Serving Two Masters: The Contradictory Organization as an Ethical Challenge for Managerial Responsibility

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Abstract "No one can serve two masters." This Bible quotation highlights an irreducible contradiction, which echoes numerous organizational settings. This article considers the under-explored ethical implications of *paradoxical injunctions* created by such a contradiction at the managerial level. Contradictory organizational constraints turn into *paradoxant systems*, where the organization structurally settles paradoxical injunctions which challenge managerial ethics in practice. We then ask what managerial responsibility means in such contexts and find that managers have then to reshape their practice as a situated construction through constant *mediation* between different "masters" and *bricolage* (i.e., tinkering with concepts). An ethnographic case study of an anti-money laundering service in an investment bank illuminates this phenomenon from a practice perspective. The possibility to enact an actual ethical practice within the contradictory organization relies on a new role of the manager. This implies drawing on an approach of responsible management as an enactment of ethics in practice which is *situated* within the framework of a new conception of both the organization, as a structurally "paradoxant system," and the manager as a *mediator* in charge of enacting coherence.

Keywords Complex organizations · Contradictory organizations · Ethics-as-practice · Managerial ethics ·
Paradoxical injunction · Paradoxant system · Responsible management

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Introduction

"No one can serve two masters: either he will hate the one and love the other, or he will be devoted to one and despise the other" is one of the most famous moral teachings of the Bible (Luke, 16:13a and Matthew, 6:24a cf. *The New Jerusalem Bible*, Wansbrough (Ed.) 1985). Beyond its religious connotation, it underlines an irreducible contradiction which pervades numerous organizational situations today. "I've got several bosses" is something that many executives today are inclined to say (Gaulejac 2005, 2011). Scholars have long attempted to overcome apparent dilemmas by various means, but the question remains: how do managers actually deal with this kind of contradictory situations and where does their responsibility lie in such contexts? In this article, we shall address this question by considering the under-explored ethical challenges of managerial practice in contradictory organizations and possible means to overcome them.

An ethnographic study of a French Investment Bank (hereafter referred to as FIB), brings into sharp focus this organizational problem. The unit we studied embodied, in a compelling way, both an organizational and an ethical contradiction due to the duality of its nature and function: inside the Front Office and dedicated to it, but reporting to the Compliance department and regulators. Thus, they are beyond a question of ethical dilemmas and choice since they are *paid to serve both*.

Our article draws on the notions of *paradoxical injunctions* (Bateson et al. 1956, 1972; Watzlawick 1971) and *paradoxant system* (Aubert and Gaulejac 1991;

Gaulejac 2011) to study the effects of the contradictory organization on the practice of managerial ethics. What does it mean for managers to take responsibility in organizations which structurally settle paradoxical injunctions, thus challenging managerial ethics in practice?

This article falls into three sections. We begin by framing theoretically the way contradiction challenges managerial ethics, by focusing on the links between complex organizational realities, managerial ethics, and the paradoxical dimensions of the organization. Second, we take the operational reality of a unit of FIB as a starting point in order to develop, in the third section, some implications in terms of how to conceptualize the nature of organizations as "paradoxant systems," the dimensions of managerial responsibility in these systems, and managerial ethics as a *situated construction*. The possibility to enact responsible management within the contradictory organization relies on the role of the manager as a *mediator* in charge of enacting coherence through *bricolage*. We finally point out some elements that might be subject to discussion and orient further research based on this perspective.

Contradiction as a New Framework for Managerial Ethics

Contradiction has progressively been accepted as part of organizations and organizing (Wagner 1978; Hennestad 1990; Perret and Josserand 2003; Gaulejac 2011), and even considered as one of the managerial clichés of our time (Handy 1994). Contradiction within organizations has been studied from a variety of angles: as systems increasingly complex and infused with divergent logics and type of knowledge (Perrow 1972; Benson 1977; Tsoukas 2005; Hernes 2007; Garsten and Hernes 2009), as the expression of the limits or the boundaries of rationality in organizations (March and Simon 1958; Simon 1962, 1969), as the difficulty and the failures of sensemaking (Weick 1979, 1995; Weick et al. 2005), with irrationality as their very nature (Brunsson 1985), and sometimes contradiction serves as a catalyst for transformation and change (Cameron and Quinn 1988).

More generally, these approaches are linked to the growing complexity of the context where organizations evolve and of organizations themselves (Abrams 1951; Richardson 2008; Ethiraj and Levinthal 2004a, b, 2009; Solow and Szmerekovsky 2006).

Globally, contradiction in organizations is often seen as an abnormal or unusual situation, linked to a specific context, with the idea that the organization can solve it and go back to a non-contradictory situation. We consider here that, far from being an exception, contradiction can be a lasting "way of being organized." Complexity is considered at the root of internal paradoxes (Lewis 2000; Perret and Josserand 2003;

Luscher and Lewis 2008, Smith and Lewis 2011) that managers must cope with and try to "muddle [their way] through" (Lindblom 1959; Willmott 1997).

In spite of such a variety of perspectives studied, the ethical challenges posed by contradictory environments have not yet been fully developed and remain weakly mentioned in the literature (Vogel 2005).

At the crossroad of the field of organizational contradictions, more oriented toward communicational and logical perspectives (Giordano 2003; Perret and Josserand 2003) or learning process (Hennestad 1990), and the field of managerial ethics, we propose to analyze paradoxical organizations as a new framework of managerial ethics in practice, in order to see the status of responsibility in such contexts.

Ethical Stakes Behind Contradictions

A significant proportion of our contemporary western mental patterns of thought rely on the classic Aristotelian principle of non-contradiction (1953, *Metaphysics*, Gamma chap. 3, 1005b, pp. 19–20). This principle is also relevant ethically: asking to do things that are incompatible can lead to ethical dilemmas, imposing a choice that is seemingly problematic (Kierkegaard 1843) and a conflict of responsibilities (Sartre 1946).

Other philosophical traditions have actually questioned the existence of ethical dilemmas as such (Lemmon 1962; Williams 1965): drawing from Kantian considerations of moral obligations as universal and therefore as solvable in principle (Kant 1785, 1797), the question is thus that of understanding the hierarchy among our obligations and posing the problem in an appropriate way (Mill 1861). Ethical decision-making literature (e.g., Treviño 1986; O'Fallon and Butterfield 2005; Selart and Johansen 2011), also highlighted this perspective for resolving ethical dilemmas, no matter how difficult it may become to distinguish right from wrong in such cases, and "de-ciding"— or cutting through—different alternatives. Sometimes, this may end in avoiding the dilemma altogether (March 1988) by ignoring the problem, or by giving in and lowering one's own standards through compromise (Garsten and Hernes 2009). The theory of social regulation (Reynaud 1989, 1995) also suggests that this ends in negotiation, particularly in the production of "new rules." The virtue ethics approach (e.g., MacIntryre 1985; Taylor 2002; Provis 2010) focuses on strength of character and sensitivity to context (Solomon 1999), or on decisions' outcomes according to a consequentialist approach (Hooker 2000).

In a complementary way, the empirical approach to ethics focuses on individual judgment and the Aristotelian notion of "practical wisdom" or "*phronesis*" (e.g., Koehn 1995; Moore 2002; Fowers 2003; Holt 2006). Ethics-as-practice cannot overlook the importance of embeddedness

in real-life contexts—however complex—when approaching business ethics as a starting point (Jackall 1988; Arjoon 2000; Clegg et al. 2007; Bakken 2009) with a special mention to the role of emotion and intuition (Hartman 2008; Riggio and Reichard 2008; Melé 2009).

It appears that considering not only the organizational but also the ethical stakes of contradictory environments carries important clues to better coping with complex organizational realities in practice by acknowledging the challenges posed to ethical decision-making, leadership, and managerial responsibility.

Management Responsibility in a Context of Paradoxical Injunctions

What happens when choice is not an option, and therefore the situation cannot be understood only as an ethical dilemma? How can we think the responsibility of a manager when he has to obey contradictory orders, without the possibility to satisfy all the demands of his hierarchy? Furthermore, some injunctions, rules and responsibilities carry an ethical stake, involving an underpinning conception of right and wrong. When one of the conflicting rules includes an ethical stake, having to serve several "masters" ceases to be strictly an organizational constraint to become an ethical paradox as well.

We suggest that mustering the concept of paradoxical injunctions can benefit the understanding of complex ethical situations, mainly the conflict between duties and how managers take responsibility for them. Considering paradoxes as a lens through which to study the phenomenon (Poole and Van de Ven 1989; Luscher and Lewis 2008; Spicer et al. 2009; Farjoun 2010) can help to restore the original complexity—and thus also the original richness—to the organizational realities that we study.

The concept of *paradoxical injunctions* or *double bind* (Bateson et al. 1956; Bateson 1978; Watzlawick 1971) refers to an order impossible to obey, since it contains in itself an element that annihilates it, creating the "double bind." This, however, does not make it absurd: both the order and its impossibility rely on some kind of logic, and each of them is true in itself—but when put together, they are incompatible.

This concept was applied to organizations mostly drawing on psychology and psycho sociology (Wagner 1978; Enriquez 1990, 1997; Hennestad 1990; Aubert and Gaulejac 1991; Perret and Josserand 2003; Gaulejac 2005, 2011; Ethiraj and Levinthal 2009; Wittezaele 2008).

Paradoxical injunctions challenge managers with conflicting demands and compel them to serve different "masters" *simultaneously without* choosing one over another. One of the reasons underlying this is the multiplication of hierarchical levels in the matrix organization, where the manager is placed in an ambiguous position, not knowing which "master" to serve, and how to satisfy these contradictory requests.

Instead of producing dilemmas and imposing difficult choices (*either* A *or* B, where neither is completely satisfactory and thus implies a temporary compromise), paradoxical injunctions impose the *impossibility of choice* (*both* A *and* B, knowing them to be incompatible but having to do both anyway). The tragic trap is that individuals are not able to comment, "to correct [their] discrimination of what order of messages to respond to, i.e., [they] cannot make a meta communicative statement" (Bateson 1978, p. 180) and therefore neither choose, nor learn from this situation (Hennestad 1990).

The paradoxical situation is not explicit: often it does not appear to all members of the organization. In other words, the organization appears somewhat "blinded" to its own paradoxes, and relies on managers to handle this without necessarily being aware of what it implies for them.

Paradoxical situations are often acknowledged as harmful to the organization and its workforce, and seen as organizational problems, but without fully considering their ethical stakes (Kaptein and Wempe 1998; Vandekerckhove and Commers 2004). We argue that considering paradoxical situations can provide a different insight into ethical considerations and implications, particularly into the practice of managerial ethics (LaFollette 1997; Cassel et al. 1997; Andrews 1989; Van de Ven and Johnson 2006; Clegg et al. 2007; Nielsen 2010; Deslandes 2011).

What is the consequence of a contradictory situation for managerial responsibility? In many aspects, one could consider that contradictory situations tend to dissolve responsibility, because a manager in such a situation has no possibility to fulfill the requirements of his hierarchy. However, the characteristic of contradictory organizations is that they do not realize their own contradictory situation: therefore, they consider it is the manager's responsibility as in any other organization, to decide and take responsibility for his actions.

Hence, the situation for managers is worse: not only because the paradoxical situation is problematic in itself, but because their responsibility is fully engaged, since the contradictory organization is often not aware about its way of being. That is what we are going to see in the FIB case study.

Being a Manager in a Contradictory Organization: A Case Study

Method

We conducted an ethnographic study of an investment bank, FIB, in Paris, France in 2010. The access was provided by the second author and took the form of an

internship conducted by the first author within one of the "Know-Your-Customer (KYC)/Anti-Money Laundering (AML)" units, whose job was to analyze the risks posed by prospective clients in terms of reputation or potential involvement in terrorist financing or money laundering. The research objective of the internship, and the participant's observation role, were transparent from the beginning with all the actors concerned (Groundwater-Smith and Mockler 2007) and supported as such by the manager of the KYC-AML team, who knew already the second author. According to the confidentiality agreement signed with FIB, all the references that might allow the identification of the bank, its employees or clients, have been changed, and we will use hereafter the acronym FIB and pseudonyms.

The internship itself lasted 2 months, (October–November, 2010), but we had previously been granted access to do non-participant observation of the team and its business environment during 5 months prior and 2 months after the official internship. The first author thus became part of the environment for a substantial period of time (Rosenthal and Rosnow 1991). Accordingly, we gathered substantial qualitative data through note taking and journal writing (Pettigrew 1990; Van Maanen 1988), both from the dual perspective of non-participant and participant observations, combining multiple levels of analysis within a single case study (Yin 1984). Recent studies have shown the usefulness of analyzing actual behavior and narratives of real contexts of ethical practice (Sherry 2008; Remenyi et al. 1998; Czarniawska 2004).

The richness of the data gathered included a variety of in situ discussions and/or interviews, internal documents, emails, meetings, and an exceptional audit of the unit by a European regulator. The data were collected by the first author but they were subsequently analyzed by the research team and partly structured into graphic means of presentation (Miles and Huberman 1984) for greater clarity. In the following sections, we shall particularly show specific verbatim and descriptions to illustrate this (Mintzberg 1979). For greater reliability, the journal was shown to the manager of the KYC-AML team in order to get retrospective feedback (Eisenhardt 1989).

FIB and its KYC-AML Unit

The case of FIB (and through its observation, the case of Investment Banks in general) is greatly symptomatic of what we may find in numerous other organizations.

In investment banking, the integration of a regulatory function within the ethos of financial institutions is the result of more than 20 years of regulatory evolutions (Edwards and Wolfe 2004, 2005). Social studies of finance have recently focused on how this leads to a clear

separation between the support functions (middle and back offices, responsible for administrative and control tasks) and the core financial professions generally referred to as "the Front Office." The Front Office embodies contemporary finance, and "not caught, not guilty" mechanisms (Godechot 2001/2005) bringing much attention to potential operational risks. While all support functions are viewed as a cost and bureaucracy which slow down the business process, the Compliance Officers are affected by the additional connotation of an internal police, having to "monitor" as "sentinels" the financial markets and their own organization (Favarel-Guarrigues et al. 2009; Vadera et al. 2009).

What makes FIB a particularly interesting case to study is the fact that both functions (Compliance and the Front Office) are not organizationally separated, as is usually the case since it is considered as necessary in order to ensure the efficiency of the regulatory function. An immersion into the Front Office of FIB, and within it, into the KYC-AML unit in charge of controlling the lawfulness of the operations and the quality of its business partners is to delve into the "nuclear heart" of the trade, from which we shall draw insights of the transformational implications this has for the practice of a responsible management (Cameron and Quinn 1988). In the following paragraphs, we shall present and discuss how, first of all, contradictions are actually created and structured by the organization, engendering ethical paradoxes and confronting the manager with the challenge to overcome them, and second, how and with what means does the manager of the KYC-AML team deal with them in order to take responsibility in such an environment.

Contradiction as Organizing

Marc is the manager of a KYC-AML team which represents perfectly the contradictory organizational context within FIB. This team integrates the two functions that are usually separated in most financial organizations: the Front Office on the one hand and the compliance function on the other. These two contradicting logics create an organizational and an ethical tension, in a *structural* and *regular* way, which is typical of the "paradoxant system" (Aubert and Gaulejac 1991; Gaulejac 2011) as we shall see in the next section. They bear the responsibility of closely controlling each transaction, and eventually deciding to give up potentially important deals in the name of anti-money laundering risks, for example.

This paradox, perceived as consubstantial to contemporary investment banking in general, is crystallized at the organizational level: Marc's team is really "caught between two fires" even in its organization chart (Fig. 1):
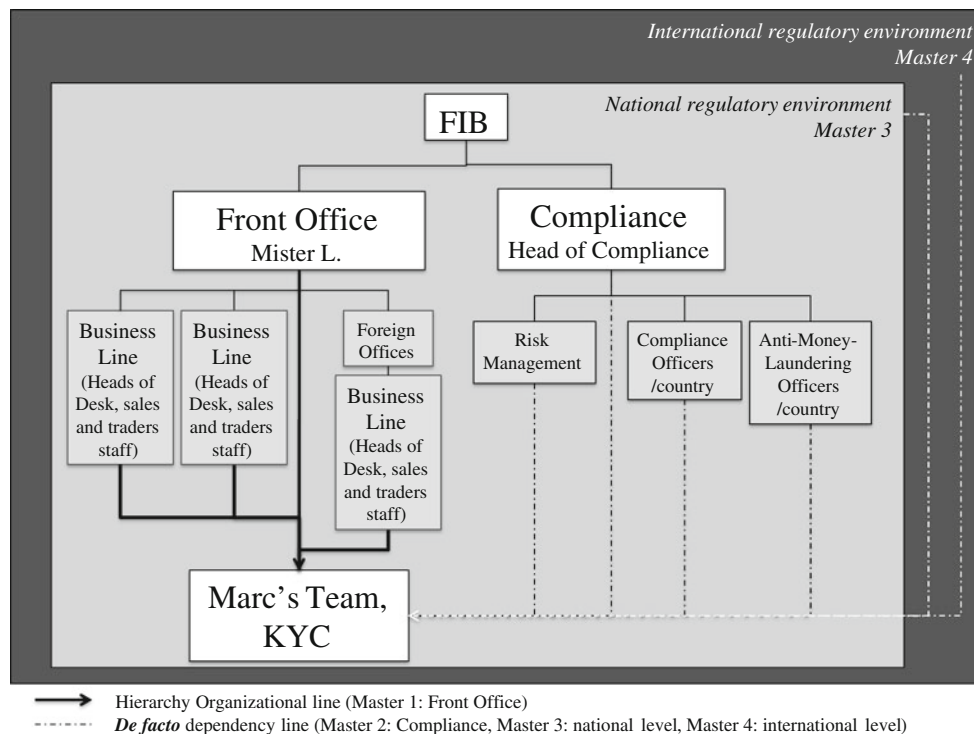
Fig. 1 FIB organization chart and Marc's team's different masters

(1) The team belongs to the Front Office which is clearly business oriented: Mr. L. is thus their ultimate "master" in the official hierarchy of FIB. (Master 1).

(2) However, the team, while belonging to the Front Office, is in charge of the KYC-AML controls: they must thus respond to the Compliance Department of FIB (Master 2). This control imposes limits to the business activity, by refusing to enter risky business relationships.

(3) They must also conduct this job in accordance with the national regulatory institutions (a de facto Master 3) and the international ones as well (de facto Master 4).

Inside FIB alone, Marc's team must already answer to two "masters," the Front Office and Compliance. In addition to the ultimate masters (Head of the Front Office and Head of Compliance), they must answer to intermediary masters (Heads of business lines, anti-Money Laundering Officers, local compliance teams in foreign offices of FIB…). And, last but not least, they must answer to extra-organizational masters (national and international regulators) whose injunctions may once again differ from the others'.

One of the team members, Julian, sums up the organizational situation and the ethical problems it poses: "That's banking. On one side you've got the push: business, business, business. On the other, you've got the pull: watch it! Risk, risk, risk."

Contradiction thus comes from both the external environment and the internal structure of the organization. Banks face harsh competition, while regulatory requirements compel them to abide by new measures of permanent control of their activities, adding new work pressure. Besides, shareholder pressure to increase profitability incites the organization to cut down costs, and "rationalize" whatever means it can. Financial optimization is common to the business environment in general, but the banking sector's specificity is that it has to cope with stronger and stronger regulatory obligations, particularly burdensome in the aftermath of the financial crisis. Having to integrate the watchdog function has thus become a challenge for managerial ethics in overcoming contradictions.

Contradictory Demands of the Top Management

Contradiction is not only perceived as such by practitioners (Cameron and Quinn 1988) and visible in the organization chart, but is also verbalized explicitly by the Top Management:

(1) A speech by Mr. L (Head of the Front Office of FIB) at the beginning of the last quarter of the year strongly incited to generate results. He pressured everyone to "keep up the good work" in order to end the year "in a blaze of glory." To sum up, it was about "accelerating."

(2) An email, sent directly from the same Mr. L to all the employees of FIB, reminding them that the yearly evaluation was approaching, and that in view of the crisis and of recent scandals in the banking industry,

the bonus will not only be determined by the financial performance, but also by the way they have implemented FIB's business principles. The email ends in a slightly threatening tone: "you should know that FIB doesn't tolerate deviant behavior and I am personally committed to enforcing 'zero tolerance' policy on this matter." In other words, defined rules and "best practices" must be scrupulously observed: one cannot do business "regardless of risks" and one must learn to "brake."

Separated only by a couple of days, the messages contained in the speech and in the email reveal a tension within FIB that does not seem to shock anyone working there. This tension is in fact interiorized, *embodied*, and employees face serious difficulties when it comes to translating them into daily practice. Marc leads a team that must both accelerate and brake, and he is no longer surprised by this kind of contradictory assertions that reinforce paradoxes through communication (Giordano 2003). "Each year since I arrived in 2006, Mr. L. has made the same kind of speech. He pushes sales and traders to do more and more, without ever mentioning explicitly the questions related to risks or the bank's principles, etc. However, we always have the regulator on our backs and so he comes to threaten that he doesn't want any trouble."

Within FIB, Marc is one figure in which both injunctions are crystallized. Yet, he finds ways to see beyond the immediate paradox, acknowledge and "unveil" its reality and true nature to his team to enable action.

It is at this point that we realized that approaching this kind of situations as a dilemma was not enough. We understood that there was an ethical dimension to the notion of paradoxical injunctions that could be developed, since both logics (pursuing profit and complying with regulations) are legitimate and should not be exclusive of one another.

An Accepted and Organized Confrontation

Tensions between the contradicting logics crystallize around the rule and its interpretation. In daily practice, the Front Officers try to avoid as much as possible having to submit to the rules, pressuring Marc's team to "*rubber-stamp*" the file even when it was not exactly compliant or doubt-free:

(1) Yoan, who recently joined the team: "it's hard to get Sales to understand [our job] And his excuse is "but it's a big company!" In other words, "it's safe, it's clean, and everybody knows them." I answered […] that "the problem wasn't whether it was a big or a small company. The rules are the same. But Sales want to negotiate everything up to the smallest detail in order to be able to deal quickly."

(2) Clément, the middle manager in Marc's team, on the phone with a trader: "Yes, I know that the policy is quite strict… We are not doing this to throw a spanner in the works but we have no choice other than asking all these questions… yes, I do understand the urgency… Approving a KYC is not pushing a button! […] I don't want to argue but before entering a relationship we need all those documents… It's not my fault if you already told the client it was OK!"

The stakes at hand regarding the rules go beyond the limits of Marc's unit. In one respect, Marc as an individual and his team are often accused of being "too zealous in applying the letter of the law" (email from Sales employee to the Head of the main Business Line for which Marc's team works). However, in another respect, the Anti-Money Laundering Officer has great trust in the team, and does not hesitate to "defend them" if needed, to personally support Marc's position on certain files. Their mission, according to Marc, is in fact to "resist" the pressures and the daily attempts to circumvent the rules while enhancing the quality of the files as quickly as possible. In order to accomplish this, support from Compliance is very important, as it opposes a counter-pressure almost as strong as the one that Front Officers can put on them in the name of business. Hence, the initial constraint becomes a constant arm-wrestling competition.

However, the rule in itself is not homogeneous, because of the discrepancies between national and international regulations: "The Third European Directive on money laundering imposes us enhanced due diligence in knowing our client, not because we want to know who he is—who cares about that?—but because we have to make sure he is who he says he is. Another law (CNIL in France) forbids us from making investigations on a client and archiving information concerning the privacy of a client's life. But in the case of a Russian oligarch, we cannot afford to ignore that kind of information" (Marc). In this context, where the manager faces contradictory demands even among the rules, his confusion often becomes a violent desire to find a way out of the contradiction: "I'm sick to see that we are being always beaten because we do our job. Enough is enough. Sooner or later, they should decide what they want" (Marc).

With all these constraints, how to overcome the paralyzing effect of contradiction?

Enacting Managerial Ethics Within a "Paradoxant System": a Challenge for Responsibility

Through the case study, we have shown some paradoxical elements of the organization which challenge ethical

practice. We shall now first characterize them in order to outline the dimensions which constitute a system and second, show the way responsibility can be enacted in such systems: not against them, not by denying them, but rather by a situated integration that allows working one's way through the paradox.

The Organization as a "Paradoxant System"

Organizational Dimension: Paradoxes at the Core of Organizing

Instability, incoherence and disorder have become one of the organization's normal conditions which turn into "double-bind patterns" (Hennestad 1990, p. 268). This changes the way we conceptualize organizations and make sense of their structure. We are confronted with the emergence of "paradoxant systems," as defined by Aubert and Gaulejac (1991), where each one's attempts to resolve inconsistencies and contradictions and to rationalize behaviors actually end up being a reinforcement of the complexity, so that antagonistic logics prevail on complementarities and synergies.

A "paradoxant system" is a meta-paradox, i.e., a series of paradoxes that together form an intricate self-nourishing system in the form of a vicious circle. It regularly organizes paradoxical injunctions; in fact, it is *its way of organizing work* within a structure. Producing constant paradoxes, the system has to rely on managers to solve, on a day-to-day basis, the problems they face, thus compromising the ability to learn from these situations over the long run (Hennestad 1990). In the case of "paradoxant systems," this way of organizing is considered as a regulation tool, in a different way from Reynaud (1989, 1995), because the top management relies on the tensions between antagonistic logics to lead middle managers to what they consider as the "best decision." Because of their rather positive perception of those tensions, they can have the feeling that they have reached a kind of optimal, self-regulated structure.

In our case study, the organizational decision to place Marc's team within the Front Office came in fact from the top management of FIB, weaving paradoxes permanently into the organization and constantly asserted through executives' communication (Daft and Weick 1984; Giordano 2003). This creates insoluble antagonistic alternatives, for instance, between company loyalty and institutionalized whistle blowing (Vandekerckhove and Commers 2004) or regarding the time constraints. While time is an increasing constraint in all business (Aubert, 2003), it evolves here into a structural way of reinforcing antagonisms: Marc's team controls the time they spend on analyzing each file, but they spend roughly a third of their time only answering emails and telephone calls from impatient Front Officers.

Senior management also puts pressure on them, and even holds them responsible if a Sales improperly booked the deal through the US office of FIB (more "business oriented") because Marc's team was considered "too slow" and the deal was compromised. For Marc's direct $N + 1$, Marc's team is a service provider, while the Front Office is the "internal client," and since "the client is always right"…

Cognitive Dimension: Making Sense of the Paradox Through Bricolage

Acknowledging that organizations may have evolved into "paradoxant systems" helps clarify how managers and employees may stand vis-à-vis their own organizations. However, we often observe that the spontaneous reaction is denial, finding means to escape the contradiction, which reinforces the paradox as originally noted in Bateson's work. For example, in order to go around regulations, the Front Office often resorts to non-rational arguments, such as emotion: "Please find attached the Trust's extracts and Mr. Robert's passport. Still missing some of the beneficiaries' passports but I hope it will testify to the client's good will—(Email of a Sales employee to Marc)." Thanks to Marc's unveiling of the paradox, the team is aware of this sort of tactic, like Christian: "Each time they say it's their buddy, that they know him, that he's a good person…Why should I care if they play golf together!"

This escape route through emotion to bypass the rule is also an important stake in the relationship between the Front Office and Marc's unit. They must keep completely aloof from these emotional arguments, denying the reality of the banking practice environment, where interpersonal relationships are strong (many have known each other for years, speak in a casual manner to each other, etc.). In this respect, Marc must manage emotions both within the team and outside, an aspect linked to his leadership capacity (Hennestad 1990) from an ethical standpoint (Flynn 2008; Riggio and Reichard 2008).

It is another way for the Front Officers to corner the KYC-AML team in a new paradox: interpersonal relationships are important in this sector (including for them), and yet they must be cautious about them. Under these circumstances, they are isolated within the Front Office. Furthermore, the omnipresent "fear of the policeman" has a cognitive and stressful impact on everyone: personal criminal liability is very high for the KYC-AML analysts, while Front Officers continue, in spite of the crisis and scandals, to abide by the "not caught, not guilty" principle.

To define their doings we find Lévi-Strauss's (1962) term *bricolage* (i.e., tinkering with concepts) quite accurate. It denotes pluralism visible through discourse, which reflects the intrinsic complexities of real-life contexts and

the power games behind them (Bouilloud 2009). It becomes a way to weave different logics together, making managerial ethics first of all built as practice, embedded in practice, both in a cognitive and a pragmatic way (Clegg et al. 2007). Compared to Lindblom's "muddling through" (1959), it is not only a way of deciding and making choices, it is also a specific mechanism of thought that produces "tools for action," procedures and new methods for the team.

Practice Dimension: The Art of Mediation Through Team Collaboration and Twofold Communication

Every entity seems to organize contradiction around its own function (at the structural level), their team (at the organizational level), and their personal self (at the individual level).

One of the risks of having several Masters is "shrunken immobility," not knowing what to do anymore, and the paradox then turns into an *aporia*. Instead of adopting a clear position—which implies a choice, and in turn requires great strength of character—employees will reduce their own field of action, and make themselves as discrete as possible (Argyris 1977, 1986). They will start doing their job in a bureaucratic way, allowing themselves to be "pushed around" until they explode: "I had never received before the kind of aggressive mails I get every day from Sales in this job. I don't really know how to answer and when the phone rings, I'm terrified to pick it up," says Cassandra, a newly recruited KYC-AML analyst. She is typically "caught" by the impossibility to act and to question the paradox, since it "'locks' the ambiguity of the situation" (Hennestad 1990, p. 268).

The second option would be to choose one Master above the other, turning the paradox into a hierarchy of choices. Apparently, this could seem what Marc's team does, making Compliance prevail. In fact, every time Marc has to present what his team does, he uses an expression that encompasses the contradictions almost like an oxymoron: "most of our job is to moralize the Front [office]; keeping an eye on the Sales [department] and imposing responsibility beyond business so they can do clean business." This key purpose is often verbally asserted (Randall and Martin 2003) and can seem an indisputable choice of which Master they serve.

However, while the moral imperative of imposing a responsible behavior above the business drive is not optional and constitutes their core function, it is largely unofficial and intuitively implemented on a daily basis, through constant sensemaking of the ethical stakes (Sonenshein 2007). As a means to protect their apparent choice, the members "team up": they share the feeling of belonging, and the same esteem for the unrivaled leader of the group, Marc. The files are dealt with individually, but the problems that may arise are shared. Literally, in union lies strength: it's always the "us" against the "Front Officer" or "the regulator," always in the singular. This "teaming up" collaboration contains the capacity for them to "team against" the daily challenges of a constantly tense environment, get rid of tension and stress.

Being part of the Front Office puts Marc's team in an ideal position to "moralize the Front," which would otherwise be very difficult from the Compliance department, which is too disconnected from the daily reality of the business. Hence, is there a third way to deal with "paradoxant systems"?

The difference of underlying logics challenges Marc with finding a way of acting besides denying the paradox and making a choice among the conflicting alternatives. In one of his team members' words, this is what their team's specificity is all about: "Compliance has a check-list approach. But this unit was created to have a risk approach, that's why we are not middle or back office. This requires not only getting the required documentation from the prospective client, but a thorough analysis." Marc must constantly devise different strategies drawn both from the constraints and the legitimating mechanisms of action. He faces the necessity to engage in the process of "bricolage," of reconciling contradictions, thus reframing subjective perceptions (Bartunek 1988). Building on the strong moral imperative and a strong sense of team spirit, Marc's ethical leadership is a driving force to develop an integrative communication strategy and work a way through the paradox. Part of his "practical wisdom" implies learning to mediate clearly between the two masters, simultaneously serving both by producing clues for making sense and justifying one master in the eyes of the other, and enabling action within his team. He manages to transform opposition into mediation by stressing the fact that they are not "internal enemies" but that their job enhances the business in the long run without slowing it down. This helps to establish coherence within FIB since "[it] isn't normal that, within the same house, there are different appreciations" (Marc).

The team thus practices mediation through a twofold communication strategy, orienting their discourse according to whom they address. This is one of their "tricks" in order to survive in this context of ethical pluralism (Pratt and Foreman 2000) which cannot be resolved by referring to a shared ethos (Stansbury 2009). When talking to Front Officers, they strongly insist on their reactivity, and present their work as an added value to the business through efficient risk management (and not only a cost), asserting the preeminence of profit (Rowland 2005). When addressing Compliance, they focus on independence from the Front Office, guaranteed by control procedures and the professionalism and experience

of the team, since several had formally worked for the regulator. However, this is not an ambivalent discourse, but a discourse that faces two logics, that adapts to each perspective developing what scholars have called "ambidexterity" (Gibson and Birkinshaw 2004; Smith and Lewis 2011) as a way to mediate through paradoxes.

This is not infallible, but enables action and progressive integration of conflicting alternatives from within.

Taking Responsibility in Paradoxant Systems

The "paradoxant system" implies a new conception of the role of the manager (and hence of his responsibilities) better understood as the capacity to analyze and unveil the nature of the "paradoxant system" through *bricolage* and to develop *mediation* in view of creating an interface and enacting coherence from within, instead of ignoring the paradox or submitting to choice (cf. Fig. 2). His action is drawn from a situated construction which contemplates the various aspects of paradoxant organizations in order to produce mediation.

The case of Marc shows that the implementation of managerial ethics consists to a large extent in cultivating the art of *mediation* (Pagès et al. 1979) among the different stakeholders of FIB. The manager's job is then to understand and unveil the impediments to the work and the contradictions running through their field of action in order to produce *organizational mediation*, instead of producing an *ideal prescription*. Marc's integrative management (Bloodgood and Chae 2010) is implemented by *situated construction*, *translation*, and *clarification* that we lump together under the generic term of "mediation." This appears as essential in order to really take responsibility for the contradictory environment, instead of denying it, submitting to it, or even reinforcing it.

Mediation is different from "meta-communication" (Bateson et al. 1956; Bateson 1978) which is supposed to help solve the paradoxical situation through explicit communication that explains its paradox. Mediation is more about clarification and translation in order to enable practice: in other words, through mediation the manager does not

attempt to actually solve the paradoxical situation (which he cannot), but simply unveil it to his team in order to help them take action and be able to take responsibility for it.

For these practices to develop and succeed, we suggest that a culture of mediation is required. We pose the ethical question within organizations in terms of inter-situational coherence: the work must "make sense" to all who collaborate (Allard-Poesi 2003; Weick 1995), and enacting coherence is thus the process of "tinkering with" the environment through the actions undertaken and the attempts to make sense of these actions (Smircich and Stubbart 1985). Ethics is a series of actions which put together define *in fine* what is "ethical practice" built on mediation. And in this context, responsible management is that which assumes mediation as its core function. Returning to a more contextualized conception of managerial ethics is key to effective enactment of ethical practice in contexts of high risk as in the KYC-AML unit, where situated cognition and interpretation of the risk itself draw on the limits of sense and action (Boholm and Corvellec 2011), ultimately revealing what they value (Corvellec 2010), and where leader integrity has a considerable impact both on the ethical environment of the organization and the team (Treviño 1986; White and Lean 2008).

Conclusion: From Compromised Management to Mediation

We have proposed to theoretically approach managerial ethics from the perspective of its practical implementation, combining business ethics, organizational contradiction and *paradoxant systems*. Paradoxical situations are rather common in organizations, but the interesting thing is that these contradictions are developed and *assumed* as such by organizations, as a common and normal way of being, which demand of the managers to answer these injunctions produced by the organization itself. We have shown how this turns into an ethical paradox, and roots their management within a situation of constant *bricolage*, and forces them to develop *mediation*. We show that analyzing paradoxical organizations as a new framework of managerial ethics in practice leads to rethink the status of managerial responsibility in these contexts.

This poses some eminently ethical questions at the level of the person and the function of the manager. This implies renewing with some of the original developments on business ethics (Bowen 1953) and a contemporary levinasian approach (Bevan and Corvellec 2007), opposite to more depersonalized approaches focused on *corporate* social responsibility where the moral subject is no longer the epicenter but only the executor of the corporation's logic and ethos. Our approach focused on really "inhabiting" the
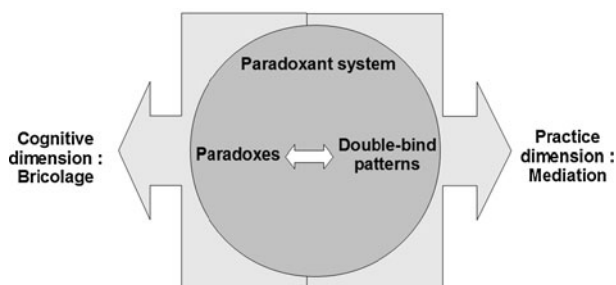

Fig. 2 The paradoxant system

moral space and shaping it (Adobor 2006; Jensen et al. 2009), prompts us to leave the approach which tries to establish, once and for all, a single "best way."

This study has allowed us first of all to explore new research perspectives that consider contradiction and paradox as a given form of regulation and management in "paradoxant systems," and how they operate at different levels.

Second, we go one step further in research on managerial ethics by exploring the way paradoxant organizations become a new framework for managers' ethics in practice, and therefore challenge their responsibility. In paradoxant systems, the difficulty of assuming responsibility is reinforced by the contradictory context of the manager's activity. Their "practical wisdom" then means specifically to unveil the paradoxant system to his team and develop mediation, which is not a way to solve the paradoxical problems themselves, but to enact business decisions and action in this paradoxical day-to-day life.

We believe our perspective opens opportunities of particular interest to managerial practice, and not only in the banking sector which has served here as case study. Enactment then varies according to the different contexts and the specific "Masters" one is supposed to answer to. The importance of daily practice in understanding ethical phenomena (Nielsen 2010), is indeed key to ground theory in complex realities.

In paradoxant systems, we find people who are able to finally work their way through, but the question of the durability of such organizational forms remains, since they can hardly constitute models sustainable over time with changing managers. Integration and mediation possibilities can further be approached through a discourse ethics perspective and through the rich theoretical link between paradox and identity. Managers often become the receptacle where the different injunctions of their different masters converge, and it is thus the manager—as a person but also as a function—who can enact and build an ethical practice. These considerations call for further research in order to help managers mediate for coherence.

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