisfaction, such as allocating parts of the course grade to both simple tests and more challenging tasks. Translation enabled teachers to justify professional teaching methods by linking them to students' long-term interests (Gebreiter & Hidayah, 2019).

However, while the previous example demonstrates that managers can mediate and compromise between competing pressures (Gebreiter & Hidayah, 2019), suggesting that the professional ethos can be preserved (Rautiainen & Järvenpää, 2012), Gebreiter (2022) illustrates that there may be instances where such tactics cannot even be employed. Studying the accounting department of an English business school, professional values were sidelined in favour of another value system. By using performance metrics (e.g., top-ranked publications, large research grants), the accounting department's research was marginalised as funding shifted to business disciplines that performed better on these metrics (Gebreiter, 2022, p. 2), gradually turning the accounting department into a teaching-only unit. Thus, it is important to bear in mind that there may not always be an opportunity to find fruitful compromises.

Morinière and Georgescu (2022) further nuance this by emphasising the moral dimension of compromise. In education, following only commercial pressures may lead to questionable practices, such as teachers sharing exam content with students in advance (Morinière & Georgescu, 2022, p. 804). In healthcare, the situation is more complex, as the mission of public organisations is fundamentally moral. This makes compromise more challenging (Morinière & Georgescu, 2022). The authors show that compromise through performance measures can be “impossible” because patient well-being is a strong reason to resist commercial demands (Morinière & Georgescu, 2022, p. 821). The use of performance measures, which symbolise commercial pressures, was often found to conflict with patient needs (Morinière & Georgescu, 2022). Therefore, hybrid approaches like those described by Gebreiter and Hidayah (2019) may not always provide productive compromises and can instead become constraints.

In summary, the introduction of accounting systems need not directly lead to the displacement of the core mission. Instead, it can either be equitably integrated and hybridised (Kurunmäki, 2004; Kurunmäki et al., 2003), or polarisation may occur where some employees absorb all the accounting-related responsibilities (Jacobs, 1995, 1998, 2005). These responses demonstrate that accounting does not uniformly displace professional values but rather interacts with them in complex, context-specific ways. While the traditional dichotomy between professional and economic values is less distinct in established NPM settings (Sjögren & Fernler, 2019), it remains an issue that public organisations must manage (Begkos & Antonopoulou, 2022). Thus, public organisations have become hybrids, simultaneously pursuing public service missions while adopting market-oriented practice (Gebreiter & Hidayah, 2019; Morinière & Georgescu, 2022; Thomasson, 2009). This hybrid form consequently perpetuates tension, especially in knowledge-intensive settings such as healthcare and education, in which professional autonomy and core values have historically guided practice (Gebreiter & Hidayah, 2019; Morinière & Georgescu, 2022; Reay & Hinings, 2009; Thomasson, 2009). Together, this body of research demonstrates that NPM has generated lasting tensions rather than convergence, as old practices persist alongside new ones (Lapsley, 2022). This highlights the need to examine how accounting practices, professional identities, and hybrid organisational forms interact dynamically within public organisations today.

Many studies on NPM in KIPS focus on responses to the integration of private-sector ideas. A majority of these studies apply institutional logics as their theoretical lens (e.g., Gebreiter & Hidayah, 2019; Oliver, 1991; Rautiainen & Järvenpää, 2012; Reay & Hinings, 2009). While the management of competing demands has been previously researched, there still exists a research lacuna in the established NPM context, as the focus has traditionally been on episodic change rather than day-to-day work (Sjögren & Fernler, 2019). To capture how organisations navigate competing demands, and how actors selectively emphasise, downplay, decouple, or combine pressures to produce coherent accounts of their daily activities, we draw on framing theory (Cornelissen & Werner, 2014). This analytical lens contributes to existing research by providing insights into how individual actors interactively engage in discourse to manage competing demands. It has also, to the best of our knowledge, been utilised to a limited extent in the extant literature, making framing theory well-suited to address this gap.

2.2 Theoretical framework

2.2.1 Framing theory

To investigate how organisations like MediaCo navigate between financial budgeting and public service obligations, we use framing theory as our theoretical lens. Frames and framing have become highly popular concepts in management and organisational theory, as noted by Cornelissen and Werner (2014): “Few theoretical constructs have such widespread traction in management and organisational theory as the construct of frame or framing” (p. 182). In the literature, framing has also been referred to as cognitive scripts (Gioia & Poole, 1984; Schank & Abelson, 1977), prototypes (Cantor & Mischel, 1977), and schemas (Mandler, 1984). In our study, we adopt the following definition of frames and framing as discerned by Lorino et al. (2017): “A frame is (...) the context within which participants understand what is going on in a social situation, and framing is an ongoing social process of context production in an unfolding situation.” (p. 35).

The first theoretical iterations of frames are found in Burke (1937) and Bateson (1972), with framing theory gaining significant traction following Goffman (1974). In the decades that followed, framing theory diversified and has come to encompass a breadth of applications across the social sciences (Cornelissen & Werner, 2014). For example, it has been utilised in studies concerning behavioural economics and cognitive psychology (Tversky & Kahneman, 1987), studying how activists frame issues to mobilise supporters and shape public understanding (Snow et al., 1986), illustrating how divergent presentations of the same information alter choices and judgments (Kahneman & Tversky, 1984), and how competing frames within organisations influence strategic choices (Kaplan, 2008). In other words, the theory has been applied at a wide variety of analytical levels. In light of the aims of our study, it is therefore relevant to survey how it has been researched at the micro- and meso level. We therefore draw on the description by Cornelissen and Werner (2014) of how framing has been studied at the micro- and meso levels, and on the distinction by Dewulf et al. (2009) regarding the two different ontological approaches to framing theory to inform our study.

Frames and framing at the micro level have been extensively researched and have been used to study managers’ cognition and the decision-making processes of individuals in organisations (Cornelissen & Werner, 2014). In this context, a key construct is “frames of reference”, through which individuals screen and filter the environment (Cornelissen & Werner, 2014, p. 186). Another key micro-level framing construct is cognitive frames (Cornelissen & Werner, 2014). Here, frames are described as “(...) knowledge structures that help individuals to organise and interpret incoming perceptual information by fitting it into already available cognitive representations from memory” (Cornelissen & Werner, 2014, p. 187). Cognitive frames direct individuals’ attention to particular aspects of their environment and serve as hypotheses about what is likely to occur in a given situation. In this way, frames shape expectations regarding anticipated outcomes, as noted by Goffman (1974), “(...) we can hardly glance at anything without applying a framework, thereby forming conjectures as to what occurred before and expectations as to what is likely to happen now” (cited in Cornelissen & Werner, 2014, p. 188). Thus, at the micro level, framing theory focuses on individuals’ cognitive lenses and how these influence their interpretations and responses to events.

At the meso, or organisational, level, framing theory has been used to study strategic and technological frames, as well as the tactics employed by social movements (Cornelissen & Werner, 2014). Research in this domain has predominantly examined framing as a bottom-up process of meaning construction (Cornelissen & Werner, 2014). Central to this line of research is the role of language and symbolic interaction, with particular emphasis on how meanings are co-constructed and negotiated within organised groups (Cornelissen & Werner, 2014). In this area, Goffman (1974) describes frames as flexible “(...) principles of organisation which govern the subjective meanings we assign to social events” (cited in Cornelissen & Werner, 2014, p. 197). Thus, at the meso level, framing theory takes a more interactive approach to meaning construction.

Further, Dewulf et al. (2009) differentiate between two ontological approaches to the study of frames: cognitive and interactive frames, which are similar in nature to how micro- and meso-level studies have been conducted. The cognitive approach argues that meaning is “located between the ears”, resting on how individuals interpret and make sense of information. While, in contrast, interactional framing theory posits that meaning exists “between the noses” of individuals and is produced through these exchanges (Dewulf et al., 2009, p. 162). Historically, these two research paradigms have been distinct; either researchers have focused on frames as “knowledge structures”, or on how actors negotiate and align their frames, “frame alignment” (Dewulf et al., 2009, p. 159). However, Dewulf et al. (2009) note that while the two approaches are distinct, each can benefit from insights drawn from the other.

In our study, we primarily draw on the cognitive framing approach (Dewulf et al., 2009) to examine how individual managers at the micro-level (Cornelissen & Werner, 2014) make sense of and manage competing demands. In this, we adopt the core assumption that organisational members perceive recurring patterns in their environment, which are, in turn, condensed into simplified cognitive frames of reference that guide how they interpret, infer and act (Cornelissen & Werner, 2014, p. 187). However, these processes do not occur in isolation. Therefore, we also consider meso-level interactive practices (Cornelissen & Werner, 2014) and how organisational actors use various strategies to negotiate with others, either seeking alignment or asserting their own perspective. This approach nuances the definition of framing by Lorino et al. (2017), referring to it as a process where individuals “(...) use language or symbolic gestures in context (...) either to reinforce existing interpretive frames or to call new frames into being” (Cornelissen & Werner, 2014, p. 197). Together, these assumptions will guide our analysis.

2.2.2 Managing a plurality of conflicting frames

Given that MediaCo must navigate between two conflicting goals, we believe these goals correspond to two distinct frames: the mission frame and the financial frame. Both of which are empirically constructed frames which are more fully discussed in section 4. The prevalence of such competing demands can be traced to “(...) diverging beliefs, interests and values which, collectively, manifest themselves in a lack of shared meanings across various constituencies” (Modell, 2019, pp. 431–432). Consequently, organisations employ and develop a wide variety of strategies to manage these demands. Framing processes and frames become an “integral part” of such strategies, as they offer rationales for particular courses of action that can either exacerbate or help reduce inherent tensions (Modell, 2019, p. 432).

In light of this, we argue that MediaCo has to navigate between a plurality of competing frames (Lorino et al., 2017). Kaplan (2008) studied framing contests wherein actors attempt to align their own frames with those of the organisational collective frames in order to “(...) mobilise action in their favour” (Kaplan, 2008, p. 730). Thus, Kaplan (2008) considers both meso-level collective frames and micro-level individual frames, as actors must iteratively consider both to frame their agendas in ways that resonate with the collective frames to trigger action. In doing so, she finds that collective frames are not merely the aggregate of individuals’ cognition but a product of a dynamic process of meaning construction (Kaplan, 2008, p. 746). Thus, “[a]ny representation of a firm-level construct measuring cognition can only be understood as a negotiated outcome resulting from diverse internal views.” (Kaplan, 2008, p. 746). However, the existence of multiple frames and framing contests is not necessarily negative. On the contrary, such contests can be productive, as they help to thoroughly vet ideas and balance potential biases in decision-making (Kaplan, 2008). Additionally, Lorino et al. (2017) argue that a key part of managerial meaning-making is managing a plurality of competing frames. In situations of frame plurality there “(...) might be a dominant frame in the situation (...) but it does not eliminate other frames: previous frames that still remain as latent options in the background, or new frames that are sidelined for the time being, but could return to the forefront in the right circumstances” (Lorino et al., 2017, p. 45). In light of framing contests and plurality of frames, it becomes compelling to analyse how organisations manage such situations. We will therefore now analyse different tactics to manage such situations.

When studying social movements and how activists rally others to their cause, researchers have identified four distinct frame-alignment tactics (Benford & Snow, 2000; Snow et al., 1986): i) *frame bridging*, ii) *frame amplification*, iii) *frame extension*, and iv) *frame transformation*. While social movement studies have predominantly focused on how organisations shape industry-level phenomena, applying these types of tactics has also proven fruitful for gaining a micro-level understanding of how managers engage in framing contests to manage competing frames (Kaplan, 2008, p. 745). These tactics have, however, been criticised for their theoretical vagueness (van Dijk, 2023) and for a lack of detail concerning the tactics utilised by actors (Werner & Cornelissen, 2014). Following this criticism, (Werner & Cornelissen, 2014) developed a refined version with two tactics, *frame shifting* and *frame blending*. In our study, we will primarily adopt these two tactics, while staying informed by the previous frame-alignments tactics (Benford & Snow, 2000; Snow et al., 1986), as we believe they provide a compelling glossary that can nuance the tactics of frame shifting and blending.

Frame bridging is the process of connecting two or more frames that share similar underlying meanings but are not yet linked in practice. The goal of bridging is to create alignment between previously separate frames (Snow et al., 1986). Frame amplification involves strengthening and sharpening values or beliefs that individuals already hold. By highlighting aspects of the frame that support their cause, they make it more compelling to potential supporters (Benford & Snow, 2000). Amplification can also be utilised to discredit a competing frame by emphasising the negative aspects, thus making them more salient (Snow et al., 1986).

Frame extension occurs when a frame is broadened to encompass more issues, thereby extending and redefining the initial frame boundaries (Snow et al., 1986). The final frame-alignment

strategy is frame transformation, which refers to “(...) changing old understandings and meanings and/or generating new ones” (Benford & Snow, 2000, p. 625). Goffman (1974) refers to this process as *keying*, which is defined as follows: “[Keying] redefines activities, events (...) that are already meaningful from the standpoint of [the primary frame], in terms of another [frame], such that they are now ‘seen by the participants to be something quite else’.” (cited in Snow et al., 1986, p. 474). Through keying, the underlying activity itself remains unchanged, but its interpretation shifts, resulting in different behaviour than previously (Gray et al., 2015, p. 119).

In the refined framework, Werner and Cornelissen (2014) focus on discursive framing tactics, which are ways through which “(...) actors may contest the existing schemas at the core of an institution and present an alternative schematisation.” (p. 1456). They identify two such tactics, frame shifting and frame blending. These micro-level processes serve as tools that individuals may deploy to reframe their situation and instigate change (Werner & Cornelissen, 2014).

Frame shifting is a strategy “(...) where individual actors query the institutionalised cognitive schema in a field and articulate and promote an alternative frame that marks the contrast with the prior cognitive understanding” (Werner & Cornelissen, 2014, p. 1450). This process may occur as a result of meaning disruption, where a new frame takes form which “(...) restructures expectations and experiences and suggests different inferences” (Werner & Cornelissen, 2014, p. 1456). Thus, it is a process of reinterpreting existing ideas, rules, conventions (i.e., frames) by introducing a new frame. An example of this is when French chefs, wanting to distance themselves from haute cuisine, reframed themselves as “creators” and reimagined themselves as innovative food creators, leading to the emergence of nouvelle cuisine (Rao et al., 2003).

This process is similar to frame transformation (Benford & Snow, 2000; Snow et al., 1986) and its emphasis on changing old interpretations and generating new ones. The reimagining of chefs as “creators” could also be construed as an act of keying (Goffman, 1974), redefining them as meaningful through another frame. The impact of reinterpretation is underscored by Kahneman and Tversky (1984), who show that alternative formulations of the same information can lead to markedly different choices, illustrating the effects of framing. For example, they pointed out that in a public health context, changing “lives saved” to “lives lost” induced a material change in the recipient, from previously showing risk aversion to becoming risk-seeking (Kahneman & Tversky, 1984, p. 346). These examples underscore that two different conceptualisations with the same underlying meaning can produce completely different outcomes. In summary, frame shifting is mobilised by emphasising differences and the distance between frames, thereby reinterpreting old information and rules to fit a new perspective or frame.

In turn, frame blending is defined as “(...) the discursive combination of two separate schemata that share some abstract structure, or as the incorporation of words and elements of one schema into that of another” (Werner & Cornelissen, 2014, p. 1456). Unlike frame shifting, these practices may lead to alignment and generate a “(...) hybrid or more abstract frame (a blend)” (Werner & Cornelissen, 2014, p. 1457). Thus, frame blending is the process of combining ideas or ways of thinking from two different frames to form a new conceptualisation. Rather than keeping the original frames separate or generating a new frame, frame blending merges them into a single frame. This approach can be particularly effective when dealing with frames that appear to conflict, as it offers a way to compromise, helping to integrate them rather than

requiring a choice between them (Werner & Cornelissen, 2014). Frame blending is most similar to frame bridging or extension (Benford & Snow, 2000; Snow et al., 1986). Frames can blend either by extending the current definition of the old frame to encompass parts of the new frame, or by bridging and linking the two frames to establish alignment. However, such alignment frequently entails modifying one frame by another rather than an equitable merging (Werner & Cornelissen, 2014). Moreover, because frame blending does not involve a full break from existing frames, its outcomes are typically less stable than those of frame shifting, as the underlying frames and divergent meanings may remain unchallenged (Modell, 2019), thus, it may lead to more brittle frame alignment (Snow et al., 1986).

Importantly, both frame blending and shifting may manifest in radical or moderate forms. Radical frame blending entails the comprehensive integration of two previously unrelated frames, whereas moderate frame blending involves actors using conjunctive language to show compatibility between the two frames while still keeping them separate (Werner & Cornelissen, 2014). In turn, moderate frame shifting targets specific differences, redirecting attention from one part of the frame to another, without fully replacing the underlying logic. Radical frame shifting involves completely replacing one frame with a new one (Werner & Cornelissen, 2014).

While the previously mentioned strategies of frame shifting and frame blending (Werner & Cornelissen, 2014) provide examples of how frames can be aligned, there may also be situations in which frames are deemed completely incompatible. In these circumstances, the frames may be kept structurally separated instead. Gilbert (2006) reviewed how a newspaper organisation’s multiple, contradictory interpretations of the introduction of digital publishing were managed. Threat and opportunity frames coexisted, where digital publishing was either conceptualised as the end of print news (threat) or as a new income stream (opportunity). These two frames presented a cognitive paradox, leading to differing responses on how the company should address this emerging situation. One strategy mentioned that helped the company manage competing frames was *structural differentiation*. By organising into different subunits, where each frame was allowed to dominate, “(...) competing frames [were allowed] to enact different behaviours simultaneously” (Gilbert, 2006, p. 164). Efforts to separate disputed or potentially conflicting issues in such a way can result in *frame decoupling*. Frame decoupling is defined as “(...) the discursive separation of different meaning systems” (Modell, 2019, p. 432). Rather than attempting to reconcile or merge differing perspectives to create new or hybrid frames, frame decoupling maintains each frame separately, thereby preserving their unique characteristics (Modell, 2019). This may maintain frame plurality, as the decoupling enables organisational actors to continue holding differing frames (Gray et al., 2015), and in turn, “(...) perpetuate a state of institutional complexity by preserving the integrity of competing constituency demands” (Modell, 2019, p. 433).

In summary, we argue that the competing demands MediaCo faces constitute two distinct collective frames (Kaplan, 2008; Modell, 2019) at the meso level. In managing these competing frames, actors engage in framing contests (Kaplan, 2008) by aligning their frame with the predominant collective frame, to mobilise action. When trying to manage the tensions produced by these two frames, organisational actors utilise several tactics to address the situation. Actors may blend or shift frames (Werner & Cornelissen, 2014), fully integrating them or only partially

linking them to manage this tension. In other scenarios, where the two frames are deemed completely incompatible, they may be structurally separated, potentially resulting in frame decoupling (Gilbert, 2006; Modell, 2019), allowing differing viewpoints to persist (Gray et al., 2015). Depending on the choice of framing tactic, it will reduce or reinforce the tensions it was employed to originally address (Modell, 2019, p. 433). Consequently, the theoretical framework utilised in our study is illustrated in Fig. 1.

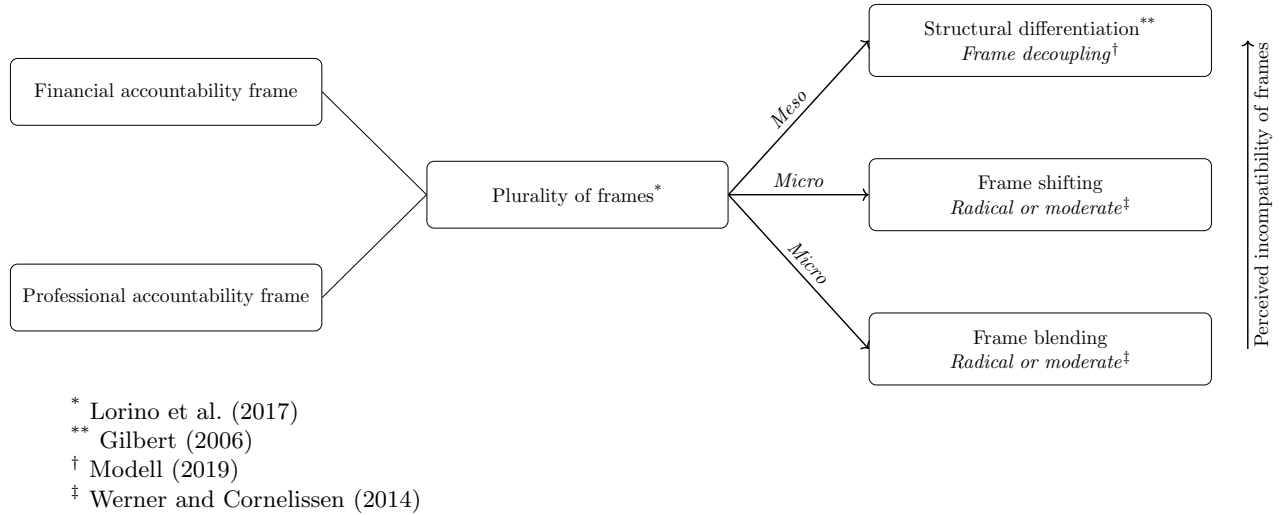


Fig. 1: Multiple frames and resulting tactics

3 Methodology

In this section, we present the research design and detail the procedures used to conduct the study. We begin by discussing the research approach in section 3.1. Then we turn to the research design in section 3.2. Subsequently, we review our data collection process and data analysis in sections 3.3 and 3.4. Finally, we comment on how we ensured the validity of our findings in section 3.5.

3.1 Research approach

The objective of this study is to analyse how public sector organisations navigate between competing demands. To examine this phenomenon in depth, we employ a qualitative single-case study at MediaCo, a research context particularly relevant given its exposure to two predominantly competing frames. See section 4 for further detail on this matter.

The philosophical considerations underlying our study are essential to understand, as they clarify the assumptions that inform our research approach. In this context, two key philosophical concepts, ontology and epistemology, which concern the nature of knowledge and reality, influence our research approach. Ontology addresses whether social phenomena exist independently of human perception (objectivism) or are constructed through human actions and interpretations (constructionism). Qualitative studies interested in understanding how social actors explain and understand the world, including this one, commonly adopt a constructionist perspective (Bell et al., 2022).

Further, regarding our epistemological approach, this study adopts an interpretivist research philosophy. Interpretivism challenges the positivist paradigm prevalent in business research, contending that the study of human behaviour fundamentally differs from the study of natural phenomena. Rather than seeking universal laws, interpretivist approaches prioritise understanding the subjective meanings and intentions underlying human actions (Bell et al., 2022). This epistemological stance aligns with the aim of this thesis, to understand the micro-level processes through which organisational actors mediate competing demands.

3.2 Research design

When starting this process, we were interested in a public sector organisation with at least two conflicting goals, one of which was deeply associated with employees' professional identities. Accordingly, we sought an organisational context comparable to established professional domains such as doctors in hospitals or teachers in schools. Guided by these criteria and facilitated by personal access, we selected MediaCo as our case company. MediaCo employs a substantial number of journalists, a professional group whose occupational identity is central to the organisation's mission, and also deeply embedded at the managerial level. After discussions with our primary contact at MediaCo, we determined it was crucial to interview managers at all departments. This approach provided a holistic perspective on the presence of divergence and congruence within the organisation. Selecting a large organisation as our case study was intentional, as we expected to observe varied accounts that produced distinct sources of tension and friction across organisational departments.

Given our philosophical foundations, a qualitative single-case study is the most appropriate methodological choice. Qualitative methodology aligns with interpretivist research by providing an alternative to positivist assumptions that reality is “objective and external to the subject” (Chua, 1986, p. 611). Furthermore, focusing on a single case study enables an in-depth examination of the chosen phenomenon, particularly relevant given the unique context at MediaCo, as Maitlis (2005) puts it: “Qualitative methods are well suited to the study of dynamic processes, especially where these processes are constituted of individuals’ interpretations” (p. 23).

Following the interpretivist research philosophy that permeates this study, an abductive approach was deemed suitable. Abduction represents a methodological compromise between induction, which develops new theories from empirical data, and deduction, which tests existing theories using empirical evidence (Lukka & Modell, 2010). This approach integrates both strategies by employing theoretical frameworks to interpret data while simultaneously using empirical findings to refine and extend pre-existing theory. Previous research is not regarded as a source of unwanted subjectivity; rather, it serves as a forum for scholarly dialogue that enriches our understanding of the chosen phenomenon (Alvesson & Kärreman, 2007).

Finally, an important element in our research design is the levels of analysis, which primarily focus on individuals (Bell et al., 2022, p. 72). Data were collected primarily at the individual level through interviews, as we were interested in how the organisational demands of MediaCo to perform well on two competing dimensions were translated into individual understandings and day-to-day working life. However, part of the analysis was also focused on the organisational level, for which we also gathered data through on-site observations and documentary analysis.

3.3 Data collection

This study’s empirical observations mainly consist of 16 interviews of managers and C-suite directors at MediaCo. The interviews were held between 18th September and 13th November 2025. We initiated sampling of interviewees with the aim of conducting as many as possible, but due to time and availability constraints, our sample was limited to this number. The constraints mainly stemmed from the fact that interviewees were busy or hard to reach. The majority (10) were held on-site, while the remainder were held online via Microsoft Teams, mainly due to interviewees’ time constraints and geographical distance.

The sampling strategy employed a combination of purposive sampling (Bell et al., 2022), which involved identifying interviewees in collaboration with our contact person, and snowball sampling (Emerson, 2015), where additional interviewees were recruited after each interview. Interviewees were selected primarily based on two criteria: holding a managerial position that required cooperation with other departments and involvement in financial considerations. This approach enabled us to assemble a group of interviewees representing a wide range of perspectives.

Interviews averaged 54 minutes and are presented in Appendix A. For the interviews, we used semi-structured interviews (Bell et al., 2022) to gain an in-depth understanding of participants’ perceptions and interpretations. This approach facilitated probing, allowing us to ask follow-up questions when particularly salient or unexpected topics emerged. An essential aspect of probing is the flexibility to adapt the interview guide ad hoc, thereby maximising the depth and

relevance of the data collected from each participant (Qu & Dumay, 2011). We developed an interview guide (see Appendix C) comprising several broad themes to structure our discussions; however, we used it as a flexible tool rather than a rigid script, enabling a more natural flow of conversation. This adaptability was particularly valuable given the diversity of our interviewees, as not all participants possessed the same insights or knowledge. Employing a semi-structured methodology enabled us to elicit rich, comprehensive data from each interviewee.

As interviews were held with a variety of employees working on distinctly different things, each interview was tailored to include relevant questions that the interviewee would understand and be able to respond to. Furthermore, as more interviews were held, the guide was continuously refined as new topics of interest arose. Still, the focus remained on employees' ideas and understanding of finances in relation to their work and the organisational mission, in line with our interpretative perspective and research question (Chua, 1986).

Interviews were complemented by the analysis of public company documents, including the two annual reports: one solely covering financial information similar to that of private companies, and the other covering financials and extensive information on performance related to the company's mission. These documents were useful, as they aided us considerably in our analysis of what was going on in the organisation and provided the knowledge needed to understand the referenced metrics, performance dimensions, and terms mentioned in interviews. Additionally, we were given a 2-hour tour of the headquarters, during which 40 minutes were dedicated to a walk-around of the largest unit involved in content production, guided by one of its managers. The walk-around of the largest unit informed part of our analysis and understanding of how operations are conducted on the ground. Finally, we also got a half-hour walk-through of a "performance pyramid" that showed how quality in digital production can be measured. There were four hierarchical levels, each representing a different tier of quality.

3.4 Data analysis

Consistent with the abductive approach described above, data collection and analysis were carried out iteratively and in parallel, following the suggestions of Lukka and Modell (2010). After each interview, key empirical findings and notable insights were discussed. This iterative process facilitated ongoing refinement of the interview guide, enabling adjustments after each interview to better capture and explore emerging themes. To make sense of the data, thematic analysis (Braun & Clarke, 2006) was employed as the primary tool.

Data analysis was performed in accordance with the guidelines for thematic analysis, aiming to identify, analyse, and report patterns within the data. By employing thematic analysis, it becomes possible to draw empirical conclusions from qualitative data (Braun & Clarke, 2006). A theme can be described as a pattern or recurring meaning identified through active analysis and engagement with the data (Bell et al., 2022). Thematic analysis was selected because it aligns with our chosen research approach and is effective for identifying and analysing key findings (Bell et al., 2022, pp. 12–13). In practice, we first transcribed the interviews and then translated them into English. All interviews were conducted in the interviewee's native language, as we deemed this would ensure the highest-quality answers. After this, we coded all interviews in NVivo 15. Thereafter, the codes were reviewed and grouped according to their correspondence

with other codes. During this process, codes were grouped into themes based on proximity to either finances, mission or both competing demands. We did so by considering differences and similarities in the data, and by examining how individuals understood these issues and how the organisation structurally managed them. Finally, the empirically derived themes were compared with theoretical themes, and new theoretical insights were incorporated as they emerged from the data, consistent with our abductive approach. See Appendix B for our coding tree.

The research process was non-linear, and we tested several potential theories to inform our theoretical development until we chose framing theory. Framing theory was deemed the best way to capture what we observed empirically and to allow us to simultaneously consider two analytical levels (micro and meso). It is also demonstrated by how we chose to complement the typology as by Werner and Cornelissen (2014) with that of Benford and Snow (2000) and Modell (2019), and by the finding of structural differentiation as a solution to a pluralism of framings of the same issue disparately considered as a threat or opportunity (Gilbert, 2006). This was necessary because the typology of micro-level tactics (Werner & Cornelissen, 2014) overlooked the empirically observed significance of meso-level structural differentiation (Gilbert, 2006), while the reverse was also true. Consequently, we considered both the individual and organisational analytical levels (Bell et al., 2022, p. 72), as they mutually influenced one another, illustrating how empirical findings influenced theoretical development. In turn, theoretical development influenced our empirical analysis by providing an avenue for considering both meso- and micro-level findings and by leading us to the final rendition of the research question. This process illustrates our iterative engagement with empirical data and theory, showing how this reciprocal approach deepens our understanding of both (Bell et al., 2022).

3.5 Validity

Finally, to ensure the validity of our study, we have followed the suggestions put forward by Lukka and Modell (2010). Following this, two central aspects of validity are authenticity and plausibility. Authenticity concerns whether we, as researchers, have provided an accurate and fair account of our field experience (Lukka & Modell, 2010, p. 469). To ensure that we have given an accurate description of our interviews and observations, we have strived for "richness" in our accounts (Lukka & Modell, 2010). In practice, this means we have tried to keep the interview quotes rather long to ensure they are presented in the correct context. By doing so, we have aimed to provide accurate accounts and avoid misquoting any of our interviewees. Plausibility, in turn, refers to "whether an explanation 'makes sense' and whether it can be inter-subjectively accepted as a likely one." (Lukka & Modell, 2010, p. 469). One way this was achieved was by continuously asking ourselves during the analytical process whether we were truly capturing what the participants meant. In our empirical analysis, we chose to keep most quotes anonymous, as some were of a sensitive nature. However, when relevant, we specified the department or position of the interviewee to provide accurate context. The iterative process we used to move between empirical data and theory also ensured that we arrived at a theory that was valid for understanding our data. This process, which involved testing alternative interpretations, discarding those that did not fit, and refining those that did, helped us establish the plausibility of our final explanations.

4 Empirical analysis

This section presents our empirical analyses. We start by presenting our case study organisation, MediaCo, and elaborating on the unique environment in which it operates in section 4.1. Then, in section 4.2, we outline the two distinct collective frames we have identified and explain how they are in conflict with one another. Finally, in section 4.3, we identify one meso-level strategy and present two micro-level tactics identified in managing these tensions.

4.1 Case study organisation

Our case study takes place at MediaCo, a large, public service media organisation based in Northern Europe, that has been subject to NPM-like efficiency demands (Hood, 1991, 1995) for at least the last 20 years. Its history spans over 100 years. It has over 2,000 employees and an annual turnover of €300 million. It operates under a mandate set by the national government, establishing that it should fulfil certain public objectives. This mandate guides MediaCo in what it should do, which is then audited mainly by a third government agency. MediaCo produces two annual reports that it is evaluated on, one strictly financial and one related to its performance on its mission-related targets. MediaCo’s mission is set by parliament, while the government issues a broadcasting permit defining its regulatory framework. This permit contains several mandates which relate to news provision across various domains and languages, crisis preparedness and public announcements, cultural productions, and nationwide accessibility of its services. These services are provided both linearly via the terrestrial network and on demand via its website and app.

MediaCo comprises seven departments: HR, Finance, IT, Communications, the CEO Office/Strategy, and the Programmes department. All departments except Programmes are considered supporting departments. A clear majority of employees are within the Programmes department, which also produces all the content MediaCo distributes. See Fig. 2 for the organisational chart.

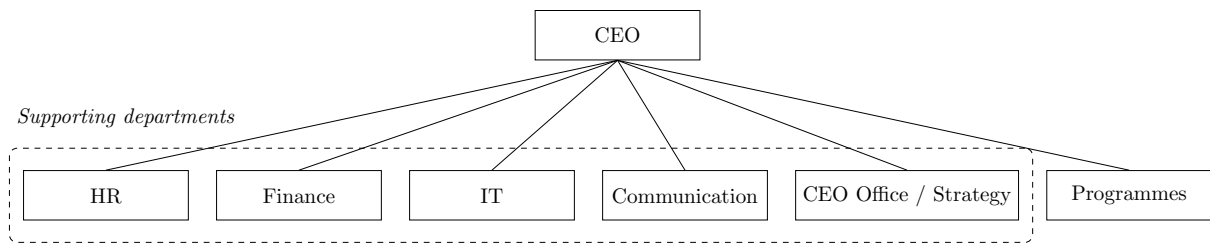


Fig. 2: Organisational chart of MediaCo

MediaCo receives an eight-year budget allocation, giving it granular insight into its annual funding. The budget is adjusted upward each year, although increases have long fallen short of inflation: “The design, with an indexation that does not cover the actual cost increases, means that the need for continuous efficiency improvements and productivity gains can be said to be built into [MediaCo]” (MediaCo, 2024, p. 211). With a fixed budget and 70% tied to personnel costs, it is vulnerable to inflation, especially salary increases. Recently, a large savings package has been implemented, leading to significant downsizing and operational improvements, putting

finances higher on the agenda than before. The savings package was implemented proactively, as the budget for the next mandate period was expected to require greater efficiency within the organisation, given that the upcoming budget enumeration would constitute a decrease in real terms (due to inflation and salary increases). Additionally, MediaCo is facing rising demands for civil defense preparedness, increasing its cost base.

With reductions (in real terms) in their finances, while also adhering to increased demands on their public service delivery in the next mandate period, we expected tensions to grow. Managers were specifically targeted because we anticipated they were most actively engaged in managing the tensions between these competing demands. A majority of these managers had journalistic backgrounds and regularly interacted with journalists in their daily work, underscoring that professionals permeate all hierarchical levels at MediaCo, and that it is comparable to other KIPS.

To better understand how these competing demands were mitigated, and whether the responses may differ across departments, we interviewed managers from all departments at MediaCo, as well as all members of the C-suite (or their deputies). In doing so, we found a wide variety of tactics employed to manage these two pressures across departments and levels of management. Tensions were most salient within the Programmes department, which identified most closely with the public mission. Therefore, our analysis primarily focuses on its interactions with financial matters and other departments.

4.2 A plurality of frames at MediaCo

Following our conceptualisation of cognitive frames (Cornelissen & Werner, 2014) and collective frames (Kaplan, 2008), we identified two collective frames at MediaCo. These were tied to the competing accountability pressures (Gebreiter & Hidayah, 2019) that managers faced in their day-to-day operations. One was tied to their professional accountability, which we will refer to as the *mission frame*, and the other to their financial accountability, referred to as the *financial frame*, which was, to a large degree, influenced by NPM (Hood, 1991, 1995) and increased efficiency requirements. First, we will present the mission frame.

4.2.1 Mission frame

The empirically constructed mission frame aligns with the mission at MediaCo: to provide independent, reliable, and diverse content to the public, serving the interests of society rather than commercial or political agendas. This mission is also legally enforced in their public service mandate to serve the public. Serving the public, in turn, means supporting democracy and informing citizens by providing independent news and diverse perspectives to serve all segments of society, regardless of size or language, and by promoting the nation's culture, language, and identity. For the most part, it is up to MediaCo to determine how to do so, as very little is quantified regarding what they are supposed to do in order to maintain impartiality towards the government. Broadly, they produce content that targets large audiences and may be highly comparable to commercial content, as well as important information such as news and crisis reporting, and more niche content related to culture and minorities.

Generally, the mission was framed as something distinct from finances. The framing of their mission often meant leveraging different values associated with democracy, free speech, serving the public, and remaining politically and creatively independent. Indeed, finances had their place within their mission; however, they were distinctly different, and financial considerations were often seen as potential threats to the independence of work most closely related to the mission, such as investigative journalism and cultural content. In part, this was because this work was described as hard to defend financially, even though it was entirely consistent with the mission or, at times, even mandated. As mentioned by a manager when asked about the more niche mandated productions, “But it is not something that can be justified from a business perspective in any way. They are extremely expensive productions considering the [audience]”.

To begin with, the organisational mission largely influenced how individuals framed the mission. It provided a clear border for what was and was not aligned with the mission. When asked about the purpose of MediaCo, the CEO noted that:

“[Our mission is] about standing up for free and independent journalism (...) only 28 percent of the world’s population lives in a free liberal democracy, and free media is in sharp decline. Free and independent media is not something to be taken for granted (...) so this is one of our most important missions, including providing journalism based on more perspectives and greater diversity.”

The framing was also highly influenced by the two salient performance-related goals of “Reach” and “Trust”. Reach captures the number of consumers per period, usually reviewed every four months, and trust captures the confidence all citizens have in MediaCo and is determined by a third party annually. As noted by one C-suite director:

“We have targets related to reach, that is, indicators tied to our strategic goals at the highest level. (...) And why is that? Well, of course, if we want to be relevant, if those who fund us are to get something out of it, then they also need to consume what we produce. There is another aspect here, and it concerns trust. The trust metric relates to the fact that you are more likely to consume from someone you trust. In other words, if we lose a lot of reach, then we will, in all likelihood, lose trust, and that is not good.”

In addition to reach and trust, we observed a “performance pyramid” in an early-adopter phase, soon to be employed. It measured the quality of digital productions on four hierarchically ordered tiers. Moving from bottom to top, it included i) reach, meaning the number of consumers entering the app; ii) engagement, referring to if things are done on the app and how much; iii) loyalty, capturing whether consumers return, affecting the reach; and iv) audience time, representing the amount of time consumed. The highest level was the most important measure of quality, and the pyramid as a whole could be used to set up performance targets and evaluate output. It was developed as a response to the absence of a private-sector-like bottom line as described by one manager in the Programmes department:

“We also struggle with how to set KPIs that measure what we actually want to achieve. In that respect, it is much easier to work in a commercial business. I mean, what is on the bottom line? For us, what is on the bottom line is a whole range of values that we are supposed to deliver to our audience.”

Understanding of the mission was also largely shaped by guidance from the top, which framed continued stable performance on this dimension as non-negotiable. Consequently, even amid budgetary cuts, the emphasis was placed on the mission first; once deliverance was secured on this front, elaboration of how to reduce costs could proceed. As the CEO noted:

“I think we have a very clear vision, and we have strategic goals that guide us even in a cost-saving situation. We also have core operations; we have to produce programs. That is our foundation, no matter how you look at it. So when we put together the savings package now, I also set a number of clear criteria. (...) Some things are more sacred than others (...) Programmes are core operations, and within programmes, news is the core of the core. So that comes first. (...) And then you experiment from there.”

The fact that guidance from the top did not appear to generate any tangible friction, as one might expect in a knowledge-intensive firm, was partly explained by the fact that the CEO and senior management themselves had journalistic backgrounds, which lent them strong credibility. This was reiterated in several of our interviews. As one manager in a supporting department noted: “People listen a lot to [the CEO]. [The CEO] started as a [reporter] and has then climbed all the way. So [they] have a really strong credibility.” This was further reasoned by the CEO themselves:

“I have been a reporter and presenter. People have confidence that I probably understand what can and cannot be done. It is more difficult if one had gone to [the Stockholm School of Economics], never worked as a journalist and comes flying in from the side. It simply creates a greater credibility and a security that this person knows [what they are] doing. And then we have really good teamwork, where the entire company management and the managers [under them] supported incredibly loyal managers on the next level. It is very important. Had they sat in the stands and judged everything, then it would not have worked.”

This also shows that allowing departments themselves to propose where cost savings were best enacted decreased the potential tensions stemming from the savings package.

The framing of the mission also highlighted that working at MediaCo was important and contributed to an important cause, intimately connecting it to the mission. As noted by a newly hired interviewee:

“I have to say this, as I feel it very clearly coming into a new organisation, it is about the responsibility they truly take for independence and credibility. And how hard they work on that. That is probably something you do not see when you come from the outside: just how incredibly important trust and independence are. To work with those kinds of issues and take them really, really seriously. That is something I feel strongly, and it is a tremendous strength. It is deeply rooted there, when it comes to the mission and how they hold on to that mission with an iron grip, which I think is really impressive to see. I have to say that.”

Finally, the framing of the mission as important meant that all work, even that received by a small audience, was important. Thus, working in programmes that did not receive the

most publicity was still seen as meaningful, as recounted by one interviewee in the Programmes department:

“My impression is that the mission is a strong motivator for many, perhaps especially if you work in the more niche parts of the organisation. (...) And it is not stipulated in the law in the same way that we have to provide that kind of [niche] content, but we are not just a news company, we are also a cultural company. And I sense there is a great pride in that. That this is something we can do within public service, something almost no one else can actually do. Or wants to do, in some cases. So we use that quite a lot, both when we speak internally within the organisation and externally as well. The special public service values and our role, [and] that the cultural and media landscape in [our country] would be completely different if we were not here.”

This notion was shared not only in the Programmes department but also in the supporting departments. As noted by a manager in the HR department: “Those that work at [MediaCo] are incredibly proud to do so. They think it is the finest mission one can have.”

In summary, the framing of the mission creates a clear boundary between what contributes to their mission and what does not, as well as what may harm it. It conveys a clear sense of importance for all work related to it, both within the Programmes department and in supporting departments.

4.2.2 Financial frame

The financial frame was closely connected to the work with budgeting, performance measurement and cost management, shaping how employees thought about what was feasible and where the limits lay. Thus, it appeared to be clearly shaped by NPM (Hood, 1991, 1995). The budget process at MediaCo is divided into tertials, which shape how planning, monitoring, and review processes are organised. They divide their budget into two parts: one designated for core, ongoing operations, and another earmarked for strategic initiatives. As noted by the CFO: “When we talk about financial management, it is largely about setting a budget for the core operations. On top of that, we add what we call strategic initiatives. (...) Each year we define which initiatives to pursue, it could be in production, testing a new format, or on the IT side.”

MediaCo starts by making a forecast for the year, and then financial matters are monitored continuously during the tertial. As the budget year progresses, the forecasts are revised and become more granular, as explained further by the CFO; “At this point we close the books and prepare a new forecast for the remaining four months of the year. You start with T0, then move into T1. At that stage, you have locked in four months and have eight left, (...) the forecast deviations become smaller and smaller the closer you get to year-end”. While this description covers the organisational level, the process is similar and cascades down through the rest of the organisation. Comparing the outcome against the forecast is the only formal financial management control employed. There are no financial KPIs utilised. As noted by one controller: “We do not work with KPIs yet (...). For now, it is mainly cost tracking, analysis and comparing actuals against budget forecasts.”

While it is important to contextualise the fact that MediaCo's finances do not appear to be mismanaged, what stood out to us during the interviews was the relatively limited role financial considerations played for employees outside the supporting departments (i.e., HR, Finance, etc.). As noted by a manager in a supporting department:

“[MediaCo] is also incredibly driven by its mission. [Managers] are so deeply committed to the mission that they are not nearly as interested as in a commercial company in how things are going financially. They see finance as a major burden, an obstacle to the important, serious journalism that needs to be done. So we have to coax and persuade them, trying to get them interested and enthusiastic about financial information.”

This appeared to also be explained by the perceived plannability and stability of the budget allocations which span several years, as noted by one manager: “In theory, we have also been given eight years of revenue. We know how much money we are going to get. So in a way, it becomes kind of uninteresting.” This was echoed by another manager which noted: “Not everyone has that advantage. So then, in a way, other values also come into play.” The way some employees perceive the budget was exemplified by another manager: “The finances are important because that is what allows us to pay salaries. But since they are always very stable and look pretty much the same over time, it is not something you have to think about constantly”.

The cognitive distance that financial matters are kept at is an obstacle for managers trying to introduce cost-efficiency initiatives. As noted by one manager, “There is really no tradition of downsizing (...), and therefore there is also no real understanding within the organisation that you are supposed to, well, be fewer people and so on.” This can be contrasted with the fact that MediaCo has had cost-efficiency efforts running continuously for the last 20 years or so, due to budget allocations that have consequently fallen short of inflation. This cognitive distance has resulted in several interesting situations that managers face when trying to push cost-saving efforts, as noted by two different managers:

“The difficult part has been that we have far too much money. (...) So that has been the challenge for me, because if money can never really be a risk, you know it is going to work out anyway, then it becomes hard to push.”

“You need to have good justifications; you can never just say that the money has run out, because at [MediaCo] it never does. We have plenty of money and we know exactly how much we have, but we still need to prioritise responsibly with that money.”

Juxtaposing this with the financial reality of MediaCo, it underscores the alternative way finances are perceived by employees. However, ever since the cost-savings package was introduced, financial matters have become more salient for employees, as the CEO noted:

“People are not very accustomed to savings packages. The last time we had one (...) was about 20 years ago. But we have ongoing efficiency efforts, (...), [and] when you streamline, it is not as dramatic. A programme might be discontinued, someone might leave, or perhaps someone might retire and not be replaced. But when you make those larger cuts, it naturally creates more concern.”

Thus, financial matters have become more salient at MediaCo in recent times. The tendency to frame financial matters as something negative, in the way of "important, serious journalism", constitutes a core part of the financial frame at MediaCo. Thus, it becomes relevant to examine how this negative preconception of financial matters and aversion towards measuring their performance through a financial lens coexist and interact with the mission frame.

4.2.3 Frames in conflict

Having established that there is a plurality of frames (Lorino et al., 2017) at MediaCo, it is relevant to analyse to what degree these frames are in conflict (Kaplan, 2008). As previously discussed, these two frames are clearly differentiated and separated from one another. At MediaCo, financial considerations were primarily concentrated in the supporting departments, sometimes shielding the Programmes department from having to actively engage with both frames simultaneously. This was because finances and mission were often referred to as incompatible, framing them as fundamentally distinct. One manager in a supporting department even described them as two different tracks:

"Well, I would not say that one is subordinate to the other. No, the finances are absolutely fundamental to us even being able to run the business. But I would say that they are two different tracks. One is that we, like any other company, have to manage our finances. Then we have a mission to reach out, [since] everyone contributes to financing public service. We have a mission that we must live up to. And that is the other part. (...) We have this money, but we must fulfil this mission. For me, they are equally important. It is just that they are two different tracks."

By framing the two frames as incompatible, it also becomes hard for employees to integrate the two into a hybrid frame (Werner & Cornelissen, 2014), as highlighted by a manager:

"I do not think it is possible to set up [financial] KPIs for [our services]. I do not understand how that would work. Because it is an editorial vision and a mission that is about creating content, even if it does not always reach a large audience. We also could not have fulfilled our mission properly if we had thought that all [our services] should be as inexpensive as possible."

It was further emphasised that integrating the two frames was largely unproductive, motivated by the fact that considerable work conducted at MediaCo is not financially defensible, even though it is essential to the company, as recalled by a C-suite director:

"Previously, that was there, like the cost per hour of broadcasting. But that tells you absolutely nothing. (...) Take [an investigative journalism programme], which has taken half a year to produce, that could be absolutely fundamental for our operations. It can cost millions and still be worth every penny. So it is misleading."

Consequently, the financial frame is framed as something obstructive, which would limit MediaCo in the pursuit of achieving its mission-oriented performance ambitions. This is an example of frame amplification as they highlight the negatives of the financial frame (Snow

et al., 1986), as commented on by one interviewee in the Programmes department: “Of course, if you start comparing things from a financial perspective, then if you only had finance as the guiding principle, you would make different decisions than the ones we make.” This underscores that the mission frame presently guides decision-making.

In summary, there exists a clear conflict between the organisation’s perception of its purpose (mission frame) and its relation to financial matters (financial frame). One meso-level strategy to deal with this conflict has been identified as structural differentiation (Gilbert, 2006), which will be discussed in the next section.

4.3 Tactics to manage multiple frames

4.3.1 Structural differentiation

The relationship between the mission and financial frame can, to some extent, be likened to the dynamic between threat and opportunity frames described by Gilbert (2006), in that the financial frame is coded as negative (similar to the threat frame) and the mission frame is coded as positive (similar to the opportunity frame). Thus, in our interviews, we identified a meso-level separation as a way to mediate the perception that the frames were incompatible, similar to the tactic of structurally differentiating the threat and opportunity frames (Gilbert, 2006). These perceptions of the two frames led to two forms of separation: horizontal or vertical (hierarchical).

Horizontal separation

A recurring observation of ours was that financial matters did not become top of mind for managers, as they relied on their financial controllers. While the managers themselves had the financial responsibility, the controllers were a much-appreciated resource, becoming the primary users of the financial information and aiding managers with budget-related issues. This could explain why the financial frame sometimes appeared not to be in conflict with the mission frame. As one manager in a supporting department noted:

“My experience is that you do not really own your finances because you are not given the opportunity. We have a large finance department that handles most of it. Which means you do not really need to keep track of things, because someone else does it for you.”

This was argued to result in financial issues being kept at a distance because of this structural separation, as noted by the same manager: “But if someone else is paying, then you do not think twice. I am convinced that when it comes to managing operations, you have to do it yourself. It has to be felt in your own wallet and in your own finances. And you cannot achieve that if someone else is covering the cost.”

Beyond the Finance department’s role in absorbing financial matters, the horizontal separation observed also encompassed explicit efforts to shield managers from financial information. Keeping the financial matters decoupled from the professionals was, to some extent, argued as a necessary solution to hire potential managers with journalistic backgrounds:

“I truly believe that we have tried to protect our editorial or journalistic managers in this regard. It has not always been very easy to recruit managers for a local

channel or for a newsroom. Most often, they have been taken from within the organisation. And then, I think, or rather, I know from having been involved previously, that promises were made, like: ‘Come on, [Name], take that managerial role. We will make sure you have excellent support with finance, with HR, and so on.’ So I believe we have also promoted managerial positions, at least in the past, in that way.”

The rationale behind shielding journalistic managers from financial information was further elaborated on by a manager in a supporting unit, who reasoned that there is almost an implicit request from upper management that the managers in the journalistic parts of the organisation should be shielded from financial concerns:

“There is also something almost explicitly stated by the top management: that it is important they are shielded and allowed to devote themselves to publishing and journalism. As a result, we build quite an expensive organisation to support them. In another company, a manager would have to do most things themselves, such as staff planning, budgeting, reporting, and so on. But here they are given help with that, in order to protect them a little, to shield them somewhat.”

The separation of frames involved shielding managers in the Programmes department from explicitly considering finances in their day-to-day activities and carefully selecting which financial information was communicated to employees. It was primarily argued that financial information would obfuscate, or stand in the way of, journalistic work, as noted by one interviewee, “It is seen as a democratic mission, and it must be allowed to cost. People must be shielded from financial concerns so that they can do good and important work.” It was also argued to be a strength for MediaCo: “I do believe, however, that since we shield the managers to some extent, allowing them to devote more time to publishing and journalism, this may also contribute to creating better content.”

This structural differentiation also led to a form of frame decoupling (Modell, 2019), enabling journalists to consider only the mission frame. This was illustrated by a C-suite director when reasoning about the extent to which employees at MediaCo should be aware of the financial situation: “I would say that a reporter or someone similar probably does not think about the finances at all, really. And we have not had that culture either, where an editor-in-chief might stand up and explain what the finances look like for that channel.” This was further elaborated on by a manager in the Programmes department:

“In a way, we do not believe it benefits us to have any profitability talk. That might be the case in a sales company or in business. But for us, that is not what we want journalists to have in front of them. As in, that one must reach a certain audience, otherwise it is over or something like that.”

Vertical separation

Beyond shielding employees from financial matters, which represents a form of structural, horizontal separation (Gilbert, 2006), we also observed a more cognitive, vertical separation. As the financial frame is often seen as potentially limiting for mission-related work rather than the other way around, we argue that the mission frame is dominant (Lorino et al., 2017). This

hierarchical ordering was further illustrated by a manager in the Programmes department who argued the following: “Because we do have a mission, and it may very well be that we have a programme which does not have a particularly large audience. But! It fulfills a very important part of our mission. Because it still reaches those who need to be reached. (...) And that is what must guide us. Nothing else.” The clear hierarchy of the frames was also evidenced by a manager in a supporting department who noted that you can always use the mission as justification:

“There is always something in the mission. You can always argue why you should do something a certain way or why you should go over budget and claim that it is linked to the mission. Which makes things very difficult. Where do we draw the line?”

These acts of emphasising the dominance of the mission also serve as evidence of frame decoupling (Modell, 2019), as the actors discursively separate the two frames by stating that they are distinct, and that one holds greater significance than the other. This was explicitly stated by one manager in the Programmes department, who elaborated: “It is absolutely vital to have one’s journalistic compass and editorial vision. That takes precedence over the finances.” In extreme situations, it was underscored that there is a “carte blanche” granted, in which the importance and the need to report crucial information take precedence over finances. As one manager in the Finance department explained:

”When something blows up somewhere in the world, there is not much in the way of financial control. That is when I find out, and I say, ‘Okay, now there is a war in Ukraine.’ Then I set up a cost centre for it. We gather all the costs there, staff, travel, and all sorts of things like that. And we pretty much get carte blanche from the CEO to go ahead: do what is needed, and we will tally things up and reconcile as we go. (...) So I check in every month, or the finance team reports to me what the actuals are, what is driving them, and how things are expected to look going forward. (...) Then we review it, and of course we have monthly reports (...) And I make a point of stressing that these are additional costs (...) And then we have a discussion with the Programmes director about whether [they] thinks it is reasonable, or if we should step on the gas or hit the brakes.”

The dominance of the mission frame was also underscored in two of our observations. First, when we compared the two annual reports it produced, the one related to its mission stands out. It is more than 200 pages long, filled with pedagogical and colourful presentations, while the financial report is similar to a general, black-and-white annual report of an unlisted small company. From this the primary output and emphasis of the organisation can be inferred. Secondly, during our visits to their headquarters and our round tour of the largest journalistic unit, we observed that mission-related KPIs were displayed on screens. This, on the one hand, illustrates that performance measurement was welcomed when tied to the mission, but it also underscores the importance of mission-related targets.

However, opinions on the financial frame as incompatible with the mission frame were not uniform; rather, there were individual variations and discrepancies among employees’ framing of the potential unification of these two frames. As one manager noted:

“There is this idea that a journalist should be completely neutral in terms of consequences and should never have to think about, well, the financial pressure or [how big the audience is]. You are supposed to only focus on quality. I think that notion exists, and that if you are working entirely in independent journalism, then you should not have to think about either audience numbers or finances. To be completely honest, I think that view is a bit outdated. (...) So I think that, as a journalist, you need to keep an eye on audience figures. And to some extent, the finances too, given that it is taxpayers’ money and we have to handle it responsibly.”

Furthermore, it was stressed, contrary to many others, that there has indeed always been a financial focus at the top of the agenda to ensure the company functions and delivers on its mission. As pointed out by the CEO:

“If there is one thing we are good at, it is [making miracles with very little] when it comes to finances. (...) That is why I get so frustrated when people talk about us as some large, bloated organisation that does not know how to use money. We have completed an entire digitalisation journey and now we are going through a full transformation regarding our preparedness mission. All with the same budget we once had for [analogue production].”

In summary, the interviews indicated that finances and financial considerations were, to some degree, kept separate from managers in the Programmes department, beyond monthly meetings with their assigned controllers. The rationale behind doing so was closely tied to a pragmatic view that it would ease internal recruiting and promotion of employees who may not have direct experience in such matters, allowing them to focus on their journalistic obligations and thereby improving the quality of their work. Beyond this horizontal separation, we observed vertical separation in the form of the mission frame’s dominance. In several occurrences, the mission was explained to take precedence over financial matters. These types of frame decoupling could explain why tensions between the financial and mission frames persist. As Modell (2019) argues, frame decoupling enables the two frames to coexist while also maintaining their plurality and perpetuating the conflict. As the conflict remains unresolved, actors need to employ tactics to align the frames. Unlike frame decoupling, which we deem a passively enacted tactic because it is largely consequential of structural differentiation, we will turn to two actively enacted tactics: frame shifting and frame blending.

4.3.2 Frame shifting

The first micro-level tactic identified in our interviews was frame shifting (Cornelissen & Werner, 2014). Frame shifting was employed in instances when financial considerations were seen as a threat to the mission. By engaging in efforts to redefine the artefacts of the financial frame, managers attempted to make financial matters more approachable. In our interviews, we did not observe any acts of radical frame shifting. Instead, we identified several instances of moderate frame shifting and keying (Goffman, 1974), in which organisational actors engaged in acts of

reinterpretation or translation. Further, several accounts detailed instances of frame transformation and frame amplification (Benford & Snow, 2000; Snow et al., 1986).

Moderate frame shifting

Financial matters were referred to as being discussed at a very abstract level. This could be construed as an act of moderate frame shifting, by keeping financial matters vague, they allow the financial frame to remain more open to interpretation. As a result, the controversial aspects become less apparent. In regard to talking about financial matters at an abstract level, one manager noted: “We rarely talk about money. I mean, we do talk about money, but at a level that is very abstract.” This aspect of vagueness is also echoed in regards to the work with strategic goals, as one C-suite director noted:

”We are just now developing new ones [strategic goals]. For it to work for both those working in personal security and those who work [with producing content], they must be at a very high level. The indicators at this [strategic] level must also be aggregated, which means that they, I should not say that they are blunt, but they do become quite vague. Otherwise, the risk is that they work damn well, but [in reality] not at all, because they are too narrow. We have said that when we work with operational plans and follow-up, it is important that, regardless of where you are in the organisation, the managers there must set their own goals for their part of the operation that, in some way, can be assumed to align with one or some of these goals, or support them. (...) And if you do this correct, every little part will be able to support this [the strategic goals].”

The current strategic goals set by MediaCo were only related to the mission and as can be inferred written in general terms. This process of working with generalisable goals appeared to be an efficient way to steer the organisation, as the interpretive nature of the goals ensured they were applicable in both the Programmes department and the supporting departments, where different frames were predominant.

It was also evident that, because finances was perceived as a threat or an obstacle to the mission, managers had to actively make it more engaging. This is, to some degree, evidence of frame amplification (Snow et al., 1986), as the managers had to emphasise aspects of the financial frame that made it interesting and appealing to the recipient. One manager in the Finance department noted the following when talking about how they think when presenting financial information: “Now I have to step up. Then you have to try to make it as appealing as possible. Not least visually, stylish and with a bit of sweat. (...) The risk is that they [otherwise] turn a deaf ear.” The same manager further elaborated how they engage in frame shifting to make the financial frame more approachable:

“I try to make this fun, I draw, I walk around the room, I talk with the manager. I use analogies: it is sunshine and pancakes when things are good [and vice versa when things are bad]. In other words, I try to dress economic information in images and present it in an inspiring way. Not just stand formally and rattle off a PowerPoint up and down, but use the room, the people, and tell a bit of a story about the situation.”

This situation, when the financial information required another framing to be understandable, was echoed in another interview with a manager in the Finance department, who recalled a memory from when they were a newly employed financial controller:

“Back then, I was quite new, and I did not really think much in terms of public service, but rather, well, I was a bit rigid, straight into Excel. I did not get any response, and nobody understood anything. So I thought: how should I do this? So I bought two big tubes and put tennis balls in one of them. Each tennis ball represented a reportage. So when you bought a reportage, you would take a tennis ball and put it in the other tube. That way you could see how much money you had spent.”

Keying

While keeping financial matters abstract and engaging in efforts to make them more appealing were elements of frame shifting to make the financial frame resonate more with the dominant mission frame (Kaplan, 2008), we also observed more deliberate attempts of keying (Goffman, 1974) where managers translated financial matters and reinterpreted them into something meaningful for the mission frame (Kahneman & Tversky, 1984). One C-suite director even noted that, “I see it as part of my job to sometimes translate, or rather, adapt the communication to the audience I speak to.” Another manager reinforced this point, emphasising that a granular understanding of the core operations is essential in order to reframe financial information that resonates with that narrative:

”[It is] important to be involved and understand the business, and to be some kind of chameleon. Some people are interested in and know about finance, while others are totally uninterested. Then you have to make them understand and connect the business to the finances, or at least something like that.”

The tactic of keying was also evident in more recent times, particularly in relation to the current downsizing. Here, instead of talking about how much money was to be saved, they reconceptualised it by focusing on how many people would be affected, which can also be construed as an act of frame transformation (Benford & Snow, 2000). This can in part be explained by the fact that their cost base is built up of 70% salaries, as one controller noted: “If we keep track of the salaries, we usually say that we have control of the finances.” However, it can also be construed as an explicit tactic to redefine financial information to make it much more comprehensible, as exemplified by a manager in the Programmes department:

“We also try to be very open at given times about how we allocate resources within the Programmes department at an aggregated level, and then it is often not in terms of [money] but rather: [Programme X] currently has this many employees, after the savings program, they will have this many. Everyone gets to know that.”

Reiterating the tactic of discussing financial information in abstract ways, one manager in the HR department further illustrated an exemplifying of keying following the downsizing:

“There are going to be cuts in funding, but it is not the money that is being discussed; instead, it is the organisational structure. If we are to be fewer, how

could we divide up the tasks that still remain? (...) So then everyone tries to contribute with heads [sic], instead of thinking about how much money it will actually entail.”

Emphasising the abstract and translated manner in which financial matters are discussed, one of these managers further noted, “And when I speak, I notice how strange it sounds to be so far removed from money, as one only talks. . . talks about structure and people and not so much about money.” These quotes illustrate that, rather than discussing savings in clear financial terms, shifting the conversation to focus on manpower and organisational structure aligns the financial frame of thinking more closely with the public mission.

In summary, one tactic to address the tension between financial matters and the public mission was through moderate frame shifting. This occurred either by portraying financial matters in more abstract ways to keep them open to interpretation or by engaging in frame amplification to make financial information more appealing. In other circumstances, managers engaged in acts of keying, that is, reinterpreting financial information into terms deemed appropriate and aligned with the dominant mission frame. Through this, organisational actors were able to reach an understanding on key issues. This, however, was not the only tactic identified at MediaCo. There were also instances of frame blending, as discussed in the following section.

4.3.3 Frame blending

The second micro-level tactic we observed was frame blending, which involved attempts to align the two frames (Werner & Cornelissen, 2014) in both moderate and radical forms. Frame blending was primarily utilised when the financials were perceived to aid the mission. When employed in a moderate form, it involved using conjunctive language to show compatibility between the frames while still keeping them separate. When it occurred in more radical ways, it entailed comprehensive integration of the separate mission and financial frame. Specifically, several accounts described frame bridging and frame extension (Benford & Snow, 2000; Snow et al., 1986). Frame blending is deemed by Werner and Cornelissen (2014) to be especially effective when dealing with frames that appear to conflict, as it offers the possibility of integrating rather than choosing between them.

Radical frame blending

Beginning with radical blending, compatibility was at times seen as fundamentally possible, as the performance goals “Reach” and “Trust” were indeed framed as aligned with the mission, but were also intimately connected to MediaCo’s finances. As MediaCo is publicly funded, its existence hinges in large part on the public’s trust in the organisation. To trust the organisation, the public has to be familiar with the company, i.e., be reached by its offerings. As highlighted by the CEO:

“Reach is important. It is important because everyone contributes financially [through taxes]. And we have said that we think it is important that everyone feels they get something in return for their money. (...) Because that makes people more willing to pay. And the more you [consume], the higher the level of trust.

We can see that in the figures. Those who [consume] a little have lower trust, and those who [consume] a lot have very high trust.”

This form of radical blending was also mentioned in discussions of the stewardship of taxpayers’ money, and that with those funds, MediaCo has the responsibility to produce as much high-quality content as possible. This was emphasised by the CFO:

“Because it is always the case that the money has to be enough (...) and there is, I think, I feel, a great awareness in the organisation. We must not waste our taxpayers’ money. (...) There is a big responsibility not to waste it, but to give back as much as possible [in the form of service].”

Connected to stewardship is the idea of allocating money efficiently to ensure the greatest possible return. Investing money optimally in such a way was frequently mentioned as a way to bridge the two frames; one interviewee at the Finance department described it as essential to their work: “I see it as my main mission: bang for the buck. To optimise, so that the money works in a good way. That we do not leak resources and also try to look ahead.” A focus that has been further cemented in light of the recent downsizing, as further explained: “I usually say that we must get as much bang as possible for the buck. And that focus has become even clearer now, where we are constantly trying to trim [our operations].”

Furthermore, in light of the upcoming real-term reductions in budget enumeration, finances will have to be considered thoroughly, especially how to do things more cost-effectively to maintain the quality of delivery. Thus, given the financial constraints in this setting, they align with the mission. One manager made the point that, in light of this, the mission frame will have to extend in order to encompass more of the financial frame as they become interchangeable, “In the end, we are talking about the same thing. Because if you can simplify things and still make them purposeful and functional, then you should make them smarter and easier. And try to move forward.” It was also further noted in this regard by another manager that: “Now we live in a completely different economic reality. (...) The understanding of our finances, [MediaCo’s] finances, has increased among employees. We need to talk much more about the finances, because the money just is not enough.”

Related to this, the performance pyramid also came into play. Here, the KPIs encompassed by the performance pyramid incorporated NPM-related ideas of efficiency alongside quality, quantifying the mission. In line with the previously mentioned observations on KPIs at headquarters and in the annual report, it is shown that performance measurement is more welcomed when tied to the mission. Thus, blending also occurred in another shape, rather than explicitly incorporating finances, the mission frame could be extended to incorporate essential ideas of economic rationale directly into the mission. As noted by one interviewee in the Programmes department, the performance pyramid was a control mechanism that quantified the mission so that you could coherently verify whether you achieve it or not:

“So this is essentially a control mechanism. But you need to adapt the implementation because people are unfamiliar with KPIs. That is why I set them [the goals] together with the editorial team, with the managers there. (...) For me, this is a way in to talking about the actual mission. I frame it around numbers, but it is really not about the numbers.”

As such, it was possible to substantiate the quality of production. This could be seen as a more subtle way of incorporating accounting knowledge and technologies to achieve frame extension (Snow et al., 1986), creating a form of situated bottom line.

Moderate frame blending

Blending also occurred in more moderate ways, through specific practices that were easy to align with the financial frame and concepts of return on investment, as well as by viewing audience size as comparable to sales in a commercial company. Blending occurred most naturally when evaluating the performance of products with clear competitive peers to benchmark against. One manager in the Programmes department explained:

“One extreme, as I mentioned earlier, would be things like [Programme X] and our on-demand offering, if you try to define it somehow. [Programme Y], those kinds of titles produced by editorial teams. But when those activities are evaluated, that is when we come as close as we ever get to a business-oriented mindset. Then we look very clearly at what it costs. (...) And then we look at that and compare it with how much audience it generates for us compared to other titles that cost more or less. Then there is a discussion about it. But that is when we are in a quite business-like way of thinking. Still, it is not as if we ultimately maximise every [penny]. If we did, we would probably release [Programme Y] twice a week. That is what I think a commercial company would do, to be honest. Netflix would do that. If they had our offering, they would (...) just pump out [Programme Y] and [Programme X] and a few others.”

A manager in the Finance department testified to a similar thing, mentioning that, as there is no revenue to consider, the magnitude of the audience becomes a close equivalent to consider:

“We do not have any sales and such, but we do have [audience] numbers and how many people go in and read our articles and things like that. So we get some kind of sense of whether things take off or not. And then we can connect that to how many resources we put into it and consider, is it worth it?”

Another example of moderate frame blending was cost and quality control. One example of cost control involved setting a limit on the cost of a specific programme, while allowing experimentation within that limit. Unlike radical frame blending, this involves integrating only certain aspects of financial considerations rather than the whole financial frame. The cost-control was seen as a hygiene factor and something that goes without saying, as noted by one interviewee from the Programmes department:

“You get this amount of money to do this job. That is the limit on the right and the limit on the left that they have to work within. If they need more money, they come back and say so. And 99 times out of 100, the answer is no.”

In regard to quality control, it worked similarly to cost control but focused on the quality of the offering. One example involved creating an understanding that more is not necessarily better and that for a programme to be “good enough”, it cannot reach a too low audience count, which was further reflected on by the same interviewee:

“Or we have editorial teams that are doing far too much. They are producing too much material. So my instruction to them is this: you should do fewer things, but do them better. You do not need to churn out twelve pieces every day. Do five, but make them better. Cut out the stuff that is just... well, you would not even listen to it yourselves. And then we can measure, for example, the proportion of content that reaches fewer than, say, 3,000 people.”

This act of combining the two frames in certain areas, where they align, can be viewed as acts of frame bridging (Snow et al., 1986). Indeed, if products and investments “take off”, they can be granted more funds to continue production, and vice versa. In this regard, blending occurred seamlessly, with a clear focus on return on investment. This was illustrated in two interviews:

“We still try to link it back [to finances], I would say we try to create awareness that large investments have to make an impact. (...) We have found, when comparing with other parts of our content, that such a large investment, frankly, has to lead to a bigger audience impact.”

“It might also be the case that you realise you have got a success in the making. When you notice early on that something is turning into a success, you might want to invest more money in that investment to create even better conditions for the [product].”

Further, content was evaluated whether it was redundant to the overall offering. For example, one product was shut down as it was deemed to already be covered sufficiently in other products, as explained by one manager in the Programmes department:

“We had a (...) very old programme called [X], about [issue X] and such. Well, this is not needed today. [Issue X] issues are covered in the news. It does not need to be a separate programme (...) So we constantly need to, and this is where having clear goals is really useful, we want to achieve something with a programme, a product. Otherwise, we do not even know if we have succeeded. So in that sense, there is a link to the finances.”

In summary, frame blending occurred both radically and moderately, focusing either on the fundamentals of MediaCo or on specific areas where alignment between the two frames was most natural. In turn, blending occurred either through bridging or extension, however, both frames generally remained separate rather than being integrated into a hybrid frame.

4.3.4 Multiple tactics employed

From our analysis of the empirical material, we found that structural differentiation was a central organisational strategy at MediaCo for managing the coexistence of multiple frames. At the micro level, we also observed that actors engaged in decoupling, shifting and blending as ways of working with both frames. This mix of tactics was linked to the structural differentiation, which produced divergent views on whether the financial frame represented an opportunity, a threat, or was not considered at all. Rather than treating the two frames as equally combinable, several interviewees noted differences in the perceived legitimacy of each.

When the financial frame is seen as a threat, the tactic employed is shifting, and keying is required to make the two frames compatible by dressing financial terms in more neutral terms. When the financial frame is regarded as an opportunity, the strategy employed is blending, allowing both frames to align as they are, as they are not perceived as conflicting. This situation is somewhat paradoxical and highlights the importance of considering the micro-perspective, the cognitive frames held by individuals, to inform higher-level, meso-perspective analysis.

5 Discussion

In this section, we discuss the empirical findings and relate them to existing research. First, in section 5.1, we conclude that a framing perspective provides new insights into studies of NPM in KIPS. Then, in section 5.2, we discuss the implications of separating competing demands. Finally, in section 5.3, we demonstrate how a framing perspective helps explain why different contexts may produce varied responses to similar stimuli.

5.1 Using framing theory to analyse how KIPS manage competing demands

Several studies have examined how managers in KIPS manage competing demands under NPM. These have primarily looked at how professionals adopt and respond to accounting reforms (Jacobs, 1995, 1998, 2005; Kurunmäki, 2004; Kurunmäki et al., 2003), how the tensions following these reforms persist and need to be managed in everyday work (Begkos & Antonopoulou, 2022; Sjögren & Fernler, 2019) and that managers in these organisations, as a consequence, face competing demands that can be compromised to various degrees (Gebreiter, 2022; Gebreiter & Hidayah, 2019; Morinière & Georgescu, 2022). However, examining these tensions through the lens of framing theory provides several valuable insights.

When using framing theory, we saw that blending, shifting, and structural differentiation were concepts that could incorporate a wide range of findings into a coherent framework. Thus, the scattered concepts in the extant literature on competing demands in KIPS can be more easily understood and applied in other contexts. We can view concepts like polarisation (Jacobs, 2005) and absorption groups (Broadbent & Laughlin, 1998; Broadbent et al., 2001) as examples of structural differentiation (Gilbert, 2006), as they keep competing demands separated from parts of an organisation where conflict is most likely to occur, and instead incorporate them where they are most easily absorbed. This reduces the conflict but, importantly, does not resolve the conflict between them, as our study also shows. In turn, structural differentiation may lead to frame decoupling (Modell, 2019), which is also closely related to the concept of compartmentalisation (Gebreiter & Hidayah, 2019), since actors need not concern themselves with both competing demands but can selectively choose which to address, at the expense of the other. This strategy was highly useful to MediaCo, as in certain areas, such as the more niche production areas, economic rationale was often seen as impossible to integrate (Morinière & Georgescu, 2022). This was either because the benefits of these productions were not best measured in monetary terms, their production was mandated, or they were seen as too important to the organisation’s core values to be de-prioritised. A strategy that can be deemed to subvert the risks of accountingisation (Sjögren & Fernler, 2019).

The micro-level tactics of frame blending and shifting (Werner & Cornelissen, 2014) also captured many of the responses we viewed as different in the extant literature. For example, hybridisation (Kurunmäki, 2004) is an example of radical blending, equivocallising and de-stigmatising (Begkos & Antonopoulou, 2022) are moderate examples of frame blending and frame shifting. The adoption of these tactics also depends on whether financial issues are perceived as a threat or an opportunity, similarly to our findings that managers engage in either frame blending or frame shifting depending on this. Combination, with its two forms, blending

and translation (Gebreiter & Hidayah, 2019), is highly similar to frame blending and keying (Goffman, 1974). Situated bottom lines (Sjögren & Fernler, 2019) are also a form of frame blending. In these cases, actors incorporate financial and accounting concepts, expertise and technologies into non-financial practices, firmly anchored in mission-related objectives and criteria. When we observed controllers adopting the role of historians in relation to *carte blanche* situations, they engaged in legitimising (Kurunmäki et al., 2003), which may be viewed as a type of frame shifting, employing parts of the financial frame to motivate decisions made based on the mission frame of thinking.

Our study takes place in an established NPM setting (Sjögren & Fernler, 2019), as evidenced by MediaCo’s fulfilment of all seven NPM doctrines (Hood, 1991), and having been the subject of decades of efficiency demands. This highlights and reaffirms the notion that, while NPM has been studied for a long time, it continues to offer new insights (Lapsley, 2022). It also underscores previous notions that accounting can be integrated in more subtle ways (Sjögren & Fernler, 2019), as evidenced by the performance pyramid or the usage of audience figures as a substitute for revenue. Further, it shows that framing theory offers a new perspective on hybrid public organisations navigating competing demands.

We contend that framing theory has strong potential to reconcile the varied responses to both the introduction of and ongoing work with operations that require performance across multiple, and sometimes conflicting, dimensions. By organising previous literature under umbrella terms such as frame shifting, frame blending, and structural differentiation, research in this area can focus on identifying general patterns of behaviour, providing a structured overview that allows for deeper analysis.

5.2 Structural differentiation may perpetuate tensions

The mission and financial frames coexisted and were often in conflict; however, the degree of tension and the tactics managers employed to manage it varied. This plurality appeared to be partly explained by the structural differentiation (Gilbert, 2006) we observed, where absorption groups (Broadbent & Laughlin, 1998; Broadbent et al., 2001), such as financial controllers, were deployed to shield actors from demands that conflicted with their cognitive frames associated with the mission. In doing so, actors primarily situated in the Programmes department could decouple their mission-related work from financial matters (Modell, 2019), outsourcing it to controllers and the Finance department. A finding in our study is that, while this structural differentiation may mitigate the issue at an organisational level by separating the competing frames, it does not resolve it at an individual level. This echoes the notion that frame decoupling (Modell, 2019) does not mitigate the tensions; rather, it perpetuates the tension by enabling different actors to continue with their separate frames (Gray et al., 2015).

These unexpected consequences, in which strategies at the meso level are implemented to solve one problem, may lead individuals to engage in framing tactics to reconcile the resulting tensions are what we denote as “ricochet effects”. This concept aims to capture the idea that what appears to be a seemingly clear meso-level solution can have unanticipated micro-level consequences.

The structural differentiation preserved the separation between the conflicting frames: the

mission frame predominantly permeated the Programmes department, while the financial frame shaped the supporting departments. As a result, the underlying conflict persisted and remained unresolved. This situation produced divergent views on finances and mission-related matters, requiring managers to use discursive tactics (Werner & Cornelissen, 2014) in their daily work. Some managers even viewed it as part of their job description to translate financial matters (Gebreiter & Hidayah, 2019) so it fits into the mission frame. Similar to how clinical directors utilised either equivocalising or de-stigmatising (Begkos & Antonopoulou, 2022), managers either resorted to frame shifting or frame blending, depending on whether the financial frame was perceived as an obstacle or as something that could contribute to the mission. When financial information was viewed as obstructive, managers employed moderate frame shifting to reshape the financial frame into something more appealing and compatible with the mission frame. In contrast, when financial considerations were seen as contributing to the mission, particularly in segments more closely connected to commercial counterparts, managers engaged in frame blending. In these cases, financial and mission frames were integrated by incorporating NPM practices (Hood, 1991, 1995) like performance measurement within the mission frame.

While the structural differentiation may have produced ricochet effects and not resolved the conflict, that does not necessarily mean it is a negative thing, and may not have been better resolved by hybrid approaches that can prove to be constraining (e.g., Gebreiter, 2022; Gebreiter & Hidayah, 2019; Morinière & Georgescu, 2022). At its core, MediaCo has to deliver on two dimensions, which sometimes result in competing demands. This is a fact that is not easily dismissed. They are, in fact, mandated to produce certain types of content while remaining financially prudent and cost-efficient. Thus, the resulting need for the two frames to reconcile and interact discursively may lead to issues being vetted more thoroughly (Kaplan, 2008). In turn, this may lead to better delivery across both dimensions. Hence, ricochet effects are not distinctly negative or positive. Further, certain areas of MediaCo’s operations, particularly niche, mandated segments targeting minority populations, were described as not being “financially defensible”. Despite the lack of economic justification, the organisation is stipulated by its permit to produce this content. In such cases, attempts at frame blending may be inherently limited or ineffective, as the economic rationale cannot be reconciled with the mission. This echoes the dimension of morality (Morinière & Georgescu, 2022), as many employees resonated very closely with the democratic values that permeated their mission. In these circumstances, it may be more fruitful to decouple the mission and finance frame.

Together with the findings discussed in 5.1, we append the previous framework illustrated in Fig. 1, by illustrating the effects of structural differentiation. See Fig. 3 for our revised framework. The revised framework illustrates that the existence of a financial frame and a mission frame leads to frame plurality (Lorino et al., 2017). As the mission frame is primarily perceived as positive and the financial frame as negative, conflict arises. Given this conflict, the two frames are perceived as difficult to reconcile into a hybrid form, resulting in structural differentiation (Gilbert, 2006) as the organisational response. However, the structural differentiation does not resolve the conflict, rather managers must engage in discursive framing tactics (Werner & Cornelissen, 2014) to manage these competing demands and ensure adequate performance on both dimensions.

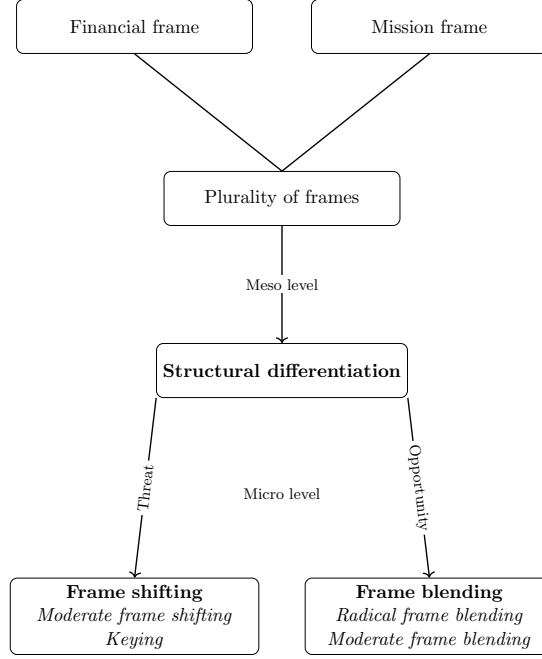


Fig. 3: Revised empirical framework

5.3 Contextual factors' role in divergent empirical findings

Previous studies have shown that when financial and NPM-inspired ideas (Hood, 1991, 1995) are imposed by external parties (Chang, 2006; Oliver, 1991), tensions are heightened because they are perceived as clashing with the core mission (e.g., Abernethy & Stoelwinder, 1995; Reay & Hinings, 2009). In the case of MediaCo, the increased emphasis on financial matters, effectiveness, and performance measurement was a by-product of their increasingly salient financial position. This was due partly to reductions in real terms in their funding (i.e. imposed by an external party, the government) and partly to external macroeconomic factors such as inflation and salary costs. As these factors exposed the existing conflict between the mission and financial frames, one might infer, as previous studies (Jacobs, 1998; Kurunmäki et al., 2003) suggest, that this would have heightened the conflict. However, our empirical findings nuance this notion by showing that the tension was actually reduced rather than heightened.

We contend that the main drivers of this phenomenon are mainly two. Firstly, as financial considerations rise on the agenda, financial awareness increases, thereby decreasing the stigma around finances. In turn, reduced stigma arises from the emphasis that, if finances are not adequately incorporated into the operations, it could affect the ability to deliver on their mission. As such, the connection between finances and mission becomes more salient. Consequently, managers could engage in frame blending to bridge (Snow et al., 1986) the mission and financial frames by showing that they are mutually beneficial. For instance, reluctance towards financial matters and performance measurement could be eased by tying it to mission considerations (Begkos & Antonopoulou, 2022). By emphasising the importance of getting the most “bang for your buck”, or simply extending (Snow et al., 1986) the mission frame to include financial stewardship of taxpayers’ money as part of their responsibility to the public, tensions between the two frames could be reduced. Secondly, although the financial situation largely stemmed

from demands outside the organisations (Chang, 2006; Oliver, 1991), it was transmitted by managers inside the organisation.

The structural differentiation within MediaCo has allowed journalists to become managers without necessarily requiring them to possess financial knowledge, and not having to abandon their mission-oriented careers (Jacobs, 2005). Thus, journalists with professional backgrounds have been able to penetrate the managerial hierarchy, thereby granting them legitimacy in situations such as downsizing initiated by a financial concern (Kurunmäki et al., 2003). This enabled managers to be “chameleons” and translate, or key (Goffman, 1974), financial information and tailor it to the right audience. These acts of frame shifting could also explain why financial information became more approachable and the conflict became smaller. This is important, as the literature (e.g., Begkos & Antonopoulou, 2022; Jacobs, 1998; Kurunmäki et al., 2003) and interviews emphasise that if such information or initiatives were transmitted or initiated by someone without a professional background, they would have been met with skepticism and reluctance. Furthermore, the savings package was not conducted through an across-the-board cut, but rather guided by the core mission and by delegating the responsibility to the departments themselves. This allowed them to better “own” the change, potentially lessening the conflict that may have arisen otherwise (Begkos & Antonopoulou, 2022; Jacobs, 1998; Kurunmäki et al., 2003). Thus, there was no indication that the financial frame would become dominant following the savings package; instead, opportunities to blend the two frames appeared to have increased. This approach also underscores that structural differentiation remains important in these situations and allows the mission to remain dominant (Lorino et al., 2017), limiting the surface area for the two frames to conflict (Gilbert, 2006).

To conclude our discussion, framing theory offers new perspectives and understandings of how managers in established NPM settings apply different organisational strategies and individual tactics to manage the duality inherent in most KIPS today. Overall, the mission frame was dominant, while the financial frame was subordinate, but through different actions, both frames were considered and managed.

6 Conclusion

The purpose of this thesis has been to explore how public sector organisations navigate between competing demands. Using the theory of frames and framing tactics to manage a plurality of frames, this thesis addresses the following research question:

How do public sector organisations navigate between a public mission and financial goals?

In answering this question, our thesis makes three meaningful contributions. First, we contribute to the literature on competing demands in KIPS by employing the relatively uncommon theoretical lens of framing theory, focusing on individuals' responses to demands that conflict with their professional ideals. Our findings suggest that much of the previous literature can be subsumed under broader concepts from framing theory, thereby facilitating a more nuanced understanding of phenomena in these contexts. In doing so, we present findings on how meso-level strategies may perpetuate rather than resolve conflict through ricochet effects, forcing individuals to engage in micro-level discursive tactics to achieve reconciliation. Finally, our findings emphasise the importance of considering contextual factors when understanding how individual actors respond to, and reconcile, competing demands.

In using framing theory, our findings indicate that it may be productive for research in KIPS to view the competing demands described in previous literature as two distinct frames. By viewing these conflicting demands as two frames, we better understood how they were aligned or separated in operations, as neither frame was fundamentally decoupled from the other. While it may be true that it is difficult to discern distinct professional or financial starting points in established NPM settings, the framing tactics of frame shifting and frame blending helped illustrate how organisational actors selectively combine or separate certain aspects of each. Thus, framing theory captures the fact that they are not two distinct phenomena, but rather something that actors iteratively blend and shift between.

The dominance of the mission frame and the resulting conflict with the financial frame indicate that the conflict between commercial and professional values persists in established NPM settings. Competing demands stemming from requirements to deliver across several dimensions create tensions that managers must manage to succeed. In this, we find that organisational responses such as structural differentiation mainly serves as a surface-level solution and create ricochet effects. Thus, the underlying conflict is instead perpetuated as the separation allows the two frames to continue in isolation. This required managers to engage in discursive tactics, frame blending, or frame shifting to successfully navigate these complex demands. However, we contend that this need not be negative, as considering the two together may yield more thoroughly vetted decisions. Finally, we conclude that contextual factors are also relevant to consider when analysing how an organisation manages competing demands. There were several factors that influenced the degree of conflict between the two frames, such as keeping the two separate through various means and the fact that, to a large degree, managers had journalistic backgrounds, which enabled them to communicate financial issues with credibility.

In addition to the theoretical contributions, this study also has practical implications. Our study not only provides practical insights for the management of public sector organisations,

which have to balance several of the tensions illustrated, but also offers relevant insights into the current debate on public service media. As mentioned in the introduction, journalism and public service media face significant headwinds and criticism. Our study challenges the stereotype of these organisations as bloated public entities with little regard for public funds. Instead, we demonstrate that, beneath the surface, financial matters are given significant consideration and are integrated as a core component of their mission. Furthermore, our discussion illustrates that perceiving financial and mission goals as antithetical need not be inherently negative. Rather, the ongoing process of reconciling these tensions can result in more thoroughly considered and balanced decisions.

The findings of our thesis are subject to limitations. They may be subject to sampling bias, as we focused on senior managers and C-suite directors rather than employees, such as journalists. These upper echelons of management may hold different perceptions regarding both the ways in which mission and financial goals are at odds and how these competing demands might best be reconciled. Had we been able to interview other parts of the organisation that work more exclusively with the mission, tensions and conflict may have appeared more pronounced. Another potential limitation regards the interpretative approach and subsequent research design. While it enabled us to capture and analyse the subjective meanings and social realities of our interviewees, it may also have enabled our own subjective meanings to permeate the study. Informing the interviewees of the financial focus of our study may have shaped their responses, thereby affecting our data, analysis, and results.

As our findings suggest, tensions and competing demands persist in everyday work in established NPM settings. Thus, future research may benefit from continuing to examine these settings, as they remain arenas of conflict between professional values and financial demands. Future studies could also benefit from continuing to apply framing theory in public sector organisations, as this theory enables the capturing of micro-level responses to these demands. One observation we made concerns the impact of structural differentiation on individual responses to competing demands. However, future studies may benefit from examining how other organisational responses to competing demands influence these behaviours and either resolve or perpetuate the conflict. Finally, future studies could conduct longitudinal analyses to examine how the long-term effects of structural differentiation or external macroeconomic factors may continue to shape perceptions of financial matters. It would be especially relevant to see if responses continue to be positive, like in our case, or not.

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Appendices

Appendix A: Empirical observations

List of interviewees

#	Position / Title	Department	Date	Format	Duration
1	HR Director	HR	Sep 18, 2025	In-person	53min
2	CFO	Finance	Sep 22, 2025	In-person	73min
3	Group Controller	Finance	Oct 3, 2025	Online	51min
4	HR Director*	HR	Oct 3, 2025	In-person	50min
5	Director of Comms	Communication	Oct 9, 2025	In-person	52min
6	CIO	IT	Oct 13, 2025	In-person	50min
7	Head of Analytics	CEO Office	Oct 15, 2025	Online	55min
8	Head of Commissioning**	Programmes	Oct 15, 2025	Online	58min
9	Chief of Staff/Dep. CEO	CEO Office	Oct 20, 2025	In-person	50min
10	Dep. Programm. Director	Programmes	Oct 21, 2025	In-person	55min
11	Controller, News	Finance	Oct 28, 2025	Online	57min
12	HR Manager I***	HR	Oct 30, 2025	In-person	52min
13	HR Manager II	HR	Oct 30, 2025	In-person	62min
14	News Commissioner	Programmes	Nov 5, 2025	In-person	50min
15	Dep. CFO	Finance	Nov 10, 2025	Online	56min
16	CEO	N/A	Nov 13, 2025	In-person	46min

* Follow-up interview.

** Former employee at the time of the interview.

*** A junior colleague also attended the interview.

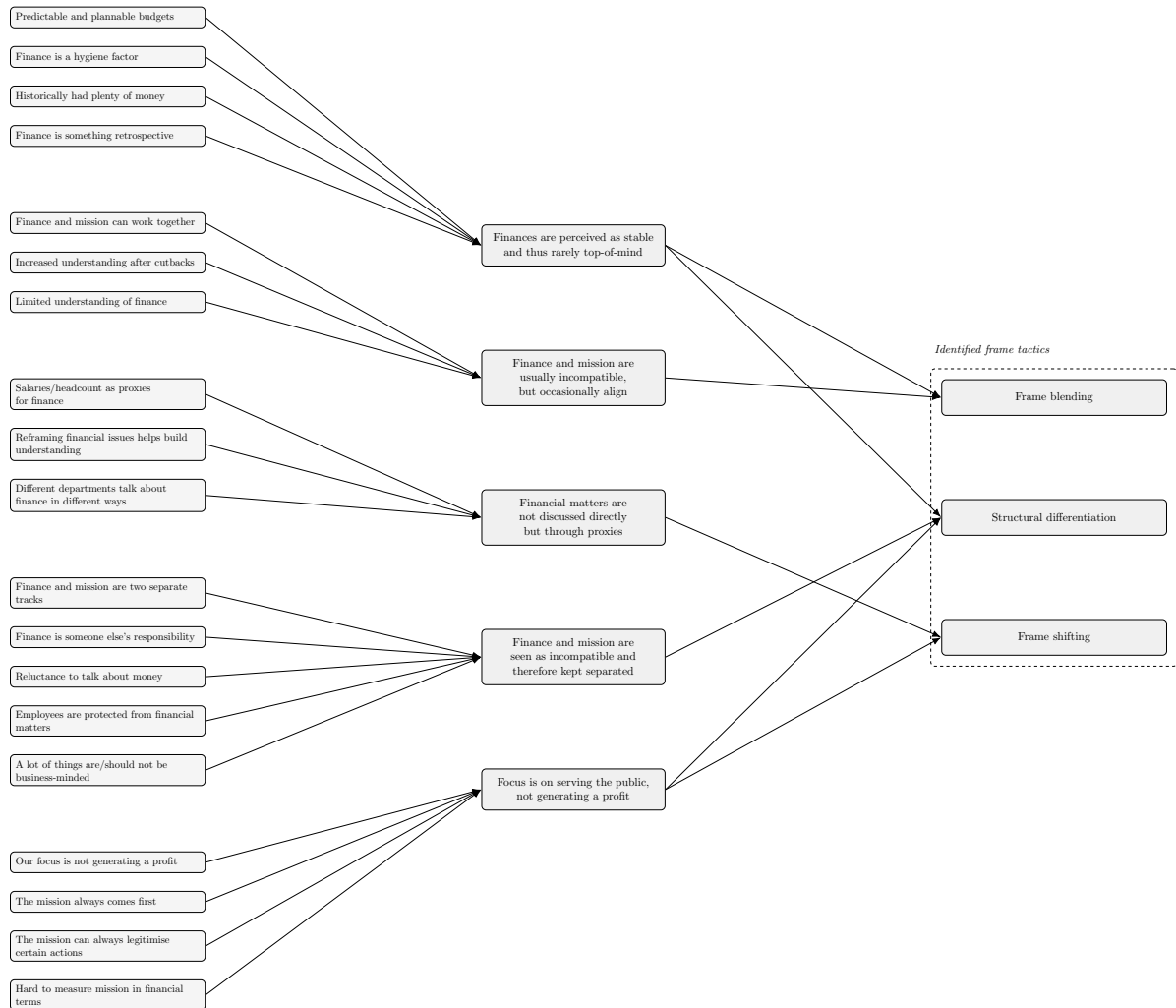
List of documents

#	Document	Year(s)
1	Annual report (financial)	2022, 2023, 2024
2	Annual report (mission-related)	2022, 2023, 2024

List of other observations

#	Observation	Date	Format / Source
1	Roundtour of MediaCo headquarters	Oct 27, 2025	In-person
2	Manager reporting schedule	Oct 28, 2025	In-person
3	Non-financial KPI pyramid	Nov 5, 2025	In-person

Appendix B: Coding tree



Appendix C: Interview guide

Theme	Illustrative questions
<i>Formalities</i>	• Thank the interviewee for participating. • Briefly explain the purpose of the study. • Ask for consent to recording and to data handling (GDPR, anonymity).
<i>Professional background</i>	• Can you briefly describe your background and current role? • How long have you worked in this field and at MediaCo? • What are your main areas of responsibility?
<i>Performance measurement</i>	• How do you interact with finance in your role? • What financial management systems or KPIs are most important to you? • What does good performance look like in your area?
<i>Budget</i>	• How is the budget for your area prepared each year? • How are decisions made when cuts are required? • What happens if your budget is exceeded?
<i>Public service mission</i>	• How do you ensure that your work aligns with the public service mission? • How is your contribution to the mission evaluated or followed up? • How does public service reporting relate to the annual report?
<i>Interviewee-specific questions</i>	• What is the main purpose of your unit and how is it linked to the mission? • Who is the intended audience for what you produce? • How does performance in your unit affect the rest of the organisation?

Appendix D: AI disclosure

We have utilised several AI tools in the process of writing this thesis. These are: SciSpace, ResearchRabbit, Klang, ChatGPT, and Grammarly Pro. In this disclosure, we detail how we have used each tool and comment on potential risks and the mitigation measures we have put in place to address these.

In the exploratory phase of this thesis, SciSpace and ResearchRabbit were utilised to provide a brief overview of several research fields and find related academic articles. These tools helped us gain a surface-level understanding of these research fields and enabled us to discuss which were most relevant. This contributed to the quality of our thesis by serving as a powerful tool for narrowing down potential research domains and method theories. A risk associated with using SciSpace is the possibility of inaccurate AI-generated summaries, while with ResearchRabbit, there is a risk of including low-quality journals and missing important research papers. To address these limitations, we thoroughly reviewed each abstract rather than relying solely on AI-generated summaries. In the later stages of our research, we instead utilised Scopus and manually reviewed the most prominent accounting journals to identify relevant studies.

Klang was utilised to transcribe all of our recorded interviews. Through this, Klang improved the quality of our thesis by saving significant time we could allocate to writing and researching. A risk of using AI for transcription concerns both maintaining the confidentiality of interviewees and the potential for inaccurate transcriptions. All data is encrypted, and as a Swedish company operating within the EU, Klang processes all data in accordance with regulatory requirements and is GDPR- and ISO 27001-certified. After the thesis was completed, we deleted all files stored at Klang as an additional safeguard. To address the risk of incorrect transcription, each quote was carefully compared with the original audio file to ensure accurate representation.

ChatGPT was primarily used to help with LaTeX formatting, particularly tables and figures, and our BibTeX library. This improved the quality of our thesis by enhancing clarity and readability, helping us generate informative tables and figures, and also saved significant time by ensuring correct APA 7 referencing through our BibTeX library. A risk with this is that ChatGPT can generate incorrect or false outputs. To mitigate this, we carefully reviewed each output before including it in our LaTeX code and manually reviewed each reference to ensure the BibTeX file was correct.

Grammarly Pro was utilised for proofreading and grammatical suggestions. As our thesis grew in length, the risk of stylistic errors, such as missing punctuation, increased. In this, Grammarly helped us significantly by proofreading our text. Further, we utilised Grammarly for grammatical suggestions when necessary. These inputs improved the quality of our prose and saved significant time on proofreading. The risk with Grammarly is that it can provide suggestions that reduce quality and clarity, rather than the opposite. Grammarly may also overlook minor errors. Therefore, we never accepted its suggestions without review, treating them more as recommendations and making the actual writing ourselves.

In summary, we found that AI is highly effective at automating simple, repetitive tasks rather than doing significant work. By employing these tools in the early phases of our study and using them to aid with time-consuming tasks such as proofreading or transcribing, we could allocate more time on analysis and original writing.