Management Decision

Subjective concepts: an institutional logic approach

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Abstract

Purpose – The literature on institutional logics acknowledges the importance of subjective concepts, such as values and beliefs, alongside material practices, while often overlooking how these concepts distinctly influence the process of logic instantiation. This study aims to explore this gap, and thus, the roles of subjective concepts in the constitution of logics will be further explored.

Design/methodology/approach – This conceptual paper develops theoretical propositions that distinguish instances of subjective concepts participating in logic instantiation. A comprehensive review of the institutional logics literature allowed us to induce these propositions regarding their involvement. The study identifies distinct concepts in logic instantiation, drawing on empirical examples from the literature.

Findings – The study argues that actors initially draw from a group of concepts to initiate, support, and implement material practices, such as decisions, often legitimized by a justification discourse. Distinct context participants interpret or manipulate this logic and attempt to adjust it to their views. In addition to their objective character, material practices are expressed through tangible cultural manifestations that use symbols, declarations, and theories.

Research limitations/implications – The article analyzed the participation of subjective concepts in the instantiations of logics, and other studies might explore whether these conclusions are verified. Much still needs to be examined from the institutional logics perspective to better understand the subjective concepts that constitute logics (e.g. self-assertion, self-esteem, perception of benefits, negotiation around power, prestige or approval). In addition to these notions, the various concepts that trigger activities, those that produce justifications and the symbolic manifestations of logics deserve to be further discerned to permit better recognition of the functioning of each in logic building. The joint presence of subjective elements (values, beliefs, awareness, understanding and others) in logic constitution and how to distinguish them remains to be explored. Further analysis will help to better understand these concepts and their influence on the constitution and modification of logics. Hence, this research suggests that more attention needs to be paid to making explicit subjective and material practices in the social construction of reality.

Practical implications – The prescription for practices, such as decisions, is idealized from concepts like assumptions and beliefs. Other subjective concepts follow, which make it an important issue. Awareness and recognition of the need to justify the implementation of proposals or practices are essential for managers who may otherwise experience failure in their efforts. Additionally, managers should understand that directives presented to staff or workers are subject to interpretation, leading to unwanted conduct.

Originality/value – This study contributes to institutional theory by clarifying the different roles that subjective concepts play in logic building and instantiation, either as triggers, justifications, interpretations or manifestations. This advances our understanding of how subjective concepts and material practices interact in instances such as decision-making processes. By identifying the character and function of these concepts, this study helps clarify the constitution of logic and the development of directives.

Keywords Institutional logics, Concepts, Practices, Symbols, Decision

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Introduction

Since Friedland and Alford (1991), the concept of institutional logics has become increasingly popular in organizational studies. According to these authors, logics are "symbolically grounded, organizationally structured, politically defended, and technically and materially constrained" (Friedland and Alford, 1991, p. 248), where symbols are expressions of the presence of logics in a given context. Thornton and Ocasio (1999) broadened the notion of institutional logics by emphasizing the relevance of both the subjective and material dimensions (Thornton and Ocasio, 1999, p. 804). According to them, institutional logics are "socially constructed, historical patterns of material practices, assumptions, values, beliefs, and rules" (Thornton and Ocasio, 2008, p. 101). Thus, this perspective suggests that "assumptions, values,

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and beliefs" are subjective elements that reflect actors' views. In a narrower interpretation, Haveman and Gualtieri (2017, p. 1–2) state that "institutional logics are systems of subjective concepts (values, beliefs, and normative expectations)." Other scholars also believe that subjective concepts contribute to the constitution of logics, together with material practices (Dunn and Jones, 2010; Lawrence and Suddaby, 2006; Suddaby *et al.*, 2010).

Sociology also underscores the relevance of subjective concepts in examining their role in the co-constitution of cultural and social structures (Mohr, 1998). "Social theorists have long been troubled by the problem of how to understand the connection between symbolic systems and other levels of social life" (Mohr and Duquenne, 1997, p. 308). According to Vaisey (2009), cultural meanings are tools of social sense making, underlining the notion of actors' participation in the construction of social reality.

Despite these insights, important gaps remain. Although the literature has recognized the influence of subjective concepts on institutional logics, essential aspects of their individual roles in the process of logic instantiation remain unexplored. For instance, these studies mention different subjective concepts (e.g. assumptions, values, beliefs, symbols and meanings) without discerning between them in logic instantiation; consequently, it remains undetermined whether they all participate in the constitution of institutional logic. Furthermore, scholars must adequately explain the participation of each subjective concept in logic constitution (Friedland, 2018a; Jones *et al.*, 2013; Suddaby *et al.*, 2010; Thornton *et al.*, 2012). This article addresses the following questions: Do several concepts jointly participate in logic constitution? How does each play a part?

We examined how subjective concepts participate in logics competition in a context, assuming that multiple logics attempt to have their prescriptions for action prevail regularly. This study examined whether different subjective concepts may participate and play distinct roles in the constitution of logic. This distinct participation of subjective concepts can explain the diverse contributions to logic building, particularly material practice design, including decision-making stages.

The remainder of this paper is organized as follows. First, we underline how institutional studies evoke and examine the participation of subjective concepts. This study examines works that imply possible interrelations between concepts and those that discuss the specific participation of concepts in logics. Finally, we use theory-building topics and examples from the literature to help build a research agenda for further research on the participation of subjective concepts in logic construction (Whetten, 1989).

Institutional logics approaches

Concepts are logical creations that actors develop based on their experiences (Goode and Hatt, 1979). The institutionalization of a concept is a socially and historically constructed process in which various actors in a context confirm and reconfirm it. In this situation, subjective concepts are recognized as components of logics and their use reconfirms their participation. This is the case for values expressed by an organization – for example, embracing environmental sustainability. However, as Meyer *et al.* (2024, p. 10) remarked, the concepts are "multifaceted and notoriously slippery"; in other words, there may be different understandings of them.

Institutional studies, such as the introduction to the special research forum on culture in institutional environments, explicitly mention subjective constructs such as symbols, rituals, myths, scripts, frames and taken-for-granted assumptions that make up institutions, together with actors' agency (Suddaby *et al.*, 2010). These elements create the fundamental frames of meaning that direct human actions and are key to how individuals understand and perform their institutional roles (Hall and Taylor, 1996). Such a formulation joins several concepts together with action, but it does not distinguish between them, what roles they assume and when they appear.

It is evident that institutional authors understand that subjective concepts participate in developing practices and structures that are expressions of actors' negotiation or imposition on

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each other (Stevenson *et al.*, 2024), constituting organized life through the creation of meanings and the development of legitimation parameters of identities (Haveman and Gualtieri, 2017; Micelotta *et al.*, 2017; Orlitzky, 2011). Indeed, Kok (2023) emphasizes that structures are not fixed entities; rather, they are continuously reshaped as a reflection of the practices and subjective concepts they embody. However, institutional studies mention these subjective concepts without discerning their role in establishing institutionalized practices (Purdy *et al.*, 2019; Suddaby *et al.*, 2010; Thornton *et al.*, 2012). For example, a study examining the institutional factors influencing the implementation of quotas and codes to enhance gender diversity on corporate boards does not distinguish between subjective concepts, although the authors recognize the interplay of cognitive, normative and regulatory structures and activities that jointly contribute to the stability and meaning of social behavior (Martinez-Garcia *et al.*, 2024).

Institutional logics are understood to encompass a range of elements, including subjective constructs, which are expected to crystallize into a structured configuration of meanings and practices. The specific participation of these different concepts, whether they occur in combination or separately, at the same time or in sequence, should result in different configurations of logics, which in turn means that prescriptions for action result distinctly. Since logics are not monolithic and can induce a diverse array of prescriptions given the composition of their elements (Alvehus and Hallonsten, 2022; Lounsbury *et al.*, 2021; Alvehus and Hallonsten), it is useful to better understand these elements.

The participation of subjective concepts in the process of logic constitution

Thornton and Ocasio (2008) state that each institutional order comprises material practices and subjective concepts, with the latter including assumptions, values and beliefs. Thornton *et al.* (2012, p. 2) also state that logics involve cultural symbols and material practices, including assumptions, values and beliefs. Other studies have also emphasized categories such as beliefs (Kuckertz and Scheu, 2024), assumptions (Corciolani, 2023), and points of view (Corciolani, 2023) that underpin the meanings of social reality (Abolafia and Biggart, 1994; Dunn and Jones, 2010; Goodrick and Reay, 2011; Greenwood *et al.*, 2011; Hardy and Maguire, 2010; Lawrence and Suddaby, 2006). Voronov and Weber (2016, p. 268) proposed that logics "may be regulated by an ethos: a set of collective ideals".

Building on these indications, this study suggests that these subjective concepts are present from the outset of logic formation, shaping the prescriptions that logics adopt. The presence at the start of logic constitution of these subjective concepts can be considered to be derived from the prescriptions of previous logics, including those from other contexts that may generate distinct formulations for these concepts (Ocasio, 1997; Thornton and Ocasio, 2008). This reasoning follows the understanding of social constructionists and institutional logics scholars that *a priori* institutionalization provides individuals with orientations on how to act, of meanings and of positions in structures (Lounsbury *et al.*, 2021). Embracing environmental sustainability as a value, for example, defines the directions for organizational behavior, such as relevant vocabularies, resource allocations, identities and artifacts. This value has generated new terms such as "pollution prevention," "water conservation" and "recycling," which involve specific practices, tools and roles associated with sustainability (Bold, 2025; Fofiu and Raluca, 2018). The value itself results from a broader institutionalization process that highlights the environmental harm caused by unsustainable production processes (Bracking, 2012).

Stinchcombe (1997) emphasizes the importance of values as the causal core of institutions, a view echoed by Suddaby *et al.* (2010). Lounsbury *et al.* (2021, p. 268) reinforce the centrality of values in institutional logics to redress the "cognitive turn" that has animated the new perspective on logics so far, bringing in this notion. The authors also draw attention to the fact that the definition of values remains "problematic in the literature." In response, they introduced alternative concepts, such as substance (Friedland, 2021), to capture different

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perspectives of what constitutes the core of logics. Thornton *et al.* (2015, p. 5) note that "family values will differ from market values … they are likely to enact situations differently," suggesting that values can act as catalysts for logic instantiation. And the literature mentions yet another subjective concept in this sense. According to Mutch (2018), beliefs are the motivating force behind institutionalization, while Ocasio (1997) suggests that institutions shape values. This apparent contradiction is reconciled through a recursive understanding of institutions as both shaping and being shaped by actors' agency (Friedland and Alford, 1991; Giddens, 1984). Despite these insights, the literature still lacks clarity in distinguishing between values, beliefs and other related concepts, particularly regarding their specific roles and characteristics that remain underexplored.

Given the need to distinguish among different subjective concepts, it should be recognized that this epistemological issue depends on institutionalist scholars reaching a shared understanding of these concepts. Schatzki (2024, p. 50) mentions that "[t]he ontological status of entities such as principles, assumptions, and values has long been a matter of philosophical controversy." Determining which subjective concepts are involved in the construction of institutional logics or whether multiple concepts are simultaneously at play is a key challenge. Nevertheless, their presence appears to be fundamental in initiating this process, which raises the additional question of how the specific role and meaning of each concept can be discerned.

To understand how these concepts participate in the construction of logics, they must be defined clearly. *Values* are typically described as conceptions of what is preferred or desirable (Mutch, 2018; Scott, 2013; Stinchcombe, 1997), and recent studies reconceptualize values in terms of interests (Jakob-Sadeh and Zilber, 2019; Martin and Lembo, 2020). According to a recent contribution by Friedland (2018b), the notion of *substance* consists of an element that cannot be reduced to materiality but is nonetheless inseparable from it—a subjective conception that is interpenetrated with practice, which, however, seems not to consider other subjective concepts or to express a proposition in logic building. In contrast, *beliefs* are often defined as value references or conceptions of the common good (Cloutier and Langley, 2013; Vaisey, 2009), indicating taken-for-granted understandings. Mutch (2018, p. 11) emphasizes that beliefs are the motivating force that brings about institutional life, enabling meaning and the manifestation of practices, but "they involve a commitment to certain value-laden assumptions." These definitions may lead to their indistinctive use in analytical contexts and underscore the lack of precise definitions to differentiate concepts when analyzing their roles in institutional logic.

At the same time, concepts such as *awareness* have been described as forms of rational cognition (Driouchi and Bennett, 2011; MacNab and Worthley, 2012), and *assumptions* are also considered rational notions, as they imply expected consequences and facilitate the emergence of meaning, identity and practice (Lounsbury and Crumley, 2007; Mutch, 2018). Institutional logics theory recognizes the participation of *interest*-based orientation for actors' behavior that is also of a rational character (Lounsbury *et al.*, 2021; Scott, 2013; Thornton *et al.*, 2015). Therefore, different subjective triggers appear to initiate the formation of logics (Salignac *et al.*, 2024).

A study comparing legal contracts drafted by German and English lawyers revealed that differences in the specificity of terms reflected the distinct underlying assumptions of each legal system (Smets *et al.*, 2012). In this case, assumptions functioned as triggering concepts, initiating the development of broader meanings and institutionalized practices.

Thus, one set of subjective concepts induces another in defining logic. In this way, subjective elements trigger other cultural manifestations, such as artifacts, activities, and identities (Abolafia and Biggart, 1994; Dunn and Jones, 2010; Hardy and Maguire, 2010; Haveman and Gualtieri, 2017; Lawrence and Suddaby, 2006; Stinchcombe, 1997). The concepts that express a condition that is desired (values, beliefs, substance) contrast with those that conceive a tangible reality (awareness, assumptions, interests). The former bring into existence material displays not easily associated with them, such as practices that presuppose ethical behavior, while the latter have from the start a tangible status – for instance, economic objectives.

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Subjective concepts validating and contesting logic constitution

The initiative required to constitute or confirm a logic is supposed to involve looking for its validation and legitimation. Greenwood *et al.* (2008) highlight how actors embedded in institutional contexts take action to construct these contexts through shared interpretation (Scott, 2013; Zilber, 2008). Haveman and Gualtieri (2017, p. 22) describe these interpretations as "shared understandings (preconscious, subconscious, or conscious) rationalizations." Understanding is defined as the shared meaning produced through actors' social interactions (Greenwood *et al.*, 2011; Micelotta *et al.*, 2017; Ocasio *et al.*, 2015; Scott, 2013). The interpretation of logic prescription implies that this prescription was previously built and considered institutionalized – for example, norms shared by a group over time and taken for granted within a specific context are presumed to be established. Such an understanding reveals how subjective concepts are embedded in logic prescriptions, and at the same time, it also indicates what actors can look for to subvert them. Waldorff and Madsen (2023) termed translators actors that interpret either logic change or maintenance. Returning to the sustainability example, its interpretation may lead to actions that support environmental care while simultaneously promoting performance optimization.

Ocasio *et al.* (2015) introduced the concept of *sensegiving* to describe how actors communicate their interpretations of events and practices to others. A subset of actors often holds the power to define and communicate prevailing logic within their field; therefore, this study argues that meanings, interests and preferences are legitimized through their actions. Contextualization is part of the translation process in Waldorff and Madsen's (2023) study that has the same purpose.

At different times, logic construction must go through a political process to engage the actors in the context (Friedland and Alford, 1991; Zilber, 2024). This is the case for studies that have examined how actors explain their motives for taking action. Valentino (2021) stated that institutional logics have a dual nature – on the one hand, imposing constraints on action and on the other, suffering the impacts of internal action, based on actors' well-reasoned justifications of interests and preferences. This study implies that the appearance of the subjective concepts of interests and preferences uses justifications for promoting a logic (Thornton *et al.*, 2015, p. 10).

Consequently, it is possible to assume the existence of yet another type of subjective concept based on the communication established among actors, which relies on a group of actors advocating a certain reality to others as a better, proper or correct one. Schildt *et al.* (2011) state that institutionalized practices need reasons to become and remain legitimate, which is in part the responsibility of justifications. These justifications often arise from communicative interactions among actors, where some advocate a particular reality as being more appropriate or legitimate (Hoffman, 1999; Maguire *et al.*, 2004). Justification supports the prescriptions of the prevailing logic, often after overcoming rival logics; however, audiences may interpret logic differently, accepting or resisting it to varying degrees.

Justification materializes to support the prescriptions of the prevailing logic because it aspires to overcome the competition of other logics, which requires convincing. The audience is subject to the prevailing logic and may not be content with, or aware of, its particularities. Its orientations may be interpreted in many ways, either adopting it entirely or not. Boltanski and Thévenot (1991) explored how individuals build agreements or express disagreements within social contexts, arguing that social relations, when not based on coercion, require solid arguments and shared references, whether standards, traditions, subjective values or political pressures, to achieve such coordination. Actors justify their behavior by referencing these established principles – that is, the prevailing logic. In an interesting example, Wang *et al.* (2025, p. 422) describe in their study the implementation of a market logic in China, after Mao, "how state actors justify changes in institutional arrangements."

Conversely, they may question or reject the principles at the core of the logic, prompting the introduction of new values or beliefs that justify the shift. This transformation requires justification that is open to examination and proof to enable coordinated action; nevertheless, new logics may still be subject to divergent interpretations and subversion.

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Symbols as manifestative concepts

Friedland and Alford (1991) argued that action patterns involving symbolic systems categorize human and organizational activity, make sense of it, and offer ways to structure reality, thereby giving meaning to time and space. These activity patterns and symbols together constitute the institutional logic. Examples of such patterns include material categories such as "profit" and "debt," which gain meaning only when associated with specific material actions. For instance, "profit," understood as an organization's revenue exceeding its expenses, is a cultural symbol that depends on concrete practices such as financial calculations, inventory management and sales operations to become meaningful.

The authors emphasize that every institutional logic contains actions manifested through symbols that individuals commonly reference in their daily activities. Thus, a symbol can be understood as the visible or perceptible manifestation of logic. In one of his recent contributions, Friedland (2018b) introduced the notion of *substance* – an element that cannot be reduced to materiality but is nonetheless inseparable from it. This concept points to the recognition of other types of elements that participate in the constitution of logic and suggests a functional specificity beyond purely symbolic or material dimensions.

Meyer *et al.* (2024, p. 9–10) describe the symbol as the "core modus operandi" of institutional orders, serving as the "glue" that connects conceptual and manifest elements within a logic. It enables meaning construction, guides behavior and stabilizes social arrangements by linking ideational and material dimensions (Baxter *et al.*, 2023). The authors illustrate this with organizational hierarchy, which becomes a tangible presence through reporting lines, job titles, office sizes and the subjective experience associated and engagement with it.

Manifestative concepts (symbols) are the visible or tangible expressions of institutional logics in practice (e.g. "profit," "hierarchy"), materializing logic prescriptions and serving as symbolic anchors for institutional meaning. They connect the subjective and material dimensions of logic (e.g. profit as both a symbol and a financial practice).

Roles of concepts

Based on the preceding discussion, we identify three types of subjective constructs (see Table 1). Triggering concepts are subjective notions that initiate the formation of a new logic or reconfigure an existing one, originating action and meaning – for example, values (what is desirable), beliefs (understandings of the common good), assumptions (expected consequences) and awareness (rational cognition). These elements act with the emergence of logics by shaping prescriptions that direct behavior. They may derive from previous or external logics and generate new vocabularies, practices or artifacts (e.g. sustainability terms and behaviors).

To succeed in introducing them, actors who support these concepts resort to justificatory concepts, which are used by actors to legitimize, advocate, or defend a logic within social or institutional fields that helps actors promote a logic by framing it as appropriate or superior. They arise in the context of legitimacy struggles, especially when logics compete or when actors attempt to shift meanings.

Explanatory/interpretative concepts help make sense of, interpret, or explain a logic's prescriptions, especially in shared or contested contexts—for example, in rationalizations. They enable coordination and agreement around the logic, even when multiple interpretations exist. Actors rely on these concepts to explain motives, resolve contradictions or redefine norms. These are concepts that elaborate on, or reinterpret, a logic's prescriptions to make them acceptable or contextually relevant.

The key contributions of the study are, first, that these concepts are best recognized by the role they play in logic constitution, either as triggers, justifications, interpretations or manifestations. Second, despite often being used indistinctly in literature, each has a specific function in logic construction. The model addresses a gap in the literature regarding the definition, differentiation and interplay of subjective concepts in logic theory.

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Table 1. Concepts and their roles in logic instantiation

Trigger concepts 1. Those that initiate action and meaning	Justification concepts 2. Those who strive to have prescriptions accepted	Interpretation concepts 3. Those that elaborate on, or reinterpret, the prescriptions of logic	Manifestation concepts 4. These serve as direct manifestations of concepts in practice
Subjective notions play a crucial role in creating a new logic or reshaping an existing one. Examples of these notions include values (what is considered desirable), beliefs (understanding the common good), assumptions (anticipated consequences) and consciousness (rational thinking). These elements influence the process before or during the development of logics	Actors use specific strategies to legitimize, defend and promote a particular logic. They present this logic as appropriate or superior, especially during conflicts where different logics compete or attempt to alter existing meanings. Examples of these strategies include justifying, advocating or defending the logic in question	They assist in making sense of, interpreting or explaining the prescriptions of logic, especially in shared or contested contexts (e.g. rationalizations). They facilitate coordination and agreement around logic, even when multiple interpretations exist	Visible or tangible expressions of institutional logics in practice materialize these prescriptions. They serve as symbolic anchors for institutional meaning, connecting the subjective and material aspects of logic. For example, "profit" represents both an idea and a financial practice that requires specific calculations and operations. Similarly, "hierarchy" becomes tangible through reporting lines and job titles

Source(s): Table by authors

To explore how subjective concepts participate in institutional logics theory, a research agenda based on theory-building topics induced from preceding studies asked which concepts participate in the phenomenon, how they interrelate and why they occur (Byron and Thatcher, 2016; Whetten, 1989). Hitt and Smith (2007), in their invitation to scholars that had published theoretical studies in management, asked them, among other topics, to describe the theory, key variables, relationships and underlying logic, similarly to Whetten's recommendations (1989). Corley and Gioia (2011, p. 12) also state that "theory is a statement of concepts and their interrelationships that shows how and/or why a phenomenon occurs." Based on preceding institutional studies, we identified subjective constructs (main concepts) that appear to originate action and meaning, those that elaborate on logics' prescriptions either to make them acceptable or to make their own interpretations of them, and those that are the proper manifestation of concepts. These concepts interact (how) in the process of logic construction, which is the (why) focus of the effort.

Evidencing the concepts

In this section, the study uses existing cases described by the institutional literature to identify subjective concepts as they appear either in the descriptions or statements. For this purpose, we refer to the definitions presented earlier, which are presented in Table 2:

The possibility of distinction

Lounsbury and Crumley (2007) bring a case that exemplifies the participation of distinct concepts in logics. The study on the emergence of growth funds illustrates how the *awareness* (Driouchi and Bennett, 2011; MacNab and Worthley, 2012) of a few fund managers regarding the potential of new methods for analysis and investment led to the creation of innovative financial products. In this case, *awareness* functions as a triggering concept that initiates

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Table 2. Subjective concepts, their definitions and authors of interest

Concepts	Definitions
Values	Conceptions of the preferred or desirable (Mutch, 2018; Scott, 2013; Stinchcombe, 1997)
Beliefs	Value references and conceptions of the common good (Cloutier and Langley, 2013; Vaisey, 2009)
Awareness	Rational cognitions (Driouchi and Bennett, 2011; MacNab and Worthley, 2012).
Assumption	Rational notion that expresses that a consequence is expected, enabling meaning, identity and practice (Lounsbury and Crumley, 2007; Mutch, 2018).
Understanding	Shared meaning produced by actors' social interactions and is also considered a rational notion because it is based on reasoned thinking (Greenwood *et al.*, 2011; Micelotta *et al.*, 2017; Ocasio *et al.*, 2015; Scott, 2013)
Justification	Motives that actors present for actions or for a certain reality as a better, proper or correct one (Hoffman, 1999; Maguire *et al.*, 2004; Valentino, 2021).
Interpretation	Interpretations as actors' understandings of logic's prescription (Greenwood *et al.*, 2008; Haveman and Gualtieri, 2017; Ocasio *et al.*, 2015)

Source(s): Authors' elaboration

institutional change. The consequent transformation involved the development of a new identity and academic discipline, along with symbolic manifestations, such as new hierarchical roles and tools for evaluating investment. This study shows how a market logic based on risk, together with a new professional logic, emerged to push away the previous market logic grounded on the traditional practice of investment diversification.

Other studies have highlighted subjective concepts such as *interpretation* (Carstensen and Hansen, 2019), explanation (Creed *et al.*, 2014; Sadeh and Zilber, 2019), and motives (Greenwood *et al.*, 2011; Vaisey, 2009) as ways to make sense of both planned and enacted actions—that is, material practices (Greenwood *et al.*, 2008; Haveman and Gualtieri, 2017; Ocasio *et al.*, 2015). Similarly, the deconstruction of institutionalized logics (Gray *et al.*, 2015) and the justification of new ones depend on a rationale that legitimizes these changes (Hoffman, 1999; Maguire *et al.*, 2004; Valentino, 2021).

In their study of *Nouvelle Cuisine*, Rao *et al.* (2003, p. 802) state that "[i]nnovators justify changes by recasting them as efforts to restore tradition, or exploit the ambiguity of language," highlighting the importance of justification (Schildt *et al.*, 2011; Wang *et al.*, 2025) and interpretation (Haveman and Gualtieri, 2017; Waldorff and Madsen, 2023) in institutional transitions. For example, chef Paul Bocuse (the leading name among chefs) and his colleagues challenged traditional culinary norms and called for innovation by first reinterpreting the dominant logic and then legitimizing change through appeals to tradition and creativity.

Following Suddaby *et al.* (2010) and Ocasio (1997), we assume that different institutional logics contain distinct *values*–for instance, *family logic* might emphasize member safety or access to education, whereas *market logic* prioritizes values such as fair competition. These values are reflected in practices that, depending on the context, may also be shaped by overlapping logics – for instance, concerns about accessing healthcare may express both family values of care and safety and state values of equity and universality. Such values and their corresponding practices help configure logics in context and define other institutional elements, such as identities, classifications and issue salience. For example, women now make up 47% of the U.S. workforce, up from 30% in 1950, and hold a third of high-paying jobs, up from 13% in 1980 (Schaeffer, 2024). This shift can partly be attributed to family logic values supporting the increased participation of female family members, which led to changes in practices and ultimately contributed to a new socioeconomic logic.

Overall, different studies use various denominations for subjective concepts or imply them, without explicitly naming them. In the earlier example, this study interprets *awareness* as the initiating concept in the formation of a new logic. However, one might argue that *belief* could

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also play a role. Given this conceptual complexity, it is essential for researchers to critically focus on how subjective concepts contribute to logic formation and clarify their respective roles in that process.

The relationship between subjective concepts

The preceding examples highlight the role of subjective concepts, which, alongside material practices, shape and sustain the prevailing logic within a given context. This section explores whether these subjective concepts coexist to orient behavior and how they operate under such conditions. Notably, some of these concepts have divergent epistemological foundations: While *values* and *beliefs* are often seen as taken for granted, *awareness and assumptions* are more readily associated with rational assessment.

One proposition examined here is whether these triggering subjective elements, when combined with practices, can give rise to new meanings, vocabularies, identities and practice. A second proposition investigates the relations between the subjective concepts in contextual manifestations.

In the case of *Nouvelle Cuisine*, Rao *et al.* (2003) identified the triggering element as the chefs' rational assessment that conventional culinary practices required rethinking (Mutch, 2018; Thornton *et al.*, 2015). The chefs justified their proposed changes, such as an emphasis on food freshness, through rational discourse (Schildt *et al.*, 2011; Zilber, 2024). Rao *et al.* (2003, p. 798) explain that "classical cuisine (was) embodied in Escoffier's academism and was built around ten commandments centered around the values of truth, light, simplicity, and imagination," thereby illustrating how professional logic was shaped by different subjective values and reinforced through practice.

Material practices may involve discursive intentions, such as announcing the launch of a new product, or the practical implementation of such plans. These practices are frequently preceded or accompanied by justificatory narratives that help persuade hesitant participants and secure legitimacy, guided by initial taken-for-granted or more rational subjective concepts. Such justifications may either criticize existing logics or defend them by highlighting the flaws in proposed innovations or asserting the superiority of the status quo (Maguire *et al.*, 2004; Valentino, 2021). The new fund managers in Lounsbury and Crumley (2007) justified their new investing approach with more significant gains and a reliance on statistics and financial economics, even developing an academic discipline to legitimize their perspective.

These findings support a refined proposition: institutional logics are constituted by what this paper terms *initial subjective elements* and *material practices*, both of which may later be challenged by new elements requiring explanatory concepts to advance alternative views. This distinction between justificatory and explanatory subjective concepts enhances our understanding of the formation of logic.

Subjective concepts appear to operate in a sequential relationship: Triggering concepts initiate new meanings and practices, justificatory concepts support their diffusion and symbolic manifestations express the logic visibly, in line with Friedland and Alford's (1991) observation that symbols are tangible expressions of logics – palpable subjective constructs. For instance, organizations can be viewed as symbolic aggregations of people, processes and tools that materialize abstract societal values.

The growth fund case also demonstrates how practices are grounded in a conceptual subjective foundation: new finance theories that not only inform but also legitimize material practices (Lounsbury and Crumley, 2007). Similarly, Heimer (1999) shows how recruiting skilled professionals reflects a hospital's commitment to quality healthcare. Here, the *value of concern* – a subjective element – motivates the implementation of practices whose symbolic manifestations include a family-friendly environment, responsive and professionally competent staff. This example suggests that values such as *reputation* and *concern* are already embedded in institutional contexts and are expressed through associated practices and symbols.

Our inquiry into the role of subjective concepts in logic formation revealed the interaction between various subjective concepts and material practices. Justifications often accompany

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the introduction of new logics, frequently originating from actors with sufficient authority or power, while interpretations emerge from actors seeking to adapt or reshape the imposed norms (Hardy and Thomas, 2014; Vermeulen *et al.*, 2016). This distinction underscores the political and relational dimensions of logic formation.

In summary, further research is needed to examine how subjective concepts serve as initiating elements in the constitution of logics. These may precede the justificatory concepts that advocate new practices. Even when a dominant logic is well established, actors may reassess the situation and propose alternative logics through justification. Importantly, the introduction and acceptance of these concepts reflect the power dynamics within fields, organizations or departments, as well as the actors' capacities to shape institutional prescriptions.

Explanation of the relationship between subjective concepts

Previous institutional studies suggest that one set of subjective concepts can induce or give rise to others within a given institutional logic—for instance, values or assumptions are understood to prescribe identities, determine the relevance of issues and influence the categorization of meanings (Abolafia and Biggart, 1994; Hardy and Maguire, 2010; Haveman and Gualtieri, 2017; Lawrence and Suddaby, 2006). Smets *et al.* (2012) demonstrate how the assumptions embedded in the German and English legal systems account for differences in the level of specificity in the terminology used by attorneys in each country. These assumptions – initial subjective elements – guide actors in specifying terms as they engage in practices expressed through numbers, drawings, products or other material outputs that require naming and thus meaning-making. This case illustrates how certain subjective concepts stem from the initial logic adopted in a given context.

Other scholars (Boltanski and Thévenot, 1991; Ocasio *et al.*, 2015; Valentino, 2021) have proposed that identities and categories, among other elements, serve as symbols or manifestations of an institutional logic that must be justified to legitimize its enactment. In this view, justification is a necessary activity grounded in an established standard, in a subjective reference point, in a rooted tradition or political pressure – each mobilized to persuade other actors of the appropriateness of a given practice.

Mohr and Duquenne (1997), in their study of New York City's social welfare agencies, examined how categories of the poor were constructed and how these categories influenced the types of relief provided to them, basing their analysis on the mutual constitution of cultural and social structures. Their findings suggest that the identification of distinct categories of the poor, alongside the institutional willingness to assist them, was underpinned by a belief or assessment that such distinctions and interventions were necessary. This belief, an initial subjective element, triggered specific practices. The categorization process itself represents a symbolic manifestation of institutional logic.

Lounsbury and Crumley (2007) investigated the transformation of investment fund practices from traditional-based logic to one oriented toward maximizing gains through more dynamic strategies. Initially, the field operated under a conservative investment paradigm, emphasizing portfolio diversification and passive management. This logic was eventually supplanted by a new approach centered on risk-taking, frequent trading and a reliance on financial economics and statistical models. In the conservative approach, the guiding value is rooted in tradition, which shapes the corresponding investment practices. In contrast, the new approach emerged from an awareness that alternative and more profitable practices were possible; this awareness represents a rational assessment that prompted a shift in strategy. The new finance theory developed by fund managers served as a justification that helped to legitimize these novel practices.

The study further reveals the challenges encountered by fund managers who initially worked in conservative firms and faced resistance when introducing innovative financial instruments. These new practices emerged from a growing awareness that taking greater risks

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could yield better returns for the traders. Over time, incremental changes have been introduced to the field, promoting the professionalization of fund managers, the development of financial economics as a disciplinary framework and the creation of an association to legitimize education and practice within the profession. These developments represent symbolic manifestations of the underlying practices. The study also suggests that subjective elements, such as awareness of risk and potential outcomes, preceded the development of new practices and the symbolic structures that supported and expressed them (Driouchi and Bennett, 2011; MacNab and Worthley, 2012).

Conclusion

This study advances institutional logics theory by clarifying the distinct roles of subjective concepts in the constitution of logics. Although the institutional literature frequently references these concepts, it often does so without clarifying how they function in the logic formation process. By distinguishing between these roles, the study refines institutional logics theory, moving beyond generalized claims about the importance of subjective elements and demonstrating their specific contributions to the cycle of logic formation, confirmation and transformation. Moreover, existing studies tend only to mention subjective concepts without explicitly stating what these elements comprise and how they participate in logic instantiation (Brown *et al.*, 2015; Lawrence and Suddaby, 2006; Suddaby *et al.*, 2010; Thornton and Ocasio, 2008). The review of the institutional literature highlights a general consensus that subjective concepts contribute to the constitution of institutional logics. Many studies conflate these concepts without examining their distinct contributions or their interactions, an observation that prompted the core question of our research.

The study found limited direct explanations of how subjective concepts participate in the constitution of logics. Therefore, drawing on several seminal studies, it analyzed the interrelations among these concepts and how they influence the practices and structures within specific institutional fields.

Findings indicate that actors' engagement with a given context typically involves an assessment that may take one of two forms: (1) through assumption or awareness, grounded in rational assessment or (2) through previously acquired or preferred beliefs and values (e.g. the principle of fair contracting), which are often taken for granted (Lounsbury and Crumley, 2007; Mutch, 2018; Ocasio, 1997; Scott, 2013; Stinchcombe, 1997). The study proposes that the interplay of multiple subjective concepts engenders material practices constituting institutional logics (Greenwood *et al.*, 2008). Organizational actions are typically accompanied by discursive elements, such as justifications, where actors articulate arguments in support of a new proposal (e.g. a revised fee adjustment method) or a specific course of action (e.g. acquiring new equipment). These actions denote material practices that, together with subjective rationales, contribute to the formation of logics. Conversely, unfavorable assessments may lead to justifications for resistance (Hoffman, 1999; Maguire *et al.*, 2004; Schildt *et al.*, 2011). Actors evaluate a measure (e.g. a rule or norm) that has been proposed or imposed by others, often without their direct involvement (e.g. fee adjustment or equipment acquisition) (Greenwood *et al.*, 2011; Micelotta *et al.*, 2017; Ocasio *et al.*, 2015; Scott, 2013).

The recognition of the distinct roles assumed by the subjective concepts in institutional logics invites a closer examination of their specific characteristics and how these influence logic instantiation. Given the varying nature of triggering concepts, it is reasonable to expect that they will lead to different practices and require specific forms of justification to achieve legitimacy – for example, it is worth exploring what kinds of practices emerge from beliefs about aggressive partners and how such practices are justified. This reflection underscores the importance of investigating how the particular characteristics of subjective concepts can generate distinct institutional outcomes.

This theoretical refinement highlights that different subjective concepts may lead to divergent outcome, for example, values may promote ethical practices, assumptions may drive

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technical prescriptions and beliefs may sustain institutionalized norms. In this way, our model helps explain why logics instantiated in similar contexts can yield different organizational prescriptions.

Theoretical implications

Our findings suggest that subjective concepts such as understanding, realization, assumption, criticism and interpretation play a pivotal role in how actors engage with, and modify, institutional logics. These concepts enable actors to assess their contexts and provide justifications for the implementation (or rejection) of practices.

This study contributes to the institutional literature hinting at the role subjective concepts play in logic constitution, whether as triggers, justifications, interpretations or manifestations through a clear distinction between (1) the practice itself, (2) the rationalization of that practice and (3) the means through which it is expressed. The analysis highlights how values, beliefs and understandings serve as vehicles for justification, shaping the rationalization and the taken-for-granted origin of institutional practices. This distinction reflects the structuring influence of institutional logics in a given context: While justifications are often associated with the formation or transformation of logics, interpretations tend to support their confirmation or enable their evasion (Greenwood *et al.*, 2008; Thornton and Ocasio, 2008).

Emotions also likely shape institutional logics and their components, warranting further scholarly attention (Creed *et al.*, 2014; Friedland, 2018a); however, when emotions are responses to specific actions or rules, they may be better understood as **manifestations** of logic rather than constitutive elements.

Policy and managerial implications

Managers must be prepared to recognize that the sequence and impact of logic prescriptions of practices, such as organizational decisions, are typically grounded in assumptions and beliefs for an effective management. Understanding the core concepts and practices that shape an organization's logic is therefore important, as these compete with other logics to guide organizational behavior. Managers must be aware that justifying the implementation of new proposals or practices is essential, as failure to do so may result in unsuccessful or challenged initiatives. Moreover, directives issued to staff or workers are subject to interpretation, which may result in unintended or undesired behavior. In summary, managers must recognize that everyday actions and norms do not exist independently but are shaped by the interplay of subjective concepts that underpin the different logics within a context.

From a managerial perspective, recognizing these distinctions is critical for navigating competing logics and introducing change. Managers must understand that new practices cannot be legitimated through material implementation alone; they also require alignment with underlying subjective concepts. For example, when introducing sustainability initiatives, managers should not only establish recycling programs or water conservation measures but also articulate the values and beliefs that justify such practices, linking them to widely shared concerns about environmental responsibility and organizational performance. Similarly, in financial contexts, managers introducing new investment approaches must connect rational assessments (assumptions and awareness) with symbolic manifestations (professional identities, reporting structures) to secure legitimacy.

This perspective also alerts managers to potential sources of resistance. Because subjective concepts vary in character – some taken for granted (beliefs, values), others rationally assessed (assumptions, awareness) – they may require different justificatory strategies. A failure to recognize these differences risks misalignment between organizational directives and employees' interpretations, leading to unintended or undesired behaviors. Managers therefore need to anticipate how new initiatives will be rationalized, justified and symbolically manifested, and plan communication and engagement strategies accordingly.

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Limitations and directions for future research

This study examines the participation of subjective concepts in the constitution of institutional logics, and future research should seek to verify and expand on these findings. Many aspects of subjective participation in logic formation remain underexplored from an institutional perspective – for instance, concepts such as self-assertion, self-esteem, perceived benefits and negotiations surrounding power, prestige or recognition (Friedland, 2018b). Further research is needed to delineate the different types of subjective elements involved in logic formation: those that act as triggers, those that serve as justifications and those that function as symbolic manifestations.

In particular, the simultaneous presence of subjective elements (values, beliefs, awareness and understandings) merits closer scrutiny. Differentiating roles may enhance our understanding of how logics are constituted, maintained and transformed. This research calls for more explicit attention to the interplay between subjective concepts and material practices in the social construction of institutional realities.

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