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Walling in and Walling out: Middle Managers' Boundary Work

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ABSTRACT Literature around middle management has highlighted the importance of intra-organizational boundaries, focusing on the in-betweenness and fluidity of middle-managerial roles and practices. Yet, this literature has largely focused on the crossing of largely stable, monolithic boundaries, placing less emphasis on the plurality of emerging boundaries and the ways in which they are constructed. Focusing on boundaries as the outcomes of, rather than only as constraints upon, everyday practices, we conduct an ethnographic study across multiple sites of a Brazilian audit firm, examining middle managers' construction, maintenance and adjustment of boundaries. Drawing upon ethnographic fieldnotes and 155 formal interviews, our study reveals how middle managers fluidly manipulate boundaries' visibility and permeability to achieve specific purposes, and how different configurations of these elements generate various boundary work practices, which we describe as barricade, façade, taboo and phantom boundary work. Moreover, we show the dual orientation of middle managers' boundary work – both obstructing and facilitating boundary-crossing – demonstrating that, in contrast to prior research, both orientations can be enacted by the same actor according to his or her purposes. By doing so, we contribute to scholarship exploring agency and plasticity as the key issues linking the existing literature on middle management with that on boundary work.

Keywords: agency, boundaries, boundary work, collaboration, managerial work, middle managers

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INTRODUCTION

Before I built a wall I'd ask to know.
What I was walling in or walling out,
And to whom I was like to give offense.
Something there is that doesn't love a wall.
Robert Frost, Mending Wall, 1914.

Boundaries, defined by Lamont and Molnár (2002, p. 168) as 'conceptual distinctions made by social actors to categorize people, places, practices and even time and space', have been recognized as a central concern in middle management scholarship. Such scholarship has dealt, for example, with boundaries between hierarchical ranks (e.g., Floyd and Wooldridge, 1990; Heyden et al., 2017), organizational groups and coalitions (e.g., Hope, 2010; Mair, 2005), internal and external stakeholders (e.g., Floyd and Wooldridge, 1997; Rouleau, 2005) and competing logics (e.g., Llewellyn, 2001; Sharma and Good, 2013). Middle managers, located at the interstices of different structures and groups (Raes et al., 2011) in organizations and in society at large (Peschanski, 1985), must constantly negotiate such boundaries (Harding et al., 2014). The ways in which they engage in boundary work are core drivers of their job performance (Tengblad and Vie, 2012) as well as of their psychic experience of work and well-being (Azambuja and Islam, 2019). Yet, surprisingly, little of the existing work on middle managers examines their everyday practices of boundary work (see Korica et al., 2017).

One of the reasons behind the academic neglect of middle managers' boundary work may be that boundary work itself has been considered in ways that pay little attention to the multiple and complex boundary manoeuvres performed by middle managers in their everyday work, or their dynamic positioning at and across these boundaries. An earlier tradition of boundary work scholarship, linked to sociology, examines boundaries in terms of the creation of social distinctions and group affiliations as a source of value. Such literature examines, for example, the genesis of group boundaries (Bourdieu, 1985), professional jurisdictions (Abbott, 1988, 1995) and delimitations between science and non-science (Gieryn, 1983). More recently, management-oriented literature has focused on how boundary management facilitates collaboration across hierarchical and functional lines (e.g., Bucher et al., 2016; Carlile, 2002, 2004), a classically recognized managerial role (Fayol, 1916/1979; Mintzberg, 1973, 1990). While the former body of literature, with its focus on long-term categories such as social identities or professional groups, emphasizes the construction and stability of boundaries, the latter emphasizes the fragile achievement of cross-boundary collaboration. However, despite their differences, both research traditions adopt a monolithic understanding of boundaries – an approach which ignores their often multifarious, dialogical and shifting essence. Since middle-managerial work is intertwined with this indeterminacy, the result has been a difficulty in capturing and explaining middle-managerial boundary work and its plastic and negotiated nature.

Advocating the need for 'process' over 'cartography' in conceptualizing boundaries, Langley et al.'s (2019) comprehensive review of existing boundary work scholarship

espouses the need to examine agency as it plays out within boundary work, as well as the reflexivity of the actors involved and the political implications of such work. Their review promotes a more dynamic view of boundaries as multiple and as the outcomes of, and not only constraints upon, action. Because middle managers' roles take place at organizational interfaces, positioning them as 'linchpins' (Floyd and Wooldridge, 1992) – that is, central elements holding other parts together and enabling their co-operation – middle-managerial practices stand to be at the forefront of such a new understanding of boundary work.

Responding to Langley et al.'s (2019) call to understand boundary work in this more fluid and agential way, our research objective is to examine how middle managers construct, maintain, or adjust boundaries, along with the implications of such work for their agency and organizational functioning. Specifically, we ask the research question: *how do middle managers employ boundary work so as to create forms of agency in their everyday practice?*

To address this question, we report the results of a seven-month ethnographic field study of middle managers across five sites of a Brazilian accounting firm, consisting of observations, shadowing and 155 interviews that were recurrent over the period of study. Focusing on middle managers' boundary work as a provisional, negotiated local practice rather than a stable construction, we identify four distinct forms of middle manager boundary work – barricade, façade, taboo and phantom – and their relation to ongoing attempts to gain workplace agency. Through these findings, we contribute to understanding the everyday roles of middle managers in contemporary organizations, specifically, the dynamic and agential understanding of boundary work proposed by Langley et al. (2019).

The rest of this paper unfolds as follows. First, we argue that middle managers' specific organizational position makes them likely to engage in dynamic forms of boundary work, foregrounding the new perspectives that a boundary work lens offers upon middle management. This approach illuminates aspects of boundary work that are not well-understood, leading us to nuance conceptualizations of boundary work itself by highlighting the mechanisms by which boundaries are constructed and adjusted. After discussing our research method, empirical background and analytical strategy, we then present specific boundary work practices, synthesizing these into a conceptual framework that informs how middle managers exert and gain agency within organizational settings. Finally, we discuss our contributions to middle management and boundary work scholarship, outlining directions for future research.

Middle Managers as Boundary Mediators

When focusing on the nature and experience of middle managers' roles and on their importance for strategic initiatives, middle management scholarship has implicitly invoked notions of boundary mediation. Yet, this focus on boundaries has rarely been made explicit (see Balogun et al., 2005; Korica et al., 2017), with the result that the analytical potential of boundary work for understanding middle management remains largely unrealized. Much of middle managerial work takes place at boundaries (Azambuja and Islam, 2019; Balogun et al., 2005), but the maintenance and negotiation of boundaries themselves is a new and unstudied research angle made all the more relevant by the ambiguity and fluidity of contemporary workplaces. Given recent shifts toward post-bureaucratic work

environments, today's middle managers find themselves with increasingly contradictory demands piled upon them (Glaser et al., 2016) and with less power over the groups they are accountable for (Vie, 2010). In their everyday practices, they must exert agency by working across such boundaries, translating practices for different groups (Radaelli and Sitton-Kent, 2016) and managing relations between different professional and managerial functions (Burgess and Currie, 2013).

Existing literature focuses on middle managers' diverse roles across contexts and situations, emphasizing the challenges of coping with multiple roles (e.g., Bryant and Stensaker, 2011). For instance, middle managers regularly handle relations and communication between ranks and across professional logics (Llewellyn, 2001; Nielsen, 2009), disseminate organizational culture and knowledge (Janczak, 2004; Kamoche, 2000), guide organizational interpretation and learning (Beck and Plowman, 2009; Kaplan, 2008), and engage in organizational politics (Bradshaw-Camball and Murray, 1991). These practices implicitly involve boundaries, although they have rarely been discussed as such. Even more explicitly, working across operational and strategic levels and communicating these to different publics (Huy, 2001; Wooldridge et al., 2008) involves complex and shifting boundaries that are often only tacitly defined.

Focusing on the repercussions of middle-managerial roles on the individuals performing them, the literature on middle managers' work experience emphasizes the 'conflicting expectations and frustrating demands' (Keys and Bell, 1982, p. 59) deriving from their intermediary standing in organizations and society (Peschanski, 1985). Middle managers' sense of self is often characterized as multiple, contradictory and mutable, embracing contrasting and sometimes antagonistic subject positions (Clarke et al., 2009; Sims, 2003). Such a proliferation of, and perpetual movements between, divergent roles – such as being agents or subjects of control, resisted or resister (Harding et al., 2014), experiencing opposing yet coexisting forces of alienation and emancipation (Courpasson, 2017), results in shifting everyday work experiences, alternating, for instance, between a sense of resourcefulness and aloofness (Azambuja and Islam, 2019). Such scholarship has recognized middle managers' experience as defined by the subjective and objective in-betweenness of middle management (Gjerde and Alvesson, 2019).

What forms of agency are possible in such a position? Faced with increasing organizational complexity, forcing top managers to outsource strategic matters (Wooldridge et al., 2008), middle managers influence strategy formulation (e.g., Ouakouak et al., 2014) and renewal (e.g., Tarakci et al., 2018) – in part, by working on the structures shaping managerial attention (e.g., Ren and Guo, 2011). From their intermediary role, middle managers disseminate and adjust strategy to the day-to-day operations of the organization, harmonizing strategic plans with local contexts (Boyett and Currie, 2004), adapting strategic directives (Ling et al., 2005), and 'selling' strategy to employees and clients (Rouleau, 2005; Wooldridge et al., 2008).

These forms of agency suggest the centrality of boundary work in directing attention and effort between groups (Raes et al., 2011), with marked consequences for strategy implementation, perceptions and outcomes (Kaplan, 2008; Mair, 2005; Sillince and Mueller, 2007). Middle managers, able to favour specific groups (Hope, 2010), may thwart top management by diverting strategy toward unintended outcomes (Balogun and Johnson, 2005; Westley, 1990). Through their on-the-ground knowledge of formal and informal channels (Rouleau and Balogun, 2011), middle managers can adapt their messages to shape

perceptions of the need for change, and to give sense to top management's actions (Balogun and Johnson, 2004; Rouleau, 2005). Hope (2010), for instance, shows how politically-motivated behaviour by middle managers can delay change initiatives, and even alter their course so as to derail top managers' intentions. In short, understanding the agential potentials of middle management involves understanding their positioning at, and mediation across, boundaries, endowing middle managers with some room to manoeuvre strategy dissemination and implementation. Thus, the in-between role of middle managers can go beyond mere implementation, extending to the reshaping of change and strategic initiatives.

Boundary Work: From Barricading to Bridging

The above discussion makes clear the importance of boundary work as an analytical lens for understanding how middle managers work on boundaries in agency-defining ways. While not fundamentally different from other actors' boundary work, middle managers are a particularly rich source of boundary work because of their positioning at professional, hierarchical and organizational interfaces. While an awareness of the middle manager-boundary work link has is emerging (e.g., Oldenhof et al., 2016; Balogun, 2005), its slowness to take hold may have to do with the dominant social-scientific conceptualizations of boundaries. Sociological perspectives on boundaries, dating to Durkheim (1912/1995), focus on social classification, categorization and identity (Thompson, 2002). The literature emerging from such perspectives focused on classical social group structures such as socioeconomic status (e.g., Bourdieu and Passeron, 1972), race and ethnicity (e.g., Lamont, 2000), gender (e.g., Blair-Loy, 2001), sexual orientation (e.g., Brekhus, 1996), and professional groups (e.g., Abbott, 1988). In this tradition, the group differences that boundaries structured were markers of distinction and status, which conditioned group awareness and signalled identity, social positioning and behavioural expectations (Lamont and Molnár, 2002).

Although sociological perspectives acknowledged the socially constructed nature of boundaries (e.g., Berger and Luckmann, 1966; Potter and Wetherell, 1987), they tended to focus on relatively stable, monolithic boundaries and their effects. Because boundaries, such as, for instance, that between the two rigidly codified genders (e.g., Ridgeway, 1997), were considered to be persistent and highly institutionalized, they tended to be treated as independent variables shaping other social processes – such as stigmatization (e.g., Epstein, 2000) – and leading to important effects in the workplace – such as the glass ceiling effect (e.g., Kay and Hagan, 1999).

A distinct line of inquiry around boundaries emerged within management and organizational scholarship concerned with the ability of diverse groups to collaborate around projects requiring multifunctional capabilities (e.g., Carlile, 2002, 2004; O'Mahony and Bechky, 2008). In this literature, boundaries were important specifically because of the obstacles they placed to collaboration and opportunities for innovation. Within complex organizations or fields, these boundaries both enabled specialized knowledge and complicated collaboration, even where it was required (e.g., Liberati, 2017), raising the question of how effective boundary-crossing could be achieved. As a result, boundaries continued to act as more-or-less fixed, given causes and conditions of action, notwithstanding the fact that the focus was now on their overcoming rather than on their separating effects.

Given this presupposition in both sociology and management studies on the stability and exclusionary properties of boundaries, less emphasis was placed on the idea of boundary work as work done on *crafting* boundaries. As Lamont and Molnár (2002, p. 171) explain, boundary concepts tend to focus on the 'content and interpretative dimensions' of boundaries, rather than on the micro-processes by which they are established or shaped. An approach foregrounding boundary work and its processes would represent a shift in the understanding of boundaries, treating them as the outcomes, and not only the determinants, of practices (Langley et al., 2019).

Boundary work, originating in Gieryn's (1983) discussion of how scientists construct the boundaries of 'science', opened the possibility to study the shifting 'cartographic place' of boundaries through organizational practices (p. 31). Yet, while recognizing boundaries as mutable, such shifts are seen as taking place over incremental, almost tectonic movements in the discursive practices of established groups such as scientists. Langley et al. (2019) argue that this view of boundary work should be complemented by scholarship emphasizing the dynamic and agential aspects of actors in their everyday practice. Specifically, Langley et al.'s (2019, p. 41) notion of *configurational boundary work* refers to actions that 'reorient the boundary landscape', even if in temporary ways. Several recent studies on boundary work move toward this more dynamic approach, focusing on the micro-processes of boundary negotiation (e.g., DiBenigno and Kellogg, 2014; Liberati, 2017; Truelove and Kellogg, 2016). Supported by a plethora of changes in workplaces and professions that have destabilized and de-institutionalized grand 'cartographic' categories (e.g., Ekman, 2014; Peticca-Harris et al., 2020), we argue that boundary work that is provisional, pragmatic, and quotidian is, to an ever-greater extent, characteristic of the reality of many contemporary organizations.

If established professions and social groups experience boundaries as external and constraining, groups with less-established and more provisional, 'fluid' roles may find boundaries to be much less stable. This means that dynamic conceptions of boundary work are apt for populations marked by '*permanent* liminality' (Johnsen and Sørensen, 2014, emphasis in original) and provisional (Petriglieri et al., 2018) or ambiguous (Peticca-Harris et al., 2020) categories. While few studies on boundary work stress the agential aspects of boundary work (see Langley et al., 2019), those that do emphasize how agency involves the *indeterminacy* arising from relational in-betweenness (e.g., Sage et al., 2016) and intergroup collaboration (e.g., Kaplan et al., 2017).

Middle managers, navigating between different and often conflicting organizational constituencies (Harding et al., 2014; Rouleau and Balogun, 2011; Wooldridge et al., 2008), fit the characterization above, opportunistically shifting between stability and instability as part of their job role itself. Their standing as agential and reflexive mediators lacking decision-making power but able to exert concrete effects (Azambuja and Islam, 2019), suggests an expanded conception of boundary work requiring the setting down, adaptation and removal of boundaries.

In sum, existing scholarship recognizes boundary mediation as central to middle management, even if this role is often not explicitly documented. Furthermore, intermediation is accepted as being key to middle managers' agency and political manoeuvring. However, the ways in which boundaries are themselves shaped through proactive management and fine-tuning in day-to-day work requires further research. As Fauré and

Rouleau (2011) observe, the roles performed by middle managers between heterogeneous stakeholders are of great relevance to organizational functioning, yet remain academically unchartered.

METHOD

In this section, we shall explain our method. First, we shall describe the ethnographical setting of our research. Following this, we shall outline our analytical strategy.

Ethnographical Setting

Although middle managers have been studied using both quantitative (e.g., Pappas and Wooldbridge, 2007) and qualitative (e.g., Mantere, 2008) methods, deep ethnographic engagement in the daily lives of managers is rare, and more so in accounting firms, as noted in Korica et al.'s (2017) review of existing literature on managerial work. The nature of our research question, however, which required immersion into the everyday practices of managers, the in-flux nature of their boundary manipulation, and their self-reflexivity regarding these practices, suggested an ethnographic approach (see Islam, 2015). Specifically, given our focus on the experience of the ongoing social (de-) construction of boundaries, our interest lay in when boundary work would arise and what forms it would take.

Thus, our research design involved a seven-month ethnographic field engagement in a Brazilian auditing and consulting firm (henceforth, 'BRAUDIT'[1]). Our primary concern was to focus on the daily practices and experiences of middle managers, with our analysis at the level of practices rather than individual differences between managers or managerial styles. At this level, our aim was to examine how the managers understand and manage boundaries in their work. This focus on everyday practice and experience is consistent with a broad ethnographic strategy (see Barley and Kunda, 2001; Zussman, 2004).

BRAUDIT was founded in 1965 and, at the time of the fieldwork, was among the 12 largest audit firms operating in Brazil. BRAUDIT was composed of a headquarters and six additional branch offices spread across different cities. The first author conducted the ethnographic observations, interviews and shadowing, in two phases between 2011 (three months) and 2012 (four months), across branches in São Paulo (two offices), Rio de Janeiro and Porto Alegre, along with the headquarters (also in Porto Alegre). The protracted time of analysis subsequent to this period and the subsequent writeup of our analysis also led us to engage in subsequent contacts to 'refresh' our knowledge of the organization and check for important changes to the organization, but the data used herein derive from the original period of study.

BRAUDIT's main services were financial statement auditing and internal controls, information security auditing, due diligence, mergers and acquisitions, and consulting. Table I presents BRAUDIT's workforce structure, as explained by the firm's directors and HR coordinator, indicating the number of people in each office location per organizational rank. The personnel structure has four categories: top management, middle management, auditors and consultants (also called staff) and

Table I. BRAUDIT's personnel structure

Groups/Locations[1]	*HQ-RS*[2]	*SP*	*RJ*	*PR*	*DF*	*USA*	*Total*	*%*
Top management	3	0	0	0	0	1	4	**2%**
Middle management	10	6	2	1	1	0	20	**9%**
Auditors & consultants	75	30	20	13	8	0	146	**65%**
Back office	40	10	2	2	1	0	55	**24%**
Total number of people	**128**	**46**	**24**	**16**	**10**	**1**	**225**	**100%**
%	**57%**	**20%**	**11%**	**7%**	**5%**	**0%**	**100%**	

Total values are indicated in bold.
[1]HQ-RS: Headquarters, in Rio Grande do Sul (southern Brazil). SP: Branch in São Paulo (1100 km from HQ). RJ: Branch in Rio de Janeiro (1550 km from HQ). PR: Branch in Paraná (700 km from HQ). DF: Branch in the Federal District – Brasília (2100 km from HQ).
[2]Headquarters and RS branch were located in the same building.

back office. Middle managers, our focus, are located between top managers and staff in the formal organizational hierarchy. The first author had worked at the site for approximately one year previously to the fieldwork (during fieldwork, however, there was no employment link to the company), in addition to having had seven years' previous experience in a middle-managerial role. Access was negotiated with the firm's directors, and all team members involved in the study gave informed verbal consent at the outset.

The objective of the ethnography was immersion in the practices and routines of the participants, in order to closely observe and record their behaviours and discourses while remaining attentive to the wider relations and structures surrounding these. Detailed accounts were kept of all observations (Rosen, 1991); these accounts, in turn, served as a stimulus for more focused interviews and qualitative analysis. The first author also engaged in frequent informal interaction with the participants, in the form of 'corridor conversations' (see Long et al., 2007) and social interactions, to better contextualize the overall jobs of the managers and their situation vis-a-vis other organizational actors. Moreover, given the informal Brazilian business culture (Islam, 2012), many important decisions and interactions occurred over lunch, coffee and happy hour drinks, and the researcher made efforts to be accepted as part of the group and to attend these events and occasions to penetrate the 'back regions' (Goffman, 1959) of the organization. During such occasions, field notes were either taken during the situation or immediately after so as to reduce the obtrusiveness of notetaking. Fieldwork lasted until theoretical saturation (Mason, 2002) – that is, when the incremental insights generated by additional fieldwork engagements declined to the point of making additional observation redundant.

In the interviews, which were distinct from and more formalized that the recurrent informal conversations throughout the day, it was possible to ask more explicitly about the experiences and practices of the managers, and to sharpen and interpret elements from the observations and notes. The researcher interviewed middle managers, top managers and subordinates regarding their work practices and interpersonal relations. Interviews were often repeated over a span of time with the same informants,

to elaborate on new insights gathered in observations and previous interviews. A first phase (August–October 2011) of 40 open-ended interviews (around 30 minutes each) with personnel in general was followed by 115 more focused, in-depth and recurrent interviews (February–June 2012) with 12 middle managers (around 40 minutes each). These interviews usually took place over lunch or after work hours in closed-door meeting rooms. Participants who felt uncomfortable being recorded, despite being guaranteed anonymity, were interviewed without recording, and notes were taken. The professional profile of the middle managers who were recurrently interviewed is given in Table II.

Analytic Strategy

With the broad objective of understanding the work of middle managers, our analysis began with an open approach, allowing for the iterative construction of themes between data analysis and theorization. Our perspective initially encompassed middle managers and their interactions in a broad sense; however, at an early stage in the fieldwork, the issue of boundaries and boundary work became a central focus and thus the cornerstone of analysis and of subsequent engagements. This was a result of the almost constant sense of being caught 'in-between' accompanying managers' daily activities, an experience that was recounted in their informal conversations and discourses.

Using an iterative (Corbin and Strauss, 2008) and abductive (Alvesson and Skolderg, 2009) analytical approach, we cycled between data collection, analysis and developing concepts, moving from a more general interest in middle managers and their work, to a focus on social roles and interactions, and, finally, to the emergence of boundary work as the central theme of our study. Specifically, analysis initially revolved around middle managers' everyday work practices – what middle managers do, how and why it is done, which led us to understand with whom they have to relate to in order to get work done. At this point, the prime unit of analysis became middle managers' interfaces and mediations in the context of diverse constituencies (e.g., directors, clients, teams). Later, we also identified links between middle managers' work practices, the groups and roles they engage with, and the sort of boundaries they address in order to reach their objectives.

It was at this point that questions around boundaries began to arise in ways that seemed theoretically intriguing. The managers seemed to be 'everywhere and nowhere', as they themselves expressed, melting into different roles at different points during the day while buffering and mediating across levels of the organization. At the same time, they seemed to be perpetually mounting and unmounting barriers that identified them provisionally with top managers, clients or team members, 'walling in or walling out', to cite the epigram by Frost at the beginning of this article. The presence of boundary work thus seemed undeniable but took a form of plasticity that did not quite cohere with our reading of current literature.

The authors frequently discussed the dynamics witnessed in the field, grouping aspects of this boundary practices to formulate analytical categories (Emerson et al., 2001). While our ongoing engagement with the boundary work literature informed the analysis, linking

Table II. Profile of the middle managers who were interviewed recurrently

Pseudonym	*# of interviews*	*Total time interviewed (in minutes)*	*Age*	*Gender*	*Degree*	*Location*	*Main responsibility*	*Years of working experience*	*Years of experience as manager*	*Years of experience at BRAUDIT*	*Number of subordinates during employment at BRAUDIT (min/max)*
Joana	9	288	39	F	Accounting	HQ	Planning and controlling auditing engagements – technical (nation-wide)	25	8	8	2/50
Amanda	6	244	52	F	Education	HQ	Planning and controlling auditing engagements – logistics (nation-wide)	20	14	3	1/2
Adriano	6	252	42	M	International Relations	HQ	International clients	13	8	1,5	1/1
Afonso	7	349	28	M	Business Administration	HQ	Commercial – public bids	13	8	8	1/5
Bento	10	439	66	M	Engineering	HQ	Consulting	47	40	15	1/40
Diogo	7	357	43	M	Accounting	HQ	Unit management and management control	30	22	13	2/16
Emilio	9	507	40	M	Business Administration and Accounting	Rio de Janeiro	Auditing (branch clients)	24	20	3	4/10
Gaspar	13	409	46	M	Business Adm and Auditing	Rio de Janeiro	Unit management	32	27	6	10/30

(Continues)

Table II. (Continued)

Pseudonym	*# of interviews*	*Total time interviewed (in minutes)*	*Age*	*Gender*	*Degree*	*Location*	*Main responsibility*	*Years of working experience*	*Years of experience as manager*	*Years of experience at BRAUDIT*	*Number of subordinates during employment at BRAUDIT (min/max)*
Guilherme	9	312	31	M	International Relations and Law	São Paulo	International clients and outsourcing	16	11	3 months	8/8
Luciano	24	596	39	M	Accounting	São Paulo	Unit management (commercial)	21	18	12	4/48
Otavio	8	509	41	M	Law and Business Administration	São Paulo	Unit management (administrative)	25	12	2	45/50
Renato	7	203	41	M	Information Systems	São Paulo	IT auditing and consulting	25	22	5	2/5

it with, but not constraining it to, pre-existing theoretical frameworks, our concern was to allow findings to challenge and rethink this literature. For instance, our discussions of boundaries had to take into account these were often changing from moment to moment, and to theorize this apparent divergence from classical sociology literature on boundaries.

During the second phase of fieldwork, we assessed, reviewed and refined our analytical categories. Despite the growing literature around boundary work, our analysis diverged from current conceptualizations (e.g., Carlile, 2002, 2004; Lamont and Molnár, 2002). Where these focused either on pre-established boundaries, or, on boundary-crossing practices, our theorizing, as we will outline in the next section, centred around the construction and deconstruction of different boundary configurations and the management of the dynamism of boundaries, rather than simple categorization choices or collaboration predilections. Increasingly focused on this dynamism and its relation to middle manager agency, we began to interpret this dynamism as involving the visibility of boundaries and their permeability. During this second phase, subsequently, we conducted 'confirmatory interviews' with the 12 middle managers who participated in the intensive recurrent interviews process. The participants stated that performing boundary work occupied a great deal of their time, although such practices were never formally listed in their contracts or work agendas. In this sense, we considered boundary work to be a kind of 'invisible or unspoken work', indicating an opportunity to document a gap between scholarly formal representations of middle-managerial work and unreported everyday life in organizations.

The resulting boundary concepts involved variability around the idea of visibility and permeability. By visibility, we refer to the salience and explicitness of boundaries, as well as to organizational members' awareness of these boundaries. By permeability, we refer to the extent to which boundaries were crossable or porous. A visible boundary is one that functions as a common referent guiding everyday action, and manipulating visibility constitutes boundary work by leveraging or obscuring such referents in a given context. Permeability, on the other hand, has to do with the relations between organizational constituencies; however, permeability concerns the porosity of the boundaries, rather than the awareness of the boundaries as such. We detail each of the resulting boundary forms and their relations below.

FINDINGS

Through managing where and in what form to establish, cross, or adjust boundaries, middle managers at our sites used their central position in the hierarchy and their role between organizational functions to create selective communications, identifications, and exclusions, which served as a source of agency and leverage. In contrast to most current literature on boundary work, however, the way they mobilized boundaries was not through simple category markers or belonging. Rather, the features of boundaries could be negotiated to serve specific purposes. It was important for some boundaries to have a high degree of visibility, while others were better left unseen. Additionally, some boundaries were meant to be permeable and allow for easy crossing, while others, even if unseen, exerted strong exclusionary pressures. Below, we describe these two building blocks of our conceptualization, and then present the resulting practices of boundary work we have constructed on their basis. We summarize the relations

between visibility and permeability, and the conditions under which different boundary work practices emerged, in Table III.

We represent these boundary practices in Figure 1 along with the conditions giving rise to each practice, the resulting boundaries and their repercussions, which we elaborate below.

Visibility: Adjusting Boundary's Salience

At BRAUDIT, we found middle managers directing actions toward increasing or decreasing the visibility of a range of boundaries, including boundaries between units, ranks and areas of specialization. When acting to increase or decrease boundary visibility, managers could foreground similarities or differences, and matches or mismatches, across distinct organizational spheres, allowing them to shape structures of awareness between and across constituencies. Actions aimed at increasing boundary visibility can be exemplified by middle managers' references to the separation of top managers from the rest of the organization. When asked about sources of motivation and demotivation in her work, Joana, a middle manager whose work routine was marked by relentless interactions over the phone and email, said:

> A source of demotivation is top management's decisions because they aren't technical; top managers don't pay attention to details that would allow them to obtain maximum results. Their decisions are based on their historical knowledge of the firm and not on the advice of specialized professionals.

By drawing a sharp line between the 'specialized' and 'historical' aspects of managerial work, Joana emphasizes the need for technical advice given by middle managers in obtaining 'maximum results'. She focuses on the boundary between 'specialized professionals' and non-professionals. Drawing such a boundary confers legitimacy to the manager by linking her to specialized knowledge, while undermining the outdated ('historical') nature of the top management approach.

Table III. Boundary elements and middle managers' boundary work practices

		VISIBILITY ***adjusting boundary's salience***	
		LOW ***mitigating distinctions***	*HIGH* ***fostering distinctions***
PERMEABILITY *adjusting boundary's crossability*	LOW *limiting accesses*	**Taboo** Nurturing hard-to-see and hard-to-cross boundaries	**Barricade** Nurturing easy-to-see and hard-to-cross boundaries
	HIGH *increasing accesses*	**Phantom** Nurturing hard-to-see and easy-to-cross boundaries	**Façade** Nurturing easy-to-see and easy-to-cross boundaries

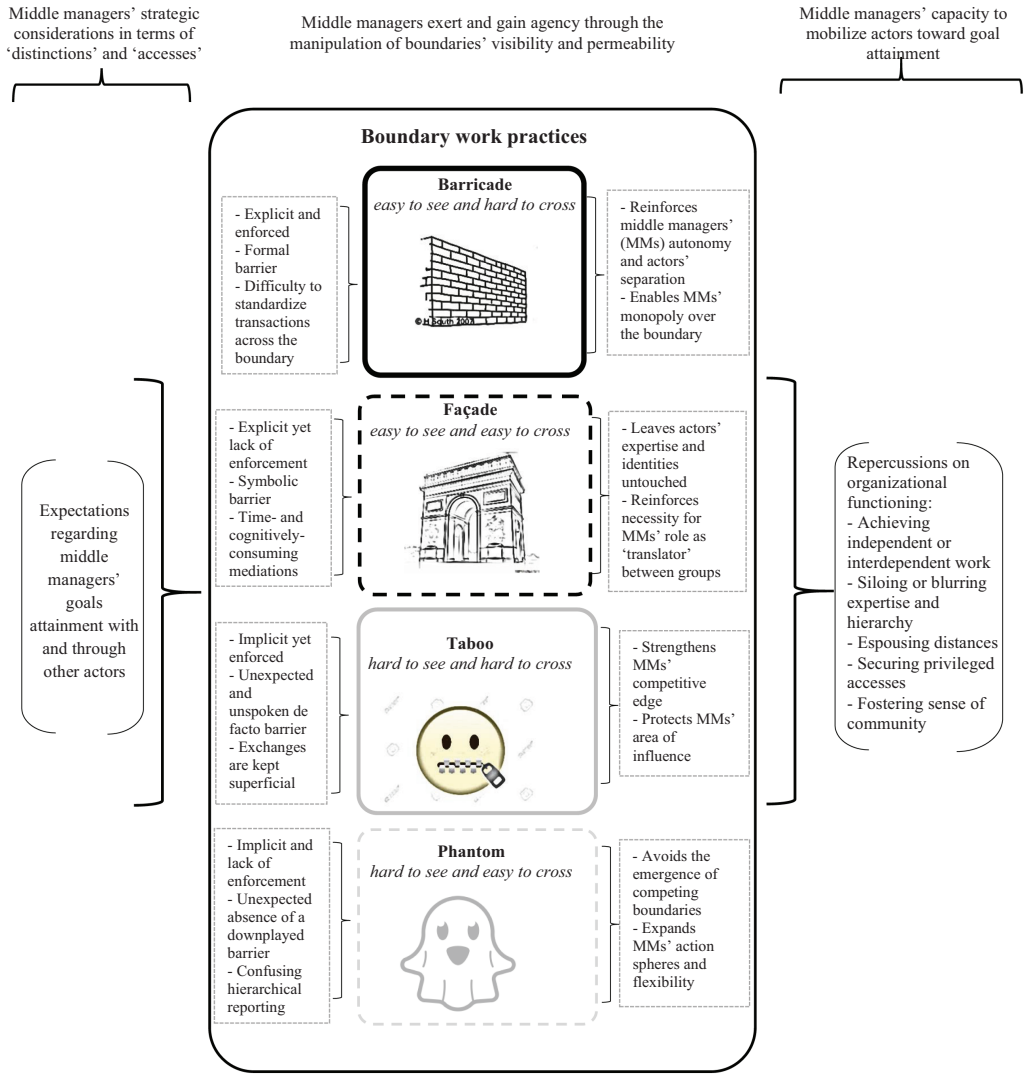

Figure 1. Middle managers' boundary work practices as a capacity to goal attainment

Another illustration of middle managers adjusting boundary visibility was captured in a fieldnote during a headquarters staff meeting. This meeting took place after the first training session relating to the adoption of new auditing software. Silvio,[2] a middle manager, had climbed the BRAUDIT ranks, eventually attaining responsibility for auditing technical matters for the entire firm. In the meeting, Silvio faced heated questions from auditors around the new software's features and the implementation process.

> Silvio is facing a hard time at today's staff meeting because of the auditors' complaints about the new software, which seems not to be user-friendly and requires heavy customizations. Silvio focuses on the top management's authoritarian

> decisions regarding timeframes and lack of consultation. Silvio is careful with his words. He frames the problem as one of management and not of a technical nature. Silvio emphasizes that he was caught by surprise by top management's software acquisition and that he knows how they (auditors) feel about the situation. He claims powerlessness regarding the situation, acknowledging its negative features, while dismissing any responsibility. However, his argument continues, the implementation must be done, and he, as the person responsible for implementing the change, counts on his auditors to team up with him anyway, despite the top management's careless decision.

This example constitutes boundary work because Silvio emphasizes the difference between the auditors – himself included – and top management, while downplaying the boundary between his own hierarchically superordinate role and that of the other auditors. By both claiming powerlessness and calling upon his 'team' to support him, he creates the sense of shared boundaryless action, reducing the visibility of his own superior position. At the same time, by increasing the visibility of the boundary between decision-making and implementation, he is able to distance himself from the decision while attempting to secure its execution.

Nevertheless, when this was expedient, middle managers were able to shift visibility so as to redraw the same boundary, re-connecting themselves with top managers. Guilherme, a middle manager known for his savviness and extensive network, acknowledged middle managers' interfacing role ('*It's the manager who knows how to talk to the staff and not the directors*') while suggesting that certain knowledge is available to top managers and middle managers but must not be shared with the rest of the organization: '*If you pass along all you received from directors without filtering, you perform a function without a function*'.

In a similar vein, Diogo, the middle manager responsible for BRAUDIT's back-office operations, while being shadowed by the ethnographer during the initial implementation phase of new ERP (Enterprise Resource Planning) integrative software, revealed his identification with top managers by emphasizing common understandings and shared knowledge:

> I'm linked to the directors, so I have good access to the decision-making process. Then I filter information, you have to filter, and then I integrate the various functional areas, their specialized systems, and all the units and their databases needed in the ERP implementation. But the merit of decisions doesn't have to reach the operational area, the users, because for the employee (subordinate) to figure out our (top managers and his) analytical process is difficult.

Here, Diogo draws an explicit boundary between the common workers ('users'), in which he places himself visibly on the side of management, taking on the authority role ('I'm linked to the directors'). This position allows him to adjust and select the information his subordinates receive regarding strategic decision criteria, corroborating Guilherme's claims about the boundary between top and middle management's knowledge and that of other organizational members.

Thus, boundaries do not delineate a stable category determining middle managers' identity. Instead, the regulation of boundary visibility constitutes a boundary management practice to be used agentially according to momentary needs. Working on boundary visibility allows managers to draw and redraw perceived boundaries so as to enable them to navigate demands, get work done, and strategically make others and themselves appear as together with, or separate from, other parts of the organization.

Permeability: Adjusting Boundary's Crossability

Beyond managing boundary visibility, we also identified actions oriented toward administering the possibility (or impossibility) of crossing over boundaries, which we termed permeability. Permeability, in this usage, does not imply the framing of groups as being together or separate, but points to the possibility for boundary-crossing or collaboration and the extent to which these take place across actors' diverse action spheres. Boundary work leverages permeability to modulate who or what can access a group in a given moment.

An illustration of middle managers acting on boundary permeability was captured in the fieldnotes during a client engagement:

> Emilio, a middle manager known for his eagerness for accounting knowledge, is working at a client site, facing a project involving great technical complexity, but is nevertheless entrusted with a relatively junior working team. In this situation, Emilio explained clients' compliance needs, involving severely complex legal requirements, to early career staff members who otherwise would not grasp them. Emilio translated these requirements into actionable and accessible working plans (e.g., working methodologies, ad hoc templates, and time allocation planning), communicating these to junior staff.

Emilio's working plans enabled the client's personnel and his own junior staff to participate and collaborate on the same activity. By formulating these plans, Emilio externalizes tacit knowledge, creating and using 'working plans' as integrating devices to enable collaborative action while keeping groups operating in conditions of 'partial ignorance' (Nicolini et al., 2012). Emilio's boundary work of crafting integrating devices increased boundary permeability, allowing groups to collaborate without having to fully learn about, and adapt to, each other's practices and knowledge bases, a daunting task given the situation and the timeframes involved.

In the above case, permeability did not only influence collaboration between the groups on opposite sides of a boundary, but also had wider effects beyond the specific context. For example, thanks to the manager informing other organizational groups (e.g., the Audit Planning department, the Training department and top management) about the difficulties the team encountered in operating without senior support, the firm could better plan how to allocate resources to such difficult projects.

Here, the middle manager's function goes beyond that of a 'cognitive mediator' (Trompette and Vinck, 2009), who transfers and translates knowledge (Radaelli and Sitton-Kent, 2016), because it also involves wielding political capabilities to transform the interests 'at stake'. The manager's approach led each functional area to prepare new solutions while maintaining its functional boundaries and agendas. For instance, the Audit Planning department could

then recognize what kind of team – in terms of expertise and seniority – should be allocated to that kind of client and situation, when and for how long; the Training department was made aware of training necessities; and top management could assess, and deliberate over, the pricing and profitability of the project.

Such integrating devices materialized middle managers' boundary work, providing the capacity to adjust boundary permeability while spanning beyond: i) a particular time, because junior staff and other groups may continue using these devices in the future, and ii) a particular space, given that they influence diverse areas that, although not directly involved, may nonetheless be enrolled in support and tangential activities.

Nonetheless, on the same boundary between BRAUDIT's personnel and clients, middle-managerial agency can also be geared toward lowering boundary permeability, thus reducing the possibilities of interactions between these groups. In the interview extract below, Renato, the middle manager responsible for information security auditing services, discussed how clients interact with the firm.

> After closing the sale, it's difficult to change the client's focal point in the firm. The clients will be dissatisfied if I close the contract (with them) and don't continue to monitor the work. The clients don't seek contacts within the company – logistics, technical, back-office departments etc. The clients always look for their manager to know about business matters in logistics, technical, and the back office.

This manager suggests that clients count on the middle manager to be the natural interlocutor between clients and BRAUDIT's service provision and support areas. Acting as a translator of practices between these areas, by building this relationship with the client Renato also established a power position vis-a-vis the organization, as noted by the divergent opinion of other organizational members: '*It's hard to really bring the client to the firm so that they really get to know us, so that they understand, trust and use more our well-stablished and thorough structure, because managers treat clients as theirs, not as ours*' (top manager responsible for the branches' operations). Lowering boundary permeability between clients and the organization is here interpreted as keeping the organization and clients dependent on the middle managers, assuring managers' privileged access to clients and their intermediating role in all transactions.

In short, boundary work around adjusting permeability allowed managers to modulate the level at which collaboration occurred across different groups, facilitating interaction, signalling friction, or impeding permeability as the situation demanded. Managers used their discretion to promote high permeability (increasing cross-boundary interactions) or low permeability (reducing cross-boundary interactions) as a source of agency to strategically manage inter-group relations and their own role in these interactions.

Practices of Boundary Work

Based on the above discussion, which led to the analytical dimensions of visibility and permeability, our next step was to conceptualize a multi-dimensional framework in which to characterize different forms of boundary work. This step in the analysis synthesized

the earlier inductive work in order to characterize boundary work practices, which were then brought back into the data analysis for theoretical elaboration and extension. Based on permutations of high and low visibility and permeability, the resulting conceptualization generated four boundary work practices, which we have named 'barricade', 'façade', 'taboo' and 'phantom', and which are described below.

Barricade boundary work: Nurturing high visibility and low permeability boundaries. Boundary work practices in which boundaries were both highly visible and less permeable were termed 'barricade' boundary work. Operationally the easiest to identify, this kind of boundary work was done in public view, with boundaries being overtly performed, often in an official or formal capacity. This form of boundary work served to reinforce the autonomy and separation of the organization's constituent parts and their hierarchical ordering. The result was to symbolically legitimize middle managers' positions as naturally inhabiting and 'embodying boundaries' (Langley et al., 2019), making them an obligatory passage point (Callon, 1986) through which collaboration was established and mediated.

These practices of boundary work could be observed in situations where middle managers dealt with inter-unit matters, such as in a staff meeting conducted by Otavio, a branch administrative manager. In this meeting, Otavio repeatedly reminded auditors and consultants about new organization-wide procedures ('*I hope that everyone received and is using the new working paper templates, the ones we discussed and introduced last month*'). He directed all difficulties to be reported to him ('*In the case of difficulties and problems, let me know, I'll check them with the headquarters, I'll go there next week*'), insisting on vetting best practice recommendations before communication ('*If you identify better ways of conducting the audit verification, I can develop a new procedure and then disseminate it to the other units*'). Positioning his role as an obligatory passage point to other units, his instructions made it clear that he represented the unit's channel of communication with the rest of the organization.

That such intermediation represented a form of boundary management was evident across the working practices of different middle managers. For instance, in a weekly staff meeting in the RJ branch, Gaspar, a middle manager known for his sales performance, was observed discouraging staff from communicating directly with headquarters' strategy levels without his consent. More indirectly, such practice could be seen in informal exchanges in the smoking area of the HQ-RS office, as noted in the fieldnotes:

> In a slightly cynical tone, Diogo instructs his team to not fall in a 'trap' used by directors to lure employees: 'you know, they (top managers) say they have an open-door policy, that you can come at any time to talk with them about any problem; but be careful, they may use this problem against you, they don't understand what we cope with here every day, so if I were you I would always discuss here at our level before moving things up'.

Such statements expressed concern for the employees while, at the same time, claiming unique control of important communication channels, such as that from headquarters to the branch: "*I'm the spokesperson of the headquarters here in the branch*' (Gaspar, during a branch staff meeting).

Branch managers secured a high degree of autonomy in decision-making and managing unit-level matters, as acknowledged by both middle managers ('*The firm does have an overall strategy and operational mode; but it's up to the unit manager to adapt strategy and operation to their local realities*', Adriano, a middle manager known for his knowledge of languages and introspective behaviour) – and top managers: '*Each unit manager has discretion to adapt their operations and managerial style*' (top manager responsible for legal matters). Such leeway was transmuted into parallel action spheres, kept separate by visible and impermeable boundaries which managers leveraged to exert control over exchanges. To achieve this, managers adapted procedures to their specific units, creating specialized pockets of local expertise, while legitimating these local procedures by linking them to the formal, top-down policy: '*I represent the role of a steward of headquarters' interest*' (Luciano, the manager responsible for the commercial efforts in the most important of BRAUDIT's markets).

Securing boundary control between units also involved practices of instilling mistrust of other units in an 'us versus them' framing toward subordinates. In a statement captured during a shadowing session, Gaspar, in front of several members of his staff, complained about headquarters' treatment of early-career auditors in the process of being socialized into the firm: '*The (headquarters' audit) reviewers are very incisive with complaints and excessively demanding with the new auditors who are still being trained*'. As noted during a staff meeting, another manager warned staff personnel to be cautious with headquarters:

> You need to be sly around the headquarters employees. They're testing us all the time. Instead of improving things according to our solicitations, they nonstop complain about a bunch of things that don't make sense for us or our clients in our branch. (Otavio)

Creating a symbolic boundary between headquarters and branch (e.g., 'they' versus 'us', 'our clients', 'our branch'), Otavio frames headquarters as a threatening outsider toward whom caution is warranted, creating a separation boundary. Renato, another manager from the same branch, vented his frustrations about headquarters' management style: '*When headquarters calls, it's always to complain, never to compliment us. I know some of our clients that called them (headquarters) to say good things, but these compliments never made it here*' (Renato). These boundary work practices framed headquarters as a unit to be feared, rather than to be counted upon for support or motivation. In a similar vein, other branches were depicted as unsympathetic, as in the following extract from a speech during a staff meeting:

> Remember that suggestion that we gave, to verify all the documents and proofs before going into the field with a client? Well, it's now standard practice, and it was implemented in the other branches too. Not as good as we did it, because they don't think it's a good idea and so they're not implementing it well. They criticize us, but no matter, we'll keep doing things better than they do it. (Emilio)

As a source of managerial agency, creating ingroup-outgroup boundaries (e.g., top managers versus staff personnel, branches versus headquarters, RJ branch versus other branches) ensured a clear and centralized role for the managers, keeping competing interests for the command of the boundary out of the equation, and allowing bottlenecks

when desired. Managers were able to safeguard their authority and leadership within the unit and act as spokespeople when communicating across units. On the other hand, the extra workload created by concentrating flows in a point of passage made it difficult for strategically less-important issues (e.g., accounts receivable, administrative tasks) to be standardized across unit boundaries.

Façade boundary work: Nurturing high visibility and high permeability boundaries. While the 'barricade' refers to boundaries constructed as being highly salient and exclusionary, we also noted a practice of boundary work in which boundaries were highlighted and made visible, while at the same time, boundary-crossing was only lightly policed and permeability was high. We termed such actions 'façade' boundary work because of the tension between the visibility of boundaries and their lack of enforcement as de facto barriers, resulting in the façade of a rigid boundary. This apparent incongruity could be explained by pointing to situations where the requirements for the completion of functional tasks were discrete and autonomous yet interrelated. Alternatively, this approach marked situations where the symbolic value of maintaining a boundary was significant, but the practical necessity of collaboration made it expedient to regularly work across the boundaries.

Managers often employed façade boundary work to regulate exchanges across, and collaborations between, different organizational departments and functions, simultaneously negotiating multiple boundaries. Afonso, a young middle manager running the very successful Public Bids department, considered façade boundary work a necessity to run operations smoothly across different areas, a role separate from that of seller and staff:

> The one who sells wants to make a good sale, and the service provider (staff) wants to deliver a good-quality service. But the technical area (staff) doesn't talk with the commercial area, and the commercial area doesn't talk with the staff. So you have to have the manager to do this translation.

Middle managers believed their position allowed them to act on such functional boundaries: '*My work places me in a position to act on any of the tips of the organizational tripod, this is, technical, administrative and commercial*' (Joana). They also claimed that they possessed all the required skills ('*I have the capacity to do and to be in all the areas, and to tailor myself to them*', Diogo), which was considered rare: '*Usually a person specializes in an area, but I see myself as being forced to learn from all departments*' (Guilherme). In short, managers worked to maintain the formal appearance of a boundary, but considered themselves to possess the skills and justifications to facilitate the crossing of these boundaries in practice.

Despite the fact that boundaries between areas of expertise were quite visible, given their physical separation and operation under distinct constraints and occasionally clashing interests, managers did not guard these boundaries actively. On the contrary, managers actively worked to increase porosity and facilitate flow across boundaries:

> This matter about the (auditing of the) lottery and its contracts, I'm not gonna fix it, I'm gonna make people talk […] Then I'll go and make these four (departments) sit down to work together and resolve the matter. That's what I'll do; it's just a mediation of conversations. (Bento)

As Bento notes in the context of an audit of a lottery, the distinct but interrelated nature of middle-managerial tasks required the fostering of a sense of community that had to coexist with formalized boundary maintenance between different specialized knowledge bases, identities and parochial jargon in the operational areas of the hierarchy.

The work of middle managers was facilitated by ensuring the visibility of boundaries between areas ('*I cannot hurt people's egos, I have to demonstrate respect for their contribution, and adapt to the interests and values of each area, so that people do what I ask them to do*', Adriano) while attempting to maintain a free exchange across it:

> Quite often it's just a matter of instructing people from one area on how to deal with people from a different area. I tell people all the time: it's just a matter of seeing through the eyes of the other, and thinking about how your request will impact them. (Luciano)

The adoption of divergent points of view ('eyes of the other') is linked by Luciano to the multiple boundaries faced in their everyday work, invoking adaptability to, and sympathy for, others as a means for increasing the porosity of boundaries.

Façade boundaries retained symbolic roles while facilitating task completion where crossing functional boundaries was a practical necessity: '*Knowing that reaching my goal depends on everyone reaching their own (goals), and for this (to happen) I have to transfer, to be by their side, and to teach*' (Amanda, the middle manager responsible for audit logistic matters). Furthermore, maintaining a visible distinction separating organizational functions allowed them the necessary independence and autonomy to enforce their own areas' practices.

What is strategically interesting about façade boundary work is that middle managers were able to gain agency without overt formal change, maintaining the integrity of boundary structures while achieving flexibility in collaboration. Façade boundary work combines formalized role assertion with an agential practical orientation, a managerial approach which puts it in the family of decoupling (e.g., Meyer and Rowan, 1977) and workaround (e.g., Halbesleben et al., 2008) discussions.

Taboo boundary work: Nurturing low visibility and low permeability boundaries. Distinct from the two boundary work practices discussed above, which had a more clearly 'wall'-like aspect, we noted moments where work was done to conceal boundaries that were not acknowledged or tacit, and yet remained de facto impenetrable. The inverse of the façade strategy, what we refer to as 'taboo' boundary work combines the lack of a visible boundary with an effective barrier to proper exchanges. We noticed middle managers performing taboo boundary work primarily when relating to their peers – that is, between each individual manager and other managers. Belonging to a specific organizational group sharing similar work and experiences, free exchange among managers would be expected; yet, differentiation, competition and informal factions delineated boundaries that persisted despite remaining unspoken.

When asked about their relation with other middle managers, our respondents were mostly reserved in discussing such matters and kept their answers short, albeit revealing – for example: '*The feeling of non-inclusion is total (…) being a manager is not being included in anyone's group*' (Afonso). Having said that, one manager, although not examining the relationship in depth, was more open and acknowledged the latent friction that existed between middle managers:

> Top management has a very frank way of treating you, as a rule. People from the base (subordinates) also have a very frank treatment. When you are relating to peers, you have a different situation (…) I have no difficulty handling it (lack of frankness from other middle managers), but I think I'll always have difficulties understanding this animosity. (Renato)

The 'animosity' and 'lack of frankness' characterize a boundary that was not inscribed in the formal hierarchy, but that led to a sense of generalized non-inclusion among middle managers. Forming part of a group and yet somehow being estranged from each other, managers struggled to articulate the tacit boundaries that restricted bonding possibilities and kept each manager in a state of isolation.

Taboo boundary work arose more acutely in the context of ongoing tensions between community-building and competition among branch managers. During observations and shadowing at branch sites, not a single verbal exchange (e.g., Skype or telephone calls) between branch managers was noted. In observations during managerial meetings at headquarters, branch managers generally maintained a convivial and jovial atmosphere, joking and promoting a lightly humorous attitude, as evidenced in the fieldnotes taken during corridor chats in a coffee break at the annual strategic meeting.

> Branch managers socialize and keep an atmosphere of kindness yet without really exchanging best practices or taking this opportunity to, for instance, mentor early-career managers. Conversations are superficial and limited to polite and funny remarks; they are marked by the lack of evidence regarding current development of, and/or commitments for future engagement in, collaborative projects.

This limited cordiality prevented overt conflict that could harm the group as a whole or make their tensions apparent to outside constituencies. Yet, during the formal part of the annual strategic meeting, the reasons behind their underlying animosity became clearer:

> Each branch manager delivered a 20-minute presentation about their units' performance and initiatives. These presentations were punctuated by slightly depreciative remarks about other comparable (in terms of size of operation) and neighbouring branches. Examples involved Luciano noting Gaspar prospecting clients beyond their geographical area and thus allegedly jeopardizing his market, and Mauro[3] calling attention to Luciano's supposedly high marketing and staff spending.

This quote from the fieldnotes shows attempts to define oneself in relation to and to undermine other units. The effect is to attenuate one's comparative lower commercial performance and/or operative drawbacks that negatively impacted other branches, prospecting each other's clients, and calling attention to spending abnormalities marked a horizontal competition and hostility within the group that required internal (but tacit) boundary-keeping.

Taboo boundary work is thus interesting for the opposite reason to façade boundary work – namely, because of the persistence in fact of a boundary that remains below the threshold of public visibility. Given the de facto competition between managers on the

one hand, and their role similarity and social expectations for mutual support on the other, boundary management took forms that were subtle and geared toward creating informal in- and out-groups among the managers. This allowed for shifting alliances and provisional forms of local agency that, similarly to façade boundary work, did not challenge the formal structure. However, whereas the latter used symbolic roles to feign difference while collaborating in practice, taboo boundary work feigned community while incentivizing competition and informal status differentiation.

Phantom boundary work: Nurturing low visibility and high permeability boundaries. While the previous three forms of boundary work involved ongoing group differentiations (either through visible markers or de facto obstacles to interaction), we also noticed subtle and often provisional moments in which boundaries would be 'disappeared' or 'swept under the carpet', facilitating middle-managerial fostering of agile communication and shorter projects' timeframes. In this situation, the boundaries do not vanish permanently but are set aside temporarily. Rather than constituting a state of 'boundarylessness' (e.g., Ashkenas et al., 1998), we labelled this form 'phantom' boundary work because it often created an ambience marked by the felt presence of the boundary's absence, where the boundary is perceived in a minimal sense as a result of managers' agential downplaying of it.

Boundaries in this scenario, although much more liminal and implicit than the 'wall' metaphor, continued to play an important role in the middle managers' work. These boundaries could be felt in terms of their absence, as engineered by the managers. Specifically, managers wishing to promote fluid action to prevent takeover or the emergence of new boundaries could actively work to minimize the visibility and impermeability of boundaries. This negative strategy allowed for boundary flexibility, promoting greater interaction and communication, and fostering 'flatter' hierarchies than would otherwise have been possible.

Illustrations of phantom boundary work can be found in middle managers' staffing style. As captured in the notes taken during shadowing, middle managers systematically approach audit teams' client engagements in a particular way.

> Luciano once in a while stops his commercial activities to coordinate the audit team's client engagements. Luciano's hands-on approach applies to every member of the auditing team. He invests time to discuss and guide every member of the team.

Rather than dealing with the more senior field auditor of each client engagement, this middle manager contacts every auditor working at clients' sites, suggesting that below him there is no reporting hierarchy. A similar practice of flattening staff personnel dynamics was observed in the notes taken in all the staff meetings attended across the branches. In such meetings, the middle manager was the clear leader of the meeting and everyone else was treated similarly in terms of opportunities to talk and to question, and in terms of being guided, challenged or sanctioned.

Phantom boundary work illustrates that not only erecting but also lowering boundaries constitutes an important form of boundary negotiation. This was most evident when managers joined their teams in practicing auditing and consulting. On some

occasions, middle managers allowed themselves to cross into field staff duties ('*When the workload becomes very tight, I do their work myself – I audit*', Gaspar), unexpectedly deemphasizing division of labour, formal hierarchical and reporting barriers. Furthermore, when performing auditing procedures, they engaged in mundane, everyday reconciliations and verifications rather than the more analytical auditing one might have anticipated. It was also observed that middle managers might pantomime their performance and caricature their purported auditor role by, for instance, being more nit-picky than needed, making clear they were there to set a behavioural example to the 'real' auditors.

The situations described above are clear attempts to render the boundary of seniority between auditors hard to see and easy to cross, at least when it comes to auditing and consulting work. Other evidence of the promotion of a 'flat' audit and consulting staff structure came from physical office arrangements. In BRAUDIT's supporting areas, such as HR and Treasury, personnel were positioned in separate rooms according to seniority, physically manifesting hierarchy. On the other hand, audit and consulting staff, regardless of their rank, worked in similar cubicles, occupying a physical space with no hierarchical distinction or separation of any sort.

As a strategic choice, phantom boundary work places a premium on flexibility, and the manager's agency is devoted to preventing boundary closure or concretization. The existence of a boundary remains implicit, but its visibility and permeability are actively mitigated. Especially in cases where alternative boundaries could occupy middle managers' action sphere, the holding pattern of maintaining an open door had strategic value for the managers.

To conclude our findings, middle managers' boundary work was directed toward creating and maintaining boundaries in different ways, based on practices modifying the visibility and permeability of boundaries. We stress that boundary work involves both those situations of clear, impervious boundaries and those in which boundaries are made porous or obscured. While the latter may seem less like 'boundaries', we found that the modulation between these forms permeated the everyday work of middle managers, and much of the importance of boundary work rested on its situational deployment rather than on its persistence or materialization. An open border is still a border.

Through the blending of diverse combinations of visibility and permeability, different boundary practices[4] emerged that provided tools for managers to selectively promote identification, separation, collaboration, distancing and competition, impacting their own and others' work processes. Below, we discuss the theoretical and practical implications of these findings for furthering the understandings of boundary work in middle-managerial contexts.

DISCUSSION

We began the current study by asking how middle managers construct, maintain or adjust boundaries as part of their everyday roles, with the aim of understanding how boundary work can support agency from within the shifting and in-between positions of middle managers. Our results suggested a revised view of boundary work that emphasized how passage across boundaries can be facilitated or blocked (modulating the boundary's permeability), and that these boundaries themselves may be highlighted or

obscured (determining the boundary's visibility). Rather than accepting boundaries as environmental givens to be placed, bolstered, crossed or removed, the managers designed and manipulated boundaries with distinct blends of visibility and permeability based on local conditions and temporary negotiations. With this more agential and flexible view of boundaries and boundary work, our informants were able to selectively create interactions and identifications between – or, conversely, to distance – different groups, functions, units and ranks.

As depicted in Table III above, middle-managerial agency works through administering boundaries in terms of their visibility and permeability, where modulating visibility promotes or undermines group distinctions and modulating permeability shapes work autonomy and transferability across groups, creating or eroding distinct expertise and hierarchy silos. Although these two dimensions are conceptualized as a continuum and not as categorical, it is possible to theorize four practices of boundary work based on group salience and extent of interactions across groups.

Describing these practices, as depicted in Figure 1, middle managers face the challenge of working between, and mobilizing, different organizational constituencies. Acting in the interstices between these constituencies, deploying diverse boundary work practices to manipulate boundary visibility and permeability, middle managers exert and gain agency. Barricade boundary work constructs and enforces explicit and formal barriers, creating or strengthening organizational silos, to the detriment of the ability to standardize transactions across the boundary. Façade boundary work, meanwhile, creates formal boundaries, but does not enforce them. Such façades foreground managers' relevance as 'translators' between different organizational actors, while keeping actors' identities and expertise intact – a practice which, however, consumes managers' time and cognitive resources. Taboo boundary work sustains an unexpected and unspoken, yet enforced, barrier, shielding middle managers' influence and strengthening their competitive edge in relation to their peers. Finally, where middle managers seek to provisionally bracket or thwart existing hierarchical or functional barriers, phantom boundary work retains the possibility to re-establish boundaries at any moment while enabling the flexibility to work across action spheres (Table IV).

Overall, middle managers' boundary work involves ongoing processes of negotiating the terms of the liaisons between actors, their stakes and work practices. The flexibilization of boundary work explains middle managers' everyday work practices could shift to respond to contingencies. Faced with the need to mark differences, for example, the 'barricade' and 'façade' strategies allowed managers to announce boundaries in highly salient ways (e.g., barricade: '*I'm the spokesperson*'), even when the boundaries were meant to be crossed (e.g., façade: '*you have to have the manager to do this translation*'). Yet, boundaries could also operate tacitly, such as when a pretence of unity hid an invisible barrier (e.g., taboo: '*keep an atmosphere of kindness yet without really exchanging best practices*') or when a manager had to take on other members' roles without announcing it (e.g., phantom: '*once in a while stops his commercial activities to coordinate the audit team's client engagements*'). These diverse strategies allowed managers to effectively block inter-group interaction (barricade) or maintain structures while allowing collaboration (façade). Alternatively, managers could erect invisible boundaries while seeking advantage from them (taboo) or promote the absence of boundaries to maintain a space for fluid action (phantom). Below, we discuss the

implications of our findings for the understanding of middle management, and boundary work, respectively.

Contributions to the Literature on Middle Managers

Our study contributes to understanding middle managers from the vantage point of their 'sandwiched' positions in-between diverse constituencies (Gjerde and Alvesson, 2019). Despite the lack of an agreed-upon definition of middle managers' role (see Azambuja and Islam, 2019; Harding et al., 2014), there is wide agreement that they perform a 'lynchpin' function (Floyd and Wooldridge, 1992), from which they are able to frame interpretations of top-down directives in ways that influence

Table IV. Illustrative vignettes of middle managers' boundary work practices

Barricade boundary work
It is Friday mid-afternoon and the field auditors start to arrive in the branch for the weekly staff meeting. In a matter of a quarter of an hour, from a quiet working environment, the office became a very animated, noisy and laid-back recreational space used by auditors to enjoy true collegiality after having spent the entire week at clients' facilities. Auditors step out of the 'auditor character', and even make jokes about it. This ambience is interrupted when auditors discuss the audit dossiers with Emilio. (Despite BRAUDIT's norms stating that auditors should send the audit dossier directly to the headquarters' audit revision department), Emilio requests some RJ auditors to hand the dossier to him so that he makes sure that every planned procedure was executed and well-demonstrated, and that every default was justified. (…) After the staff meeting two auditors did not come with us to the happy-hour drinks because, following Emilio's guidance, they will stay later in the office to brush up their audit dossiers. (…) Emilio's first activity on the following Monday morning is to re-check some audit dossiers before sending them to headquarters.
Façade boundary work
Adriano is facing a hard time selling his plans regarding the introduction of a new service line. He said: 'the outsourcing[1] will not change your work routines much'. A staff personnel member replied: 'It's not actually the case. I'm an auditor; I audit the procedures made by others. And now you're saying that I have to do myself those procedures. Things will mix up'. Adriano replied: 'Nope, you'll not do it to the same clients. This (outsourcing) is special, it's only to the foreign clients. You'll keep your (auditor) independence[2] (vis-à-vis your auditing clients). And I'll be the one dealing with the new clients, so don't worry'. Another staff member said: "But we're used to working in small groups in individual auditing projects with a clear beginning and a clear end. This thing you're proposing never ends, and we'll have to worry about several deadlines every month, it'll be a nightmare'. Adriano replied: 'I thought about that too. Don't worry. My team and I will make sure that you guys work as if it were a regular individual project, we'll make the links between the areas, so you don't need to worry about others nor about deadlines; you have to worry only about the punctual tasks we'll assign to you. We'll overview the entire process to make the connections, to make the work flows. Don't worry. And we'll be the ones consolidating all your deliverables to explain to the clients. Sometimes we'll need to discuss, but it's technical talk. You don't need to worry about anything apart from your technical work' (notes taken during the Annual Strategic Meeting).
Taboo boundary work
Sharing a taxi after a full day at the commercial area quarterly meeting, Claudia,[3] the manager of the smallest and furthest branch from headquarters (DF), who spent most of the meeting frowning and with arms folded, vented her frustrations: 'I worked so many years here (in the headquarters) and I learned so much from Luciano and Diogo (her former supervisors). I thought we had a good relationship (…) more than that, they were my mentors, confidants (…) they helped me a lot, you know. They were very understanding when I was juggling and making compromises between work and family life. But now everything has changed. Now that I'm a manager like them, they stopped seeing me as someone to be supported and developed. I have the impression that now they see me as someone to be kept at a certain distance and watched out for. I feel that they're on the defensive with me, and that I should 'play the game' and do the same. So I do. But I wish it were different. I tried to talk with them, but it's hard to find a breach."

(Continues)

Table IV. (Continued)

Phantom boundary work
Bento coordinates a project consisting of testing telecommunication infrastructure across the entire country. The project employs Bento's core team plus back-office personnel, totalling nearly 40 people. Despite having individuals with quite distinct levels of seniority, both Bento's discourse and field observations attest a lack of hierarchical reporting lines apart from Bento's leading role. As an introduction to his current project, Bento shows me the project's facilities, a very big room with no partitions, where people sit around one long rectangular table located parallel to a series of long windows, in a sort of high storey 'luxury' entresol. From there, we see the headquarters building, located right across the street. He then goes on to describe how he organized the work. Bento says: 'Here we work as a "production line". These people here (he pointed to a group of 3 people) are the logistics; they organize the allocation and displacement of the fieldworkers (nearly 30 people). I spent most of my day communicating with the fieldworkers. In the field they face lots of constraints, I know that; I've been there. But sometimes they're only dumb, or trying to be sly. Anyway, you have to be attentive yet careful with them (…) The fieldworkers provide them (he then pointed to a group of 7 people) with the raw material (reports with the results of the hardware tests) so that they process them according to the client's rules. And finally, I have here the reporting team. Today we have only 2 of them, but sometimes we need more. They finalize the reports in a beautiful way and send them to the client. (…) I structured it this way, as a production line, because it works better, it worked pretty well in another project of similar magnitude. In the case there is a problem, it's easy, everyone knows they report to me. And I'm quick in responding, and I know the entire process, and I know what the client and the directors want. And if there is a big problem or a bottleneck, I have some "spare parts" because people know how to do the work of others'.

[1]This consists of performing back-office operations, such as accounting and payroll processing, allowing clients to focus on their core business.
[2]One of the main principles of the auditing profession.
[3]This manager was not interviewed, only observed.

both subordinates' understandings of policy (Balogun, 2006; Kaplan, 2008) and top managers' knowledge of operational matters (Rouleau and Balogun, 2011). While this role leeway, together with their intermediary function, is a well-known trigger of ambiguities (e.g., Balogun et al., 2005; McConville and Holden, 1999; Sillince and Mueller, 2007; Sims, 2003), we contribute here by showing how the very ambiguity of boundaries in the 'middle' of the hierarchy enables roles to be strategically managed in order to sometimes identify middle managers with top management, and sometimes with the operational level. We suggest that it is this flexibility in boundary work, as much as their intermediary role in policy deployment and their prerogative over their own operations purview, that helps explaining middle managers and their shifting forms of managerial practices (Wolf, 2019).

Relatedly, recent scholarship has shown how middle managers strategically use 'routine translation' to mobilize subordinates toward their own political ends (den Nieuwenboer et al., 2017). This suggests that, beyond discursive or informational intermediation, influence over practices and routines is an important political tool for middle managers, aligning their work practices well with Langley et al.'s (2019) conception of boundary work. To visions of middle managers as discursive and symbolic intermediaries (e.g., Rouleau and Balogun, 2011) and recent conceptions of them as practice translators (den Nieuwenboer et al., 2017; Radaelli and Sitton-Kent, 2016), then, we have added the strategic management of shifting forms of boundaries as a key competence of middle managers. The implication is that middle-managerial competencies are about discourse and sensemaking as well as practice, but also go

beyond this to involve the strategic construction and dissolution of temporary publics and collaborations.

To generalize this point conceptually, an ongoing issue in middle management scholarship has been the cumulative proliferation of middle managers' roles and practices, which Wooldridge et al. (2008), in their review of the literature, mention as necessitating a conceptual synthesis of the cumulative knowledge base. We suggest that the difficulty of such a synthesis may not be due to the state of the field, but to the nature of the middle manager's role itself. To the extent that middle managers strategically define their own and others' boundaries to meet situational requirements, they pose a moving target for researchers. One consequence of this is that synthetic work to consolidate the field needs to build this fluidity into its models, such as through process theorizing or reflexive/performative concepts that consider this role as an object in construction (e.g., Down and Reveley, 2009). The current study, by characterizing the fluidity and multiplicity of middle manager boundary work, provides a way to account for the difficulty in pinning down the precise nature of middle managerial work.

Finally, our findings offer a more variegated understanding of the nature of hybrid managers, defined as 'individuals with a professional background who take on managerial roles, requiring them to move between different organizational groups' (Croft et al., 2015, p. 1). While our case focuses on accounting, typical examples of such professional-managerial hybrids abound in the healthcare management literature (e.g., Bresnen et al., 2019; Llewellyn, 2001), which examines the managerial negotiation of business and medical logics. Understanding middle management in situations of professional-managerial hybridity involves considering boundary movements and flexibility in practice. Theorizing boundaries as multi-faceted relational devices in ongoing negotiation reveals new ways in which such professional-managerial amalgamations are worked out in practice, and shape the professionals and roles involved.

Contributions to the Literature on Boundary Work

Our focus on middle management practices has led to a perspective on boundary work dynamics that can contribute more generally to the literature on boundary work. In their recent integrative review of the literature on boundary work, Langley et al. (2019) note a proliferation of studies on boundary work, organized around competition, collaboration and configuration of boundaries. Our study follows the spirit of this review, which emphasizes the processual and contingent nature of boundaries, and their susceptibility to human agency and activity. Particularly with regards to the small but emerging body of literature that considers what Langley et al. (2019) refer to as configurational boundary work, involving the arranging, buffering and coalescing of boundaries, we contribute by noting how boundaries' properties themselves can vary in this process, and that it is not only the emplacement but the permeability and visibility of boundaries that configure the resulting 'boundary landscape' (Langley et al., 2019, p. 41). Specifically, what is important about boundaries is not only whether they are there, but how their specific properties allow or block attention and action. This expanded conception of boundary work is important because it means that boundary work is not only present in the erecting but also in the dismantling of

boundaries, not only in separating or distinguishing actors but also in connecting and ignoring separations, and not only in rendering boundaries more perceptible but also in obscuring them.

Moreover, we follow Langley et al.'s (2019) call to examine the agential and reflexive aspects of boundary work, by focusing on middle managers' strategic considerations and how they use different forms of boundary work to shift configurations of actors and practices at the micro-level (see also Radaelli and Sitton-Kent, 2016). Rather than the monolithic boundaries often appearing in boundary work literature (e.g., science/non-science, organization/environment), these internal and provisional boundaries are fluid and negotiated, and their maintenance is ongoing, itself comprising a core aspect of middle-managerial roles. Langley et al. (2019) note that little work has examined agency in boundary work, and what work does exist in this regard tends to focus on socio-material or spatial boundaries (e.g., Kaplan et al., 2017; Sage et al., 2019). Nevertheless, their emphasis on indeterminacy and in-betweenness lays the groundwork for the current study to examine how the provisionality of contemporary middle managers' roles can enable agency through boundary work.

Existing literature focusing on actors' work to erect or dismantle boundaries mostly highlights actors vying over different boundary conceptions (e.g., Arndt and Bigelow, 2005; Suddaby and Greenwood, 2005) or actors collaborating their efforts across established yet disputed boundaries (e.g., Meier, 2015; Quick and Feldman, 2014). In other words, such work largely pertains to conceptualizations of boundary struggles across organizational or professional groups. In our field, in contrast with existing scholarship, we observed the same single actor (i.e., middle manager) playing with boundary properties, strategically both erecting and removing barriers. Furthermore, unlike previous studies, we noted middle managers' constant attempts to calibrate boundary properties (i.e., visibility and permeability) to fit their purposes, an effort made possible by the provisional nature of their roles and of boundaries themselves. Although some literature has mentioned boundary permeability (e.g., Kislov, 2018), this has been used to describe the acceptability of boundary-spanning across professional groups, and not as a quality of the type of boundary crafted by group members. In distinction from practices of boundary-spanning, our study examines the nature of boundaries themselves and how they are crafted as a form of middle-managerial agency.

Our conclusions also re-situate the broad division in extant literature between competing across boundaries and cross-boundary collaboration. Although Langley et al. (2019) add a 'configurational' category to this broad division, they conceptualize this as involving agency at 'a higher level' (Langley et al., 2019, p. 41). We focus, by contrast, on how internal actors foster or preclude collaboration or division through semi-visible/permeable boundaries. Rather than 'configuring a landscape', this suggests a metaphor more akin to a series of locks in a canal, making waterways more easily navigable in controlled ways that can be changed at key moments.

In the light of Langley et al.'s (2019) call, we build on prior boundary work scholarship by situating boundaries as the object of, rather than the context for, organizational practices. While the existing boundary work literature allows for boundary changes as an outcome of action, these boundaries often pre-exist and form the background for action. A classic example of this is Carlile's (2002, 2004) taxonomy of syntactic, semantic and political boundaries, where boundary work is about collaborating across these boundaries (through the

transfer of information and accommodation of meanings and interests). Importantly, however, these actions are directed toward pre-existing boundary types. In our study, boundaries are ex-post, the outcomes of action, and thus we locate agency not only in the responses to boundaries but also in their creation. It is likely that, in many contexts, boundary work and resulting boundary configurations (together with the organizational reality they structure) exist in an ongoing feedback loop of influence. By exploring the ex-ante mechanisms of boundary work, we set the stage for scholarship that addresses such a negotiated, processual conceptualization of boundaries and boundary work.

Finally, regarding the agential aspect of boundary work, we examined how managers use boundaries to exert control in complex organizational situations. While many of our examples involved self-interest, managerial agency was also part of the job role, and is deeply political due to its interweaving of job functions and interests. For example, when a manager occludes boundaries between senior and junior members to promote collaboration (as described above in the section on phantom boundary work), the resulting flattened hierarchy is relevant for team cohesion; however, it also enables the manager to usurp the position of sole authority for reporting and coordination, eclipsing the senior auditor and monopolizing the locus of authority for the duration of the audit engagement. In this way, we advance Langley et al.'s (2019) call to examine the political aspects of boundary work, although our focus is on the micro-interactions of organizational practices rather than the macro-politics of social boundaries.

Limitations and Directions for Future Research

The above contributions point to an expanded role for boundary work in organizational scholarship, with middle managers being seen as exemplary of the forms of workplace fluidity and provisionality that make boundary work necessary (e.g., Anicich and Hirsh, 2017). Nevertheless, our study is limited in its scope and depends on future research to elaborate and develop its contributions. We take account of some of these limitations and suggested directions below.

First, despite the embedded nature of our methodological approach, our focus on observable actions and interactions meant that boundary work practices took theoretical precedence over the subjective experience of boundary work and its possibly destabilizing effects on middle managers and workers more generally. There is reason to believe that boundary work takes a significant toll on middle managers, given the identity implications of managing group boundaries in this way (e.g., Gjerde and Alvesson, 2019). Some work exists around the ambivalent psychological consequences of middle managers' roles (e.g., Azambuja and Islam, 2019), but we do not yet have a satisfactory understanding of how complex boundary strategies disrupt the experiential and identification processes both of managers and those around them, whose roles are mutually constituted by such boundary management. For example, subordinates whose communications are corralled into forced passage points by middle managers may find themselves both dependent on, and shielded by, such intermediation. As we have observed, middle managers can shift loyalties between workers and top management, making them key turning points in control and resistance dynamics (Harding et al., 2014). How and when such boundary work occurs is a central aspect both to understanding the dynamics of middle

managers' well-being (Azambuja and Islam, 2019) and the wider political and social dynamics of boundary work (Langley et al., 2019), and critical work should examine the potential effects of perpetual boundary reconfiguration on subjective suffering or alienation, both at the individual and collective level.

A second, and related, limitation of the current study is that, by focusing on middle-managerial agency through boundary work, we were only able to brush tangentially around the issues of power and organizational politics implied in our conception of boundary work, although struggles over boundaries have been considered as deeply political (Kislov, 2018). An implication of our findings is that boundary work effectively destabilizes and renders changeable the power position of middle managers. The significance of this is evident from recent work such as Anicich and Hirsh's (2017) 'middle power' view, in which the flexibility and 'code-switching' abilities of middle managers requires them to shift constantly between upward and downward communication. Our approach resonates well with this vision of the in-between role of the middle manager; yet it is complicated because middle-managerial positions are themselves provisional outcomes of action, constructed by managers while crafting their own role positions. For instance, boundary work entails middle managers occasionally positioning themselves as grouped with top managers, and, at other times, with employees. These shifting positions differentiate this kind of boundary work from most current literature (see Langley et al., 2019) because, rather than specific boundaries, it is precisely the ephemeral nature of these roles that define their boundary work possibilities. However, in a way that is not accountable by Anicich and Hirsh's (2017) 'middle power' view, when the middle is unstable, the resultant power dynamics are likely to be complex. For instance, processes of inclusion and exclusion of members, constituted by shifting role boundaries, are unsettled to the extent that these boundaries are provisional; moreover, where boundaries are less visible, such processes may be tacit. One implication of this is that identifications constituted by visible, solid boundaries (barricade) are likely to operate differently than those constituted by invisible, yet impermeable (taboo) boundaries. Future research can use this observation to examine the behavioural consequences of power in scenarios where power positions are not only Janus-faced, but also kaleidoscopic and shifting.

Finally, our study's in-depth focus on everyday practices in a single organization should not obscure its relation to a changing world of managerial work at the macro level. The multifaceted and plastic roles of our informants may reflect, more broadly, the changing landscapes of middle-managerial work, with some popular sources going as far as to claim that the role itself is destined to dissolve (Gratton, 2011), or to be replaced by technological substitutes (Mims, 2015). Our study does not adopt a wide enough lens to be able to speculate on such macro-hypotheses. Yet, our observation that the moving target of middle managers is an essential part of their role does suggest a couple of directions that can inform the issue of the possible demise of middle management. First, it suggests that the failure to pin down exactly what middle managers are or do at any given moment is less a sign of their superfluidity than it is a facet of their expertise. Second, it suggests that the subtle and contingent practices of boundary work described here are unlikely to be easily automatized, since not only the tasks but even the boundaries determining the role itself are slippery: it is hard

to envision that the constant micro-adjustments to evolving relational groupings that enable middle managers to hold the centre of the organizational web in place will be easily substituted by technology. The implication is that future research should focus less on the question of whether middle management will survive, and more on that of how evolving material and technological supports will change middle managers' possibilities for managing boundaries.

CONCLUSION

Departing from a view of boundary work founded on the assumption of the closure or stability of social categories and perspectives for collaboration, we emphasize the ongoing, dynamic nature of boundary work in middle management. In a manner which is illustrative of the increasingly provisional and crafted aspects of contemporary labour, middle managers find themselves in an 'in-between' position requiring ongoing boundary negotiations. Through navigating the situational contingencies of their shifting roles, middle managers can turn this fluidity into a source of agency that, while unstable, is apt for the environments they inhabit. In these environments, they seek cross-boundary collaborations when this is expedient, while voluntarily renouncing or even blocking collaboration at other moments. Playing with boundary elements and configurations, they negotiated their roles while accommodating different and sometime contradictory motives.

We have examined everyday boundary work in middle managers' roles, emphasizing the ways that fine-tuning boundary visibility and permeability lead to different boundary work practices. Each of the four practices we have identified allows certain forms of managerial agency, and constitutes a distinct form of positioning vis-à-vis diverse organizational actors. Given that boundary work scholarship has largely conceived of boundaries in unidimensional and monolithic terms, the full analytical power of this concept for understanding the shifting nature of middle managers' roles is underdeveloped. By combining emergent, open-ended perspectives on boundary work with an empirical understanding of the phenomena constituting middle-managerial roles, we hope to have contributed to both of these bodies of literature while bringing them into deeper dialogue and making the boundary between the two more permeable.

NOTES

[1] The studied firm and its employees were anonymized by using pseudonyms.
[2] This manager was not interviewed, only observed.
[3] This manager was not interviewed, only observed.
[4] Additional illustrative vignettes of such practices are provided in Table IV in appendix.

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