

Status differentials and framing in the implementation of IT-enabled task migration strategies

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Abstract

In globally distributed environments, gaps exist between an organisational-level decision to migrate IT-enabled tasks and the actual execution of strategy since a high-level consensus does not always specify the precise sequencing and pacing of task migration in detail. This absence of operational-level detailing can trigger status-led enactments of power. Drawing on a qualitative case study of a distributed finance function in a global logistics firm, this paper explores how high-status business units (BU) frame their task migration actions and contrasts it with how a low-status support unit frames and accounts for the actions of high-status BUs. The findings show how high-status BUs frame their own actions as protecting, supporting and monitoring the migrated tasks while the low-status support unit frames the same set of actions as resisting, interfering and hypercriticizing. Theoretically, the paper suggests that during the implementation of task migration strategies, frames deployed by a low-status unit considers its weaker position of power and serves to neutralise conflict with the more powerful, higher-status unit.

1 | INTRODUCTION

IS research has taken significant interest in the migration of tasks across firm and national boundaries. In particular, the IS sourcing literature has explored the migration of IT-enabled tasks to both internal support units (insourcing) and to

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external providers (outsourcing) in different parts of the world (Brooks et al., 2020; Gospel & Sako, 2010; Levina & Vaast, 2008; Mani et al., 2014). Strategic-level decisions around the migration of non-core tasks to support units are typically arrived at through compelling predictions of future cost savings and promise of efficiencies and flexibility (Brooks et al., 2020; Lacity et al., 2016; Tiwana & Keil, 2007).

However, as research has shown, a strategic mandate to migrate IT-enabled tasks does not always translate into smooth action. Despite the presence of strict contracts, rules and procedures, 'grey areas' and 'seam issues' can emerge at the interface of the 'client' business unit (BU) and the 'supplier' support unit, leading to ambiguities around what task migration responsibilities are 'in' and 'out' of scope (Gospel & Sako, 2010 p. 1378). Thus, a decision to migrate IT-enabled tasks does not guarantee smooth implementation of strategy since a high-level consensus does not always specify in detail the precise sequencing and pacing of task migration (ie, when, what, how and how much). In the absence of clear and specific guidelines, situated actors are left to negotiate how the broad strategic mandate for IT-enabled task migration should be implemented in practice—a situation that opens spaces for status differentials-led enactments of power (Ravishankar, 2015).

Through an in-depth qualitative case study of IT-enabled task migration in a distributed finance function, this paper illuminates the unfolding of frame disputes between BUs and a support unit, following a high-level strategic decision to migrate tasks. It addresses two questions: (a) How do high-status BUs frame their task migration actions? and (b) How does a low-status support unit frame and account for the actions of the high-status BUs? The paper critically examines the perspective of both high-status BUs from where tasks are migrated and the low-status subsidiary unit that performs the migrated tasks (cf. Brooks et al., 2020; Leonardi & Bailey, 2017; Ravishankar, 2015). The findings show how high-status BUs frame their own actions as a case of protecting, offering support and monitoring the migrated tasks while the low-status support unit frames the same set of actions as a sign of resistance, interference and hypercriticism. Theoretically, the paper draws on the notion of framing (Goffman, 1974), which helps explain the diverse, retrospective, and often conflicting interpretations of actors occupying different status positions in an official hierarchy. The literature on framing also helps better understand how contrasting status-led enactments of power may lead to frequent disputes and hinder effective implementation of strategy in distributed work environments (Ravishankar, 2015).

The paper contributes to a better understanding of IT-enabled task migration trajectories in globally distributed settings and illustrates high-status units' exercise of power in steering the implementation of strategy. It sheds new light on how status differentials influence dispute resolutions in task migration scenarios and suggests that low-status entities take reflexive account of their weaker power position in interpreting the actions of high-status entities. In particular, it shows how low-status entities seek to avoid conflict by offering a set of softer attributions for the actions of high-status counterparts. Thus, the paper answers recent calls in IS research to unpack the dynamics of power and to elucidate the role of status in unit-level interactions (eg, Marabelli & Galliers, 2017; Pinjani & Palvia, 2013). It also contributes to research on framing (eg, Leonardi, 2011; Sandeep & Ravishankar, 2015; Su, 2015; Werner & Cornelissen, 2014) and develops four propositions that offer insights into the role played by frames during the implementation of IT-enabled task migration strategies. The paper's findings suggest that status differentials are an important power dynamic, which needs to be accounted for when designing, as well as operationalising IT-enabled task migration strategies in distributed work environments.

The remainder of the paper is structured as follows. First, we review the literature on framing and its potential to explicate how actors make sense of one-another's actions. We then describe the relevance and applicability of the notion of framing and frame disputes to task migration relationships. Next, we present our research methods and the findings from a qualitative case study of task migration from high-status BUs to a low-status unit support in a globally distributed finance function. The in-depth discussion and conclusion sections offer implications for theory and practice.

2 | THEORETICAL BACKGROUND

2.1 | Framing and frame disputes

Frames are socio-cognitive structures that create and attach meaning to objects, people and events (Cornelissen & Werner, 2014; Goffman, 1974). Frames, like windowpanes, offer a unique perspective of the world. In his seminal work *Frame Analysis*, Goffman (1974) suggests that perspectives are influenced by things 'seen' in the past, which shape values and understandings, and which influence how actors continue to construct and find meanings in the world around them. An important part of the framing process involves actively figuring out which frames to apply (Benford & Snow, 2000) in response to a situation. Research has found that framing could be an inherently biased and subjective process (Försterling, 2001; Litrico & David, 2017). Actors can be selective about the information they collect and the way in which they interpret it. Instead of simply accepting a set of easily available cues in the world around them, actors may instead draw inspiration from an alternative set of less obvious cues in their environment. When two entities openly frame the same activity, event or situation in mutually competing and contrasting ways, a 'frame dispute' may occur (Ravishankar, 2015). Frame disputes are often resolved in framing contests whereby actors compete, challenge each other's framings and re-define collective meaning (Azad & Faraj, 2011; Litrico & David, 2017).

Some IS research has drawn on framing theory to explain how actors with different values, experiences, priorities and backgrounds, 'frame' reality and interpret situations in a multitude of ways, leading to conflicting situations (Leonardi, 2013; Litrico & David, 2017; Ravishankar, 2015; Sandeep & Ravishankar, 2015). For instance, contrasting perspectives about specific technologies (ie, 'technology frames') can result in resistance, social chasms and misunderstandings (Davidson, 2002; Ivaturi & Chua, 2019; Werner & Cornelissen, 2014). Davidson (2002) showed how stakeholders' inability to align differing IT requirements' frames can lead to implementation failure. Young et al. (2016) found that inconsistencies and incongruencies in stakeholders' technological frames can disrupt implementation initiatives when they are not actively managed. Similarly, framing misalignments can lead to problems and conflicts in IT offshoring settings, with offshore teams disputing the onshore unit's framing of their (offshore unit's) actions and instead deploying 'cultural' frames to interpret what they saw as unacceptable behaviour on the part of their onshore colleagues (Ravishankar, 2015). Research suggests that the challenging process of resolving frame disputes may involve collective action (Benford & Snow, 2000), institutional changes (Werner & Cornelissen, 2014) and integration of diverse groups (Sandeep & Ravishankar, 2015).

2.2 | Task migration, status differentials and frame disputes

Task migration, as conceptualised in IS research, covers both the internal transfer of IT-enabled activities from one part of an organisation to another and external transfer to a different organisation. Typically, tasks are moved 'as is', which is commonly referred to in practitioner-speak as 'lift and shift' (Deloitte, 2017; Richter & Brühl, 2017). Task migration is often associated with global sourcing, wherein activities are lifted from BUs and shifted to support units, which are often based in a different location (Gospel & Sako, 2010). The idea is that post-migration, BUs will be able to focus on activities that create strategic value, leaving the support unit to perform the shifted tasks with greater efficiency (Brooks et al., 2020; Tiwana & Keil, 2007). There is also an underlying expectation that post-migration, the support unit will simplify processes and undertake transformative projects by adopting more advanced IT tools (Leonardi & Bailey, 2017). Task migration strategies in global sourcing settings are prone to frame disputes arising from status differentials-led enactments of power.

Some scholarship has tended to use the terms status and power interchangeably (Fiske, 2010; Magee & Galinsky, 2008). However, we draw on recent theoretical developments that offer a clear distinction between the two concepts (see Blader & Chen, 2012). Status may be understood as the esteem, prestige and respect that others ascribe to an individual or group (Anderson & Kilduff, 2009; Ridgeway & Erickson, 2000). It is, therefore, conferred by external

recognition (Blau, 1964). For instance, individuals may come to enjoy high status on account of their achievements (eg, some CEOs of global technology firms). Power, on the other hand, depends less on the judgements of others, and may be understood in terms of the control an entity exercises over outcomes (Fiske, 2010; Keltner et al., 2003). It follows that enactments of power may or may not be associated with high status. Indeed, some displays of power may feature individuals or groups that do not enjoy a high status. But in this paper, we specifically consider power enactments that stem from the occupation of high-status positions in a hierarchy. In other words, the focus is on status differentials-led enactments of power, which thwart challenges and advance one's interests. Displays of power and political one-upmanship, although under-researched (Marabelli & Galliers, 2017; Smith et al., 2017), have been documented in the broader IS scholarship (eg, Azad & Faraj, 2011; Brancheau & Wetherbe, 1987; Jaspersen et al., 2002; Markus, 1983) and a keen awareness of status positions is seen as a compelling cue for situated actors to exercise power over their interaction partners (Levina & Vaast, 2008; Ravishankar, 2015).

Studies have explored the role of power plays and politics in IT implementation and use (Dhillon, 2004), software selection (Howcroft & Light, 2006), IT innovations (Swan & Scarbrough, 2005) and IS strategizing (Marabelli & Galliers, 2017). In the specific context of global sourcing of IT-enabled processes, research has found that distances created by firm boundaries, as well as geographic and cultural distances can lead to status differentials and subsequent enactments of power in collaborative teams. In particular, prior work suggests that arbitrary and forceful displays of power weaken collaboration between global teams (Hinds et al., 2014; O'Leary & Mortensen, 2010), reduces innovation (Levina & Vaast, 2008) and inhibits project success (Jain et al., 2011; Levina & Orlikowski, 2009).

During the implementation of task migration strategies, support units struggle to hold their own and are typically at the weaker end of status differentials-led power displays. As identified in previous IT outsourcing research, they are known to possess an inferior status position in relation to BUs (Leonardi & Bailey, 2017; Ravishankar, 2015). Typically, support units stay marginalised from core membership (Tiwana & Keil, 2007) and are perceived as being low value (Hahl et al., 2016). These restrictions place them in a relatively low-status position, and they are often unhappy with the domineering nature of high-status units. On the other hand, high-status units are known to be scornful and suspicious of the capabilities of low-status support units. Studies have also found that support units are not always treated respectfully by BUs, with the use of derogatory terms such as 'third-world sloggers' and 'cheap Indians' reported in the IT offshoring context (Koppman et al., 2016; Leonardi & Rodriguez-Lluesma, 2013). Despite an organisational emphasis on migration of tasks (for eg, transfer of non-core tasks to a centralised support structure) (Barua & Mani, 2014; Gospel & Sako, 2010), BUs are known to invoke status differentials, exercise their position of power and demonstrate a high-level of reluctance to enact task migration in practice, leading to frame disputes (Zimmermann & Ravishankar, 2016). In other words, task migration settings are particularly liable to suffer from frame disputes arising from status differentials.

The following empirical sections show how in the wake of an organisational task migration strategy, the framings of high-status units reflect their status position (cf. Kaplan, 2008; Maitlis & Christianson, 2014). On the other hand, the framings of a low-status unit and the accompanying attributions (ie, diagnoses of the fundamental issues and the quest for a 'cause' or 'blame'), though not logical in an objective sense, serves as a useful tool to achieve preferable outcomes such as avoiding conflict and making sense of uncomfortable situations (cf. Försterling, 2001; Harvey et al., 2014). We advance these arguments through the case of a distributed finance function in a global logistics firm where high-status BUs and a low-status shared service unit (SSU) negotiated the implementation of an organisational task migration strategy.

3 | DESIGN AND METHODS

We wanted our research approach to allow us to explore the potentially complex challenges of implementing IT-enabled task migration. We adopted the qualitative case study method, which helps develop a deeper understanding of the everyday interactions through which participants construct and develop their social worlds (Walsham, 2006).

We were interested in the structural and constructed boundaries between distributed work units and how they influenced interactions and collaborative processes. We drew on participants' 'reported accounts' of task migration (Zimmermann & Ravishankar, 2016). Our research was based in the distributed finance function of a global logistics firm, where tasks have been migrated from multiple high-status onshore BUs to a low-status nearshore SSU, which provide a range of support services back to the BUs.

This case provided a good opportunity to understand task migration within a finance function, which enjoyed a high level of autonomy and decision-making authority to move to a shared service model. Thus, we focused on the distributed finance function as a bounded unit of analysis. The case captures a typical issue for multinational organisations—when functions are given strategic direction but little operational guidance leading to ambiguous situations and multiple meaning constructions by situated actors. The case is set in the context of a superior status position enjoyed by one group of actors, making implementation of IT-enabled task migration particularly susceptible to status differentials-led enactments of power. We took an interpretivist approach to data analysis and have reported data that emerged organically (Strauss & Corbin, 1998).

3.1 | Fieldwork and preliminary analysis

In total, we conducted 26 interviews (Appendix A), which was our main source of data. All interviews were conducted face-to-face in English, except three, which were via teleconference. Each interview lasted between 60 and 140 minutes (average 77 minutes). They were audio-recorded and later transcribed verbatim. In addition, we collected and analysed documentation including internal communications, performance dashboards, employee opinion surveys and employee development plans. We used these documents to better understand the formal distribution of work (eg, the hierarchical structure) and the formal mechanisms in place to manage migrated IT-enabled tasks (eg, key performance indicators (KPIs), service level agreements (SLAs) and performance metrics). We also spent time in the participants' offices chatting informally and took photographs of their working environment.

Data were collected and analysed in three rounds, between 2015 and 2016 (Figure 1). The first round of interviews was conducted with SSU members in their Netherlands-based head office. We selected participants from a range of management positions to capture multiple perspectives within the SSU. The interviews were semi-structured and focused on the challenges of performing migrated tasks and collaborating on related activities (Appendix B). Participants were asked to elaborate or give examples of 'how' and 'why' they thought situations or events occurred, as well as how they overcame them. The intention was to let interesting themes emerge from this first round of data collection while beginning to understand interactions, workflow and the challenges of performing distributed work from the SSU perspective. We began in the SSU as the unit worked with multiple BUs. We transcribed all interviews from the first round of interviews, studied the data and made extensive notes to identify emerging themes. We then combined the interview data with documentation and field notes, which helped us to

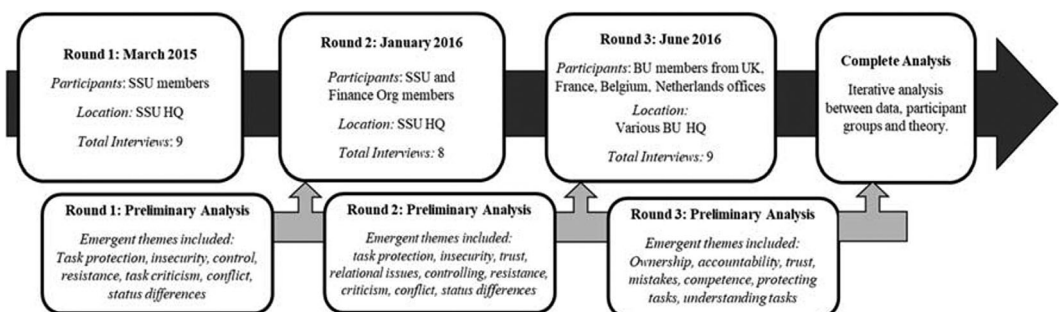


FIGURE 1 Fieldwork and analysis

map the organisational structure, reporting lines, control mechanisms and responsibilities. With this, we began identifying common themes across the first round of interviews. Interviews referred to BU members' actions outside of formal protocol and contracts that made performing migrated tasks challenging for SSU members. For example, SSU members described being criticised by the BUs' members despite meeting targets and not being allowed by BUs' members' to make changes to migrated tasks and implement new tools. Notably, in these early interviews, the status of BUs emerged as an important theme underpinning the exercise of power. For instance, participants referred to 'dominant' and 'influential' BUs as well as to their own 'inferior' position (not having 'stick', 'backing', etc.).

The second round of interviews also took place at the SSU head office. Participants included additional SSU members and senior management from the firm's global finance organisation (GFO). The second round of semi-structured interviews was designed to confirm and further explore the challenges SSU members faced and better understand how they performed the migrated tasks. We asked SSU members about their interactions with BUs and how migrated tasks were controlled and monitored. While GFO data are less directly reported, these interviews helped identify and understand the broad strategic objectives, which led to task-migration, as well as the impact of conflicts on financial processes during task migration. Again, we transcribed all interviews from the second round, studied the data and made extensive notes to detail both evolving and new themes.

The third round of interviews was conducted with members of four countries BUs: France, Netherlands, Belgium, UK. These BUs were selected to capture a variety of perspectives and all of them worked with the SSU on IT-enabled task migration projects. During the initial analysis (of Round 1 and Round 2 data) BUs involved specifically in IT-enabled task migration projects and known to have 'challenging' relationships (were often more resistant to task migration or difficult to work with) with the SSU were identified. They represented a variety of BU sizes (BUs were given size 'tiers' based on the overall number of full-time employees and number of retained finance employees after task migration) and income levels. The purpose of this third round of interviews was to understand the challenges BU members experienced after the organisational mandate for IT-enabled task migration, how their work had changed, and how they managed the migrated tasks. BU members were very open in describing their relationship with the SSU and the nature of their interactions. Again, we transcribed all interviews, studied the data, and made extensive notes to support emergent themes and made extensive notes on new ones. Triangulation of the different data sources was used to identify and reconcile conflicting perspectives. For instance, in comparing individual accounts of task migration, and more objective corporate data, we found contradictory accounts, which helped us develop the theoretical arguments around status differentials and frame disputes.

3.2 | Data analysis

We analysed the complete data set through an iterative process of going back and forth between emergent findings and theory (Eisenhardt, 1989). We organised our empirical data by theme before returning to theory for further guidance. Data and broad themes were organised in NVivo 10. We paid close attention to how the same events or issues were perceived by SSU and BU members. For instance, we made detailed notes on themes that were present in the SSU empirical material but not in BU material (eg, resisting, interfering and hypercriticizing) and vice versa. Having tentatively selected our focal themes, we drew on an extensive review of the scholarly literature to create a theoretically grounded description, which could explain the fundamental structure of the emergent findings. Goffman's (1974) notion of framing and frame dispute aligned closely with the kind of differences at play in the SSU-BUs relationship. The notion of 'framing' and 'frame disputes' helped explain participants' different perceptions of reality and how they shaped interpretations of both the low-status SSU and the high-status BUs. We found that the interpretations of the SSU members specifically admitted and acknowledged the powerful position of the BUs. This process led to the inductive development of the paper's key arguments, which were supported both by the empirical data and by the theory on framing. Figure 2 is an outline of our data structure.

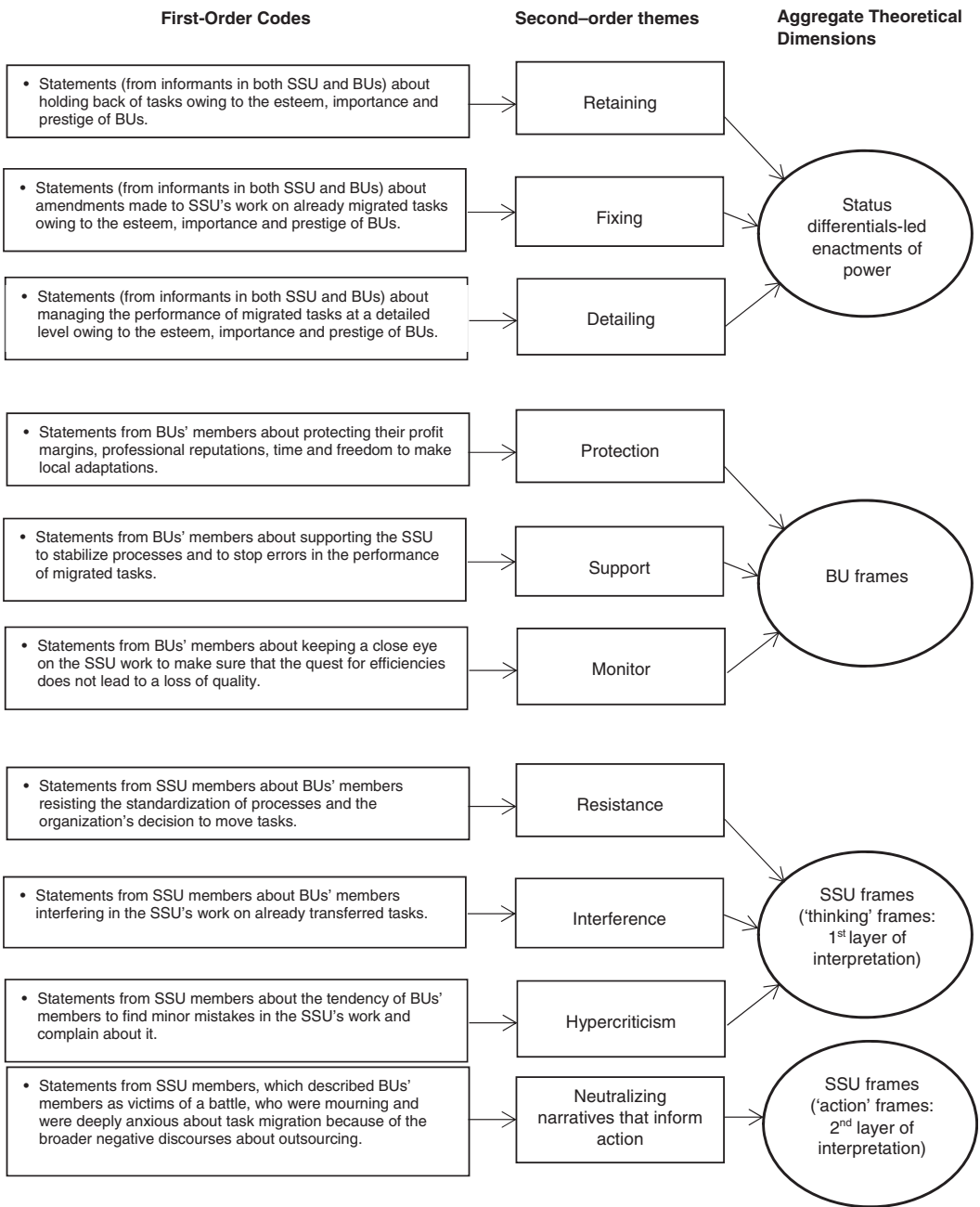


FIGURE 2 Data structure

4 | CASE BACKGROUND

Our research is set in a large multinational logistics firm. We specifically focus on the firm's globally distributed finance function, which includes the GFO, finance teams within individual country level BUs and the firm's internal financial SSU (see Figure 3).

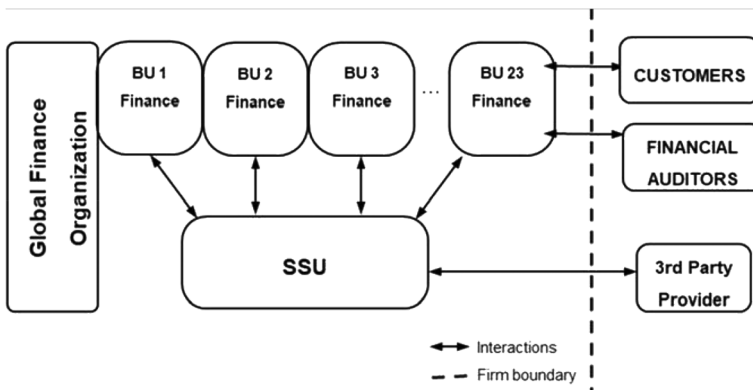


FIGURE 3 The globally distributed finance function

4.1 | Finance organisation and status differentials

The GFO is a strategic team based in the firm's headquarters, which sets the firm's global finance strategy. In 2008, the GFO launched a centralization strategy. The aim was to lift many IT-enabled financial processes from across the firm's multiple country level BUs and shift them to an internally owned SSU, where resources could be consolidated, and processes improved. The expectation was that the SSU would perform financial operations more efficiently and cheaply from its centralised location and the BUs would focus on more 'strategic' and 'customer facing' financial activities.

The GFO provided strategic instruction for which IT-enabled tasks should be shifted from BUs to the SSU. However, the BUs were embedded in their own unique national and institutional contexts. For example, some of them faced specific national-level regulatory obligations for financial and data management and were therefore not in a position to migrate certain tasks. Therefore, the GFO left managers in the SSU to operationalise the migration of tasks by negotiating with each BU on an individual basis.

4.1.1 | SSU: Low-status unit

The SSU is responsible for performing a range of IT-enabled financial operations (eg, general ledger activities and end-to-end management of financial processes such as purchase-to-pay, record-to-report and order-to-cash) and providing them back to 23 BUs across Europe. The SSU is tasked with improving financial processes through IT standardisation (eg, consolidating and implementing global standards), integration of the BUs different IT systems (eg, those provided by Sun, Oracle and SAP) and implementation of new IT tools (eg, e-billing tools) that can automate tasks.

The SSU is seen as generating costs for the business without bringing in any additional income. As a cost-centre the SSU is expected to minimise expenditure where possible and has somewhat limited access to resources. It is held accountable for performing and delivering services to the BUs via SLAs, which include instructions over what services are to be provided, as well as the required quality and regularity of services. The SSU's performance is measured through KPIs (eg, number of electronic invoices processed per month). Structurally, the SSU's centralised position distances it from both the GFO management team (who set strategic objectives and regional mandates) and the BUs. In this sense, the SSU has limited decision-making authority. Some routine transactional activities are also performed offshore by a third-party provider in India. These activities are managed by the SSU who remain responsible for their delivery. Table 1 summarises key features of the SSU's status in the official hierarchy.

TABLE 1 Status

Status	SSU: Low-status	BUs: High-status
Role	Operational, support, back-office	Core, strategic, customer facing
Financial contribution	Cost centre	Profit centre
Position	Centralised	Divisional, localised

4.1.2 | BUs: High-status units

BUs are responsible for supporting the logistics business to improve its financial position and to enhance services provided to the business' customers. For instance, BUs work with customers to create personal payment plans and better manage cash flow positions. They also create special discounts to encourage customers to buy more space on the firm's planes, ships and lorries. BUs are also accountable for financial documentation (eg, balance sheets and country level financial reporting). The BUs are often referred to as 'strategic' or 'customer-centric' and the tasks they perform are highly valued within the organisation. They are seen as pivotal to the firm meeting its sales targets and often receive financial bonuses for their contributions. Table 1 summarises key features of the BUs' status in the official hierarchy.

4.1.3 | Operationalising task migration

Operationalising task migration involved the SSU and BUs collectively identifying which tasks would be appropriate to shift to the SSU and negotiating how this would take place. SSU members began to shift some tasks into the SSU by working with BUs members to document processes. This was done through explicit instruction documents, task shadowing in the BU locations and expertise sharing. The SSU *stabilised* (ie, the process of maintaining an acceptable task performance) the migrated tasks before they began 'transformation projects' to further improve efficiency and reduce costs.

BUs chose to migrate specific IT-enabled financial operations and paid the SSU for performing them. This arrangement gave the BUs the flexibility to manage specific requirements around language dependencies, process complexities and legislative obligations. However, it also meant that there was little short-term incentive for BUs to migrate tasks or invest in task improvement through expensive new IT tools. Potential savings would accrue only over a 2 to 5-year period. Larger projects would take much longer to see a return. Following the initial setup and migration of tasks to the SSU an increasing number and variety of tasks have been identified as appropriate for migration by the organisation. However, some BUs have not transferred tasks and continue to perform them internally. They have imposed strict restrictions about what tasks should be migrated, shifting only the simplest processes. A few BUs have migrated tasks involving some complex processes but have retained extensive intra-BU teams to closely coordinate and manage the SSU's performance.

5 | CASE ANALYSIS

Our findings suggest that because clear and specific guidelines were not prescribed it was left to the BUs and SSU to operationalise the IT-enabled task migration strategy. Members had to decide which tasks would be migrated, as well as when and how. Members of the BUs took three types of actions, which illustrated both their high-status and the status differentials-led enactments of power: the *retaining*, *fixing* and *detailing* of tasks. They framed these actions as necessary for 'protecting', 'supporting' and 'monitoring' the migrated tasks. However, SSU members framed these

TABLE 2 Actions and framings

Actions (that show status differentials-led enactments of power)	SSU members' framings (ie, interpretations of BU actions)	BU framings (ie, interpretation of their own actions)
<p><i>Retaining</i> BUs did not transfer IT-enabled tasks</p>	<p>Resistance frame <i>They think like—my files, my processes, my people</i> <i>It was very difficult to change processes. They wanted us to take over the work but keep it as it is</i> <i>You try to put in a tool and BUs are like “Why? We never used to do this”</i></p>	<p>Protect frame <i>I wasn't willing to move parts that I was controlling. Looking at examples of how things had failed I wasn't in the right mind-set. I would have needed to answer not just for the old [tasks] but the new processes as well. I would rather keep it onshore</i> <i>Ultimately, I'm responsible for the quality and integrity of the financial information</i></p>
<p><i>Fixing</i> BUs stepped in to amend work done by SSU on already migrated IT-enabled tasks</p>	<p>Interference frame <i>One person even took over and did the complete activity herself!</i> <i>It is already in the SSU but the (BU) guy is still so emotionally attached that everything happening in that project he is on top of it and has to go through him</i> <i>BUs open every single invoice themselves and add the dates that it applies to into an Excel sheet (even though we have already recorded the invoice!). You can pick up from the description in the documents what it is. That should be enough of a check. They should not have to go back, make an Excel sheet and fill in all the details again</i></p>	<p>Support frame <i>We realized that we need to help sort problems out. For the last year or so we have been working really, really closely with the SSU trying to get them to a good level of quality</i> <i>We need to be looking for the failures, managing the root cause of those failures, fixing them over time...making sure we support the SSU to improve the quality of work</i> <i>The SSU have to come to us (the BU) when there is a problem</i></p>
<p><i>Detailing</i> BUs stepped in to manage the performance of migrated IT-enabled tasks at a detailed level</p>	<p>Hypercriticism frame <i>We have tried to enhance the process, but BU controllers compare it with 3 years ago when they did it. They always criticise because they think did a better job before</i> <i>One BU in particular escalates even extremely minor items. They are really into every single little detail. If one line is not coded right, it will be a major escalation</i></p>	<p>Monitor frame <i>When you know people are doing what you expect them to do and they can talk confidently about what they are doing, then you can let the leash off a little bit</i> <i>Ultimately responsibility rests with us so we can never turn away from it. If something goes wrong it is because we were not monitoring it properly or closely enough</i> <i>They could turn around and say the processes are done. They are all good. I could either say “That's good” or I could say “Let me check”. Prove that it is done properly. Prove it. That is part of my role. Checking up on what they are doing, making sure they are doing it correctly, and getting them to prove it to me</i> <i>We have this relationship where we push, we drive and we monitor to make sure they are doing what they should be doing. Hopefully they are not under any false impression—the quality of work expected from them is extremely high</i></p>

same actions as 'resisting', 'interfering' and 'hypercriticising', respectively (summarised in Table 2). In the following analysis, we elaborate on these contrasting framings. We highlight a more neutral 'second layer' of SSU members' interpretations that worked to defuse an escalation of conflict.

5.1 | Retaining actions

Retaining actions refer to the continued performance of 'migratable' IT-enabled tasks within the BU and the holding back of task transfer in its entirety.

I wasn't willing to move parts that I was controlling. P2.3

Often, tasks (or part of tasks) were migrated to the SSU but only on the condition that the processes did not change. Both BU and SSU informants referred to this as a 'lift and shift' style migration, meaning the SSU took on tasks and performed them but could not make any changes to the process (that could save costs). In other words, SSU members felt handicapped by their low status.

The power of all the different BUs each saying they want to decide how the process looks resulted in real fragmentation. Processes were supposed to be moved here from one BU but they said 'Ah no that's too complex for you' and 'We don't trust you with this'. BU P1.2

We want to simplify processes but we have so many BUs and every BU goes 'oh yeah but we can't change anything because we have to have this' [BU specific requirement]. And that's the challenge. P1.5

SSU members framed these actions as symptomatic of a wider 'resistance' to change. They believed BUs were not 'buying into the direction the company was moving into' because 'they knew they would have to comply' with centrally driven decisions and standardise their existing IT-enabled processes which would threaten their freedom (P1.1).

The BUs usually had quite a lot to say. When BUs say "No I don't see that task moving", then it didn't happen. We did not have the stick, or the backing to say "We have to do it for you". So, we had to spend a lot of the time discussing and convincing BUs to migrate and hand over services. P1.2

SSU members noted that BUs were possessive and unfairly so, with frequent references to 'my files, my processes', and anyone working on those tasks as, 'my people' (P1.9). Being unable to migrate a significant amount tasks in their entirety meant a constant struggle for the SSU to achieve economies of scale and reduce operating costs.

On the other hand, BU members framed their retaining actions as 'protecting the needs of the BU on three fronts. First, they believed they were protecting their need to make local alterations to processes in line with customers' requirements. They felt that migration of tasks leading to standardisation, would limit their ability to provide good service at the BU level. Second, they suggested that they were protecting the BU profit margins and their own professional reputations. They were convinced the SSU would be unable to perform tasks to a high standard.

I knew, looking at examples of how things had failed in the past, that I wasn't in the right mind-set to move tasks to the SSU. I would have needed to answer [to the BU and GFO] not just for the old processes, but the new processes as they made changes as well. I would rather have kept it in the BU. P2.3

Third, BUs believed they were protecting their time. In their view, the actual process of migrating tasks was time-consuming and not really a high priority. There were many more pressing issues within the BUs, which meant task migration was a distraction:

So, for example, we make financial entries, and at month end you post journals [detailed accounts of all the financial transactions] with those entries. One of my team posts between 80 and 120 journals [more than average]. I extracted all of those journals and did an analysis of which ones he could have handed over to the SSU. I worked out that probably half of them were standardized and could easily be handed over. But I haven't followed that through far enough. There would need to be a forced change for me to really make it happen. P3.3

5.2 | Fixing actions

Fixing actions refer to the amendments made by the BUs, to the work done in the SSU on already migrated IT-enabled tasks.

The SSU will provide the financial information for that month. It looks similar to last month but actually someone's added a new entry in the file...my team will bring it back here (to the BU) to be fixed. P3.3

BUs' fixing actions also featured the development of shadow systems, such as parallel spreadsheets. For instance, some BU members maintained a duplicated excel file to identify errors and fix 'fleet accrual expenses' tasks (ie, allocation of expenses related to planes and delivery vans), which had already been migrated to the SSU in order to create standardised accrual process instructions. SSU members framed fixing actions as 'interference' from the BUs.

BUs open every single invoice themselves and add the dates that it applies to into an Excel sheet (even though we have already recorded the invoice!). You can pick up from the description in the electronic documents and reports what it is. That should be enough of a check! They shouldn't have to go back, make an Excel sheet, and fill in all the details again. P2.1

From the SSU members' point of view, they were frequently asked to account for their contribution to the efficiency of financial processes, which they felt was being undermined by the BUs' interference.

If it's going to be efficient it needs to be clear what each unit in the finance function (BUs and SSU) does and is responsible for. We (SSU) benefit from performing and controlling tasks here, in one centre, and they (BUs) should focus on their core business. P2.1

SSU members attributed the interference to BU members' 'personalities' (P1.1; P2.1), 'their need for control' (P2.1), 'being emotionally attached' and their 'autonomy' over how activities are performed.

On the other hand, BU members framed their fixing actions as 'supporting' the SSU 'to make sure failures don't happen' (P2.3).

I went and sorted out the process for them and got the aging back in alignment. It took me a good few weeks, and I had to propose a loss of income from the profit and loss account, but they were back on track again. A year later things failed again because they didn't have the understanding of how to fix it. I was called back in again... I am there now to support. P3.5

BU members felt it was necessary to support the SSU to 'stabilise' processes following migration of tasks. They explained that the SSU had made mistakes in the past that impacted some BUs' profitability and quality of financial reporting. During the migration of one simple process (much before the implementation of the current task migration strategy), the SSU had failed to send invoices to customers for monies owed to a BU. By the time, this was picked up, the SSU team was trying to collect invoices that were up to 2 years old—much of which could not be paid and had to be 'written off'.

The write-off was driven from the failed decisions that were made in the SSU when tasks were moved. Who is held liable for the financial repercussions? If H&M or Amazon did something like that you would probably stop shopping with them. But what would you do to the SSU? That's my perception - driven from my experience with them. P3.5

Despite acknowledging that some of the mistakes had occurred up to 10 years prior to data collection, BU members felt they could not trust the SSU and needed to support them to stabilise tasks during migration.

If you stay involved you're covered to make sure failures don't happen. If a guy in the SSU is saying, 'No, things should be done like this', you can challenge them. You have understanding of the task and don't just take their word for it... P2.3

If the external financial auditors deem that our accounts are not accurate or are not a true reflection of our financial position they will issue a legal statement that suggests accounts do not meet the necessary standards of general accounting. Even if this is because of something that wasn't managed properly in the SSU, the firm's CFO is not going to go to them. Yes, the SSU have their role to play but he will come to me. Ultimately, I'm responsible for the quality and integrity of the financial information for this BU. P3.2

BU members perceived the SSU as disconnected from the impact of failures. They explained that it would be natural for the SSU to think 'well no one is looking so I don't care' (P3.4). In addition, members were frustrated that 'sexy service agreements' and formal job roles did not serve their (ie, BU's) objectives.

If they do not believe they own the process they'll go—"It's your problem". Ownership is truly believing 'this is my problem and I need to sort it out'. At the moment, with the SSU, it's a bit grey. P3.4

The BUs expected the SSU to develop a track record of implementing high process standards during task migration before they (BUs) could stop offering extra 'support'.

When you know people are doing what you expect them to do and they can talk confidently about what they are doing, then you can let the leash off a little bit. P3.2

5.3 | Detailing actions

Detailing actions refers to steps taken by BUs to manage the performance of migrated IT-enabled tasks at a detailed level. These actions involved frequent conversations with the SSU and detailed checks about the performance of specific processes.

We challenge them on what they have done and why they did it. During the month I also have bi-weekly meetings with them to check if there are any issues or if there are any customer complaints

which need to be resolved or [challenged] by me or by the team. And of course, during the month it's constant traffic of emails and calls. P3.9

They could turn around and say the reconciliations are done. They are all good. I could either say "That's good" or I could say "Let me check". Prove that it is reconciled properly. Prove it. That is part of my role. Checking up on what they are doing, making sure they are doing it correctly, and getting them to prove it to me. P3.4

SSU members framed BU detailing actions as the BUs being 'hypercritical'. Despite improving overall task performance, SSU members believed the BUs were finding small mistakes in their work. They felt their abilities were continuously under question and that they struggled to please the BUs who said results were either 'not good enough' or 'too good' to be believable.

It's not that BUs now have more issues with invoices. They just focus on it. If one line is not coded right it will be a major issue and escalated. They wanted to open every single invoice to check if it has been recorded correctly. P2.1

They keep monitoring you and they want to understand everything that is happening. BUs are usually still convinced that they know better than anybody else. P1.1

SSU members attributed the hypercriticism to unfair expectations. When tasks were migrated, the SSU were expected to perform tasks more quickly and efficiently than they had been performed by BUs. For instance, the SSU were expected to process more invoices per day for a cheaper cost. To achieve this, the SSU relied on standard operating procedures to perform activities more efficiently, and where possible had adopted new IT tools to automate processes. The SSU acknowledged that their targets for increasing process speed and reducing costs was sometimes at the expense of detailed invoice inspections—the quality expected by BUs. However, they felt the BUs did not acknowledge the process improvements and savings made. SSU members explained that BUs were often hung-up on how processes had been performed earlier internally, and continued to inspect invoices in the same way:

We have tried to enhance the process and improve it but BUs just compare it with three years ago when they did it. They always criticize because they think did a better job before. P1.2

SSU members also attributed the hypercriticism to the lack of trust between the BU and SSU teams. BUs had kept a team of people internally specifically to check details of the SSU's work, which SSU members saw as a signal that they were not trusted to perform them.

They have never trusted us. Not after ten years! We have five people here working on the task for them and they still keep five people in the BU too, just because they still check every single bit we do. P1.1

Conversely, BU members framed detailing actions as an appropriate means of monitoring tasks to support the BU objectives.

If something does go wrong then that's because we weren't monitoring it properly and closely enough...We have this relationship where we push, we drive, and we monitor to make sure they are doing what they should be doing. Hopefully they're not under any false impression—the quality of work expected from them is extremely high. P3.2

Specifically, BU members were concerned that important details were being missed by the SSU, which was more focused on automating processes for speed and efficiencies. From the BU's perspective, financial control involved accounting for even small amounts of (missed) revenue, and members felt that it was their job to monitor the details, which were not prioritised by the SSU.

The CFO for our billion-dollar business (referring to the BU's income) is a maniac, but he's brilliant! He'll say to the SSU "Why's that 25 Euros lost?". If each invoice is for 25 Euros we have to do 40 million of them to get to that one billion of revenue. The point is, if we're doing something even a cent wrong on each of those 25 euros shipments it adds up to a huge figure. P3.3 *I have done it myself earlier. I have had exposure to how everything works. I understand every item in the balance sheet they produce. When you understand the "ins and outs" of the task then you're in the perfect position to manage the SSU because you have a bottom level perspective of the entire process.* P2.3

5.4 | Neutralising conflict through a second layer of interpretations

The SSU members' 'resistance' 'interference' and 'hypercriticism' frames were what may be termed as their 'thinking' frames or their first layer of cognitive interpretations of the BUs' actions. These frames showed the SSU members' immediate reactions and their instinctive feelings about the BU members' actions. However, SSU members revealed that these framings, and the confrontational overtones, did not feature at all in their interactions with the BUs during the implementation of task migration. Although the tensions were present at a cognitive level, the initial 'thinking' framings remained suppressed and were not acted upon by SSU members in their interactions with BUs. Instead, SSU members demonstrated a strong awareness of the SSU-BUs status differential. For instance, SSU members referred to the 'power of BUs', their 'influence' and relative 'autonomy', contrasting these privileges with their (SSU) own lower status position, and acknowledging that it was hard to stop the BUs' from retaining, fixing and detailing. We may term these reflections as the SSU's 'action' frames (Benford & Snow, 2000), or their second layer of interpretation.

This second layer also appeared to attribute the 'unfairness' of the BUs' actions to several reasonable underlying causes. In other words, alongside the 'resistance' 'interference' and 'hypercriticism' frames, SSU members simultaneously activated a set of softer attributions for the BU members' behaviours. For instance, they admitted that migrating tasks to the SSU must be difficult for BUs. They described how BU members had actually 'fought and lost a battle' over task migration, portraying them as 'victims' of a 'hostile take-over'. SSU members used emotive metaphors to describe the BUs' losses as a death that BU members needed to 'mourn'.

If we change a process it's like a mourning process for them. They need to say goodbye to something that they've been doing before and it seems very difficult to get people over that first hill. People say "Yeah. Yeah. The task is moving"—But they still don't believe it is happening. It's like a real denial phase. Then afterwards they start to challenge everything. They say "How can we ever get to that target?" and "We can't move that - it's never going to work." So we come to the angry phase, right?... Eventually, people very slowly start the beginning of the acceptance. P2.4

Some SSU members even identified themselves as the aggressor in this narrative of 'loss' and 'victims'. They described how 'something was taken away from them [BUs] and we [the SSU] were the ones that took it' (P1.9). Rather than acting on their frustrations, SSU members found alternative meaning in BUs' actions and suggested that task migration should be handled 'more sympathetically'. Others identified the GFO as the aggressor, referring to 'direction from "corporate"' and suggesting that 'it changed our relationship with the BUs' (P1.9).

The GFO went to the BUs and basically told them “OK so as of next month your job is going to be cut in half”. From the start, this change cultivated the relationship of enemies. Many people must have felt bad over the way the split was made and so they really resented us for that. P2.6

SSU members also acknowledged the impact that their past mistakes had on BUs.

We had to write-off a lot of invoice payments that we still had not collected from customers. That goes directly against the profit of the units [BUs] we were serving—which is of course not a very nice message. We just did not know what we were doing...you just have to learn from it. P1.1

Many SSU members invoked the negative external discourse around ‘outsourcing’ and ‘offshoring’ to justify the BUs controlling attitudes and reluctance to implement task migration. They suggested that all the negative ‘press’ and anxiety around outsourcing had amplified the BUs negative perception of task migration. SSUs had been portrayed in the media as ‘low quality work units’, ‘unreliable’ due to ‘high staff turn-over’, useful only for repetitive, ‘low skilled’ work, and as the cause of mass ‘redundancy’ and falling national ‘employment’. They felt it was only natural that the BUs’ questioned their skills, qualification, and their professionalism, resulting in the SSU team being an ‘easy victim’ when things went wrong (P1.9). These attributions and accompanying narratives were, by design, more accommodating of the BU members’ approach to the relationship and they informed SSU members’ actions (see Table 3). Overall, in the second layer of interpretations, SSU members normalised the BUs’ otherwise hostile responses, thus ensuring that the potential for escalation of conflict was reduced.

6 | DISCUSSION

The above analysis shows how a strategic mandate for IT-enabled task migration does not always translate into smooth action. It suggests that frame disputes can be triggered when situated actors are left to negotiate the implementation of a broad strategic decision in favour of IT-enabled task migration. The *retaining, fixing and detailing* of tasks were recognised by both sides as status differentials-led enactments of the BU’s power. In other words, there was no disagreement about the structure and substance of BUs’ actions. However, there were clear frame disputes around the purpose of these actions. While the BUs framed these actions as essential—protecting, supporting and monitoring the implementation of the task migration strategy—the SSU framed the same actions as unnecessary and viewed them as a sign of the BUs’ resistance, interference and hypercriticism, respectively.

6.1 | High-status units and power in the implementation of task migration

The BUs’ frames (protect, support and monitor) provide insights into the status differentials-led power enactments in the implementation of task migration strategies. The internal organisational discourse about BUs always emphasised their ‘profit-centre’ status, in contrast to the ‘cost-centre’ language used to describe the SSU. Thus, exercising their position of superior status, the BUs were able to control (and in some cases, disrupt) the firm’s strategic aspiration to migrate tasks and improve the efficiency of financial processes. By actively enforcing their framing positions, the BUs’ made it difficult for the SSU to migrate, standardise and automate a range of tasks. From their position of high-status, what the BUs’ could mainly perceive was their own local requirements and the flexibility required to make adaptations to processes. The larger aspiration of collaborating with the SSU and achieving efficiencies and cost savings at the finance function level was not something they were willing to commit to. These actions of the BUs’ lead us to propose:

TABLE 3 Neutralising conflict through a second layer of interpretations

First layer of cognitive interpretations (thinking frames)	Second layer of cognitive interpretation (action frames)		
'Resistance' 'interference' and 'hypercriticism'	<i>Status context</i>	<i>Neutralising attributions</i>	<i>Neutralising narratives</i>
	Status differentials may limit opportunities to stop actions of high-status counterpart	BUs have suffered a loss because we have taken their team	BUs are: Victims of battle Mourning the death of their team
		BUs actions are justified because we made mistakes	It is normal for BUs to be frustrated with mistakes
		BUs have poor expectations because they have been influenced by external discourse	It is normal for BUs to be anxious about outsourcing

Proposition 1. *Frames that come into play during the implementation of IT-enabled task migration strategies involve status differentials-led enactments of power that advance unit-level objectives rather than firm-level objectives.*

Underpinning BUs' framing perspectives was a clear sense of self-importance and superiority. The objectives of the task migration strategy were deemed to be secondary to the financial goals and quality considerations of the BUs' themselves. BU members viewed the status differential between themselves and the SSU as an inviolable fact. They did not believe that there was a need to explicitly articulate their position of higher power and authority to justify their actions. Their approach to the exercise of power was subtler, with frequent references to their important responsibilities (eg, '*ultimately I am responsible for the quality and integrity of the financial information*', '*it's always us they come to when there's a problem*', '*we push, we drive, and we monitor to make sure they are doing what they should be doing*' etc.). Thus, we propose:

Proposition 2. *Frames that come into play during the implementation of IT-enabled task migration strategies involve the invoking of important responsibilities to justify status differentials-led enactments of power.*

6.2 | Low-status units and power in the implementation of task migration

The SSU's frames (resistance, interference and hypercriticism) illustrate, first and foremost, an instinctive response to the exercise of power by the BUs. In this first layer of interpretations of the BUs' actions, we see a sense of frustration at the perceived unfairness ('*they always criticize because they think did a better job before*'), possessiveness ('*my files, my processes*') and lack of trust in the relationship ('*taking over and doing the complete activity!*'). SSU's framing also shows how low-status units, at a cognitive level, respond to the behaviours of the high-status unit as they see it, as self-contained actions, without recourse to matters outside (eg, the status differentials and power context) the immediate interactive environment. At this cognitive level of interpretation, the low-status unit may not read too much into the status differentials. Thus, we propose:

Proposition 3. *Frames that come into play during the implementation of IT-enabled task migration strategies respond instinctively to perceived enactments of power, without reference to status differentials.*

In the second layer of interpretations of the BUs' actions, the SSU both acknowledged the frame disputes, and revealed a deep sense of worry about their possible escalation into a full-blown conflict. This layer of interpretations is analytically insightful because it shows the limited effectiveness of low-status units' instinctive responses in the settings of status differentials. As Maitlis and Christianson (2014) observe, different actors have different abilities to frame effective discourses. SSU members knew that it was hard to stop the BUs' actions and referred to their (own) relative weaker status position. Rather than enter framing contests (Azad & Faraj, 2011; Kaplan, 2008) with BUs (which they felt they would not win), they deployed narratives that depicted the actions of the BUs in a softer light (Table 3, case analysis). These actions of the SSU suggest that low-status units in task migration relationships show a reflexive awareness of their weaker position and do not enter potentially volatile frame negotiations with their high-status counterpart. The overarching objective is often self-preservation and the avoidance of conflict (Försterling, 2001; Ravishankar, 2015). This experience of the SSU indicates that in power-laden task migration settings, actors may not be able to deploy and sustain particular frames at will (cf. Kaplan, 2008). Rather, bigger equations of status and power may determine the opportunities available to advance initial framing positions. In our case, a deep awareness of status differentials (and a strong motivation to avoid conflict with high-status units) influenced the actions of the low-status unit. They did not feel comfortable confronting the BUs. Thus, we propose:

Proposition 4. *Frames that come into play during the implementation of IT-enabled task migration strategies take full cognizance of status differentials-led enactments of power and offer conflict-neutralising narratives.*

6.3 | Theoretical implications

This research has explored the contrast between the framings of several high-status units and one low-status unit during the implementation of a task migration strategy. Figure 4 synthesises the framing perspectives of both high-status

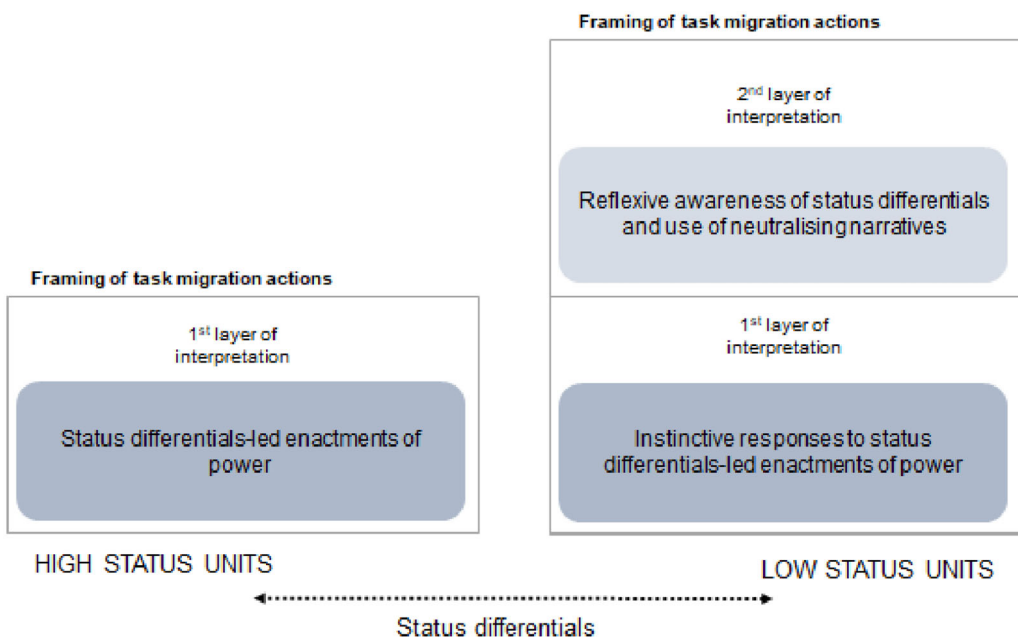


FIGURE 4 Framing of task migration actions

and low-status units, with specific reference to the dynamics of power. The interpretations (protecting, supporting and monitoring) of the high-status units lend themselves to enactments of power while the interpretations (resisting, interfering and hypercriticizing) of the low-status unit have nuanced outcomes. The framings of the low-status unit demonstrate a cognitive process featuring both an instinctive response to the exercise of power and the use of neutralising narratives to avoid conflict. Building on the discussion above, several theoretical implications may be suggested.

First, the neutralising narratives deployed during the implementation of task migration can be effective only because they have a certain common-sensical quality about them. For instance, in our case, the anxieties surrounding outsourcing and the perceived losses of onshore BUs have been well documented in the business press (Metiu, 2006; Ravishankar, 2015). Thus, the low-status SSU could readily access a range of 'reasonable' explanations for the BUs' enactments of power. It follows that, in task migration relationships where such justifications are not available in the wider institutional environment, frame disputes may lead to an escalation of conflict rather than an acceptance of status quo through multiple layers of interpretation. We would, therefore, suggest that the stability of IT-enabled task migration relationships could depend on the extent to which actors can access both local and global narratives that help them make logical sense of, and accept, enactments of power.

Second, the SSU experience suggests that the question of whether low-status actors in IT-enabled task migration relationships internalise the neutralising narratives and believe in the softer attributions appears to be less important than the opportunities the narratives provide in making subjective sense of frame disputes. The value of these narratives seems to lie, then, not in their truth value, but in their potential to help make creative sense of status differentials-led power enactments. Thus, in many task migration relationships, given the self-awareness about their weak power position and the perceived consequences of antagonising the high-status units, the true beliefs of low-status units may struggle to find honest expression over any sustained period.

Third, our study indicates that the potential for 'framing contests' (Azad & Faraj, 2011; Goffman, 1974; Jasperson et al., 2002; Litrico & David, 2017) to resolve frame disputes may be overstated. Framing contests wherein there is competition and challenge to each other's framing positions assume a degree of symmetrical relations of power. In contexts of significant status differentials on the other hand, framing contests can fizzle out even before they begin as the low-status unit becomes acutely conscious of its weaker position and works to maintain cordial relations with high-status units. Resolution of frame disputes may typically take the form of the low-status unit accepting the conditions of the high-status unit in order to stop the relationship from collapsing. It may, then be, left to key individuals to make special efforts to disrupt the status quo. Although we did not see such agentic work in our case, prior research suggests that both 'powerful' and 'ordinary' actors could enter the framing contests and instigate institutional-level changes (Reay et al., 2006; Zilber, 2009) to disrupt current arrangements of power.

Fourth, the BUs' framing perspectives highlight how power-laden environments may see an extended period of dominance by high-status units before a meaningful process of frame dispute resolution is activated. Prior research has found that frames are tools for motivating collective social action (Benford & Snow, 2000), instigating change (Werner & Cornelissen, 2014), influencing diverse groups (Sandeep & Ravishankar, 2015) and resolving issues (Leonardi, 2011; Su, 2015). However, this body of research is somewhat silent about the temporal dimension to the resolution of frame disputes. In asymmetrical status relationships, it may take much longer for a high-status (say) BU to respond positively when faced with the prospect of losing control to (say) a support unit, even when such a loss of control may be in the overall interest of the larger organisation.

Fifth, the SSU's softer attributions and focus on conflict avoidance suggest that some frame dispute resolution efforts in contexts of power may yield little more than what Argyris referred to as 'defensive routines' (Argyris, 1986, p. 75). Rather than advancing their initial framing perspectives, the SSU found it simpler to repeat neutralising narratives that offered a justifiable defence of the BUs' actions. While this defensive retreat helped 'manage the relationship' given the glaring status differential, their inability to confront the BUs meant that it was difficult for the SSU to initiate transformative IT-enabled projects post task migration. Thus, we would argue that a

conflict avoidance-based approach to framing comes with an excessive deferential attitude and may have a long-term negative impact on the strategic success of IT-enabled task migration strategies.

Lastly, our study exemplifies the disconnect between normative expectations and implementation of IT-enabled strategies in distributed environments. The expectations produced by a central discourse has for long been seen, in IS literature, as a powerful tool in uniting multiple groups within (and across) organisations, limiting disputes through goal framing cues (Barua & Mani, 2014; Lindenberg & Foss, 2011). For instance, prior IT offshoring literature has suggested that a central imperative helps to demonstrate corporate authority, align multiple stakeholders, and communicate collective goals and objectives (Lindenberg & Foss, 2011). In contrast to these observations and expectations, our study implies that despite an organisational mandate for a strategy, different values, experiences, priorities and power-positions of groups lead to frame disputes that are not easily resolved. Individual and group-level frames are often detached from the organisational framing discourse (Cornelissen & Werner, 2014). High-status actors, in particular, utilise their power to either accept or redefine the normative expectations articulated in strategy documents (Azad & Faraj, 2011). Overall, instead of simply accepting a set of obvious (dominant) or directed organisational cues actors select social cues from their situated environment, making status differentials, a more salient and persuasive influence (Cornelissen & Werner, 2014).

6.4 | Implications for practice

Our study emphasises status differentials as an important power dynamic, which needs to be accounted for when designing and operationalising IT-enabled task migration. Although it may be impractical for a strategic imperative to be translated into clear operational instructions at a detailed level (Gospel & Sako, 2010), managers need to be proactive in assessing the impact of a planned task migration strategy on team dynamics (paying specific attention to status and power). They need to find ways of empowering low-status units and enhancing their ability to contribute meaningfully to distributed work. The possibility of conflicts arising from contrasting interpretations of a set of actions has important implications for senior managers. They may need to have a clear ‘sequencing and pacing’ approach to IT-enabled task migration. Initially, it might be better to migrate simple tasks that are loosely coupled (ie, having a limited impact on the BU), so the support unit can take them up ‘safely’, without worrying about retaliation from the BU. An extended period of performance of such safe tasks might help develop mutual confidence and understanding, setting the stage for the migration of highly integrated and complex tasks that demand better coordination and collaboration.

Support units may need to adopt a proactive approach to get c-suite executives in the firm to commit and support the IT-enabled task migration strategy (Leonardi & Bailey, 2017). Rather than react to the *retaining, fixing and detailing* of tasks, support units could focus more on making a strong business case upfront to (say) the CFO, detailing the strategic advantages of task migration. The full and visible backing of senior executives might mitigate against displays of power by high-status units. In such a business case for task migration, support units may need to showcase their current IT capabilities, emphasising the critical role they can play in transforming processes and improving efficiencies. Further, in task migration scenarios with significant status differentials, all stakeholders need to critically evaluate the firm-level consequences of their framing positions. A greater respect and empathy for mutual positions can help both BUs and support units not only reduce arbitrary enactments of power, but also achieve a smoother implementation of IT-enabled task migration strategies.

6.5 | Limitations and future research

In this paper, we have not explicitly considered the degree to which specific objective elements of ‘status’ provide compelling cues for enactments of power during task migration. Both BU and SSU members had similar educational backgrounds—they were either qualified accountants or/and had undergraduate degrees in finance. We also found

no evidence of status differentials linked to geographic distance as has been the case in earlier research (eg, Zimmermann & Ravishankar, 2016). Status differentials seemed to stem instead from a complex combination of access to finance, prestige surrounding job roles and membership of organisational 'in-groups'. Further research is needed to evaluate the impact of individual status markers on task migration outcomes.

Despite the focus on both BUs and the SSU, our recounting of the case somewhat privileges the perspective of the SSU. We have suggested that they were unable to migrate tasks to the fullest possible extent because of (a) their weaker status position in the official hierarchy and (b) the exercise of power by the high-status BUs. While all the empirical evidence we collected supports this claim, we acknowledge the possibility that in a small number of cases BUs' approach to task migration (eg, retaining) may be linked to factors other than status differentials-led enactments of power (eg, changes in the local regulatory environment). This possibility is an opportunity for future research to carefully disentangle elements of 'power' from other influencing factors. There is also an implicit assumption in our study that support units tend to possess a low status. While this condition was certainly prevalent in our case, it is possible that an organisational strategy to migrate IT-enabled tasks to a central support unit might result in the support unit becoming extremely powerful at the cost of BUs. More research is needed to explicate the processes through which political power gets transferred to specific types of organisational units. Our study has focused on an internal organisational support unit. It seems probable that a task migration relationship with an external unit will feature tighter controls and contractual obligations, leaving less room for status and power games. More research is needed to compare the experiences of an internal unit with that of an external unit. Similarly, studies could explore the implications of status differentials for implementation outcomes when in-depth instructions about the operational mechanics and the sequence and pacing of IT-enabled task migration are provided to actors on all sides. Finally, while our research has reported on events that unfolded during a particular timeframe, a more longitudinal approach will help explicate the processes of reconciliation and trajectories of future collaboration when senior management eventually intervene to resolve tensions around IT-enabled task migration.

DATA AVAILABILITY STATEMENT

The data that support the findings of this study are available from the corresponding author upon reasonable request.

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APPENDIX A

Interviews

Round	Participant job role	Interview length (hours)	Team	Data ref.
1	Transition and Transformation Manager for Europe	1:19	SSU	P1.1
1	Global Process Owner	1:31	SSU	P1.2
1	General/Site Manager and Global Process Owner	0:53	SSU	P1.3
1	Process Expert for Europe, the Middle East and Africa/Control Tower Lead	1:05	SSU	P1.4
1	Head of Transition and Transformation	1:12	SSU	P1.5
1	Transition and Transformation Project Manger	1:19	SSU	P1.6
1	Head of Learning and Development	1:27	SSU	P1.7
1	Global Deployment Manager	0:53	SSU	P1.8
1	Head of BPO	0:57	SSU	P1.9

(Continues)

Round	Participant job role	Interview length (hours)	Team	Data ref.
2	Financial Accounting Manager	2:29	SSU	P2.1
2	Head of Performance Management Europe & Global Coordinator for Performance Management	1:09	SSU	P2.2
2	Acting Service Delivery Expert	1:18	SSU	P2.3
2	Global Process Owner	0:48	SSU	P2.4
2	Global Head of Financial Accounting	0:57	GFO	P2.5
2	VP, HR for Finance	1:46	GFO	P2.6
2	Communications & Employee Engagement Manager	1:29	SSU	P2.7
2	Vice President, Provider Management	1:11	GFO	P2.8
3	Chief Financial Officer: Country Level	0:52	BU	P3.1
3	Chief Financial Officer: Country Level	1:04	BU	P3.2
3	Head of Controlling: Country Level	1:34	BU	P3.3
3	Head of Governance: Country Level	1:10	BU	P3.4
3	Risk, Finance, and Reconciliation Controller: Country Level	1:03	BU	P3.5
3	Risk, Finance, and Reconciliation Controller: Country Level	1:11	BU	P3.6
3	Chief Financial Officer: Country Level	1:03	BU	P3.7
3	Chief Financial Officer: Country Level	1:33	BU	P3.8
3	Head of Commercial Controlling and OTC: Country Level	2:00	BU	P3.9
	Total interview length (hours)	33:22		
	Average interview length (hours)	1:17		

APPENDIX B

Interview protocol

GFO informant protocol

The interview: The research project seeks to understand transformation of the finance function because of moving work to shared services. We are also keen to understand the motivations for task-migration, as well as how this was achieved.

Representative interview questions:

1. What is your academic and professional background?
2. Please explain your current role in the GFO.
3. Please describe your involvement and interactions with the European regional finance function.
4. What was the vision and the main motives for utilising SSU to deliver finance operations?
5. Please describe how the SSU was set-up and how work was divided.
6. Since initial migrations, has the SSU model realised the value you hoped?

7. What have been the main challenges in getting there?
8. How do the BUs and SSU manage distributed processes?
9. How would you describe the relationship between the BUs and SSU?
10. From your knowledge, how would you describe the 'retained' finance team in the BUs?
11. From prior interviews, the SSU have suggested that some BUs resist task migration. Have you found this to be the case?

SSU informant protocol

The interview: The research project seeks to understand transformation of the finance function because of moving work to shared services. We are also keen to understand how you perform work, how this has changed, and understand the nature of the relationship between your team and the BUs you work with.

Representative interview questions:

1. What is your academic and professional background?
2. Please explain your current role in the finance function?
3. How has your role emerged/changed as (more) work has moved to the SSU?
4. How have the changes impacted your team and the work you do?
5. What are the biggest challenges you and your team face?
6. To what extent do you understand what the BUs do?
7. Describe your relationship with the BUs?
8. How do you and your team manage, coordinate or govern distributed work?
9. What are the biggest challenges you have faced/face in your role now?

BU informant protocol

The interview: It would be helpful to understand from you, and your team's perspective, how the work you do in the BU has changed because of moving work to the SSU. We are also interested in understanding where task migration has created value for you, as well created challenges.

Representative interview questions:

1. What is your academic and professional background?
2. Please explain your current role in the finance function?
3. How has your role changed since work began to move to SSU?
4. How have the changes impacted your team?
5. What are the advantages for you and your team in having an SSU?
6. What are the biggest challenges you and your team face as a result?
7. Describe your relationship with the SSU team.
8. How do you and your team manage, coordinate or govern the distributed work?
9. What are the biggest challenges you face in your role now?