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A Qualitative Study of a Translation Process in the Danish Tax Administration

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PREFACE

This thesis is the report on the findings and contribution that concludes my PhD studies. The dream of pursuing a PhD has been with me for decades. As I started working for the Ministry of Taxation in 2016 in one of three large IT development programmes, it was an energised organisation with a strong belief in the digital future and how the work would transform the Tax Administration. This was an interesting case to study! I was fortunate that my manager at the time agreed, and together with Copenhagen Business School, we successfully applied for funding to pursue this PhD.

I have chosen to write a monograph dissertation based on my rich empirical dataset because there are so many stories to be told, and so many interconnected elements at play. Though some of these might be minor empirical findings or peculiarities, I wished for the uniqueness and details of my empirical data to have the opportunity to come to light. This work has still been disseminated in various contexts. In the extension of the work with this thesis, this research is underway for further dissemination.

In May 2021, I presented an early draft of the paper *'Towards a data-driven Tax sector'* at O-forum, Uppsala University, where I later that year had a three months research stay. This paper was further developed and presented at EGOS 2021, Subtheme 62: Organizing Platforms: What Are the New Forms and Practices?

In March 2022, I presented a paper at the 17th Workshop of New Institutionalism in Organizing Theory (NIW) in Madrid: *'How agile is Agile'?* Additionally, I have presented working papers at internal workshops and research seminars at Copenhagen Business School.

In parallel with the development of this thesis, I have been working together with my co-supervisor Karen Boll on a paper focusing on Agile's transformational impact in public organisations. This work will be presented by my co-author at the International Research Society for Public Management (IRSPM) Conference in April 2023 at Panel P29: SIG Agile and digital transformation in the public sector.

Together with my main supervisor Susanne Boch Waldorff, I will present a paper at EGOS 2023, Subtheme 77: Translating leadership: Tensions, contradictions, and ambiguity. This paper focuses on the role of middle managers in Agile transformations.

ACKNOWLEDGEMENT

> And once the storm is over, you won't remember how you made it through, how you managed to survive. You won't even be sure, whether the storm is really over. But one thing is certain. When you come out of the storm, you won't be the same person who walked in. That's what this storm's all about.
> — Haruki Murakami, Kafka on the Shore

and NVivo. And, of course, thanks to the IOA admin staff for helping with a range of practicalities and always smiling.

Cheers to the great PhD community at IOA. The early 3.48 crew; *Anders, Esben, Jakob, Jonathan, Katharina, Marcus* and *Ole*. Thank you, *Alexandrina, Kathrine, Louise, Marie* and *Stine* for taking the last sprint together. Sharing conversations, concerns, and coffee has been such a motivating support these last months. I (almost) wish that it wouldn't come to an end.

Thank you to my fabulous friends and family who have been there for me throughout this time. To my Mother *Kerstin*, who set the bar high. Thank you for your compassionate and helpful support, asking curious questions and understanding the academic attraction and call. Thank you, *Lene,* for your positive perspectives on life, and *Poul Erik,* for your critical questions and interesting readings.

Christoffer, thank you for walking with me and holding my hand throughout the storm, believing in me, and supporting me to realise this dream. And for keeping control of the troops at home. And to *Rebecca, Miriam* and *David* for duly demanding attention. I am forever be grateful for laughing together and the countless cuddles that have brought me through the days and nights of writing.

Ann Fugl-Meyer, Copenhagen March 2023

ABSTRACT

Agile methods, long popular in software development in the private sector, have also gained momentum in public organisations. Agile methods follow the digital transformation agenda of prioritising data and automation by promoting idealised views of what these methods will enable organisations to accomplish in terms of efficiency, flexibility and simplicity. This dissertation investigates how what I call the Agile Imperative is imported and then translated into the Danish Tax Administration, where it challenges existing practices of a conventional bureaucratic organisation.

This research project builds on an extensive ethnographic data set following a change programme – the Agile transformation – throughout the design phase and the first months of implementation. The dataset consists of 38 interviews, close to 250 hours of meeting observations and more than one hundred archival documents (reports, files, digital presentations, etc.), which are the foundation for the analysis and contributions of this thesis. This is a micro-level study of how one organisational unit implements agile methods. Due to Covid-19 restrictions, part of this study, and the organisation's work implementing agile methods, has been virtual, which means that the material consists of data collected both on- and offline.

Theoretically, this thesis takes an institutional perspective on digital transformations by applying Scandinavian Institutionalism – or Translation Theory – as the main analytical framework. This perspective offers a processual understanding of the work that goes into becoming increasingly digital, in this case, through the adoption of the Agile values and agile methods. The translation approach focuses on explaining distinctiveness and variation as organisations cope with and adopt new ideas and how both the organisation and the idea change in this process.

The contributions of this thesis are twofold. First, it contributes to translation theory by providing an analytical distinction between programmatic and operational elements, reinforcing our understanding that translation concerns both meaning and practices of ideas and how this yields different tensions. I propose to advance the concept of editing rules by underscoring the distinction between external and internal elements. The translation landscape consists of multiple translators that enact Agile in different spaces. The translators attempt to manage the tensions that occur when Agile is adopted to new working practices in different interdependent spaces. Building on the concept of translation space, I have established a typology to analytically understand translation where I highlight and distinguish between managerial, political, internal and collaborative translation spaces. Second, this study contributes to the literature on digital transformations from an institutional perspective. Empirically, this thesis shows how the introduction of Agile has a transformational impact on a public organisation by importing and promoting new managerial beliefs, undermining the already institutionalised organisational form and shifting the actor constellation and authority relations within the Tax Administration. The Agile Imperative is a driving force of digital transformation in organisations.

DANSK RESUMÉ

Agile metoder har været populære inden for softwareudvikling i den private sektor, men har også fået fat i offentlige organisationer. Agile metoder følger den digitale transformationsdagsorden. En dagsorden som prioriterer data og automatisering ved at fremme et idealiseret syn på, hvad agile metoder vil gøre organisationer i stand til at opnå, med hensyn til effektivitet, fleksibilitet og forenkling. Denne afhandling undersøger, hvordan det jeg kalder det Agile imperativ, indføres og oversættes til Skatteforvaltningen, hvor det udfordrer eksisterende praksis i en konventionel bureaukratisk organisation.

Dette forskningsprojekt bygger på et omfattende etnografisk studie af et forandringsprogram – den agile transformation – som jeg har fulgt gennem hele designfasen og de første måneder af implementeringen. Datasættet består af 38 interviews, tæt på 250 timers mødeobservationer og mere end et hundrede arkivdokumenter (rapporter, filer, digitale præsentationer mv.), som danner grundlaget for denne afhandlings analyse og bidrag. Dette er et studie på mikroniveau; hvordan en organisatorisk enhed implementerer agile metoder. På grund af Covid-19 restriktioner har en del af feltarbejdet – og organisationens arbejde med at implementere agile metoder – været virtuel, hvilket betyder, at materialet består af både on- og offline data.

Teoretisk tager denne afhandling et institutionelt perspektiv på digitale transformationer ved at anvende Skandinavisk institutionalisme, eller oversættelsesteori, som den vigtigste analytiske ramme. Dette perspektiv giver en processuel forståelse af det arbejde som organisationen udfører i det at de stræber hen imod at blive mere og mere digitale; i dette tilfælde gennem overtagelsen af de agile værdier og agile metoder. Oversættelsesteori fokuserer på at forklare særpræg og variation, når organisationer implementerer og håndterer nye ideer, samt hvordan både organisationen og idéen ændrer sig i denne proces.

Bidragene i denne afhandling er todelte. For det første bidrager det til oversættelsesteorien ved at give en analytisk skelnen mellem programmatiske og operationelle elementer, hvilket styrker vores forståelse af, at oversættelse vedrører både mening og praksis af ideer, og hvordan dette udmønter sig i forskellige spændinger. Jeg foreslår at fremme konceptet redigeringsregler ved at understrege en skelnen mellem eksterne og interne elementer. Oversættelseslandskabet består af flere oversættere, som arbejder Agilt i forskellige rum. Oversætterne forsøger at håndtere de spændinger der opstår, når agile metoder bliver implementeret og tilpasset til nye arbejdsmetoder i forskellige indbyrdes afhængige rum. Med udgangspunkt i begrebet oversættelsesrum har jeg etableret en typologi til analytisk at forstå oversættelse, hvor jeg fremhæver og skelner mellem: ledelsesmæssige, politiske, interne og samarbejdende oversættelsesrum. For det andet bidrager denne undersøgelse til litteraturen om digitale transformationer fra et institutionelt perspektiv. Empirisk viser denne afhandling, hvordan introduktionen af Agile metoder har en transformerende indflydelse på en offentlig organisation ved at indføre og fremme nye ledelsesmæssige overbevisninger og normer, underminere de institutionaliserede organisationsformer og rokke ved konstellationen af organisatoriske aktører og myndighedsrelationerne indenfor Skatteforvaltningen. Det Agile Imperative er drivkraften bag digital transformation i organisationer.

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LIST OF ABBREVIATIONS

ART	Agile Release Train
BO	Business Owner
Confluence	A web-based, company internal site for knowledge-sharing and collaboration (©Atlassian)
DCTA	Danish Customs and Tax Agency (Commonly known in Denmark as *SKAT*)
DEMO	An agile ceremony at the end of each sprint where the team demonstrates the completed work to the team or ART
EFI	Ét Fælles Indrivelses system / the Unified Collection System
ICT	Information and Communication Technology
ITDA	IT and Development Agency (*Udviklings og Forenklingsstyrelsen*)
Jira	Software development tool for agile teams (©Atlassian)
MM	Middle Manager
PI	Program Increment (Ten weeks: five sprints of two weeks each)
PIP	Program Increment Planning
PM	Program Manager
PO	Product Owner
RTE	Release Train Engineer
SA	Solution Architect
SAFe	Scaled Agile Framework (© Scaled Agile Inc.)
SKAT	The former name of the Danish Custom and Tax Agency (before the re-organisation into seven separate Tax Agencies)
SM	Scrum Master
Sprint	A time-boxed period, typically two weeks, used in agile methods
Teams	A software application for real-time collaboration, communication and meetings (© Microsoft)
XP	Extreme Programming *or* short for XP Agile Software Development Conference

Organisational References and Abbreviations

Tax Administration (in upper case)	The collective group of the Seven Tax Agencies: Tax, Debt Collection, Customs, Motor Vehicle, Property Assessment, Administration & Service, and IT and Development.
Ministry of Taxation	The collective group consisting of the Ministerial Department (the secretariat) and the Tax Administration, i.e. the seven Tax Agencies.
tax administration(s) (in lower case)	A general reference to tax administrations worldwide
The Agile transformation	The internal naming of the case change programme
IT Teams	The Scrum teams that I have studied. I use 'IT teams' and 'IT development teams' interchangeably.

Chapter 1. INTRODUCTION

"In other words, we need a new approach to IT. […] In connection with the new IT developments, the Danish Tax Administration will to a greater extent, build internal competencies. The large tasks must be broken down into smaller, manageable parts developed incrementally and in Agile interdisciplinary programmes. This way, the digital transformation programs will become independent development organisations with employees in business processes, law, modelling, IT, and data."

(Danish Ministry of Taxation, 2015b, p.25)

As early as 2015, agile methods were already associated with the major digital transformation in the Danish Tax Administration. Agile methods are linked to the digital paradigm and are perceived as necessary for the Ministry to become a legitimate IT player and for the organisation to embrace the digital future. However, agile methods come with distinct structures, processes and a set of values that fundamentally challenge existing practices in a public organisation. This thesis investigates how the adoption of agile methods changes the everyday life of a Danish public organisation.

This thesis argues that the introduction of Agile methods has a transformational impact on public organisations. Building on the emergent literature on digital transformations from an institutional perspective (Gegenhuber et al., 2022; Hinings et al., 2018; Kornberger et al., 2017; Schildt, 2020, 2022), this study provides a processual dimension by being positioned in Scandinavian institutionalism, namely translation theory (Czarniawska & Sevón, 1996), I investigate the processes by which agile methods enter and are then adopted in a highly bureaucratic setting, the Danish Tax Administration. Studying sites of digital production, in this thesis, I bring attention to how public organisations are working to become increasingly digitalised (Andersson et al., 2022; Gegenhuber et al., 2022; Jørgensen, 2021). This study shows how digitalisation operates at the everyday level when an external paradigm of supposedly innovative and effective ideas and methods, known as Agile, enters the Danish Tax Administration. What does Agile do to the Danish Tax Administration? How is it promoted, adapted and integrated into everyday work?

1.1 AGILE'S PUSH ON ORGANISATIONAL PRINCIPLES IN THE PUBLIC SECTOR

Digitalisation permeates today's organisations

Digitalisation is a global trend that inspires and drives private and public organisations to adopt innovative technologies and optimise their processes to improve services, resolve problems of coherence and improve effectiveness and efficiency (Greve & Ejersbo, 2017; Jæger, 2020; Kim et al., 2021; Plesner & Justesen, 2021). Digitalisation has been on most organisations' agendas for decades. The early technologies digitised analogue information processes, and from there on, ever more technology has been introduced into both our work practices and into our personal lives. These advances have incrementally changed organisations, but they have remained within the realm of the existing values and beliefs of the organisation (Baptista et al., 2020). The digital was just a matter of a new technique. Today digitalisation is spreading, and businesses are centred around technology and software systems, where the operational heart depends on the flow of data and algorithms encompassed in digital processes. Well-known examples, such as Amazon, Facebook or Uber, are built around a software system or platform that comprises the very core of these organisations. As businesses, they have achieved an undisputed position within their respective domains.

Yet digitalisation efforts also entail a shift in managerial thinking that extends beyond mere technology (Hinings et al., 2018; Schildt, 2020, 2022). The impact of technology has produced and been sustained by new managerial norms and ideals that push managers into prioritising data, algorithms and smart automation above human work, a mindset that Schildt (2020) calls 'the data imperative'. Moreover, it is considered necessary to follow this data-driven paradigm in order to be a legitimate organisation. A failure to follow this paradigm would be considered 'old-fashioned' and 'morally suspect' (Schildt, 2020, p. 10). This form of organisational change linked to digitalisation efforts fundamentally impacts the core of organisational structures, ways of working and the belief system: a digital transformation (Baptista et al., 2020; Gegenhuber et al., 2022; Hinings et al., 2018; Kim et al., 2021; S. Scott & Orlikowski, 2022)

Agile methods follow the digital paradigm. Scholars claim that adopting agile methods can therefore transform public organisations (Dikert et al., 2016; Kim et al., 2021; Mergel et al., 2018, 2021). Agile methods have long been popular in software development in private enterprises, becoming almost a mainstream practice (Dikert et al., 2016; Kettunen et al., 2019). However, agile methods have also extended themselves and are now gaining momentum in public organisations (Kim et al., 2021; Mergel et al., 2021). These methods push the digital transformational agenda into organisations that have idealised expectations of Agile that could be termed magic, if not utopian. Engrained in the Agile label are expectations of what the organisation will achieve, such as unparalleled efficiency, flexibility, and simplicity (Mergel et al., 2018). However, the Agile label has also included other positive connotations leading to ideas of the Agile enterprise, the Agile workforce and even the Agile government (Mergel et al., 2018; Schildt, 2020). Thus, while Agile seems to be a fashionable concept, it is not a fad. Agile has the potential to fundamentally change organisations.

Agile: a method and a mindset

The ideas behind Agile were first set out by a group of largely American software developers in the so-called *Agile Manifesto* (Beck et al., 2001). The Manifesto, in its simplicity, contains four values and twelve principles for software development and was a way to capture the Agile way of thinking and the Agile philosophy (Beck et al., 2001; Fowler & Highsmith, 2001; Rigby et al., 2016). Agile is defined by the prominent industry organisation Agile Alliance (2022b) as 'the ability to create and respond to change', and it is an iterative method that builds on development by small and continuous improvement (Pries-Heje, 2020). In this formulation, Agile is more than a new set of tools

for software development. It is also a mindset and way to think about software development. Different methods refer to themselves as Agile. The most common are Scrum and Scaled Agile Framework (SAFe), and they are the two methods under scrutiny in this study. For both methods, it is applicable that they contain a set of fixed ceremonies, roles and artefacts (Leffingwell, 2007; Pries-Heje, 2020; Sutherland & Schwaber, 2007), all of which underpin the idea that agile methods are also a set of distinct techniques.

The term Agile is not settled. It is often used interchangeably across the research literature (Dikert et al., 2016) but is typically referred to as 'Agile' or 'agile methods' (Kettunen & Laanti, 2017). Agile is described as both a mindset and a method (Rigby, 2020, p. x). I will refer to 'agile methods' (written in lowercase) to address frameworks such as Scrum or SAFe and the belonging techniques. In this sense, agile methods are tools linked to organisational practices. In addition, I use the term 'Agile' (in uppercase) to refer to the philosophy and mindset that also implicitly lies within the word, denoting adaptability or flexibility in organisational change and that extends beyond the various techniques. Throughout the dissertation, I also use the term Agile transformation, which describes my case's specific change programme. The changing connotations of 'agile' will be a theme in the final discussion of this dissertation.

Studying digital transformation through sites of IT production
The introduction of digital technologies into new contexts extends beyond the technology itself. Digitalisation fundamentally changes organisations, governments, and society (Gawer & Phillips, 2013; Gegenhuber et al., 2022; Kim et al., 2021; Mergel et al., 2021), and we can duly consider this as digital transformation. The current literature on digital transformations of the public sector focuses on how technology changes organisations, front-line work and service delivery (Boisot, 2006; Harris, 2006; Jørgensen, 2021; Kornberger et al., 2017; Nielsen et al., 2022; Plesner & Justesen, 2021; Waardenburg et al., 2022). However, there has been less focus on sites of digital production and how digital solutions enter and colonise the organisational environment (Andersson et al., 2022; Gegenhuber et al., 2022; Jørgensen, 2021). Agile is not a technology or software. It is a way of working with technology. This study investigates how agile methods, under the rubric of digital production, fundamentally change and challenge public organisations.

By transformation, I mean transformations that combine several organisational aspects, such as changing structures and processes and the introduction of new actors and values that contrast with the existing organisation or industry (Hinings et al., 2018). Digital transformation can undoubtedly be accomplished and approached in multiple

ways, such as through digital platforms (e.g., Airbnb, Uber) and digital infrastructure (e.g., blockchain). Nevertheless, implementing agile methods – the centrepiece of this dissertation – is a particular way for organisations to accomplish digital transformation. There is an emerging literature on how agile methods are applied within the public sector in various research streams. Collectively, these studies hint that using agile methods often conflicts with traditional bureaucratic structures in the public sector in terms of organisational structure, actors, and line of authority (Jensen, 2020; Kim et al., 2021; Mergel et al., 2018, 2021; Ylinen, 2021). This does not necessarily mean overt resistance to Agile, but it could mean that the Agile project changes as it penetrates and changes the organisation.

Digitalisation of tax administrations

Digital products and services are the foundation for the success stories of enterprises like Amazon or Facebook. The same digitalisation agenda permeates the public sector, particularly tax administrations of most developed countries. This is captured in the OECD report *Tax Administration 3.0: The Digital Transformation of the Tax Administration* (OECD, 2020c). The report argues that the future consists of adopting new automated and data-driven models of tax administrations. The report further claims that digital solutions should be seamless, frictionless, and aligned with taxpayers' and businesses' lives. To be able to achieve this, it is furthermore stated that the tax administration must be more resilient and Agile. Organisations must take an Agile approach to respond to changes in legislation, business models and taxpayer behaviours. The *Tax Administration 3.0* report (OECD, 2020c) promotes ideals in line with the data imperative (Schildt, 2020) and thus pushes these onto tax administrations.

Taxation is an area of the public sector that has been heavily digitised and digitalised for decades. Together with the push for even more digitalisation, this makes the tax administrations a particularly attractive empirical setting to study digital transformation. Nevertheless, few academic studies explicitly deal with digitalisation in tax administrations, and these tend to focus on the impact of technology in tax administration (Bassey et al., 2022; Busch et al., 2018; Jørgensen, 2021; Kuijper et al., 2020; Olowska et al., 2020). Instead, this study focuses on sites of digital production and the everyday reasoning of civil servants in the tax administration as they work to implement agile methods. Additionally, tax administrations are at the core of public organisations. The effective functioning of the tax system is closely linked to public

perceptions of government and trust in the public sector generally (Aagaard, 2017; Björklund Larsen & Boll, 2021).

Case: 'The Agile transformation'

The Danish Public sector is considered a front-runner in digitalisation (OECD, 2020a), and in particular, taxation is a heavily digitalised area of the public sector in Denmark. Early digitalisation efforts in the Danish Tax Administration have left the organisation with a large and complex IT portfolio, outdated systems and severe IT failures (Danish Ministry of Taxation, 2016). During the period from the mid-2000s and throughout the mid-to-late 2010s, the Tax Administration has been through significant political reforms and organisational changes. Despite that the organisation experienced severe IT failure and public scandals, the frequent organisational changes are all closely linked to digitalisation. Political decisions and campaigns for a better and more efficient tax administration are driven by an unambiguous faith in increasingly more digital technology as the solution hereto (Aagaard, 2017; J. G. Christensen & Mortensen, 2018; Danish Ministry of Taxation, 2004, 2015a, 2015b, 2016, 2017a, 2017b). Despite the many – IT related – problems, the digital agenda has remained a constant political priority, and digitalisation is reinforced as a solution and strategic prioritisation in the organisation. Nevertheless, the organisation needed to do something differently. As I opened this chapter, a report from the Ministry of Taxation, signed by the former Minister of Taxation, stated that the Danish Tax Administration needed 'a new approach to IT' that included iterative development of IT and the usage of agile methods (Danish Ministry of Taxation, 2015b, p. 25). Agile was the solution to overcome these many failed IT projects.

Since the mid-2010s, agile methods have spread rapidly within the Danish Tax Administration. In 2018, the Danish Tax Administration was split into seven agencies, each with its own core functionality. As one of these seven agencies, a dedicated IT and Development Agency was established to digitise and develop IT solutions for all agencies in the Tax Administration (IT & Development Agency, 2019). To perform their core tasks, the IT and Development Agency must work together and depend on the other six Tax Agencies as the users – or customers – of new digital solutions. The success of the IT organisation comes from simplifying and developing IT solutions for its sister agencies. These interdependencies cut across the agencies and influence how agile methods are adopted. Focussing on contextualisation in a translation process of Agile ideas, the Tax Administration is an atypical organisation to study because the Agile idea does not travel into one closed organisation. Instead, it enters an administration with a

nested organisational structure. The seven Tax Agencies are organisationally separated but connected within the same policy domain and interdependent on each other to solve their core tasks.

This case follows *'the Agile transformation'*; a change programme in one functional unit within the IT and Development Agency. Using an ethnographic approach, I examine the organisation's translation of agile methods by following the work through the design and first months of the implementation phase. During the design phase, a dedicated transformation team consisting of consultants and internal employees was established that, together with senior and middle managers, worked to conceptualise and make sense of the Agile idea in relation to the case unit. After four intense months of planning, the organisation had a 'Go Live' event, and the implementation to practice commenced. The case unit has implemented SAFe, based on 13 cross-functional Scrum teams, and the total Agile Release Train (ART) consists of well over 100 employees.

1.2 RESEARCH DESIGN

1.2.1 Research questions

This thesis seeks to explain how agile methods – a fashionable management idea – are adopted and challenge the existing rules of the game in a public organisation. I approach this task by examining how Agile working methods are adapted and applied in a highly bureaucratic and digitalised-focused public sector organisation in Denmark. The primary aims of this study are to explain the translation process of agile methods and how this has a transformational impact on a public organisation. Taken together, this leads to the overarching research question for this dissertation:

> *What tensions arise when the idea of Agile and agile methods are*
> *translated into the Danish Tax Administration?*

This research question is operationalised through the following sub-questions to be investigated across the analyses:

1. How do translators edit Agile and agile methods into a public sector organisation with intra-organisational dependencies?
2. In what organisational spaces do translators interact and impact the translation process?
3. How does the implementation of Agile and agile methods challenge and transform the organisation?

1.2.2 Empirical material

With the approach of organisational ethnography (Pedersen & Humle, 2016), I explore the phenomenon of adapting agile methods with the theoretical perspective of Scandinavian institutionalism (Boxenbaum & Strandgaard Pedersen, 2009; Wæraas & Nielsen, 2016). This work is empirically driven, and I have generated a unique and extensive dataset consisting of 38 interviews, close to 250 hours of meeting observations and more than 100 documents (paper, presentations and web material). The main part of the data collection was performed in 2020, and due to Covid-19 restrictions, this study is a virtual ethnography that combines online and offline data. The empirical work focuses on the Agile transformation as a specific change program. I followed a dedicated transformation team through the design phase and subsequently through the first five months of implementation. During implementation, I also followed an IT development team in their daily Agile practices, supplemented by participating in joint agile ceremonies and activities. The empirical work further included observations of intra-organisational collaboration across the collaborating Tax Agencies. This is supplemented with a vast collection of documents from this ten months transformation period.

An ethnographic approach is useful when studying micro-foundations of institutions (Zilber, 2016). I examine how translation processes unfold in real-time throughout the design and then into the implementation of change. I study the micro-dynamics of how Agile translates into new working practices and attains new meaning for managers and employees in the Tax Administration. With an increased understanding of how agile methods are applied and practised, this study advances the current discussions on institutional processes of digital transformations.

This study is what in Denmark is called an Industrial PhD project (*Erhvervs PhD*), the main difference being in the source of funding for the position and the close relationship between the funder and the PhD researcher. My research was funded by the

Ministry of Taxation and the Innovation Fund Denmark. Before embarking on this research project, I myself had been employed within the Department and the IT and Development Agency, working with change management. I thus come to this study with an insider perspective on how the Tax Administration works with digitalisation. In Chapter 5 I elaborate and reflect upon the details of this particular project setup and my relation to the field.

1.3 THEORETICAL POSITIONING WITHIN SCANDINAVIAN INSTITUTIONALISM

It is central to consider the institutional context when seeking to understand organisations (Greenwood, Oliver, Lawrence, et al., 2017). Institutional theory emphasises resilient aspects of social structures, where rules, norms and beliefs become taken-for-granted. These shape the behaviour of an organisation and of the component individual actors, and conversely, the actions of organisations and individuals become institutionalised. In this perspective, organisational forms are shaped by the acquisition or adaptation of shared practices and routines exercised by its members (Greenwood et al., 2008). One approach to organisational studies is to focus on conformity and how organisations comply – or not – with different patterns and ideas in an institutional context (Greenwood, Oliver, Lawrence, et al., 2017). Organisations are influenced by their environment, and new ideas are introduced in an attempt to change and ensure that their organisation is considered legitimate and progressive. At a field level, this increases isomorphism, i.e. this gives increasingly similar organisations (DiMaggio & Powell, 1983; Meyer & Rowan, 1977). However, ideas such as political reforms, innovation trends, and new management models are diffused, promoted and picked up by actors and travel into the organisations. Translation theory (Czarniawska & Sevón, 1996) provides insights into understanding how ideas travel and circulate across organisations, sectors, and countries. Translation theory also describes how organisational change and how translation alters the organisational context (Czarniawska & Joerges, 1996; Morris & Lancaster, 2006; Sahlin & Wedlin, 2008). This theoretical standpoint, therefore, offers a processual understanding of a phenomenon and helps us to account for the variation and distinctiveness of innovation processes and organisational change (Boxenbaum & Strandgaard Pedersen, 2009).

Implementing and adapting new ideas, such as Agile, does not occur in an empty space. New ideas are never simply absorbed and swiftly put into action. Instead, the idea

is edited to fit the norms and routines already engrained in the new context (Sahlin-Andersson, 1996). Essential here is also that the idea itself changes, as it is subjected to translation because 'ideas do not diffuse in a vacuum but are actively transferred and translated in a context of other ideas, actors, traditions and institutions. To imitate, then, is not just to copy, but also to change and to innovate' (Wedlin & Sahlin, 2017, p. 103). Hence, translation is a double-edged sword. Both the organisation changes with the implementation of new ideas, and the idea itself attains new meaning and practices as it is materialised in a new organisational context.

Ideas and management models spread between countries and organisations with the participation and manipulation by relevant actors, all with their own agendas (Boxenbaum & Strandgaard Pedersen, 2009). Those active in packaging and transporting ideas are described as carriers (Sahlin-Andersson & Engwall, 2002a), who could be external consultants, business schools and media. As new ideas reach a new organisation, internal *translators* play a significant role in their reception, diffusion and local adaptation. Middle managers are known to play an essential role as translators and have commonly been studied (Harding et al., 2014; Radaelli & Sitton-Kent, 2016; Teulier & Rouleau, 2013). However, several other actors are involved in organisational translation, such as employees and internal change agents (Larsson, 2019; Røvik, 2007). Translation occurs at specific field sites and organisation level, and to describe where this unfolds, the concept of *translation spaces* is helpful (Sahlin-Andersson, 1996; Teulier & Rouleau, 2013). Translation spaces are activity zones where a new idea becomes operationalised, i.e. norms, ideas and models are turned into concrete practices and routines to accomplish a task. A key theoretical point in this thesis is explaining the significant impact of multiple translators across multiple translation spaces and how these various actors impact the Agile transformation.

The idea and organisation (may) change following the translation and adoption of new material ideas. This process can be approached by looking for translation patterns and regularities (Wæraas & Nielsen, 2016). A commonly applied concept is *editing rules*, that is, mechanisms that restrict and direct change formed within the social norms of the particular organisational context and the wider institutional context (Sahlin-Andersson, 1996). The presence of editing rules entails that structures and processes in the adopting organisation influence the editing process. Editing consists of rhetorical framing of the idea and adjustments to the local context. They can be encapsulated as three types of rules: formulation, logic, and context (Kirkpatrick et al., 2013; Sahlin-Andersson, 1996).

In this study, I apply editing rules to explain how the Agile idea attains new meaning during the design, i.e. when the organisational actors make sense of the idea by defining aims and objects and describing their locally adapted version of Agile. Embedded in the editing rules concept is the idea that translation is a continuous process, where editing is the trajectory of the idea.

1.4 CENTRAL CONTRIBUTIONS

The central contributions of this thesis are twofold.

First, I contribute to translation theory by advancing the concept of editing rules and the concept of translation spaces. The analysis separates the translation process into programmatic and operational elements, as outlined by Sahlin & Wedlin (2008). This analytical distinction strengthens our understanding of translation processes as consisting of an interplay between meaning and practices as an emergent process constituting multiple translators across the organisation (Kirkpatrick et al., 2013; Linneberg et al., 2019; Nielsen et al., 2019; Sahlin & Wedlin, 2008; Waldorff & Madsen, 2022). Zooming in on the concept of editing rules (Sahlin-Andersson, 1996), I suggest that these can be studied as a combination of internal and external elements. External elements are used by the organisational actors to drive promises of the envisaged futures, such articulated by the Agile values. The organisational actors then combine the external elements with internal elements that make the idea relevant and create directions for what is achievable within the organisational setting. Next, I also add to the limited studies of translation spaces (Sahlin-Andersson, 1996; Teulier & Rouleau, 2013). I conceptualise translation spaces as interconnected activity zones of translation connected by objects and translators. I nuance this conceptualisation by establishing a typology of translation spaces that can be used analytically to study translation processes, the four translation spaces being managerial, political, internal, and collaborative spaces.

Second, I contribute to the emergent institutional literature on digital transformation (Gegenhuber et al., 2022; Hinings et al., 2018; Kornberger et al., 2017; Schildt, 2020, 2022). Using translation theory, I provide a processual view of the intricate details of what happens in the course of action for increasingly becoming digitalised. Based on a unique dataset, I contribute empirically to this field by showing the transformative impact of adopting agile methods on a public organisation. Starting from Hinings et al.'s (2018) definition of digital transformation, this study shows how agile

methods bring and combine new structures, processes and actors, as well as new managerial beliefs that challenge the existing practices in a public organisation. I provide empirical testimonies of how new managerial ideals and norms are present in the organisation and how agile methods link this. A data imperative (Schildt, 2020) is vivid within the organisation, where automation and data are valued. The introduction of agile methods fundamentally impacts public sector organising by changing structures, processes and practices of developing IT. In this process, cross-functional and self-organising teams are introduced that pose a challenge to the existing practices in the bureaucratic Danish Tax Administration. This impact has far-reaching consequences for the extended Tax Administration and the manner in which it collaborates around making new digital solutions, including the kind of knowledge that is prioritised. IT professionals are becoming increasingly crucial actors that come to shape tax administrations and fundamentally transform the core of what the organisation is. Based on this insight, I argue that agile methods must be seen as more than a software development tool and contemporary management idea but to be acknowledged as an Agile Imperative that promotes digital transformation in public organisations.

1.5 STRUCTURE OF THE THESIS

This introductory chapter takes its point of departure in the premise that agile methods have a transformational character on organisations. The relationship between Agile ideas and the digitalisation agenda pervades today's organisations and our society. From this, the dissertation is structured as follows.

In the second chapter, I describe the empirical setting, which in this case is the IT and Development Agency, one large Agency within the Danish Tax Administration. I explain why this unit is a particularly relevant case for studying agile methods in the public sector. According to the OECD, tax administrations are some of the most digitalised public sectors and therefore set the pace for public sector digitalisation generally. This chapter describes the digitalisation journey that the Danish Tax Administration has been on since its early digitalisation efforts in the 1960s until today. From there, I zoom in on the dedicated IT and Development Agency and its position within the Danish Tax Administration. I then zoom in further and focus on the case unit undergoing the Agile transformation. Despite the many IT-related failures and challenges that the Administration has suffered, the future remains digital. Applying agile methods is still viewed as the best and only solution. However, the Danish Tax Administration

possesses several institutional characteristics of a classic bureaucratic organisation, which poses a challenge to the Agile transformation.

Chapter Three presents a literature review of digital transformation. This chapter starts with defining digital transformation and argues why agile methods can be linked to the transformational characteristics in this research agenda. Digital transformation has recently gained increasing attention within institutional theory, and I review this literature in three areas: managerial mindset, organisational forms, and institutional agents. I draw attention to this study's focus on the work that goes into making digital solutions and, thus, the need to study sites of digital production. This view contrasts with most studies of digitalisation and digital transformation, which confine their focus to the actual technologies being implemented. This chapter also reviews the Information System (IS) literature on implementing agile methods and digitalisation efforts in tax administrations. The IS research serves to complement my own institutional perspective on digital transformation.

Chapter Four presents the theoretical framework used to answer my research questions. I apply translation theory to investigate how Agile and agile methods are translated and adopted in a public organisation. I explain how ideas travel globally and into organisations; an emergent process that can mean changes to the idea itself and to the organisation, both of which are relevant to this study. The analytical starting point is a distinction between a programmatic and operational translation that accounts for the creation of meaning and the formation of concrete practices. The other key theoretical concepts I draw on are editing rules, translation space and translators as dynamic actors. The chapter concludes with my analytical strategy of applying the different concepts throughout the analyses.

Chapter Five presents my research design and methodology. Here I clarify the industrial PhD programme and my role within the organisation. I lay out the ontology and epistemology and my position in relation to the theories elaborated upon in Chapters Three and Four. This qualitative study is based on an ethnography that, due to Covid-19 lockdowns, took a virtual turn. Part of my data collection has been virtual and combines online and offline methods and materials. I describe the details of my case selection, data collection and data analysis and the methodological choices I have made throughout the research project. Lastly, I discuss the limitations of my study.

Chapter Six is the first empirical chapter. Here I elaborate on the idea of Agile. The first part of the analysis describes the origin of agile methods and is based on written works, such as the Agile Manifesto and on the guidelines and frameworks that describe agile methods; these have been important sources of inspiration for the IT and Development Agency and for the adopting unit. I provide a brief narrative of how agile methods have travelled from the formulation of the Agile Manifesto in Snowbird (a skiing resort in Utah) to the Danish Tax Administration. The latter part of this analysis concerns the presence of a data imperative in the organisation. Analysing the visions for a data-driven tax administration using the concepts of omniscience and omnipotence, I endeavour to illustrate how visionary ideas of data and automation permeate the organisation. These new norms and ideals in the data imperative are linked to agile methods, which are interpreted as enablers. Based on this description, I argue that agile methods are a management fashion that consists of a set of rational techniques and collective beliefs that can have a fundamental impact on public organising.

Chapter Seven discusses the programmatic elements in the translation during the design phase. Specifically, it describes how meaning was ascribed to the aims and objectives of Agile with a focus on the anticipated changes. I analyse this through the concept of editing rules. The formulation, logic and context rules are used to show how the idea is rhetorically framed and adjusted to the context of the case unit, their IT development tasks and interrelation with the other Tax Agencies. This chapter also specifically looks at editing practices, with a focus on middle managers. I then explain how the idea is edited in relation to external promises of the envisaged future that are balanced by setting directions for how this will be implemented and fulfilled in practice. In the translation processes, there are changes in both the Agile idea and in the organisation. The agile methods are to be adjusted to fit and change the idea, with adjustments varying according to hierarchical levels and the intra-organisational collaboration with the other Tax Agencies. The new agile methods also mean changes to the organisational form and yield new institutional actors. These changes extend beyond the adopting unit and ramify to the rest of the Tax Administration.

Chapter Eight focuses on the operational translation; the concrete tasks and routines into which the new idea is translated. By analysing different translation spaces, this chapter illustrates how different tensions arise as the aspirational visions of the Agile idea encounter established practices in a public organisation. Whereas Chapter Seven demonstrates the aspirational changes, this chapter demonstrates what happens in

practice. During implementation, the various actors experience different constraints, which they handle by continuously reinterpreting the Agile working methods. In other words, they enact Agile. Looking at different translation spaces, this chapter seeks to show the importance of translation spaces and how translators and objects act as connectors.

In Chapter Nine, I discuss this thesis's key findings and contributions. First, this speaks to my theoretical contribution to translation. Specifically, I elaborate on how this study – by its in situ and in vivo ethnographic approach and by following both the design and implementation phases – has further enriched our understanding of translation as consisting of new meanings and practices. The editing of ideas is a continuous process, and I examine how we can understand the editing rules as a combination of internal and external elements. I also discuss how we can understand translation spaces as being connected by translators and objects, and I have shown the utility of developing a typology of four translation spaces, which could be used by others analytically. Second, in this chapter, I discuss how agile methods transform the public sector. I do this by arguing how a new managerial mindset permeates the organisation, how the organisational form changes and how agile methods bring new institutional actors into a public organisation. This is supplemented by discussing how the Agile idea has changed in the course of the translation process. I relate these findings to the IS and engineering literature on Agile implementation.

In the final chapter, I conclude my thesis by addressing my initial research questions, setting out implications for practitioners and suggesting avenues for further research.

Chapter 2. THE DANISH TAX ADMINISTRATION

The organisational context of the Danish Tax Administration is complex. With a focus on the relationship between digitalisation and organisational structures, this chapter discusses the significance of political reforms and organisational changes that moulded the future visions of a digitalised Tax Administration. The Tax Administration has suffered from severe IT scandals, and agile methods have been initiated to mitigate these difficulties and solve the administration's complex digital tasks. The organisational context plays a vital role in translation studies. As this case describes, the organisational context reaches beyond the specific organisational IT unit undergoing change. Agile methods are a radical change from the classical bureaucratic organisation that previously characterised the Danish Tax Administration. This chapter explains the highly institutionalised setting dominated by bureaucratic structures to which agile methods pose challenges.

The empirical case, and context, in this research is the IT and Development Agency, a significant agency that is part of the Danish Tax Administration. A context that is characterised by institutionalised practices of how the Administration is organised and managed. The following sections will explain why Taxation is an interesting and relevant empirical field to study digitalisation and describe the digital transformation journey of the Danish Tax Administration. A journey that has impacted on the Tax Administration's organisational structures and large reforms.

2.1 TAXATION AS AN EMPIRICAL FIELD

Taxation is foundational for understanding revenue generation in the welfare state. The Danish Tax Administration (*Skatteforvaltningen*) collects more than 1.000 billion DKK (135 billion EUR) in order to finance welfare services such as social security, medical care, education and social services (Aagaard, 2017). Taxation extends beyond purely fiscal purposes, as it is an instrument for resource allocation and addressing pricing and unemployment issues (Björklund Larsen & Boll, 2021). In fact, the broad spectrum of areas in which the tax administrations play an essential role also impacts citizens' trust in the public sector and attracts ample political attention (Aagaard, 2017). The most recent survey from the Ministry of Taxation states that trust towards the Tax Administration, while generally high in Denmark, decreased in the period 2011-2013 (Danish Ministry of Taxation, 2014). The overall vision of the Ministry of Taxation is to 'create the foundation for financing the public sector' (Danish Ministry of Taxation, 2021), where the first strategic benchmark is 'trust' in the Tax Administration. The problem of decreasing trust is well-recognised within the administration. The strategic document mentioned above explains that because of previous scandals, all Tax Agencies must improve their reputation. As a cue, the Danish Ministry of Taxation mentions that citizens and businesses must be confident that they will receive correct and consistent treatment. While OECD (2021) data indicate that Denmark has consistently one of the world's highest tax burdens, Danish taxpayers, being well aware of the wide range of welfare services, have generally supported the high taxation needed to pay for these services (Jessen, 2018; Kielding, 2019).

Taxation is a highly regulated and politically driven area. Digitalisation initiatives implemented within the Tax Administration have also received significant political attention since the start of the twenty-first century. However, digitalisation is not a political battlefield, and according to Jæger and Pors (2017, p. 161), digitalisation is

actually considered 'an apolitical tool'. In other words, the political consensus from both the liberal and socialist political blocs is that digitalisation measures in the tax administration are necessary. Digitalisation is viewed as an unavoidable driving force associated with enhancing quality and efficiency, something that all actors can agree upon. Hence, new governmental policies in the taxation area inevitably require digitalisation measures, as new regulations must be integrated and merged with existing practices, systems and workflows. However, like all policy fields, taxation also depends on the professional expertise of the professionals who exercise judgement and a discretionary approach in their daily work (Björklund Larsen & Boll, 2021). Digitalisation is not a new phenomenon within tax administrations. Digital self-service solutions, digital case processing, and IT systems have been promoted for decades within most – if not all – tax administrations worldwide.

What is new, however, is the extent and domination of digital efforts and how these digital reforms have fundamentally changed the operation of tax administrations regarding its use of resources, the competencies required, and everyday work practices. The digitalisation agenda is promoted in the OECD Report entitled *Tax Administration 3.0: The Digital Transformation of the Tax Administration* (OECD, 2020c). The report promotes a future model of tax administrations that is increasingly automated and where digital solutions should be seamless, frictionless and aligned with the business and taxpayers' lives. This enhanced digitalisation varies across tax administrations today, and 'each tax administration will have its unique digital transformation journey, given inherently different starting points, experiences, systems and objectives' (OECD, 2022, p. 3). Front Runners in Digitalisation with High Digital Ambitions

The digital transformation journey of the Danish Tax Administration can be portrayed as a rollercoaster. The Danish public sector is considered to be a front-runner in (Schou & Hjelholt, 2018) digitalisation, including the highly digitalised Tax Administration (e.g. OECD, 2020b). Moreover, the Tax Administration was recognised as the Danish champion in digitalisation back in the mid-2000s (Bang, 2006a). One of the cited reasons for these successes was Denmark's early digitalisation efforts. In the post-Second World War period, more children were born, and women entered the labour market; meanwhile, the number of employees in the public sector was rising. In the late 1950s, the Danish Minister of Finance, Viggo Kampmann, acknowledged the need for an efficient tax system to collect the necessary funds to finance the welfare system. Kampmann was the first to promote the idea of a pay-as-you-earn system. The pay-as-

you-earn approach materialised into a central database and, later on, the two registers for employers and taxpayers, respectively, the CVR (1964) and the CPR (1968). These two registers are frequently recognised as key to the early digitalisation successes in Denmark. Another critical technological decision was that the system should be based on 'proper electronic data processing' (*'rigtig EDB'*) rather than punch cards (Prosa, 2014). Through the 1960s and 1970s, digitalisation efforts continued, and many systems that – still today – serve as core systems for handling taxation were developed. Cross-sector collaboration was set up, and data-sharing agreements were established between the Ministry of Taxation and financial institutions, employers, employees, and pension funds. Work processes were automated, which resulted in Denmark developing a simple and automated taxation reporting system compared to many other countries (Danish Ministry of Taxation, 2015b). In 1987-1988 the Tax Administration also took the step of having pre-printed income and tax information, where changes in, for example, income or tax paid could be corrected instead of manually entered. This self-entry service (*TastSelv service*) for tax returns was continuously developed, and by 1994, changes could be made via phone, by 1996 via the internet, and by 1999 directly through the Tax Administration's website (Larsen, 2014).

In the early 2000s, the Danish Tax Administration enjoyed great success. In 2004, they won the e-business prize for 'TastSelv'(Østergaard, 2015), and in 2006, they also won the prize for 'Best Digital Public Management' from mapping done by the private IT consultancy NNIT and the magazine *Computerworld*. This award was earned because of the Tax Administration's ability to deliver better and more individualised service (Bang, 2006a). At that time, the Tax Administration had organised itself after its core businesses, where IT was placed alongside tax functions. In between these functions, the Tax Administration also had a project unit that referred directly to senior management. In an interview following the Best Digital Public Management prize in 2006, the Tax Administration's strategy and development director emphasised the importance of IT being recognised as having an instrumental functionality. He also noted that several senior managers would meet weekly to discuss the digitalisation agenda (Bang, 2006b). According to the director, there was no limit as to what the digitalisation efforts could accomplish; to the extent that by 2010, the Tax Administration would have reduced the number of employees by half.

This process began in 2004 when the Ministry of Taxation announced a large-scale reorganisation of the Tax Administration. The restructuring was hidden behind the more

extensive structural reform of the Danish public sector, such that the restructuring of the taxation area received little attention at the time (Christiansen & Klitgaard, 2008). The vision and creation of 'The new Ministry of Taxation' (*Det nye Skatteministerium*) (Danish Ministry of Taxation, 2004) reflected an ambitious plan reaching far beyond standard rationalisation and reduction in the number of employees (J. G. Christensen & Mortensen, 2018). In terms of organisation, the restructuring was a centralisation of units: all municipal tax centres were now to be operated under the government, and debt collection responsibility was also transferred to the central administration.

This centralisation was not part of the structural reform, per se. It was a political decision. In an interview, the former Permanent Secretary stated that this decision 'sneaked in like a thief in the night' (Christiansen & Klitgaard, 2008, p. 206). Moreover, the debt collection function was conditioned on developing new IT systems that would carry out core functionalities in the automated debt collection, thus yielding rationalisation benefits that could reduce the number of employees. The organisational restructuring, therefore, was closely linked to system modernisation, as the Ministry report explained:

> Establishing the new Ministry of Taxation is an extensive and comprehensive task and concerns changes that take time. Many of the mentioned elements presuppose new and improved IT systems. These will be acquired and modernised within 1 to 5 years [2005 to 2010]. These simplification efforts have 2010 as their primary goal.
>
> (Danish Ministry of Taxation, 2004, p. 10)

In retrospect, it is clear that this modernisation initiative led to several complex structural changes of both organisational and technological nature.

2.2 'THE PERFECT SCANDAL'

At the start of the twenty-first century, the Danish Tax Administration had achieved recognition for its IT achievements, and the organisation's vision included an ambitious digitalisation plan for the future. What happened next was what Aagergaard (2017) labelled 'the perfect scandal' began. According to Christensen and Mortensen (2018), the period from 2005 to 2015 was characterised by overconfidence, rashness, and powerlessness. The organisational goal set in 2004 (Danish Ministry of Taxation, 2004) of reducing the number of employees by 25% by 2010 was indeed fulfilled. In fact, by 2015, the number of employees had shrunk by a total of 40%. The 10.300 full-time

employees in 2004 had been reduced to just over 6.000 in 2015. However, these rationalisations should have come hand-in-hand with IT system modernisations. The absence of these IT systems put pressure on the organisation, and 'the perfect scandal' was the result.

The system modernisation used as the rationale for reducing employees back in 2006 was framed to include six IT systems. The Unified Collection System or EFI (*Ét Fælles Inddrivelsessystem*) became the prime case that would bring together case management across more than 700 public creditors to be merged into a single standard debt collection system. However, the EFI could be implemented only if the entire underlying IT infrastructure was developed. EFI was initiated in late 2005, but a series of delays and postponements followed: delayed in 2006, postponed until 2009, again until 2010, then in 2011 and 2013 before it was announced with reassurance that it would finally be activated in 2013 (Danish Ministry of Taxation, 2015a). EFI thus began partial operation in 2013. However, it quickly turned out that the Ministry's external legal advisors (*Kammeradvokaten*) assessed that the system had significant errors, resulting in illegal debt collection in some cases (Danish Ministry of Taxation, 2015a). A considerable drawback for the Tax Authorities was that they had already discharged those specialist employees who could handle debt collection tasks manually. There simply was no fall-back option. This resulted in a substantial increase in public debt and a brutal blow to the Ministry's reputation (Aagaard, 2017). In January 2015, the National Audit concluded that the IT system modernisation had cost about 1.5 billion Danish kroner (200 million EUR), or about three times more than the planned costs. Furthermore, only a rationalisation corresponding to 190 of the anticipated 905 full-time employees had been realised. At this point, the Danish Customs & Tax Administration (*SKAT*) still claimed that EFI would rationalise 316 full-time employees in 2016 (J. G. Christensen & Mortensen, 2018). In September of that same year, i.e. 2015, the EFI program was finally cancelled (Danish Ministry of Taxation, 2015a). Tax debts from citizens and businesses would again be handled by manual processes, supplemented with extensive manual 'clean-up' activities for unfinished cases.

It was not only EFI that failed. There were shortcomings in the rationalisation efforts and other IT failures, all contributing to 'the perfect scandal' in the Tax Administration. The other five IT projects included in the system modernisation that had been announced a decade earlier were also over time and over budget. Furthermore, the organisation suffered from multiple cases of fraud (Aagaard, 2017), where the most

spectacular concerning the dividend tax refund scandal (*Udbytteskandalen*), based on fraudulently reported investment losses. The improperly refunded tax reached more than 12.7 billion Danish kroner (1.6 billion EUR), based on a giant scam involving multiple countries. The fraudulently requested tax refunds not only resulted in vast amounts of funds floating out of the system but also declining trust in the Tax Authorities among citizens and businesses (Hyltoft, 2021). The scandal, which still in 2022 has not been resolved, had direct negative consequences for five senior directors. However, because the legal advisors later concluded that there was no need for an official hearing, responsibility for the scandal drifted upwards to the political level. During this crisis period from 2005 to 2015, the Ministry of Taxation had no less than nine Ministers from both political blocs. In other words, there was little willingness to attribute the responsibility either way. In 2015, the Minister of Taxation called for political negotiation so as to create the best possible framework for the administration to resolve their problems. He asked for political discussions on taxation levels and structures rather than continuing discussions concerning administration and operations (Danish Ministry of Taxation, 2015b, p. 2).

The problems in the IT and Development Agency continue. In the spring of 2022, there were media reports of employees leaving due to extreme work pressure to deliver on the large IT programmes. Lately, also the middle managers have been under extreme pressure being responsible for the 'IT deliverables' (Hyltoft, 2023). The middle managers are squeezed between deadlines, political decisions and stakeholders such as the National IT Council (*Statens IT råd*), National Audit Office (*Rigsrevisionen*), the Department[1] and the other Tax Agencies. In the article, accounts of middle managers describe how their decision has to be approved by others, yet it is often unclear by whom (Hyltoft, 2023). Tensions like this, unfold in a context driven by different institutionalised practices.

2.3 THE FUTURE OF THE TAX ADMINISTRATION REMAINS DIGITAL

Although the many problems related to the Tax Administration crisis resulted from IT failures and poor organisational restructuring, the agenda and solution for the future

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[1] in Danish central administration, a Ministry has its own 'Department', which functions as the secretariat directly under the Minister and is normally the site of senior management, strategy and supervision of the Ministry's specialised agencies or line sections; in this case the seven Tax Agencies.

remain IT-based. The Ministry of Taxation acknowledges the organisation's challenges in running large IT projects, most of which have been driven by external consultancies. IT development in the public sector has typically been through a long tender process, where external suppliers develop public sector IT systems (Hundebøl et al., 2020; Pries-Heje, 2020). Consequently, this means that system maintenance and data ownership on many occasions also are outsourced. There was a call for 'a new approach to IT' (Danish Ministry of Taxation, 2015b, p. 25). Instead of external consultants, new IT developments should now be done in-house, an effort that would be strengthened by building internal IT competency. Furthermore, large projects should be broken down into smaller elements, driven by a stepwise agile approach[2] in an interdisciplinary setup. With this formal statement, agile methods became legitimised, becoming one signpost of how the Tax Administration positioned itself and its work practices for the future.

Several reports from the Ministry of Taxation, journalists and researchers have pointed to severe, long-standing challenges besetting the Tax Administration (e.g. Aagaard, 2017; J. G. Christensen & Mortensen, 2018; Danish Ministry of Taxation, 2015b, 2016). The Tax Administration has a large and diverse portfolio. Frequent legislative changes place a high demand on IT systems and data and on managers and employees with specialist competencies. The early digitalisation efforts are also viewed as being the cause of the many subsequently failed IT projects. Many central IT systems were developed in the 1970s, and the digital infrastructure is complex. The system landscape is a web of more than 200 interconnected systems, many continuously developed as 'add-ons' and adjustments resulting from political decisions and new legislation. These reciprocal dependencies between interconnected systems create challenges for new system developments that require linkage to these legacy IT systems. The systems are often outdated, and access to data is inadequate. Correct and fully documented data forms the basis for taxation, and the lack of such data is a potential threat to the effectiveness of tax collection. The many legacy systems have also resulted in poorly documented data. Furthermore, the Tax Administration has not had the necessary

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[2] There are different agile methods, but in common, they build on an iterative approach that handles ongoing changing requirements. This means that small parts of an IT solution are developed, tested and fully functional, which the next iteration then builds upon. A related key characteristic is to work in timeboxed sprints with set goals. These details hereof are extensively discussed in Chapter Six. It is noteworthy because it is distinctly different from the external purchase of IT, exhaustive technical specification of requirements and preapproved budgets.

insight into- or gained access to data, which poses challenges to proper case management. Global trends and technologies have further challenged these shortcomings, which have provoked new ways to handle taxation. In a Ministry report from 2016, new methods are again deemed necessary for the organisation to keep up with global developments (Danish Ministry of Taxation, 2015b, 2016).

In the recovery plan, entitled *A new Tax Administration* (*'Et nyt Skattevæsen'*), a large-scale proposal was launched to handle the above-described challenges (Danish Ministry of Taxation, 2016). Seven billion DKK (one billion EUR) was allocated over a four-year period to upgrade the Tax Administration's competencies. In addition, significant investments would be made in IT from the budget and governmental loan framework. The plan also included establishing separate organisational units and specialised agencies that would elevate taxation professionalism, increase effective management focus and have a transparent line of responsibility. In other words, the plan was a decentralisation of professionalism. This way of organising became the prelude to the rise of the IT and Development Agency in 2018 and its six sister agencies, each with its core functionality (Danish Ministry of Taxation, 2017b). In the 2016 proposal, a new development agency was introduced. Two years later, the Danish Tax Administration was split into seven separate agencies, each with its core competencies. There are now five agencies with their respective core tasks all connected to tax collection: Debt Collection, Customs, Motor Vehicles, Tax Assessment, Property Assessment (*Gældsstyrelsen, Told, Motorstyrelsen, Skattestyrelsen, Vurderingsstyrelsen*) and two transverse agencies: IT- and Development, and Administration- and Service (*Udviklings- og Forenklingsstyrelsen and Administrations- og Servicestyrelsen*).

Each of the seven agencies has its own director who reports to the Permanent Secretary in the Ministry of Taxation; hence, from a formal organisational perspective, they are at equal hierarchal levels. The number of employees in the seven agencies varies from a few hundred to several thousand. The agencies have separate budgets, distinct core tasks and separately defined strategies with the autonomy to fulfil their objectives. The agencies are considered one single legal entity, thus opening the possibility of complete transparency regarding, for example, common IT structure, knowledge- and data-sharing and overlapping organisational goals.

Although each agency is a separate entity with its own director, several overlapping organisational goals bind the agencies together. All seven agencies unanimously describe how they, 'in collaboration with the other agencies under the

Ministry of Taxation, ensure the financial foundation of the public sector' (IT & Development Agency, 2019). The transverse IT & Development Agency is tasked with digitising, developing, and simplifying IT solutions and business processes in and for the other six tax agencies. The digitalisation work carried out by the IT and Development Agency thus becomes a landmark for the rest of the Tax Administration.

Taken together, the seven agencies of the Tax Administration employ more than 10.000 people (end of 2020). The IT and Development Agency, established in 2018, has undergone significant expansion and multiple reorganisations. By the end of 2020, the IT and Development Agency had more than 1.500 full-time employees (excluding managers), a net increase of more than 400 from the year before. In addition, the agency has contracts with over 800 external consultants across the organisation's multiple projects. In 2020, the IT and Development Agency was re-organised into five core functionalities: Business Development, IT Development, Operations & Further Development, Data & Analysis and Strategy & Governance, see Figure 2-1. This illustrates a traditional organisational chart in a bureaucratic organisation that depicts different hierarchical levels and functions. Each core functional domain is headed by a director (*Fagdirektør*) and subordinate deputy directors (*Underdirektør*). Below this depiction, each deputy director has several middle managers (*Kontorchef*), each heading different specialised sections.
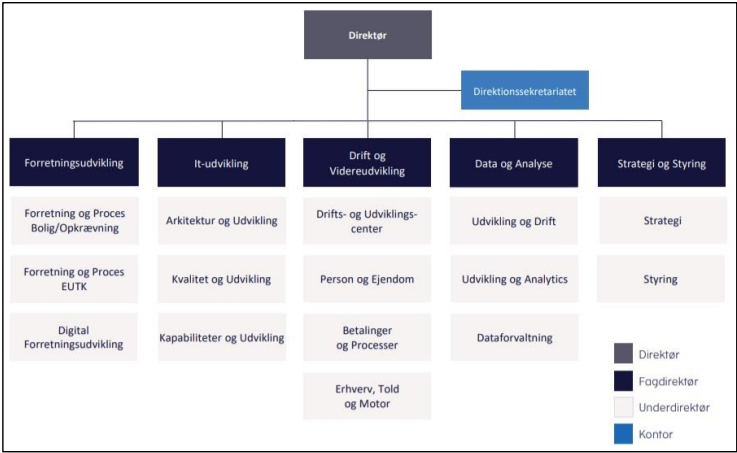
Figure 2-1. An organisational chart showing the five core functionalities (from left to right): Business Development, IT-Development, Operations and Further Development, Data & Analysis and Strategy & Management (IT & Development Agency, 2019).

2.4 CASE UNIT AND CASE FOR CHANGE

This study focuses on the work of one unit within the IT and Development Agency, a unit with approximately 350 employees. This unit[3] was in 2020 undergoing - what the organisational members themselves labelled as - *'the Agile transformation'*. Most sections taking part in the transformation were situated in one functional domain, that of a deputy director (*Underdirektør område*, see hierarchical levels in the above chart, Figure 2-1). In this case, some sections under another functional domain were also affected, which meant that two deputy directors were involved in the Agile transformation. At the start of the Agile transformation, approximately 100 employees were affected, increasing to 130 employees by the end of 2020.

In contrast to some of the large-scale and high-profile programmes, the employees in the case unit are tasked with developing smaller digital solutions (e.g., business intelligence reports, automated solutions or dashboards) typically of an operational character. These development initiatives are formulated for the other six tax agencies, the Department or from within the IT & Development Agency. Before the Agile transformation, the unit was organised according to a traditional hierarchical line management structure, with different sections separated by functionality. Each section was responsible for solving one part of a new digital solution; hence, tasks were passed on from one department to the other. A traditional middle manager role oversaw each section and was responsible for human and financial resources and with ownership of the (partial) deliverables. Comparatively, many high-profile programmes initiated under the Ministry of Taxation in the mid-to-late 2010s were already operating according to agile methods.

The Agile transformation in this unit was on the drawing board in 2019, as was an extension of the entire agency's push for agile methods. However, as change programmes, the process has been complex, to say the least. The Agile transformation was part of a more extensive transformational program that included Governance, Platform & Architecture, and other subprojects. Under this umbrella, there was also an 'Agile pilot project', with three teams working according to Scrum. In early 2020, it was decided to split this larger-scale program into individual projects. The Agile transformation was

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[3] In an attempt to mask the organisational setting, I will, throughout the dissertation, refer to my case unit as 'the unit'.

rushed forward and elevated to a more prominent position within the unit. Recalling that 'the new approach' (Danish Ministry of Taxation, 2015b, p. 25) was driving the development, agile methods were considered necessary to mitigate the risk of repeating historic IT failures. In addition, as the analysis in Chapter 6.4 will demonstrate, working according to agile methods is considered crucial for solving the complex digital challenges facing the Tax Administration.

During the early phases of the Agile transformation project (winter 2019/2020), the work was dominated by discussions between a consultancy firm and senior managers that later also came to involve middle managers from the unit. In March 2020, just one week after Denmark was shut down due to Covid-19, the kick-off of the transformation team took place, and the work commenced. The transformation team was comprised of a core group of consultants (shifting between 3-6 people), five employees with reporting-, architecture- and change management expertise, and one mid-level manager. The team's task was to conceptualise further and adapt the Scrum and SAFe methods to fit this unit. Work was carried out within the team and with weekly or bi-weekly workshops with middle and senior managers who approved adjustments or set the further direction. The design of the Agile transformation took place during the spring of 2020, and the unit had its formal launch – GoLive – in August 2020. This unit implemented SAFe based on 13 Scrum teams, with each of the 13 teams responsible for defining, developing and testing a limited development task and working toward various digital solutions. In August 2020, all 13 teams completed the first Programme Increment (PI) Planning[4] and started following agile methods.

2.5 A BUREAUCRATIC GOVERNMENT AGENCY

The introduction of agile methods into this unit – and the IT and Development Agency as a whole – means the import of a new managerial concept which has become a common reference for the employees. At the same time as this Agile transformation was being planned and executed, the Danish Tax Administration continued to exhibit many characteristics of a typical bureaucratic government agency. Du Gay (2014) explains

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[4] Programme Increment (PI) Planning is an essential ceremony in SAFe. It is typically a two-day event that is cadences-based and where each team plan their tasks for upcoming PI and aligns all teams, (see further details in Chapter 6.1.2, page 137). The first PI planning is, therefore, the opening step into practising agile that the entire unit took together.

bureaucracy in terms of Weber's ideal-type bureaucracy. The legal-rational bureaucracy is established between the legally established authority and its subordinate officials. A bureaucracy functions as a hierarchical, procedural, and technical organisation in this relation. Some of the characteristics of the bureaucrats are a fixed hierarchy with a clear progression and clear professional competence where the officials are hired (as opposed to elected), financially rewarded and subjected to strict and uniform control of the professional tasks (du Gay, 2014, p. 27). Kornberger et al. (2017) have summarised the literal meaning of bureaucracy as 'the rule of that bureau—consisting of the written file, the apparatus of material implements, and the rule-bound official' (p.183). Here again, bureaucracy is seen as a rational organisational form. Its legitimacy is based on the execution of rule-bound norms, and it is supposed to ensure efficiency and equality of treatment.

Each of the seven Tax Agencies has a clear hierarchical management structure, with supervisors and subordinates. It is clear with the line from the Department and Permanent Secretary and to the formal equality of the Agencies. Within each agency, a transparent hierarchical system is organised along functional lines, trickling down from the director to the deputy directors (senior managers) and middle managers, each in charge of their specific functional areas. This structure is foundational in the Tax Administration, with an established line of authority and division of labour. The seven executing agencies all operate in a highly regulated policy area. Rules and regulations come down from politicians in Denmark and the European Union, all specifying obligations of what is to be done and how these administrative tasks are to be carried out. In turn, this organisational structure assumes specific knowledge and competencies on how these goals are to be achieved, even though tax administration is hugely complex. Another characteristic of the bureaucracy is the significance of written documentation and files, which applies to both handling taxation cases and internal projects and processes. A final key feature of bureaucratic organisations is the need for continuing coordination between and across units (du Gay, 2014).

In my previous work in the Ministry of Taxation, first in the Department and later in the IT and Development Agency, I experienced what I would call a classic bureaucracy. For example, the hierarchical and procedural management was clearly demonstrated in the Department's decision-making processes. A typical approval process required the signatures of one's immediate superior, the higher manager, her senior manager, and so forth. Clear lines of authority, reporting lines, and multifaceted coordination structures

ensured that one manager too many would be informed rather than one too little. As project manager for a modest IT solution, I experienced this first-hand. In addition to a strictly regulated tender process, the project was managed with a firm scope and fixed budget. The project management structures and practices included a steering group comprising of various middle- and senior managers across functions and from the Department and – at that time – the Danish Customs and Tax Administration. Furthermore, classic project management virtues such as planning, control, and written reporting on scope and budget were valued. Hence, IT projects were under strong and direct managerial influence in such a setup. Back in 2016, some of this daily administrative work was also still based on physical signatures, where a project approval would be printed, labelled, put in a yellow chart and moved upwards for signed approval. Journaling and digital filing were also prominent while working in one of the transformational programmes under the Department. In my personal experience, these kinds of traditional paper-based practices have been significantly reduced in the IT and Development Agency.

Regarding the Agile transformation, minimal material 'evidence' of processes and decisions was filed. Instead, these were entered as digital records in internal digital and collaborative spaces. This change in procedures reflects the fact that many IT and Development Agency employees, including myself, came into the unit without previous governmental experience and formal administrative training. Regulatory compliance is also of uttermost importance in any modern tax administration system. Concerning digitalisation efforts, compliance imperatives are evident in the prioritisation of tasks, where legislative requirements create recurring arguments for ever-new digital solutions or the need to supplement existing workflows with new, more transparent routines.

In sum, the predominant bureaucratic features of the Tax Administration, including the IT and Development Agency, are its hierarchy, regulation, expert knowledge, written records and coordination. As I will show in this thesis, these features contrast with the new organising principles related to agile methods. The agile methods' new and rather technical procedures will be described in Chapter 6.1, and the tensions emerging in different translation spaces in Chapter Eight.

SUMMARY: TAXATION AS AN INSTITUTIONAL CONTEXT

As an empirical field of study, a tax administration consists of highly institutionalised practices. The Danish tax system, dating back to 1632, lies at the core of the public sector and the modern welfare state, and its reach into society goes far beyond its ostensible function of assessing and collecting funds to run the state apparatus (Björklund Larsen & Boll, 2021). Being recognised as a legitimate and trustworthy organisation is high on the organisation's own agenda, but the effort to achieve legitimacy is also linked to citizens' and businesses' trust in government generally (Aagaard, 2017; Danish Ministry of Taxation, 2014, 2021).

The early digitalisation efforts of the Danish Tax Administration have been the road to success, but these same successes later caused technical legacy constraints. Nevertheless, increasingly more ambitious digital visions were set at the same time as the organisation struggled to achieve their digitalisation efforts. The significant organisational changes that followed from the structural reform of the mid-2000s and the re-establishment plans and professional decentralisation in the mid-to-late 2010s are closely connected to digitalisation (Aagaard, 2017; J. G. Christensen & Mortensen, 2018; Danish Ministry of Taxation, 2004, 2015a, 2015b, 2016, 2017a, 2017b). Driven by political decisions, the campaign for a better and more efficient administration has been driven by a faith in increasingly more digital solutions. This trend toward hyping the digital is not exclusive to Denmark, of course. The OECD has pointed toward the need for a digital transformation, with increasingly automated tax administration that can seamlessly blend with the lives of citizens and businesses (OECD, 2020c). This digital agenda has remained a constant priority of the Danish government over the past two decades, despite shifting political parties in power and eleven different Ministers since 2004.

Despite the many problems due to failed IT developments and malfunctioning IT systems, the digitalisation agenda has not only remained but even increased in scope. The many scandals and problems that continue to be mediatised led to the decision that the administration needed to do something differently. The solution was 'Agile'. As the following chapters will elucidate in detail, agile methods became the new 'magic bullet'. Agile methods stand in contrast to the institutionalised practices that have permeated the Danish Tax Administration; they contrast the hierarchical leadership, strict division of tasks, and the politics and regulations with a strong need for coordination. The translation

of agile methods into a bureaucratic institution generated considerable tensions and stresses in the system. These tensions and stresses will be the focus of the following chapters.

Chapter 3. LITERATURE REVIEW: DIGITAL TRANSFORMATION

The ever-increasing push for digitalisation has had a transformational impact on organisations. Studying digital transformation from an institutional perspective has recently gained increasing attention, and I follow this approach. The introduction of agile methods is recognised as more than a simple technique for developing new software. Agile is accompanied by a new managerial mindset and changes organisational forms, and creates new kinds of actors and actor constellations. Agile thus poses a challenge to the established organisation because it intervenes in the existing institutionalised structure and imports new managerial norms. The focus on agile methods entails studying sites of digital production and the work of developing new IT and also organisations' efforts to become increasingly digital. Approaching this empirical phenomenon from a translation perspective allows for a processual approach to how such a digital transformation unfolds.

To supplement the institutional perspective, this chapter reviews the Information System and engineering-dominated literature on large-scale Agile implementation and the literature on digitalisation efforts in tax administrations. This review thus attempts to provide the empirical field context and a practitioner's view, directing our attention to well-recognised tensions when implementing agile methods.

This research explores the adoption of agile methods and its transformational impact on organisations. The introduction of IT, with time and growing organisational embeddedness, may also challenge and ultimately change the core elements of organisations (Baptista et al., 2020). I follow the work of Kim et al. (2021), who consider adopting agile methods by public sector organisations to have a potential transformational impact. By transformational, I mean that agile methods are more than simply a new technical software development tool narrowly impacting IT organisations but that brings profound organisational change (Baptista et al., 2020; Dikert et al., 2016; Kim et al., 2021; Mergel et al., 2018, 2021). Despite the significance of organisational change, few empirical studies have taken an organisational perspective and empirically investigated how agile methods impact existing public sector organisations. I have studied this phenomenon from a neo-institutional perspective to understand the potentially transformational impact of agile methods. This approach allows us to observe how Agile, as a new idea, travels into the public sector, bringing a new belief system that challenges a highly bureaucratic organisations. Agile methods pressure organisations to mould and change their current structures and practices. In observing how Agile enters the organisation, we do not observe the transformation that follows digitalisation as if it were a consequence of a specific technology. Instead, I assess the organising that takes place in and around the implementation of digital solutions. In other words, I observe how organisations engage with agile methods and how they work to become more digital, with the consequent transformational impact on the organising principles. The IT development work performed by Agile teams is part of the puzzle to understand digital transformations. This empirically driven research applies the Scandinavian Institutionalism perspective of translation (Boxenbaum & Strandgaard Pedersen, 2009; Wæraas & Nielsen, 2016), giving a processual view of how digital transformations unfold in their making.

As a foundational starting point, I will, in section 3.1, describe how agile methods, when applied in the public sector, can be linked to the literature on digital transformation. I then present a three-part literature review. Section 3.2 describes how digital transformations have been viewed from an institutional perspective. Second, in section 3.3, I review the literature on implementing agile methods, predominantly from within the Information System (IS) field. These studies provide an opening understanding of the more practice-oriented approach and direct our attention to the points of tension that arise when implementing agile methods. Third and lastly, section 3.4 reviews (the few) studies

of digitalisation within tax administrations, describing various digitalisation efforts that are comparable with the Danish experience.

3.1 AGILE'S POTENTIAL FOR ORGANISATIONAL CHANGE

3.1.1 Organisational change through digitisation, digitalisation and digital transformation

Any discussion of agile methods and digital transformation must begin with examining how digital technologies have developed and how they have impacted organisations and organisational practices. Previous decades have seen a tremendous evolution in workplace technologies, first with the early office tools and digital aids such as e-mail and digital records to more and more advanced technologies. These advances have also formed the basis for interaction and knowledge exchange at the workplace and with various customers, i.e., consumers, business partners and in the public sector, the citizens or clients. The *digitisation* process refers to how analogue information is converted into a digital format, enabling data to be coded, read, processed, transmitted, and stored by computers (Leonardi & Treem, 2020). By extension, *digitalisation* occurs when digital technologies are used to change entire processes and organisational practices (Plesner & Husted, 2019). Leonardi & Treem (2020) define digitalisation more broadly as 'the ways in which social life is organized through and around digital technologies' (p. 1602). In other words, digitalisation is the process by which new work routines and patterns emerge. New technology and digitalisation do not necessarily have changes attached or yield a transformational impact. However, technology and digitalisation *can* also have a transformative effect on an organisation. Baptista et al. (2020) explicitly describe the effect of *digital transformation* on organisations. The result is 'structural changes to the organisation's core elements' (p. 9) that also challenge 'the established ways of thinking and working' (p. 4). In other words, digitalisation efforts can transform organisations and reshape the nature of work, how it is done and the corresponding organisational structures. In light of digital transformation, this means that new technologies exceed new working practices and tasks, modifying the organisational framework to respond to external requirements. According to Kim et al. (2021), these encompassing changes characterise public sector digitalisation today, and this kind of profound organisational change is the focus of my research.

The above view on change echoes what institutional scholars only recently have written about digital transformation. In section 3.2, I will present the institutional perspective on digital transformation. For now, it suffices to highlight Hinings et al.'s (2018) definition of digital transformations as 'the combined effects of several digital innovations bringing about novel actors (and actor constellations), structures, practices, values, and beliefs that change, threaten, replace or complement existing rules of the game within organizations, ecosystems, industries or field' (p. 53). Together, Baptista et al. (2020), Kim et al. (2021), and Hinings et al. (2018) highlight how changes linked to digitalisation efforts in organisations entail fundamental changes in organisational structures, ways of working and belief systems.[5] Following the ideas of these scholars, this research project explicitly addresses how agile methods lead to transformational change in the public sector and the work of its actors as they assimilate digital intervention. The focus here is not so much on the outcome of this new technology. It is not an assessment or an evaluation. Rather, the goal is to understand how such fundamental digital transformations of public sector organisations take place 'in the making'.

3.1.2 Agile's link to digital transformations

This more fundamental digital transformation can be realised in many ways; agile methods are only one such strategy (Kim et al., 2021). Agile is not a new technology (digitisation). It is also not about how technology is applied and how new work practices emerge (digitalisation). The introduction of agile methods changes the organisation as such. It alters the existing rules of the game (digital transformation). As briefly noted in the introduction on page 3, the Agile concept brings with it a set of values, specific practices, roles and rituals that challenge the established way of thinking. The literature

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[5] In many ways, this also resembles Scott and Orlikowski's (2022) notion of the 'digital undertow'. Their seminal understanding elaborates on the consequent effects of digitalisation efforts. Framed as undertow, meaning the current below the surface, they explain how digitalisation changes core activities while unintentionally transforming industry standards that structure the phenomenon. Unintended consequences transform how industries perform and regulate their core activities. This approach shows similarities to the above-discussed transformational change and how digitalisation efforts challenge the rules of the game. While digital undertow is an intriguing and helpful conceptualisation, my main interest throughout this dissertation has been in the institutional perspective and its utility in understanding change processes. In contrast, Scott and Orlikowski's work departs from Science and Technology Studies, and their ideas are captured in another language.

on agile methods underscores that agile methods have long been popular in software development and private enterprises (Dikert et al., 2016; Kettunen et al., 2019; Mergel et al., 2018). Of particular interest in this research have been a few critical studies describing how agile methods have gained increasing momentum in the public sector (Kim et al., 2021; Mergel et al., 2021). Agile methods are utilised to push the transformational agenda and as a strategy for making IT developments more efficient, cost-effective, leaner, speedier, flexible, and simpler (Mergel et al., 2018). While this is an idealised view of organisations in their expectations of Agile as 'magic', it is nevertheless clear that Agile is regarded and acts as more than a software development tool. A few organisational studies have examined agile methods in terms of 'contemporary work organization' (Annosi et al., 2017, p. 620) or as a 'productivity scheme' (Kameo, 2017, p. 735). Neither of those studies has had agile methods as their primary analytical focus, as is the case in this dissertation. There is an unfortunate tendency to see agile methods as complex technical procedures used *by* IT developers *in* IT units *for* IT development only. This view was framed in the Agile Manifesto, and Agile was unquestionably promoted for software development (Beck et al., 2001; Fowler & Highsmith, 2001). However, it is also recognised that agile methods have had a transformational impact on organisations in private and public organisations (Dikert et al., 2016; Kim et al., 2021; Mergel et al., 2018, 2021). Agile has also broadened its scope to become a label that has acquired such a thoroughly positive connotation – especially amongst practitioners – that it is combined with all kinds of other themes: agile IT, strategic agile, agile enterprise, agile workforce, etc. (Schildt, 2020). Not to mention agile government (Mergel et al., 2018).

While agile methods are applied to deploy new digital solutions, the above-cited authors also clarify that agile methods designate new, more 'Agile' organisational work practices, such as small iterative steps with clearly defined tasks. In examining agile methods through Hinings et al.'s (2018) definition of digital transformation, this thesis will show that the introduction of agile methods pushes the digital agenda toward organisational change. The Agile 'push' derives from the fact that compared to existing organisational structures, agile methods contain a different and distinct set of values and norms, systems, specified practices, ceremonies and structures (Fowler & Highsmith, 2001; Mergel et al., 2018; Pries-Heje & Baskerville, 2017; Sørensen et al., 2020). Hence, agile methods can be investigated through Hinings et al.'s (2018) definition and may be regarded as a genuine effort at digital transformation. The intriguing challenge arises as these new structures, with their distinct set of values and norms, are incorporated into the

bureaucratic public sector organisation that characterises the Danish Tax Administration. As elaborated in Chapter Two, the case study organisation described here has been digitised and digitalised for many decades. This research assumes that introducing agile methods is a further nudge, moving the organisation towards different organising principles characterised by autonomous self-organising teams, iterative project developments, value-based prioritisation and a worldview where data and IT is encouraged. This study investigates how agile methods are adapted and re-adjusted (tweaked) as they are introduced and made to fit within this complex institutional setting. The case organisation adopts agile methods with the idea of anticipated gains and positive awareness of the forthcoming changes. Nevertheless, Agile interventions challenge the organisation and create unanticipated change as well.

To summarise, this section has established that agile methods are a part of the digital transformation agenda. Agile methods challenge the organising principles in the Danish Tax Administration and push a digital transformation that has both desired and unanticipated consequences.

3.2 INSTITUTIONAL PERSPECTIVES ON DIGITAL TRANSFORMATION

There is a growing interest among institutional theorists to understand how digitalisation has affected business and society (Gegenhuber et al., 2022). Institutional theory has a long-standing history. It emphasises the resilient aspects of social structures, where rules, norms and beliefs become taken for granted but can also adapt to new conditions. These rules, norms and beliefs shape organisations' and individual actors' behaviour, and conversely, the actions of organisations and individuals become institutionalised. Thus, organisations are shaped by their members' adaptation of shared practices and routines (Greenwood et al., 2008). Applying an institutional perspective to digital transformation is valuable because it provides a more nuanced understanding of how digitalisation efforts shape and reshape institutional structures (Gegenhuber et al., 2022; Hinings et al., 2018). The Danish Tax Administration is a highly institutionalised context into which agile methods are introduced.

The institutional perspective on digital transformation focuses on the institutional context and processes that influence – and are influenced by – actors as new digital ideas push for organisational change. These actors, especially translators, are essential to the interpretative process when digital efforts are deployed and practised. Translation

involves 'the actual doing of work as the source of institutional adaptation and change' (Greenwood, Oliver, Lawrence, et al., 2017, p. 9). The legitimacy of digitalisation efforts, innovative technology and digital transformations is a fundamental consideration when merging the phenomenon of digitalisation with institutional theory. Likewise, digital technologies are recognised by researchers as a fundamental element of institutional change, underlying both business and society (Gegenhuber et al., 2022).

An essential premise of the institutional approach is that organisations are driven by more than a simple rational organisational paradigm when producing new digital products and services; nor do they rationally adapt to the environment in which they operate (Hinings et al., 2018). Instead, and with respect to digitalisation efforts, Schildt (2020) argues that organisations are driven by a *data imperative*. This normative mindset drives managers and pushes digitalisation, valuing data and automation above humans. Consequently, the data imperative imposes changes to the fundamental principles of management practices that go beyond the changes introduced by the respective technology. Data is not just a solution; it is also a mindset that alters the views, attitudes and practices of those managers who are subject to the data imperative (Schildt, 2020). The data imperative is also operative in the case organisation studied here, as analysed in Chapter Six. Hence, I aim to explain how the introduction of agile methods translates into a public organisation and how this creates a transformational impact.

In the newly released special issue on *Digital Transformation and Institutional Theory*, in the series Research on the Sociology of Organizations, Gegenhuber et al. (2022) introduce three institutional perspectives on digital transformation: new managerial beliefs, organisational forms and institutional agents. These three perspectives are applied in the literature review that follows here. I use these three perspectives to illustrate how agile methods make their transformational impact on the organisation: at the level of belief (3.2.1), in organisational form 3.2.2, and in terms of institutional agency (3.2.3). Section 3.2.4 brings these three approaches together, showing how they apply in the case study of digital innovation in the Danish Tax Administration. Studying digital transformation from an institutional perspective has rarely been carried out, and only a few studies specifically use translation theory in digitally related areas. I apply translation theory as my primary analytical tool, a comprehensive review of translation theory as the theoretical frame is found in Chapter Four.

3.1.1 Beyond technology: New managerial beliefs and a logic of digitalisation

The term 'logic of digitalisation' was introduced by Schildt (2022). The idea of a logic of digitalisation pushes us to look beyond technology and to view the broader organisational principles linked to digitalisation (Gawer & Phillips, 2013). Taking an institutional logics perspective on digitalisation inquires 1) how logics shapes technological affordance (i.e. design *versus* the use of technology) and 2) the kind of environment in which the technologies are applied (Gegenhuber et al., 2022, p. 4). This dissertation highlights the second perspective, focusing on the complexity in which technologies are developed. Thus, this study differs from a perspective that centres on technology and the environment in which it gets embedded. Instead, studying the adoption of agile methods means looking at the organisational environment in which technology is developed and how this links to digital transformation. From other literature streams, we know that agile methods challenge organisational structures; they impact key organisational actors and bring on a new mindset (Dikert et al., 2016; Kim et al., 2021; Mergel et al., 2018, 2021). I use Schildt's (2022) logic of digitalisation as an inspiration when investigating agile methods because it highlights how various interconnected elements beyond that of technology are connected in the digital transformation process. In short, the introduction of digital technology also produces organisational change. Before detailing the interconnected elements of digitalisation that Schildt (2022) mentions, I will outline the basic premises behind the idea of institutional logics.

Institutional logics can be identified as 'guidelines for how actors are to recognize what is appropriate and legitimate behaviour in a given context' (Waldorff & Madsen, 2022, p. 5). Understanding the institutional logics at play can provide a link from macro-level institutions to organisations and micro-level actors (Thornton et al., 2012). Institutional logics are socially constructed patterns of values, beliefs, and assumptions by which organisations and their actors provide meaning to daily activities (Friedland & Alford, 1991; Thornton & Ocasio, 1999). Institutional logics are not given. They are enacted by individuals and organisations; they are ways in which people assign meaning to their behaviours and daily practices.

Further developing Friedland & Alford's (1991) idea of 'institutional orders', Thornton et al. (2012) describe seven ideal types of logics: family, community, religion, state, market, profession, and corporation. These ideal types operate as 'sources of legitimacy, authority, and identity, and the basis of norms, attention, and strategy', control

mechanisms, and economic systems (Thornton et al., 2012, pp. 72–73). Ideal types of logics can be derived from these categorical elements. However, it does not necessarily mean that they unfold in their uniqueness or are mutually exclusive. The different ideal type logics, and other identified logics, may instead generate alternating perspectives such that different logics interact. Logics might therefore co-exist, compete, or reinforce each other (Goodrick & Reay, 2011; Randall & Procter, 2013; Waldorff et al., 2013; Waldorff & Madsen, 2022). That different logics interact is relevant for this case, where agile methods are adopted in the institutional context of a public sector organisation. Schildt (2022) argues that the digitalisation logic competes and complements the established institutional logics present in today's organisations, these being the logics of bureaucracy, professions and market.

Schildt (2020) has recognised an encompassing data imperative within organisations. The data imperative accompanies digitalisation efforts and entails a normative mindset that pushes managers into prioritising data, algorithms and smart automation above human work. To explain the data imperative, Schildt uses the concepts of omniscience and omnipotence, which are new managerial norms that drive digitalisation (Schildt, 2020, 2022). *Digital omniscience* is the aspiration to capture and analyse the world through digital data. Data can relate to internal processes and operations and to external customers, collaborating partners and the environment. Digital omniscience is self-reinforcing because more data and analyses are used for decision-making and to support automated processes. *Digital omnipotence* is the aspiration to bring the organisation's inside and outside activities under software control. Gaining this control requires redesigning processes around data and computer models so as to gain control over activities and assets. I use the two concepts of omniscience and omnipotence in Chapter Six to demonstrate how a new managerial mindset and ideals are present in the IT and Development Agency.

Returning to the logic of digitalisation, the concept helps us appreciate how digitalisation changes organisations and organisational life (Schildt, 2022). He claims that this logic 'legitimize[s] inherently uncertain bets on information technology and enables prospective coordination of digital initiatives within and across organizations' (Schildt, 2022, p. 236). This argument is fascinating because it brings attention to the prospect and hope of digitalisation efforts. The buy-in of yet-to-be-developed new technology and digital solutions is legitimised because of what it will bring to the organisation, drawing our attention to the consequences that might follow this new logic, so much anticipated

as the solution to various organisational problems. Legitimising these 'uncertain bets', for example, emphasises a technology that prioritises data, automation, and algorithms over human work, with the subsequent impact on how organisations operate. Furthermore, the logic of digitalisation holds solid cultural ideals and beliefs that include objectivity and a fascination with optimisation and adaptability. This belief stems from the faith in advancing technology that pushes digital practices within and across organisations (Schildt, 2022). The digital imperative means that the organisation must be (re-)structured so that digital solutions can enter and mesh with the organisation's internal and external needs. The organisation must 'be Agile'.

From an institutional perspective, digitalisation can be approached by considering the interrelation across the institutional infrastructure, its organisational practices, and the prevailing managerial norms and beliefs (Gegenhuber et al., 2022; Schildt, 2022). This perspective strengthens the understanding of digitalisation which goes beyond and through specific technologies. Digitalisation is a broad, wide-ranging process with both technical and organisational consequences (Hinings et al., 2018; Leonardi & Treem, 2020; Plesner & Husted, 2019). The interconnection between these aspects has been summarised by Schildt (2022) in terms of four core elements of digitalisation: '(1) expert knowledge and skills, (2) material artefacts and infrastructures in the organization and its environment, (3) managerial norms and beliefs, and (4) digital products and services developed by the focal organization and its competitors' (p. 237). The interconnectedness amongst these elements, argues Schildt (2022), forms the basis of the logic of digitalisation. Digitalisation, he states, not only triggers institutional change but also changes through these connected elements. In other words, digital technology, such as a new product or service, may represent digitalisation that causes institutional change. However, the digital product is also the catalyst for the process that brings new perspectives on organisational practices and management. Thus, agile methods, which Schildt mentions under 'material artefacts and infrastructure', are closely linked to the digital transformation agenda because these methods go beyond developing digital technologies. They are connected to organising practices, managerial beliefs and expertise.

3.2.2 Organisational forms

Digital innovations, efforts and transformations often make us think about new technologies, products and services. However, returning to Leonardi & Treem's (2020)

definition, it is vital to acknowledge the impact on – and of – the organising around digital products. New organisational forms are produced from digital innovation, where digital products enable novel ways of organising (Hinings et al., 2018). Many of these studies focus on how digitally enabled arrangements and technologies impact organisational forms. For example, Airbnb's business model builds on a digital platform, where much work and tasks are driven by the users instead of employees and by integrating advanced technologies. Thereby the crowd-based platform, i.e., the technology, enables a new organisational form where the exchange of information and the structures become quite different from a traditional business (Mair & Reischauer, 2017). Facilitated by technology, social networks, and organisational culture (with a successful combination) can challenge existing structures. Different digital products may allow for a more spontaneous and flexible form of communication that eases coordination, thus improving on formal hierarchical structures (Schildt, 2020; Yeo & Marquardt, 2015).

Another perspective of how organisational forms change is through the working practices of highly digitally dependent organisations (Gegenhuber et al., 2022). Under such circumstances, no specific technology alters the organisational form, such as a specific kind of platform like Airbnb or Uber. Instead, the continuous work of developing and maintaining IT systems, i.e. the daily work of producing technology, influences the organisational form. This process occurs in the case of agile methods, and it will be shown in detail in Chapter Eight, when we describe how Agile penetrated and transformed the Danish Tax Administration. The operational translation of agile methods is the way of organising the work of developing new IT. The translation process allows for a focus on the organisation around the ongoing operational aspect of maintaining, supporting and building existing technology and having the necessary 'machinery' to develop new digital solutions. Where the development of digital products and services is dominant (as in the case of the IT and Development Agency), the habits and traditions of software developers are gaining a foothold due to their application of highly anticipated and desired agile methods. Amongst other attributes, the administration becomes more autonomous, and there is a push for ownership, more initiative and more decision-making power at the team and employee levels (Mergel, 2019; Pries-Heje, 2020; Schildt, 2020). Although the catalyst is a new kind of IT system, these aspects all relate to new organisational forms. One explanation for this drive towards agile methods is that more data-driven work and processes – in contrast to human knowledge – are perceived to require less coordination and less managerial attention. Another explanation is the perceived need for organisations

to respond quickly to external problems or events, whether it is changes in the market, customer needs or legislation (Mergel, 2019; Schildt, 2020). The organisations make their own assessment of requirements. The daily working practices of producing or developing software motivate changes in organisational forms. Evidently, Agile is not just a technology but a mindset. Here I take inspiration from the above studies, where Agile has been applied to work to produce technologies that trigger new ways of organising.

A recurring theme in organisationally-oriented digitalisation studies in the public sector is bureaucracy (Plesner et al., 2018), which is the catch-all term typically invoked to describe public sector organisations. While organisational forms and structures change with new digital innovations, other studies point to preserving bureaucratic elements as the new digital solutions translate into the public sector. For example, a study of public libraries found that even though new technologies resulted in new organisational forms, others remained (Harris, 2006). The bureaucratic context was found to be favourable to digital innovation by connecting infrastructure. Also, hierarchical management structures, a foundational element of any bureaucracy, were retained when implementing innovative technologies (Harris, 2006). In a similar vein, Open Government initiatives that promote citizen collaboration and transparency may be diluted when they translate into a bureaucratic public sector organisation (Kornberger et al., 2017). These studies suggest that the formal bureaucratic structures in the public sector are strong institutions that prevail (Boisot, 2006; Harris, 2006; Kornberger et al., 2017). Plesner et al. (2018) write that we still have limited knowledge about 'the effects of digitalisation on public bureaucratic structures' (p. 1182). I will return to organisational forms to discuss how adopting agile methods impacts organisational form in bureaucratic public sector organisations.

3.2.3 Institutional agents

Professions shape institutions (DiMaggio & Powell, 1983). With the onslaught of digitalisation, it is necessary to consider what this means in terms of professionals as institutional actors. From the institutional perspective, we know that professionals take on a leading role as institutional agents (W. R. Scott, 2008). As institutional agents, professionals function as 'definers, interpreters, and appliers of institutional elements' (W. R. Scott, 2008, p. 223). Professionals, Scott argues, are the most influential creators of institutions, and different professions assume different tasks in creating and cultivating institutions. Professionals create and mediate legitimate knowledge and normative actions

at a field level. At the internal level, they ensure compliance with everyday work practices. Furthermore, there is a regulatory power embedded in certain professions (Gegenhuber et al., 2022). For example, these are legal- and managerial professions that exercise authoritative power within an organisation. With professions as a crucial point of departure for institutional agents, digital transformations bring onto the scene new actors and actor constellations with new norms and beliefs (Hinings et al., 2018; Schildt, 2022). Established professions such as doctors and lawyers have traditionally had a clear field of control and jurisdiction within their work (Gegenhuber et al., 2022). In an empirical study of the legal industry in Sweden, Kronblad (2020) shows how new digital practices threaten the dominant logic within the profession. Where traditional law firms were reluctant to change, digital pioneers dissociated themselves from the dominant institutionalised practices, taking strategic decisions to undertake digital innovations. New technologies are also reported to lead to de-professionalisation (Susskind & Susskind, 2015), but these may also strengthen certain professions (Loscher & Bader, 2022). HR professionals achieved an elevated status by adapting digital tools, thereby increasing their relevance to the organisation (Loscher & Bader, 2022). One threat to professions is that technologies may replace human expertise (Schildt, 2020, 2022; Susskind & Susskind, 2015), as is the case with AI today. Another threat to professions, civil servants in Andersson et al.'s study, is that digitalisation threatens professional autonomy by the way it is developed (Andersson et al., 2022). Even though civil servants participated in the development process, the role of 'power, discourse and algorithmic materiality' impacts the digital solutions and hence professional roles (p.8).

IT professionals are new institutional actors with their own set of managerial beliefs, norms, and mandates (Schildt, 2022). These IT professionals, e.g., software engineers and data scientists, can easily move from one industrial sector to another, performing their tasks without having to gain any sort of in-depth domain knowledge. This kind of mandate differs from the traditional professions, including the tax specialists to be described here, who rely on institutional mandates for performing their tasks and who cannot necessarily perform the same professional task in another public sector agency. In contrast, IT professionals derive their legitimacy from their ability to produce transformative impact through their digital processes, which, it is assumed, far exceed conventional manual processes (Croidieu & Kim, 2018; Schildt, 2022). Digital experts are supposed to make organisations do things faster, better, and cheaper. Therefore, digitalisation is supposed to bring new expert knowledge and skills into an organisation.

Their expertise is likely to be applied in diverse areas (Schildt, 2022). The expectations imposed upon digitalisation are high. They are the wounders that will bring the organisation up to the most cutting-edge standards. (Plesner et al., 2018; Schildt, 2022). Managers are those who adopt this 'new' belief system, this new faith, and with it the optimistic (at times unreasonably optimistic) expectations.

Collectively, research on professions shows that they are essential institutional actors but are invariably affected by changes due to digital technologies or Agile transformations. Here we should recall the idea of institutional logics, and the appropriateness that guides actors' behaviour in their daily practices. With these assumptions, this thesis considers how IT professionals, as portrayed above, are institutional agents who shape and are shaped by digital transformations. The analysis in Chapter Eight will demonstrate how these actors are vital during the translation process. Moreover, I will show how the introduction of agile methods impacts those who become important institutional agents.

3.2.4 Studying digital work and sites of IT production from a translation perspective

To summarise this section, these studies reflect the increasing attention to and relevance of studying digital transformations from an institutional perspective. Several studies have established how technology influences organisational forms, employee collaboration and hierarchical management structures (Gegenhuber et al., 2022; Hinings et al., 2018; Schildt, 2022). Although Agile is not a technology per se, it nevertheless brings in new structures and directs our attention to daily working practices in digitally-driven organisations. Here the production of digital solutions is a core activity. The application of agile methods yields change. Gegenhuber et al. (2022) call for new frontiers studying 'digital work and sites of technological (re-)production' (p.16), which this study addresses.

Investigating agile methods means studying the working practices of highly digitally-dependent organisations. The Danish Tax Administration is one such organisation. Much of the literature concerning digitalisation is centred on private organisations. This study focuses on how the Agile mindset alters a public organisation, with all its classical bureaucratic characteristics, hierarchical structures and need for coordination (du Gay, 2014; Kornberger et al., 2017). The new institutional agents on the scene are the IT professionals, and their work is legitimised for its presumably

transformative impact as they drive digitalisation (Croidieu & Kim, 2018; Schildt, 2022). The IT professionals also bring with them new managerial norms and a mindset that pushes for ever more data and automation over human work processes and judgements. Schildt (2020) talks about a data imperative consisting of the two 'mutually reinforcing ideals' of omniscience and omnipotence (p. 22). In Chapter 6.4, I specifically analyse the digital promise attached to agile methods by use of these two concepts.

I am inspired by Schildt's (2022) 'logic of digitalisation', which incorporates the perspectives of organisational form and actors and how such a logic may challenge the existing rules of the game and thus have transformational potential (Gegenhuber et al., 2022; Hinings et al., 2018). The new actors and actor constellations bring a new form of expertise and managerial norms. Schildt suggests that this logic of digitalisation is crucial for understanding organisational forms and how these emerge from digitalisation efforts. He points to the importance of interconnectedness across core elements of digitalisation. These are all relevant aspects to understanding the organisational transformation brought on by agile methods in a highly institutionalised context, which I will return to in the discussion.

I take an institutional perspective on digital transformations by applying translation theory (Czarniawska & Sevón, 1996; Wedlin & Sahlin, 2017) as my main analytical framework. Translation theory is a valuable extension to much of the institutional literature referred to above because it takes a processual view. The translation perspective can help explain the work that the organisation does to become increasingly digital. This is because the work of translation has a transformational impact. In other words, it is the work 'in the making' of organisational actors as the source of change. Viewing the introduction of Agile as a work of translation helps explain the ongoing processes and daily tensions that unfold at a micro-level and how these micro-processes create change at the organisational level.

3.3 IMPLEMENTATION OF LARGE-SCALE AGILE METHODS

The translation work described in this study is the translation of agile methods, particularly Scrum teams, in a large-scale SAFe framework.[6] There are but few organisation theory studies that provide an institutional perspective on agile methods.

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[6] Chapters 6.1.1 - 6.1.2 describes these two frameworks in details.

However, other academic fields, such as IS and engineering (e.g., Dikert et al., 2016), pinpoint the organisationally related tensions that arise during large-scale Agile implementation. It is this literature that will be reviewed in the following.[7] I will discuss two central aspects essential to understanding the translation of agile methods: tailoring (aka translation) and the pivotal role of the middle manager (aka agents and translators). Originating from more technical studies of IS, the terms used differ from the jargon of translation theory. Nevertheless, these descriptions can help us understand Agile implementation in terms of translation theory.

3.3.1 Characteristics of the literature

As described in section 3.2, the introduction of agile methods can be linked to digital transformations because the method necessarily impacts organisational structures and processes and imposes new norms and values into organisations. It is thus peculiar that agile methods seem to have been neglected in organisational studies, relegated as it is to a simple software development scheme (e.g., Annosi et al., 2017). The literature on implementing agile methods is predominantly represented within studies in Information Systems and with an orientation towards engineering (Dikert et al., 2016; Paasivaara, 2017; Pries-Heje & Baskerville, 2017). In contrast to the organisational literature, the IS and engineering studies readily acknowledge that agile methods have an organisational impact; however, there has been limited theorisation. Instead, this literature focuses on applying agile methods, categorisation and a solution-oriented perspective. One example is method engineering, where new methods are constructed using fragments from existing methods (Campanelli & Parreiras, 2015), which are then applied and evaluated in action research.

Another characteristic of the literature is its attention towards practitioners. In a frequently cited literature review, Dikert et al. (2016) presented data based on 52 papers, most of which were experience reports. Of these many experience reports, several authors report their affiliation with the adopting organisation, which indicates a degree of relevance for practitioners. However, this proximity to the organisation may also distort

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[7] Since these studies are from a different academic field, they take another epistemological and ontological position. This is discussed in Chapter 5.1.

the conclusions since the analysis will likely be dominated by success stories and less critical or challenging about Agile's negative features. Many papers also have sections dedicated to application for practice that includes recommendations. As such, these papers are more recipes for success than objective analysis. Practitioners are thereby also regularly part of sharing knowledge that becomes an integral part of the knowledge base. For example, scaling Agile has become a central theme in the XP Agile software development conference in the last couple of years (Agile Alliance, 2022c; Hoda, 2019; Stray et al., 2022). While many studies centre around the challenges and successes (Dikert et al., 2016) or benefits and limitations (Dybå & Dingsøyr, 2008) of implementing Agile, they nevertheless help direct us to where tensions might arise. The discussion of why these tensions arise and how they relate to organising principles is missing in these studies. It is these issues that are taken up in this dissertation.

There are still few studies that specifically tackle large-scale Agile transformations. Numerous studies exist of specific agile methods, such as Scrum or Extreme Programming. However, these do not consider the additional layering that occurs when implementing Agile at scale. The topic of Agile scaling has recently gained more research attention (Gustavsson et al., 2022). Scaling adds additional complexity, with an increased need for coordination, dependencies, and involvement of other organisational functions. The term 'large-scale' describes 'Agile practices and methods used beyond a single development team both at the inter-team and the organisational level' (Gustavsson et al., 2022, p. 30). In large-scale Agile, several teams work towards a common goal that requires coordination and collaboration between the teams. However, large-scale Agile also entails interfaces with other organisational units or functions. From these scaled activities, new issues arise. The development teams become distant from their stakeholders, and coordination activities and handling dependencies across the shared goals become increasingly more challenging (Dikert et al., 2016; Gustavsson et al., 2022). A quantifiable measure, used as a cut-off by Dikert et al., defines large-scale as development organisations which exceed more than fifty people or with at least six Agile teams that need to coordinate and collaborate among themselves. Based on this definition, the transformation described in the case can be classified as a large-scale transformation. As such, it can provide a timely supplement to the literature on large-scale Agile transformations.

While this literature stream demonstrates the topical relevance for practitioners, theorising on large-scale Agile transformations is still lagging (Dikert et al., 2016; Russo,

2021). We lack studies that take an organisational perspective, nor do we have sufficient empirical studies of large-scale Agile transformations (Kim et al., 2021). Studying digitalisation phenomena through an institutional lens differs from, e.g., Information Systems studies. Jarvis (2022) explain how IS scholars have recognised the disruptive institutional change perspective (e.g. Essén & Värlander, 2019). However, institutional scholars have not really benefitted from the insights of the IS literature. This may be because the IS literature tends to focus on usage and non-usage behaviours (Jarvis et al., 2022). As outlined above, this approach similarly applies to the literature stream of Agile transformations. The research focuses on the technology or method itself rather than the processes and by-products of implementing technology (Dikert et al., 2016; Paasivaara, 2017; Pries-Heje & Baskerville, 2017). Hence, in order to lay out these theoretical dimensions from the IS and engineering perspective, I present the problem of tailoring and changing organisational roles. This literature provides valuable insights that can enrich the study of how agile methods are translated from one context to another. This literature is also valuable considering its proximity to practitioners, certainly, a relevant aspect for an Industrial research project such as this.

3.3.2 Tailoring af agile methods

Adapting and employing agile methods is more than introducing new software development methods. Not surprisingly, agile methods are found to be difficult to implement (Dikert et al., 2016). Yet implementation does not need to follow a precise pattern in order to be considered successful. On the contrary, Kalenda et al. (2018) argue that agile processes can be tailored to fit organisational needs as long as Agile values and principles are maintained. However, there are different views on the extent to which agile methods can be more improvised or the extent of adaptation required during implementation. Agile also emphasises continuous adaptation embedded in its methodological practices (Pries-Heje & Baskerville, 2017). With this in mind, one can question whether Agile can even be considered to resemble an off-the-shelf method for implementation if its premise is based on a continuous adaptation process.

Tailoring the Agile idea

Although tailoring is considered necessary, several studies highlighted in Dikert et al.'s (2016) review article suggest that the organisations undergoing change consider deviation from the original framework to be problematic. Another issue is 'misunderstanding [of] Agile concepts' (p. 96). The adopting organisations expect that agile methods can be

seamlessly imported into the organisation. Research shows that Agile values are considered something that can be taken for granted and that there– also exist right and wrong interpretations when implementing Agile (Dikert et al., 2016). Even though these are reported from empirical studies, there is consensus in the academic literature that adaptation of agile processes is complex and requires local adaptation in order to fit organisational needs (e.g., Campanelli & Parreiras, 2015; Dikert et al., 2016; Kurapati et al., 2012; Pries-Heje & Baskerville, 2017). Several papers search for better solutions to tailoring dilemmas, e.g., better choices of adapted practices or more precise criteria for tailoring (Campanelli & Parreiras, 2015; Kalus & Kuhrmann, 2013; Kurapati et al., 2012). This line of studies resonates with the domination of engineering in the values promoted alongside digitalisation, values such as objectivity, modularisation, and optimisation (Schildt, 2022). These studies provide compelling insights but focus much more on the right and wrong kinds of adaptation rather than how adaptation takes place.

As a new method, such as Agile, travels into a new place, it encounters organisational constraints that impact the extent to which Agile is implemented (Kurapati et al., 2012). Learning (Moran, 2015) has a central role in the implementation process of agile methods. Learning has become an essential part of the ongoing tailoring of the agile method. In a study of Scrum implementation, Pries-Heje and Baskerville (2017) show how Scrum elements are continuously re-articulated. The empirical findings showed how the organisations took parts of the method and translated it into local practices. Learning from the practical experience of the translated elements led to re-articulation that continued throughout the project lifecycle. Furthermore, the study showed that the Scrum roles remained relatively static, i.e., they were not particularly adjusted to fit the different contexts. Nevertheless, the actors had the autonomy to perform and enact these roles differently. In contrast, the agile processes, as dynamic artefacts, were modified and adapted to local settings. However, there was little room to manoeuvre for the actors so that they could alter their behaviour. Pries-Heje and Baskerville's study is noteworthy because it applies a translation perspective to the phenomenon of implementing agile methods and focuses on the translation of Agile. Important empirical findings are provided, to which I return in the discussion.

Tailoring the organisation

Implementing Agile requires not only the adaption of the agile idea but also changes in the organisation. Interfaces with other functions are demanding (Dikert et al., 2016). With the introduction of agile methods, tensions are created between the development teams

and other functions with whom they collaborate but who do not follow Agile practices (Pries-Heje & Krohn, 2017). Other functions, like operations, legal or customer service, resist change. One reason behind this resistance is that the iterative delivery cycles create problems. Both delivery pace and project scope cause complications in collaboration and with the interfaces with other internal functions. Being able to enter the agile ceremonies within the dedicated timings causes challenges in other parts of the organisation. Basically, iterative Agile development confronts previously known practices with long-term and large-scope plans to which the rest of the organisations are accustomed. Short-term planning and progressively building new products are not necessarily compatible with other functions' work practices that follow other rhythms for meetings and activities. Preparation of marketing material or export clearance are just two examples of different lead times. However, they still depend on input from the final IT product. Studies show that other internal aspects of agile methods have made organisations more collaborative, communicative, and able to act faster by increasing software releases (Mergel et al., 2018).

3.3.3 Middle managers' pivotal role in Agile transformations

Attention towards the middle manager's role is empirically motivated, where tensions were revealed already throughout my fieldwork. The literature informs us that the role of middle managers is unclear when agile methods are implemented (Dikert et al., 2016). Although the role of middle managers is unclear and described as one of the most challenging in implementing Agile, this area remains under-researched (Barroca et al., 2019; Dikert et al., 2016; Uwadi et al., 2022). Undoubtedly, Agile transformations require re-organisations that require managerial attention (Pries-Heje & Krohn, 2017), such that middle managers take on a pivotal role in the implementation processes and the (re-) interpretation of their new role in an agile setup.

Role in the implementation process
Resistance to Agile has taken the form of scepticism about Agile's benefits andow these practices would work on complex products (Dikert et al., 2016). The same review describes how a too-dominating top-down approach creates resistance against agile methods from below. The top-down mandate dilutes the case for change, i.e., the rationale for a transformation and understanding of the methods that must ultimately build on self-organising teams. Here the middle managers are vital. From organisational studies, we know that middle managers are essential in translation- and implementation because of

their intermediate position in the organisation, acting in between senior managers and frontline workers (Radaelli & Sitton-Kent, 2016). Empirically, this is shown in a study of Agile implementation in a large software development company. The middle managers are vital in supporting the Agile teams and provide the basis for implementing and realising Agile obligations (Pries-Heje & Baskerville, 2017).

Interpretation of shifting roles and responsibilities

There is an inherent tension between the role of middle managers and agile methods that, to a varying degree, emphasises a self-organisation team. There is no dedicated or specified role for middle managers in Agile frameworks, and they are not expected to lead the Agile teams (Dikert et al., 2016; Kalenda et al., 2018). Instead, the responsibilities and tasks that once belonged to the middle manager are now taken over by new Agile positions. A classic example of agile processes is the Scrum Master, responsible for supporting the team through agile processes, and the Product Owner, responsible for the products. These new positions create tensions, and middle managers, seeing their authority undermined, are seen to resist change towards Agile (Kalenda et al., 2018). The struggles of middle managers are also manifested in cases where middle managers obtain no role in the new Agile setup or have to (re)apply for Agile jobs within their organisation (Pries-Heje & Krohn, 2017). Some studies also suggest that the transformation towards Agile practices has been a blueprint for re-organising (Dikert et al., 2016; Pries-Heje & Krohn, 2017). The lacking role for the middle manager was solved by phasing out those roles to be replaced by other, more Agile-appropriate roles.

Where there is no dedicated role for middle managers in the agile process, research suggests that middle managers end up performing multiple roles in Agile projects. Depending on project needs, middle managers switch roles and can take on overlapping tasks, regardless of job title and position (Uwadi et al., 2022). Empirical studies find several issues relating to how middle managers translate and enact their new roles, e.g. micromanagement of development teams and not respecting the development teams' visions and decisions (Kalenda et al., 2018), connecting strategic and technical-operational elements (Hermkens et al., 2020), acting in boundary-spanning positions (Uwadi et al., 2022). This micro-managing dilemma relates to the findings of Dikert et al. (2016), who identified a tendency of middle managers towards retaining their 'command and control' functions (p.98). Continuing to exercise close management of both teams and deliverables goes against Agile thinking and challenges the implementation. Middle managers who keep focusing on project management models,

e.g., long-term project plans, budgets and follow-up meetings, can lead to duplication of the bureaucratic process. The Agile teams must follow the new agile processes even while management keeps enforcing compliance with previous reporting requirements. Control can also be exercised by taking on a gatekeeper position (Uwadi et al., 2022). This entails control of access regarding the content and the people in the agile processes. The middle managers can push certain key tasks: either processual and moving a task forward or creating the conditions for task achievement in terms of quality.

The middle managers have been seen to take on integrative roles as strategists and coordinators. Their work supports organisational connections by participating in both strategic and technical-operational stakeholder conversations (Hermkens et al., 2020; Uwadi et al., 2022). Alternatively, they can act as links between top management and the developers. By acting as links, the middle managers assume an enabling role in moving from defining to implementing strategic initiatives in an Agile organisation. Furthermore, middle managers can take on a mediator and boundary-spanning position, gaining crucial knowledge internally and across organisational boundaries (Uwadi et al., 2022). In this role, they become an important link to customers and other organisational functions that sit outside the development organisation, but they can just as well function across the Agile teams. Hence, middle managers' collaboration with internal and external stakeholders supports the organisation in achieving its shared goal of working Agile with continuous improvement (Hermkens et al., 2020; Uwadi et al., 2022).

Together, these studies indicate that even though there is no dedicated role for middle managers in the Agile framework, middle managers continue to play a significant role in Agile transformation processes. The middle managers are central throughout my analyses, both for how the agile methods are adapted into the organisation and in how they interpret and implement Agile in practice. The studies above provide valuable perspectives to understand the struggles in both the programmatic and operational translation. The analysis in both Chapters Seven and Eight builds specifically on these by showing examples of how these tensions and roles play out when agile methods are practised, substantiated by the rich in-situ and in-vivo ethnographic material of an Agile transformation.

3.3.4 The necessity of Agile tailoring

To conclude this section, the literature on large-scale Agile implementation has revealed that agile methods require tailoring. Moreover, the organisational fit is one of the most challenging aspects when implementing agile methods (Dikert et al., 2016). Dikert et al.'s review provides specific and crucial empirical evidence on tensions and practical struggles that have been insightful in my analysis. However, these studies focus less on how these processes unfold, how tensions arise and the institutional elements that impact Agile tailoring. I contribute to this field by providing a real-time ethnographic study of an Agile transformation during the period of design and early months of implementation. From this theoretical vantage point, I attempt to understand how these identified points of tension evolve in the making.

3.4 DIGITAL ENDEAVOURS IN TAX ADMINISTRATIONS

It is striking that the OECD (2020c) sees an ever-digital future for tax administration that also pushes for transformational change. Nevertheless, we know little empirically about the consequences and how this plays out in the making. Tax administrations across the globe have been increasingly digitised and digitalised; there have been self-service solutions, digital case handling, and IT systems for decades within most – if not all – tax administrations. The existing literature concerning digitalisation and tax administrations is sparse and focused on technology adoption models (Bassey et al., 2022). There is no immediate answer to the questions about how the many digitalisation efforts take place within tax administrations, despite the intense focus on digitalisation in practice. One exception is the work of Jørgensen (2021), who has also analysed digitalisation in the Danish Tax Administration. His work shows the role that data-driven technologies and visions play in specific work situations. Jørgensen emphasises how these become translated and adapted to local circumstances. In addition, few studies have described how national tax administrations have used digital tax technologies (Olowska et al., 2020) or more legally oriented studies of how robots can be taxed (Englisch, 2018). These studies explain how using various technologies and applications for interactions fundamentally changes tax administrations. The services offered by the tax administration change, interactions change, and the expectations of citizens and business clients regarding the tax administration also change. Bassey et al. (2022) offer a conceptual framework to understand digital tax administration that can be applied in designing tax

systems. They consider fifteen themes in four groups: context, stakeholders, technology and demonstrated results that influence how digital services are provided. While touching upon the decision to in-house development of IT *versus* purchasing, the framework does not consider the impact of the technology development processes and its effect on front-line employees and service delivery (Andersson et al., 2022).

In the literature, there is a growing acknowledgement that the transformation to becoming digital means that traditional tax professionals not only have to work with technology that changes their practices. Technical solutions also influence tax professionals' ability to exercise discretionary practices in their increasingly digitalised work. Studying a national tax administration, Busch et al. (2018) found frontline employees' response to technology affected their practices in several ways: compliance, acquiescence, habitual acceptance, appropriation, and defiance. Busch et al. explained this as a result of institutional complexity, where digitalisation efforts brought a market-managerial logic that shifted functionaries' work roles away from more autonomous roles within a state-professionalism logic. Another feature of the changing roles of tax professionals is that they must increasingly work together with IT professionals. There is an increased need for employees with an IT technical background to drive the changes towards digitalisation (Kuijper et al., 2020; Olowska et al., 2020). This work must be done in close collaboration between IT and tax professionals in order to build effective systems and applications. These studies indicate how digitalisation impacts the way taxation is materialised and applied and how tax administration operates.

There are few studies that focus on agile methods in Tax Administrations. One exception is a conference paper by Michaelson (2013) describing how agile methods were introduced by the UK Government ICT practices, including Her Majesty's Revenue and Customs (HMRC). Agile methods were introduced in Government reports, e.g., the Public Administration Committee Report (Great Britain. Parliament. House of Commons, 2011), as a response to criticism and seen as a solution to previously failed IT projects. Examining this report, it is remarkable to observe how Agile is presented in opposition to waterfall projects and how this would counter the overly bureaucratic processes of the UK public administration. Furthermore, applying agile methods would challenge the oligopoly of large ICT companies by enabling small and medium-sized enterprises to become involved in public sector IT projects. From the report, we learn that governance issues (e.g., specification approvals), commercial processes (e.g., contracts with ICT companies), and cultural issues (e.g. delegation of responsibilities to lower levels of the

organisation) are viewed as main barriers, although at the time they were not considered insurmountable. Furthermore, we learn that agile methods in another tax administration were perceived as a solution to previous failures that would require changes (Michaelson, 2013), which is in close resemblance to this case and the Danish Tax Administration. However, the study does not tell us how agile methods were applied or anticipated barriers managed in practice.

SUMMARY: A SUBTLE PUSH OF AGILE METHODS

In this chapter, I have presented conceptions of organisational change relating to evolving digitalisation efforts. The ever-increasing and continuous push for digitalisation may have a transformational impact on organisations when it that extends beyond the technology itself and challenges what the organisation is (Baptista et al., 2020). The institutional perspective offers the perspectives of organisational forms, institutional actors, and new managerial beliefs to understand digital transformation (Gegenhuber et al., 2022; Hinings et al., 2018; Schildt, 2022). These aspects are essential for understanding the adoption of agile methods in the public sector because agile methods pose a challenge to existing bureaucratic practices. I then turned to the IS and engineering literature on implementing large-scale agile methods in order to elucidate the impact of agile methods. This perspective offers suggestions as to what happens with the tailoring of Agile and pinpoints tensions. A focus on practitioners characterises this literature stream and is hence an important factor in this Industrial research project. Lastly, I reviewed the small amount of literature on digitalisation efforts implemented in the context of Tax Administrations. Taken together, these studies offer valuable insight into the themes of interest in this dissertation: organisational change, digital transformation, agile methods and Tax Administrations. These studies provide valuable knowledge about digitalisation and its impact, either at the broad institutional field level or the organisational level. However, this is typically done by looking at *a* technology and in the private sector. However, there are few studies examining the sites of digital production, and *how* digitalisation unfolds, in vivo and in situ. Andersson et al.'s (2022)study of 'configuring work' in the public sector is a rare exception. Therefore, this research project takes a step back and focuses on how an organisation works and changes in their endeavours to become increasingly digitalised and the everyday struggles of making digitalisation a reality.

The Tax Administration provides a critical empirical context for this study. OECD (2020c) promotes digital transformation in the hope that new tax models will rely on

seamlessly linked data with taxpayers and businesses. An Agile approach is considered necessary to achieve this and respond to upcoming environmental, technological, and legislative changes. However, as the above review demonstrates, we know little of the particularities of digitalisation within tax administrations, an empirical field to which this study contributes. New Agile working practices are promoted in tax administrations (OECD, 2020c) and other highly digitally driven organisations, and 'being Agile' is crucial to be perceived as a legitimate IT-driven organisation today.

Based on this literature review, I argue that adopting agile methods in the public sector can have a transformational impact on the organisation. First, agile methods need to be recognised as more than a tool for software development in IT departments (Kim et al., 2021; Mergel et al., 2018, 2021). The environment and organising around technological production are highly relevant and intimately tied to the digitalisation agenda (Gegenhuber et al., 2022). Second, in transformational changes, the organisational principles change and challenge the existing rules of the game (Hinings et al., 2018). Transferring this definition to agile methods directs our attention to the translation process of these methods, which bring new values, structures and roles. There is a lack of empirical studies addressing these issues (Kim et al., 2021; Mergel et al., 2021). I contribute with an in-depth empirical study of a real-time Agile transformation, where I describe how the processes unfold and affect both organisational forms and institutional actors. Understanding the micro-level processes in terms of meaning and practices enables us to observe the link to the broader institutional arrangements (Waldorff & Madsen, 2022). To analytically tackle this situation, I apply translation theory from a Scandinavian Institutional perspective. This perspective offers a processual view of digital transformation by focusing on the change and the work of developing IT solutions and what it means to 'become digital'.

Chapter 4. THEORETICAL FRAMEWORK: SCANDINAVIAN INSTITUTIONALISM

Scandinavian institutionalism provides the theoretical framework by which I investigate how agile methods are translated and adapted into a highly institutionalised context. Management ideas and models, such as agile methods, travel globally and across industries. A translation perspective provides cues to understanding organisational change and focuses on distinctiveness and variation. Translation is a dynamic process with a continuous adaption and co-creating of new meanings and practices.

This chapter describes translation processes and how organisations cope with the implementation of new ideas. Moreover, as the idea enters the new organisational context, it is edited and alters both the idea and the organisation. Actors who facilitate the process where an idea enters a new context are translators. Operating across hierarchies and in different translation spaces, these translators actively edit the ideas that become embedded practices in the organisation.

This chapter presents the theoretical framework behind the analyses in Chapters Seven and Eight. Building on the recent institutional interest in studying digital transformations, I approach the institutional field by analysing the translation of agile methods into a context with highly institutionalised practices. The chapter first presents the general assumptions of institutional theory, focusing on the translation literature. In the sections that follow, I elaborate on the concepts applied in my analytical frame: the importance of ideas (4.2), translation patterns (4.3), translators (4.4), and translation spaces (4.5). These concepts serve to explain Agile's transformational impact on the public sector. Finally, I discuss how these theoretical concepts are applied in my analysis and the linkages to the data.

Throughout the research process, I have been interested in translation theory as an analytical framework because of its pertinence to explain organisational change. Although I am familiar with other literatures, I returned to translation because of its resonance with my own personal experience of organisational life that recognises the multifaced aspects of working in an organisation. For example, translation theory acknowledges the role of actors, considers rhetorical framing and materialisation of ideas, and allows us to look at changes to ideas as well as changes to the organisation. During my PhD journey, I explored alternative approaches to studying agile implementation, for example, through Science and Technology Studies. This interdisciplinary direction views organisations as more than a social system but as also composed of unpredictable combinations of politics, technology and materiality (Langstrup & Vikkelsø, 2014). However, technology and materiality did not resonate too well with my interest and view on Agile that rather resonate with a management fashion (Abrahamson, 1991, 1996). Furthermore, as both language and institutionalised practices are crucial in change processes, I returned to translation theory, which would allow me to inquire this angle.

4.1 TRANSLATION THEORY

This dissertation approaches the concept of translation as developed within the Scandinavian Institutionalism perspective – also referred to as translation theory (Boxenbaum & Strandgaard Pedersen, 2009; Czarniawska & Sevón, 1996; Wæraas & Nielsen, 2016; Wedlin & Sahlin, 2017). As one of many approaches to understanding organisations, institutional theory is often used to explain changes in organisational form and organisational structures, including policies and practices. The foundational understanding of institutional theory views institutions as resilient aspects of social

structure. Institutions have their rules, norms and symbolic constructs, all of which guide actors' social behaviour in the given context (Greenwood, Oliver, & Lawrence, 2017; Powell & DiMaggio, 1991). Neo-institutional theory originates back to the late 1970s, and a social constructivist view was introduced as a reaction to a rational organisational paradigm (Strandgaard Pedersen & Dobbin, 2006).

Adaptation of shared practices within a given setting shapes organisational forms, such as structures, processes and work routines. Shared practices amongst managers and employees within an organisation come from socialisation and joint activities, for example, formal education, on-the-job training and the norms of doing things within that particular setting. While individuals continuously face different choices, these shared practices guide what is appropriate within a given (organisational) context (Powell & DiMaggio, 1991). In this view, the need for change is recognised and justified as a means of increasing legitimacy instead of being driven by organisational efficiency. This means that change is deemed necessary because it is considered essential for an organisation's success or its very survival. As the external environment influences organisations to adopt ideas and models in an attempt to change for future successes, this environmental influence creates increasing isomorphism, i.e. increasingly similar organisations (DiMaggio & Powell, 1983; Meyer & Rowan, 1977). This isomorphic aspect is evidenced by the spread of agile methods that have now become standard practices in IT organisations (Kettunen et al., 2019). While these organisations become increasingly isomorphic when adopting similar working practices, following agile methods is now considered necessary in order to be seen as legitimate within the IT community (Madsen, 2020). A field-level perspective shows similarity across IT organisations that adopt agile methods. However, the academic literature has emphasized that the implementation of agile methods requires local tailoring to specific needs (e.g. Dikert et al., 2016; Pries-Heje & Baskerville, 2017). Moreover, we should recall that two of the authors of the Agile Manifesto wrote that local adjustments were essential when applying agile methods (Fowler & Highsmith, 2001). Here I have used translation theory as a means of investigating these local adjustments and variations as agile methods are applied in the highly institutionalised context of the Danish Tax Administration.

Developments within the neo-institutional perspective led to the distinct Scandinavian institutionalism approach; presented in the seminal book *Translating Organizational Change* (Czarniawska & Sevón, 1996). Fundamental to Scandinavian institutionalism is the focus on distinctiveness and variation (Boxenbaum & Strandgaard

Pedersen, 2009; Røvik, 2016; Wæraas & Nielsen, 2016). The same management idea travels to different organisations, giving new meaning to the idea, and the organisational change may also be distinct. The movement where an idea enters a new context and materialises into organisational practices and routines to fit a new context is termed 'translation' (Czarniawska & Joerges, 1996; Spyridonidis et al., 2016). The translation perspective helps us understand organisational change by describing how ideas travel and circulate and how the idea changes in this process (Sahlin & Wedlin, 2008). In this sense, it is both the organisation and the idea that change when a new idea is introduced in a new organisational setting.

Translation theorists underscore that ideas do not spread by passive recipients. In this sense they differ from more conventional diffusion studies, where it is only the idea that is active and spread by passive recipients (Wedlin & Sahlin, 2017). As ideas circulate between different contexts, both formalised channels and informal distribution and spreading of messages, certain patterns and structures emerge (Czarniawska & Sevón, 1996; Wedlin & Sahlin, 2017). Translation is thus an active process, regardless of whether the travelling concerns global movements of abstract management ideas or models that are implemented into one organisation. The understanding is that ideas do not just move into an empty space but are actively adapted into a new setting. This two-way adaptation process is a social process, where actors construct the idea and why it needs to be taken in to the organisation (Wedlin & Sahlin, 2017). These actors, depicted as translators, play an essential role in translation studies. Translators actively take an idea and modify it in order to make sense of it (Boxenbaum & Strandgaard Pedersen, 2009). Translation of ideas cannot be seen in isolation. The translation process is constantly being shaped and transformed along with other ideas, institutional settings and ideals. Wedlin and Sahlin (2017) conceptualise this as ecologies of translation, which they have described as 'complex interactions and relations, actions and actors involved continuous translation processes within and outside organizational context' (p. 104). Translation is not just transfer. It is a dynamic process with continuous adaptation and co-creation, under which the idea itself attains new meaning (Czarniawska et al., 2003; Sahlin & Wedlin, 2008).

Translation has been used to explain how fashionable ideas circulate globally and between organisations (Sahlin & Wedlin, 2008). The travelling of ideas has been investigated as travel across institutional borders (Zilber, 2006), national borders (e.g. Boxenbaum, 2006; Kirkpatrick et al., 2013), and into organisations (e.g. Andersen & Røvik, 2015; Morris & Lancaster, 2006). There is an emphasis on how ideas are translated

as they move across countries and organisational fields, changing meaning and character along the journey (Boxenbaum & Strandgaard Pedersen, 2009; Czarniawska & Joerges, 1996; Sahlin-Andersson, 1996; Wedlin & Sahlin, 2017). One way to describe variation and adaptation is by distinguishing between processes of decontextualisation (from practice to idea) and recontextualisation (from idea to practice) (Czarniawska & Joerges, 1996; Røvik, 2007), see Figure 4-1. Decontextualisation refers to how known practices are taken out of their organisation or organisational field and elevated to a level of abstraction that is generalisable. Practices thereby detach from their original context and become more abstract, making them travel more easily. This decontextualisation process is usually decoupled from the subsequent recontextualisation. The activities are uncoordinated, and they may be carried out by different actors. The translators who have lifted the practice out of an organisation may not have much knowledge of who the receiving organisations are, or whether they are ready, willing or able to incorporate the new idea. Figure 4-1 illustrates the two disconnected translation processes of de- and recontextualisation. Taking an overarching view of the de- and recontextualisation in the case of Agile as a fashionable management idea, the creation of the Agile Manifesto (Beck et al., 2001) can be viewed as a decontextualising step. The 17 IT developers brought their own practical experience into a new space, where these were lifted and abstracted to create the Agile values, this is described in more detail in 6.3, page 143.
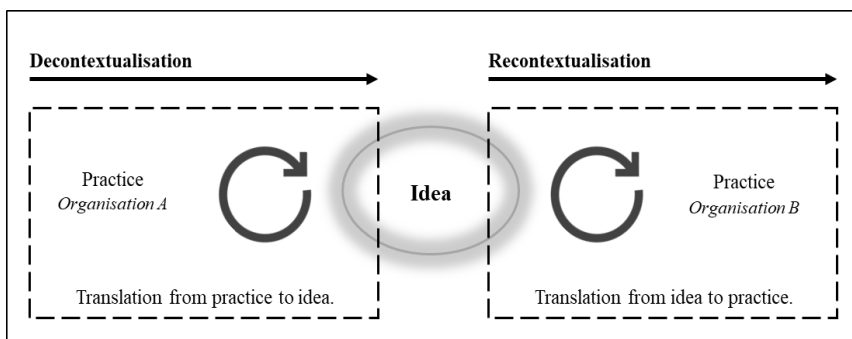
Figure 4-1. Illustration of the uncoordinated translation processes. Decontextualisation (left) where practice translates to ideas. Recontextualisation (right) as the idea translates to practice. These processes take place separately in time and space and are undertaken by different actors.

Studies in organisational change have tended to focus on recontextualisation processes and concerns how ideas - in various shapes and forms - are introduced and adapted into a new context and the organisational change that follows. Ideas introduced into a new context mean that they also move into space that constitutes structures, practices, and culture to which the new idea needs to adapt. Røvik (2007) describes this as the encounter with the 'complex context, with physical structures of building and machinery, formal structures, routines and work processes and the indivisible cultures told through the stories of the employees' (p. 293). The recontextualisation process is also the focus of this research project where I investigate what happens when the Agile idea enters the complex organisational setting of the Danish Tax Administration.

In this interaction – with the complex context – materialisation into organisational practices and routines is essential. Translation is not just abstract fashionable management ideas that intangibly flow across organisations. The reasoning behind the attention to materialisation highlights the fact that only bodies and physical things can move in time and space (Czarniawska, 2002, p. 7). Ideas themselves do not travel, of course, What travels are the 'accounts and materialization of a certain idea or practice' (Wedlin & Sahlin, 2017, p. 109). These accounts materialise themselves in written form, and the spread of the idea will always involve written words (Czarniawska & Joerges, 1996). Spreading ideas could be through newspapers, magazines, but also documents, PowerPoint presentations, e-mails or narratives of what specific individuals have experienced when they heard about or saw the idea in action elsewhere. In the world of Agile, for example, the values in the Agile Manifesto are materialised accounts of the idea. The ideas are written down on a website and accessible for others to adapt and apply. To put it in another way, it is not so much ideas but the accounts of practices that are materialised. These accounts take on a special value as they travel into new milieus. The newly minted local versions of the idea prompt organisational change.

One way to separate the translation processes is by contrasting programmatic elements with technological or operational elements (Sahlin & Wedlin, 2008). The programmatic level concerns the meaning of the idea through its aims and its objectives for changing practices. The operational elements are the concrete tasks or routines of practices, as illustrated in Figure 4-2. Operational elements also include the new ways of working that are the outcome of applying agile methods in the organisation and the changes that result. Waldorff & Madsen (2022) found different interpretations of institutional logics at different levels of meaning and practice. The varying interpretations

at different levels are a way to explain why translation unfolds in specific, differentiated ways. In the view of Kirkpatrick et al. (2013), translation focuses on framing and articulating change and how new practices are implemented. This interpretation supports an analytical differentiation of programmatic and operative elements in translation. In a similar vein, Øygarden & Mikkelsen (2020) makes the analytical distinction of strategic and operative translation, and Linneberg et al. (2019) proposed a distinction called modes of translation. High-mode translation, for example, regards the upper management's translation of ideas into generalised strategies and standards, while operational-mode translation refers to the translation of new ideas by lower-level management and frontline employees. In a study of Corporate Sustainability, Linneberg and her colleagues found that the operational-mode translation consists of an adaptation and appropriation of high-mode translation, described as bottom-up-driven translation (Linneberg et al., 2019). I apply the distinction between programmatic and operational elements as an analytical tool to describe the tensions between how the translators' frames change and set goals, and then to the concrete activities and practices.
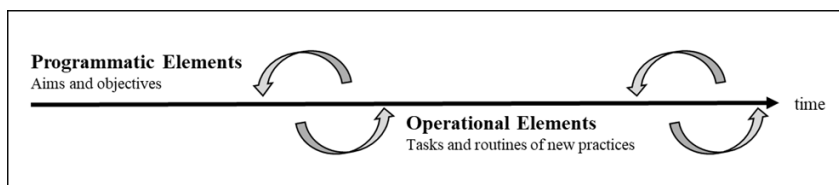
Figure 4-2. Representation of the dynamics between programmatic and operational elements. The meaning of the idea is framed through the programmatic elements, i.e. aims and objectives. With time, the organisation translate these into increasingly more concrete tasks and routines, i.e. operational elements. As the idea gets operationalised, this influences the programmatic elements, and the dynamic translation process unfolds. Though there can initially be a slight time lag, these elements – and the translation process – are not considered linear.

4.2 IDEAS THAT TRAVEL

In the early scholarly development concerning the travelling of ideas, the content of the idea was considered subordinate (Czarniawska & Joerges, 1996). New ideas were viewed as being introduced into an organisation in order to solve a problem. In this early view, fashionable ideas attain 'object-like attributes', and the translation brought together the perceived attributes and perceived problems. The translated idea was 'created, negotiated or imposed' (p. 25), and a consensus reached in various organisations as to the necessity

of introducing the new idea. In this view, Czarniawska & Joerges (1996, p. 25) insisted that it was 'the process of translation that should become our concern, not the properties of the idea' (p. 25). Translation theory has retained its processual orientation, and there is not much concern about the outcome of the translations as innovative measures (Røvik, 2016). As translation theory has developed, however, there is now more concern with the idea or object of translation and the organisation being impacted (Wæraas & Nielsen, 2016).

How ideas are translated depends on the fit between the idea that travels and the adapting organisation (Ansari et al., 2010; Mazza et al., 2005). With this assumption, I find it interesting to look at how both the idea itself and the organisation are impacted and changed (or maintained) in a translation process. Within the translation literature, it has generally been stipulated how the idea itself changes with translation (Czarniawska et al., 2003; Sahlin & Wedlin, 2008). Røvik (2016) refers to the 'almost axiomatic status' of the heterogenetic orientation where translation assumes transformation (p. 292). Implementation of new ideas and organisational change can also be accomplished when an idea is retained close to the original management concept. Studies looking at the changes towards the idea talk about this as 'high or low fidelity' (Ansari et al., 2010, p. 71) or 'faithful and unfaithful imitation'(Wæraas & Nielsen, 2023, p. 8). The study of Wæraas & Nielsen (2023) that an 'unfaithful' translation, i.e. where the concept was adjusted, resulted in little change. Later, the organisation implemented a 'faithful' version, close to the original concept, with a high degree of change, and they identified a cultural fit between the idea and the organisation that allowed for this reproduction. Ansari et al. (2010) describe this fit as: 'a dynamic fit between practice and adopter and that this fit is influenced by technical, cultural and political factors' (p. 68). This draws attention to the characteristics of the idea and how this influences the translation.

New ideas create the foundation for change, whether this only concerns the organisation or also the idea. Translation studies have typically focused on the recipient organisation and the process by which they adopt new ideas. When we talk about ideas in the context of translation theory, this is often referred to as management fashions (Abrahamson, 1991, 1996). Other branches of neo-institutional theory connect with social movement theory to explain institutional change. What differentiates social movements from fashion (and fads) is that these are organised efforts striving to change fields and create lasting social change (Rao et al., 2003). Change is the goal when new ideas travel and are embraced in organisations, but this change is not aimed at the field level, as is the

case with social movements. Fashion has been depicted as the 'steering wheel' (Czarniawska & Sevón, 2005), guiding what ideas are worth imitation and, thereby, what is deemed appropriate in a given time and space. Calling something a 'fashion' indicates temporality (Wedlin & Sahlin, 2017), i.e., popular ideas that come in waves and change with time. Temporality builds nicely on Abrahamson's (1996) definition of management fashions as 'a relatively transitory collective belief, disseminated by management fashion setters, that a management technique leads rational management progress' (p. 257). It is important to mention here, however, that some fashions can also pose a challenge to the institutional order (Czarniawska & Joerges, 1996).

Ideas studied through the translation lens range from vaguely defined, such as 'value-based healthcare' (Waldorff & Madsen, 2022) to more specific standards and guidelines such as 'manpower planning' (Nilsen & Sandaunet, 2020). What characterises ideas is that they can be 'adapted, modified or reshaped.' More importantly, they can also 'take on new forms and meanings' as they move (or are transmitted) across different contexts (Sahlin & Wedlin, 2008, p. 221). Even though the idea may have specified procedures attached to it, the idea with its attributes will still be translated. Organisational actors attempt to make sense of the idea and make adjustments relevant to their own context and strategies. The translation literature has few accounts that explain their conceptual understanding of ideas. An exception is the work of Radaelli & Sitton-Kent (2016), who provide the inclusive definition of a (new) idea as 'knowledge, practices, strategies, roles and technologies that are "new" to the context of translation, and that is translated because they carry the potential for significant changes in established routines, practices and products/services' (p. 313). This formulation, in all its generality and inclusiveness, shows the many facets that an idea may contain. Moreover, it brings our attention to ideas as having only a potential for change in relation to established traditions. Whether the idea produces actual change remains an empirical question (as we shall see in the case study of the Danish Tax Administration).

The actual object of translation studies is typically in the realm of general management ideas, models, and practices (Wæraas & Nielsen, 2016). Different types of ideas have been studied, among them management concepts (e.g. Hultin et al., 2021; Kirkpatrick et al., 2013; Morris & Lancaster, 2006; Røvik, 2007), public sector reforms (Cassell & Lee, 2017; Waldorff, 2010), strategic ideas (e.g. in Czarniawska & Sevón, 2005), innovation (Thøgersen, 2022), MBA-models (Mazza et al., 2005) or new managerial practices (Nilsen & Sandaunet, 2020; Radaelli & Sitton-Kent, 2016). LEAN

is a commonly explored management concept, particularly its introduction into the healthcare sector (Andersen & Røvik, 2015; Larsson, 2019; Morris & Lancaster, 2006; van Grinsven et al., 2020).

There are fewer empirical studies applying translation theory to information systems or ideas relating to digitalisation efforts. Nielsen et al. (2014) described the process of technology institutionalisation. With a field-level perspective, they examine how multiple actors, e.g., government agencies, technology suppliers, care providers and clients, are connected in a translation ecology. Nielsen et al. emphasise translation as comprising 'many-to-many' interactions, where 'translations become the underlying engine that drives idea travelling' (p.945). Digitalisation efforts in the public sector represent a major degree of complexity and are invariably tied to various bureaucratic and administrative regimes (Kornberger et al., 2017). Kornberger et al.'s study of Open Government in the City of Vienna examines the translation process and how new meanings and values were brought into the administration with the digitalisation idea. Even though Open Government meant introducing new values, these new values had no impact on the fundamental bureaucratic principles; hence, there was no actual change in practices. Furthermore, they found how the translation processes smoothed the concept in order for it to fit with bureaucratic elements. By doing this, it also reduced complex issues attached to the idea, such as transparency, openness and citizen collaboration. Instead, the concept of Open Government became the production of optional applications, where data provided by the administration merged with information from its users (Kornberger et al., 2017)

Another relevant study is that of Pries-Heje & Baskerville (2017), who examine the agile method of Scrum. They show how specific fragments of Scrum were chosen to be re-articulated in the local setting. In their practice-oriented framework, 'continuous articulation and re-articulation enable the practice of agility to adapt to ongoing contextual changes that correlate with a progression of Agile-driven interventions' (Pries-Heje & Baskerville, 2017, p. 411). Hence, the content of the idea of Agile becomes tangled and inseparable from the translation process; the translation process is latched onto the idea.

Together, these studies show how translation theory is applied to the study of large field-level travelling of policy reforms as well as detailed micro-studies of management models into organisations. Theoretical developments in the translation literature reveal increasing attention paid to the content of the travelling idea. However, I rarely find

detailed accounts of the object itself. The concept of the idea itself is essential, as it highlights the potentiality for change in organisational practices (Radaelli & Sitton-Kent, 2016). Building on their argument, I argue that the content of the idea is essential to understand because it is the idea itself that is a vehicle for translation.

4.3 TRANSLATION PATTERNS

A translation follows 'rules' that describe regularities and patterns of the translation process (Wæraas & Nielsen, 2016). There are two different views of translation rules; that of editing (Sahlin-Andersson, 1996), which also links to imitation and identification, and instrumental translation rules (Røvik, 2007, 2016). Empirical studies have applied different perspectives, and the two views are presented below.

4.3.1 Editing rules

'Editing is a process of translation', Kerstin Sahlin-Andersson writes, in her chapter 'Imitation of editing success', part of the seminal book *Translating Organisational Change* (1996, p. 70). In translation, editing occurs when an idea materialises in a new context. As an imitated idea moves from its origin, it is adjusted as it is reformulated and recontextualised. Editing may change the idea when it comes to formulation of the idea; the change may be a change in contents or its meaning. The early translation literature talks about the 'imitation' of ideas, whereas more recent literature emphasises 'editing' and 'adjustments' - or simply uses the encompassing 'translation of ideas' (Sahlin & Wedlin, 2008; Sevón, 1996; Wæraas & Nielsen, 2016). Looking back at the concept of imitation provides a clue to why ideas are translated: actors typically imitate those they want to resemble (Sevón, 1996). Aspiring towards others is also a strategy to become legitimate within the field and to being seen as successful. At the same time, however, organisations must distinguish themselves from others; this is where editing comes in. Another concept that is valuable when looking at translation is 'identification'. Linked to imitation, organisations' identification consists of self-identification and establishing aspirational identities (Czarniawska & Sevón, 1996; Sahlin-Andersson, 1996). Translation and editing can trigger an identity change as well (Wedlin & Sahlin, 2017). Thus, the perceived identity that will follow the adoption of a new idea shapes the translation and is vital for the rationalisation and construction of the idea in its new context. In other words, imitation shapes the editing (Sevón, 1996).

The concept of editing reflects the fact that translation is a continuous process. An idea becomes formulated in different ways and then tailored to fit with its new context. There is no fixed starting point nor any final version; editing is the trajectory of an idea, its pathway. Continuous editing is not a linear process. Editing is nonprescriptive, and applying one rule does not cause specific outcomes (Kirkpatrick et al., 2013). Instead, we can view editing as a range of mechanisms that restrict and direct change. Sahlin-Andersson (1996) conceptualised the editing process by defining the three editing rules: formulation, logic and context. These rules describe how ideas are circulated in an organisation (Wedlin & Sahlin, 2017). However, the editing rules are only implicit because 'there are no rules to follow' (Sahlin-Andersson, 1996, p. 85). Editing rules are not written down, nor are they intentional strategizing tools applied by translators. Rather, editing rules are patterns that limit change and point to new directions by implicit principles of action (Boxenbaum & Strandgaard Pedersen, 2009). The editing process is also subjected to social control and conformity that shapes the editing (Sahlin-Andersson, 1996). This means that translators are formed by the social norms in a particular organisation and by the wider institutional context. In this way, certain rules, structures and priorities of organisational life influence the editing process. Empirical studies show that in practice, the editing process is complex and that the identified editing rules often overlapped, were reciprocal and acted through various change initiatives (Morris & Lancaster, 2006).

Some authors have portrayed editing rules as sequential. Teulier and Rouleau (2013, p. 331), for example, refer to 'sequential temporality', while Morris and Lancaster (2006, p. 226) mention an 'implied sequencing of editing rules'. These authors also describe a broad-based contextualisation, followed by logic and then a cause-and-effect logic. Nevertheless, both Morris and Lancaster (2006) and Teulier and Rouleau (2013) contest this in their own studies. Sahlin-Andersson's (1996), in contrast, emphasises continuous editing and how this occurs relative to its circumstances. She argues that contextual circumstances influence the editing processes and evolve with time. Hence, unique circumstances will play out differently, such that sequential editing would be hindered. Based on Sahlin-Andersson's conceptualisation of the editing process and the subsequent findings of Morris and Lancaster (2006) and Teulier and Rouleau (2013), it appears that the editing process is continuous but non-sequential.

The editing process is affected by rhetorical framing and articulation of ideas as well as by the practical implementations (Kirkpatrick et al., 2013). Hence, editing can be

viewed through the lens of how an idea is articulated and discussed, how it is used to sell change, or how it adapts to local practices. The editing process may lead to the idea becoming further specified or refined. For example, the idea can be formulated so that it addresses precise adjustments and the changing practices that are intended to follow. However, translation may also change the very meaning of the idea. Actors can alter the content of the idea, where even a slight reformulation yields fundamental change to its meaning (Wedlin & Sahlin, 2017). In an organisation, editing rules are only indirectly observed. Editing can be identified by observing how ideas are portrayed, the specific ways in which ideas are adopted or revised, and how the articulated idea changes over time (Sahlin-Andersson, 1996).

The three editing rules of formulation, logic and context are three aspects of the translation process. In Chapter Seven, I use these three rules as analytical tools for studying the programmatic translation process. The editing rule of *formulation* concerns 'telling a good story' (Sahlin-Andersson, 1996, p. 87). The new idea can be creatively dramatised as it attains a label and becomes reformulated as it is presented and re-presented in various forums (Morris & Lancaster, 2006). Attention towards a particular idea can also be labelled by referencing its contents, e.g. categories, prototypes, practices and ideological frameworks. The portrayal of the idea is a way to structure and make sense of the idea (Wedlin & Sahlin, 2017). The early formulations and interpretations of a presented idea tend to be the most prominent (Sahlin-Andersson, 1996). In addition, the early interpretations and formulations are often made by people who consider themselves as 'heroes'. They become well-known as the idea circulates. In an analysis of editing processes, the early formulations can be observed as following the use and development of certain labels, as these labels will influence how the idea is perceived going forward.

Logic refers to a rule concerning the 'plot of the story'. The new idea is described as relating to the particular setting and used to justify the need for change (Sahlin-Andersson, 1996). Logic can serve as the background justification for why an ostensible inevitable change is taking place and the causes and effects it will have after implementation. There can be justifications as to what the organisation will be able to achieve as a result of the change. New ideas are introduced as a solution to a problem that needs to be addressed. The logic rule of editing (not to be mistaken for institutional logics) can present identifiable processes and activities that the organisational actors perceive as solutions to a specific problem. According to Wedlin and Sahlin (2017), these logic arguments are typically reconstructed. In other words, the logic is added

retrospectively, serving to legitimise and support accounts for how a change process has unfolded.

The third editing rule, *context*, concerns local adaptation. In the context rule, specific features of the idea are made to fit the new setting. Contextualisation also entails a sense-making of the idea in relation to context (Morris & Lancaster, 2006). Contextual editing can be a mutual adaptation of structures and features of the idea and that of the new setting. Original elements from the idea are exposed to editing, but local processes and roles are also adapted to fit the idea. Thus, both the idea and the organisation undergo change. Sahlin-Andersson (1996) describes how elements of time, space and scale are added during contextualisation. In a study of how the idea of 'science parks' was translated from aspirational Silicon Valley to Stockholm, Sahlin-Andersson showed how features were taken out - and inserted - as the model was edited. In the editing of scale, for example, she described how proximity between high-tech companies was deemed necessary to successfully formulate and sell the idea. Later on, the scale element was edited as nearby locations proved not to be a viable option in Stockholm. Scale was revised into something different. The editing process merges the idea with the local traditions and experiences. An example of this merging is illustrated in a case of how governance structures shaped materialisation (Kirkpatrick et al., 2013). In a comparative study of management practices in healthcare across four European countries, their analysis centres around the local context, where elite actors' perceptions of reforms and management models shape the editing process.

One of the rare studies that specifically use editing rules as an analytical framework is Teulier and Rouleau's study of a digital mock-up in a cross-sector study group(2013). By identifying editing practices performed by middle management, they link up with Sahlin-Andersson's (1996) editing rules. Hence, formulation is linked to 'adjusting the vision' & 'rationalizing the change'. Logic links to 'stabilizing meanings' and 'taking absent stakeholders into account'. And context links to 'reframing problems' and 'staging the discussions'. In addition, they suggest a fourth set of rules, namely recontextualization, which relates to the practice of 'speaking for technology' and 'selling change'. This last stage concerns implementation and embeddedness into the organisation (Teulier & Rouleau, 2013, p. 333). How these editing practices are connected with the original editing rules is shown in Table 4-1.

The editing rules of logic and formulation are largely symbolic. As ideas travel, they take on the character of success stories (Sahlin-Andersson, 1996). Alongside follows

the linguistic level, regarding how the ideas are framed and articulated. Kirkpatrick et al. (2013) write that 'editing rules need to be extended from a merely symbolic and linguistic level of analysis to the level of structural implications and material practices' (p. 50); see table Table 4-1 for the connection to the editing rules. In studies where the translation of the idea itself is in focus, contextualisation becomes a fundamental editing rule, in that it highlights the practical implementation of the incoming idea. The table below summarises the connection between editing rules and editing distinction (Kirkpatrick et al., 2013), on the one hand, and editing practices on the other (Teulier & Rouleau, 2013). Editing rules and the differentiation with framing and practices have inspired my analytical approach to the programmatic elements.

Table 4-1. Summary of outcomes from the application of editing rules.

Editing distinction Kirkpatrick et al. (2013)	Editing Rules Sahlin-Andersson (1996)	Editing Practices Teulier and Rouleau (2013)*
Rhetorical framing and articulation	Formulation	- Adjusting the vision - Rationalizing the change
	Logic	- Stabilizing meanings - Taking absent stakeholders into account
Practical implementation	Context	- Reframing problems - Staging the discussions
	Recontextualization*	- Speaking for technology - Selling change

4.3.2 Instrumental translation rules

Another approach to translation stems from Røvik (2007, 2016). However, his point of departure rests on some of the same ideas. First, Røvik differentiates translation into two processes: decontextualisation and recontextualisation. He argues that these two activities occur at different times and spaces and are performed by different actors. Both processes were initially highlighted in Czarniawska & Joerge's chapter ten years earlier (1996). As mentioned, empirical studies of translation have tended to focus on (re)contextualisation (Røvik, 2016; Wæraas & Nielsen, 2016). Secondly, Røvik (2016) sees the translation of practices and ideas as rule-based activities. He has been inspired by translation studies as

a field traversing general, literary and non-literary translations. This interdisciplinary work has been concerned with rules for translation and takes a normative-instrumental view to the extent of discussing what Røvik calls (in quotes) ' "good translations " ' (Røvik, 2016, p. 293).

With a point of departure in translation studies, Røvik discusses patterns in translation as *modes* (Røvik, 2007). Modes have distinct intentions and express an approach to translation, performatively shaping the translation. Røvik defines three modes: reproducing-, modification- and radical, and each of them is connected to translation rules that allow translators to actively construct the translation outcome. Translators, therefore, do not translate in a mechanical sense, so much as revise and convert. Røvik describes the connecting translation rules of copying, which can be recognised as the reproduction and recreation of an idea as a means to a success similar to that of the original context. Other rules are 'addition' and 'omission', both ways in which translators modify the idea to make it acceptable or amenable to their own context. Modifications are performed by balancing the original idea with the necessary contextual changes. By adding, omitting and also testing new practices, translators close to the operational core create acceptable models based on their experiences (Larsson, 2019, pp. 181–182). The third mode called 'radical' occurs when the translation is converted into something new.

Røvik's view of translation rules emphasises the idea's contents and the outcomes as ideas translate across organisations (Røvik, 2007, p. 306). With a focus on content, Røvik explicitly describes how the rules are deployed in organisations. For example, the reproducing mode concerns recreating practices and looking at traits in the idea's content and in the relation between the sending and receiving contexts. In this way, his view of translation also touches upon the type of idea and how this influences a translation. Certain features of an idea can more easily be translated depending on the idea's level of abstraction. An idea may contain a script, a method or a specified usage attached to it; these additional features might consist, for example, of a procedural standard to be implemented in a new context. In contrast, other ideas consist of more diffuse management concepts or fashionable ideas that require a more interpretative meaning to be added in order for it to be translated. The recipient must not just receive the idea but actively embrace it.

4.4 TRANSLATORS

Neoinstitutional theory was previously accused of overlooking actors and viewing organisations as passive adopters (Røvik, 2007). Recent institutional streams now take actors into account, as can be seen in the research on institutional work (Lawrence & Suddaby, 2006), institutional entrepreneurs (Hardy & Maguire, 2014) and practices-based institutionalism (Smets et al., 2017). Likewise, Scandinavian institutionalism sees actors taking an active role in translation by altering ideas (Boxenbaum & Strandgaard Pedersen, 2009). The dynamic role of actors is often highlighted in translation studies. One reason is that these studies, being often empirically driven cases, show strong actors and groups of actors (Røvik, 2007). However, the agency of *translators* that specifies translation work and detailed activities performed by translators is still relatively unexplored (van Grinsven et al., 2020). Translation is a subjective and active process, where the organisational actors take on an active role rather than passive recipients of ideas (van Grinsven et al., 2020; Wedlin & Sahlin, 2017). Several studies point to the continuous translation work required to change an idea (Cassell & Lee, 2017; Larsson, 2019; Waldorff & Madsen, 2022). However, also maintaining and keeping an idea intact during a change process also requires efforts by organisational actors (Wæraas & Nielsen, 2023).

Translators act both between organisations and within an organisation. Sahlin-Andersson & Engwall (2002a) defined what they called 'carriers', who circulate knowledge across organisations. Carriers are associated with both passivity and activity (Larsson, 2019; Wedlin & Sahlin, 2017). They are active because they pick up ideas and take them into a new setting, whereupon the idea is edited. The process of framing, reframing, and adapting to make an idea fit with its new context involves action. Translators transport and transform an idea with their actions, resulting in the idea changing in the translation process (Sahlin & Wedlin, 2008). However, the term carriers also has a passivity element coupled to it; carriers carry something from one place to another, and the agency aspect may be ignored or overlooked. With translation theory being a part of the neo-institutional tradition, passivity can be associated with the unconscious acts the translators perform in the editing process. Translators actively transform the idea, i.e. they take a firm stand in trying to mould the idea to fit their context. One way to view the editing rules as a case of 'no rules to follow'. At the same time, the way in which translators edit ideas is embedded in an institutional context in which they manoeuvre. Translation thus emerges from the efforts of multiple active translators and a 'richness of interpretations' (Røvik, 2016, p. 291). Translation takes its power from

several of actors (not necessarily grouped) and not from a singular actor disseminating an idea. Hence, Røvik argues that it is the result of such a process that a new idea, once translated, becomes powerful.

4.4.1 Translators

Translators exist across all organisational levels (Larsson, 2019; Linneberg et al., 2019), and they act across and between organisations (Sahlin-Andersson & Engwall, 2002c). The volume edited by Sahlin-Andersson and Engwall *The Expansion of Management Knowledge: Carriers, Flows, and Sources* (Sahlin-Andersson & Engwall, 2002c), focuses on the flow of management ideas at an overarching level rather than on the receiving organisation. This means that although individuals are part of spreading ideas, the researchers focus on groups or the formation of carriers. The carriers could be business schools (management graduates, executive training etc.), media companies (newspapers and books) and management consultancies that carry management ideas across the globe. There is an interaction amongst carriers and between carriers and others, i.e. private and public organisations. Common to these carriers is that they act *between* organisations (Sahlin-Andersson & Engwall, 2002a). For example, graduates of business schools take jobs as consultants and in organisations where they spread their latest business school knowledge. Research is spread in publications, through the educational systems and out to practices, just as consultants share their knowledge with their many clients and in their public marketing presentations. The boundary between these carriers and those with whom they interact is blurred; it is often unclear who is creating, who is transporting and who is using or revising the ideas. Carriers might take up the roles of creator, transporter and user simultaneously (Sahlin-Andersson & Engwall, 2002a). A consultant might spread and share knowledge through her work while simultaneously applying the same idea in their own firm. The number of different carriers has expanded, including states, expert groups, and intergovernmental and non-governmental organisations (Sahlin-Andersson & Engwall, 2002b, p. 282). In this case study, the digitalisation efforts performed in the IT & Development Agency are heavily supported by management and IT consultants. These consultants, while not decision-makers themselves, nevertheless take on crucial roles in their consulting, advising and practising. In this sense, the consultants bring ideas and practices into the organisation. Consultants carry agile methods into this new setting. They come with expertise and a status of bearing the

solution that enables them to exert a unique influence on the organisation's translation of the idea into practice.

Where carriers are translators acting across organisations, internal actors also play a significant role in how incoming ideas are translated into the specific local context at the department or unit level. Most studies of translators focus a single group of translators, such as in-house consultants (Andersen & Røvik, 2015), internal change agents (Røvik, 2007), implementation managers (Andersen & Røvik, 2015; van Grinsven et al., 2020), hybrid professions (Blomgren & Waks, 2015), teams or employees (Linneberg et al., 2019; Pries-Heje & Baskerville, 2017; Thøgersen, 2022) and the most commonly studied middle managers (Linneberg et al., 2019; Radaelli & Sitton-Kent, 2016; Spyridonidis & Currie, 2016; Teulier & Rouleau, 2013). In contrast, Larsson's (2019) detailed study of LEAN implementation in Swedish health care shows how ideas move up and down, with a cooperation across hierarchies and translator groups. Senior managers and employees all contribute to the translation process. In between these groups are the intra-organisational translators, who acting as the glue that keeps a dynamic translation going across hierarchies. Internal development units play an important role in organisations' understanding and how they work with a (new) abstract idea. Røvik (2007) describes the role of internal change agents in the organisation. Therefore, internal change agents can make a more permanent impact and thus ensure that new ideas are circulated and materialised.

Several translation studies have focused on the crucial role of middle managers as translators. Since middle managers are both central and intermediate in an organisation (Radaelli & Sitton-Kent, 2016), they must navigate between top management, which exercises control and resistance, and deal with the frontline workers, who are to be managed but who might resist such control, as well as resisting new ideas. Harding et al. (2014) describes the middle managers many functions, being 'at once controller, controlled, resister and resisted' (p. 1231). Having an intermediate position in the organisation becomes a key asset for middle managers as translators. Stuck in the middle and with local knowledge, they can affect the translation process by navigating upwards and downwards in the hierarchy. As Radaelli and Sitton-Kent (2016) remind us that the 'middle managers are close enough to top management to embrace their systemic sense of change; and close enough to the frontline to take its pulse for change' (p. 325).

4.4.2 Translator practices

An essential characteristic of translators is to mobilise the work of a change process, pushing it forward (Larsson, 2019). This task is pursued by intra-organisational translators, who have the ability to create links across hierarchies. It is crucial to possess some kind of formal position during a change process, and here Larsson refers to recognised responsibility and authority rather than a managerial position per se. Hence, actors with formal positions can move across hierarchical levels, which allows them to drive the translation process forward. The same is applicable to internal change agents who have a legitimised role within the organisation to take the initiative, drive and implement new ideas (Røvik, 2007). With a legitimised role, there also follows the expectation of being active translators, although they make not take on this role. The translation process is also affected by the degree of freedom of the actors. Røvik distinguishes between the freedom that the translator *has* and *takes* (Røvik, 2007). For example, an idea might be seen as an inspirational source. The translator may be free to interpret and create meaning with the idea. Translation freedom is also operating when alternative frames are available for interpretation. Studies close to the operations show that internal, non-managerial translators have a large degree of freedom in the translation and contextualisation to practice (Larsson, 2019; Pries-Heje & Baskerville, 2017). The active editing and reflexivity of the translators vary with time and may not necessarily engage with the change at the proper moment. They might not utilise the translation freedom that has been given to them. In this light, translation is an asynchronous process (Thøgersen, 2022).

There might not be a single perfect pathway by which the organisation can adopt the new idea; instead, the translators can make interpretations. From this, actors may deliberately translate an idea to align it with their interests and preferences (Boxenbaum & Strandgaard Pedersen, 2009). Sensemaking and translation are linked (Boxenbaum & Strandgaard Pedersen, 2009). Organisational actors try to make sense of new ideas and how these can be implemented in their setting. Since sensemaking is a process of social construction, it involves cues generated by ongoing activities and retrospective elements that impart meaning to explain actions (Maitlis & Sonenshein, 2010). Sensemaking connects frames as past moments of socialising and the present moments of experience in terms of cues (Weick, 1995). Therefore, day-to-day actions are seen in a retrospective light. Actors take the knowledge of a new idea and interpret it in their setting by making it meaningful. Deliberate sensemaking of alternative possibilities and options can be a

strategizing resource when implementing new ideas to promote own interests (Boxenbaum & Strandgaard Pedersen, 2009). Sensemaking in a translation process is performed individually and collectively (Boxenbaum, 2006; Teulier & Rouleau, 2013). Teulier & Rouleau found that individual orientation occurs where the translation is close to the known context. Translators tend to act collectively, on the other hand, when navigating in an externally-oriented environment. When a translator encounters an idea that is attractive and can be considered as able to merge with their context, they take on individual sensemaking. Collective sensemaking is necessary in situations where the context is less clear and hence necessary to look externally for inspiration. Teulier & Roleau divide editing practices into two kinds of sensemaking: ways of making sense of a) the new idea (in their case, a new design technology) and of b) the idea in relation to the context. Understanding and interpreting the idea is done through editing practices. As mentioned in Chapter 4, they identified eight distinct translating practices: reframing problems, adjusting the vision, stabilizing meanings, speaking for the technology, staging the discussions, rationalizing the change, taking absent stakeholders into account and lastly, selling the change (Teulier & Rouleau, 2013, p. 330). Also see Table 4-1, on page 73, which recaps these editing practices in relation to editing rules.

The hybrid professionals' role as translators also shows important features. Bridging across multiple logics, hybrid professionals construct problems and identify solutions. By interpreting, communicating, and translating information about upcoming changes, they presenting how the change will deal with organisational problems, all depending on the recipients (Blomgren & Waks, 2015). Editing by testing is another act in translation (Larsson, 2019) that drives the implementation of new ideas. In a translation space close to the operational core, translators formulate, test and evaluate new versions of the idea. As a new idea never enters a void free from experience, practices of testing, evaluating, and further adaptation are important. Any process that trigger resistance are seen as problematic or threatening, and attempts are made to neutralize or remove this threat.

Identity work is a means of affecting translation both in organisational embeddedness and as an individually strategic approach (van Grinsven et al., 2020). In the identity process, the translators co-construct themselves and the new concept in relation to the organisation. The translators ensure that the new concept fits by assessing the potential embeddedness of the idea in the organisation. At the same time, the translators reframe the meaning of the idea, emphasising strategic intentions to promote

their own interests or individual preferences (Boxenbaum & Strandgaard Pedersen, 2009; Kirkpatrick et al., 2013). Middle managers also take on board an identity as a translator. Middle managers not only pursue organisational embeddedness, but they also become embedded in the role of translators, building a 'translation identity'. The middle managers adjust their position towards the idea by making sense of it and relating it to themselves and the organisation (Radaelli & Sitton-Kent, 2016). These studies show the different dynamics that guide actors in a translation process, which is shaped by a combination of interaction, context and individual interests.

Collectively, these studies outline the active and critical role of translators. Different groups of actors participate in and influence the translation process. In this study, I build on the discussion of the different actor types (Larsson, 2019; Linneberg et al., 2019; Radaelli & Sitton-Kent, 2016; Røvik, 2007; Teulier & Rouleau, 2013; van Grinsven et al., 2020). I argue that the different translators played by translators depend on what is taking place during the change processes. In Chapter Eight, I begin with this assumption, to examine different translator groups by analysing the operational elements in different translation spaces. The programmatic translation in Chapter Seven shows how middle managers, consultants and internal change agents set the agenda. During the operational translation, a major proportion of change is carried out by internal agents and those in functional or technical roles.

4.5 TRANSLATION SPACES

Prior to the work of Teulier and Rouleau (2013), the role of space in the translation process was largely unexplored. There are still only a few empirical studies that have investigated the role of translation space or arenas (with the exceptions Larssn [2019], Nielsen et al. [2019] and Thøgersen [2022]). The concept of *translation space* was first introduced by Sahlin-Andersson (1996, p. 79). She describes how a space forms in the distance between the original source of the model and the receiving organisation. Translation occurs at multiple levels and can be applied to investigate field-level translations and organisational levels (Nielsen et al., 2019). The distance between contexts influences the translation (Morris & Lancaster, 2006). The distance can be considered geographical, e.g. as we see when LEAN travelled from Japan across the globe to several other countries. The distance can also be considered in terms of travelling across industries or from the private to the public sector. LEAN, to take a recurring case example, has moved from car manufacturing to healthcare. The distance factor also

operates within organisations, at different internal levels and spaces (Larsson, 2019). There is a distance from top management's interpretation of an abstract management idea to the working practice on the shop floor; in this case study, I focus on internal translation spaces and how managers and IT developers translate agile methods into their daily work, creating new ways of working for the Danish Tax Administration.

Early translation studies discussed space and distance in rather abstract terms (Morris & Lancaster, 2006; Sahlin-Andersson, 1996). The term 'space' was further refined by Teulier and Rouleau (2013). They defined a translation space as 'an activity zone between two contexts wherein a message around a source to be translated is authored to reach a specific audience' (p.309). Put differently, translation takes place in the void between contexts, with multiple and differentiated spaces depending on the audience. In their study of a cross-sector study group, Teulier & Rouleau (2013) identified different translation spaces, each characterised by different and specified communication activities. Each translation space had its own set of practices for making sense of the change and targeting a dedicated audience. There are multiple spaces, and they are interdependent. Yet what happens in one space influences other spaces. I particularly adhere to the phrase 'activity zone', a term that underscores translators' agency. Translators' activity takes place in a translation space. Nielsen et al. (2019) refined the concept by describing 'space as being occupied by different translation arenas embedded in different levels and forming a nested hierarchical relation' (p. 237). They mention organisational-level activities such as seminars, workshops and meetings as examples of arenas. Thøgersen (2022) points to reflexivity practices where 'translation spaces create a shared journey of reflection that feeds into the negotiation of meaning' (p. 3). Activities in a translation space do not just emerge but are typically orchestrated by management. Planned activities provide a platform for translators to engage with change and to use the opportunity to promote the change. The translators may or may not embrace the opportunity to engage with the idea, and a space opens as a 'window of translation' (Thøgersen, 2022, p. 15). Her study showed an asynchronous translation, thereby adding temporal aspects to translation theory.

As a supplement, I would like to draw attention to the choice of the words 'arena' (Røvik, 2007) *versus* space (Sahlin-Andersson, 1996). Some appealing cues link well to the different perspectives of translation patterns, i.e. Røvik's instrumental views and Sahlin-Andersson's more commonly applied view, heavily rooted in neo-institutional thinking. Arena is a 'place of combat', and its Latin derivation refers directly to the

enclosed space in Roman amphitheatres. With Røvik's instrumental view, arena fits nicely as a choice of words. One has to perform specific actions to achieve a desirable outcome (i.e. coming out of the arena alive). On the other hand, space is an extent, area or room. This Latin derivation is supplemented with the notations of distance and stretching of time. Personally, the notation of space gives an association of more uncontrolled or undefined boundaries across which one must navigate. Considering the link to time and distance travelled with the word 'space', Thøgersen's (2022) addition of temporality is a useful contribution.

FRAMEWORK FOR ANALYSIS

This dissertation focuses on how the idea of Agile attains new meaning and yields new practices it is translated into the organisational practices of a public sector organisation (Czarniawska & Sevón, 1996). To understand how the complex context plays out, I posit that focusing on differentiating programmatic and operational elements (Sahlin & Wedlin, 2008) is a useful point of departure for the analysis. Focusing on the programmatic and operational elements allows us to distinguish between visions, strategic goals, personal agendas and actual practices. New ideas are picked up and endowed by translators to provide legitimacy to organisational activities. The new ideas are supposed to solve problems, increase efficiency, or move the organisation away from something old (and bad) into something new (and good). The change is initiated, designed, imported, prepared for implementation, carried and edited by the organisational actors who translate the idea. Translators create a vision and goals, and these become concretised through the design of aims, objectives and the formulation of anticipated new organisational structures and routines. In other words, the translators interpret the programmatic elements of the new idea into organisational life. Moreover, I propose using the concept of editing rules (Sahlin-Andersson, 1996) as a flexible tool to analyse the programmatic elements, which is the focus in Chapter Seven. Although there are 'no rules to follow', the translation of ideas is not chaotic. As a compromise, the concept of the three editing rules, formulation, logic and context, provides a red thread to incorporate rhetorical framing and structural adaptations analysing change processes. It can reveal how the translators discuss ideas such as Agile and how they come to work with the Agile idea during the initial design phase.

I am also inspired by Røvik's (2016) more instrumental view of translation, which also gives attention on the actual content of the idea. Agile is a current and popular

methodology. Yet few studies have examined the organisational dynamics of adapting new working methods in sites of technological production. I suggest that the Agile idea's content must be integrated into a translation analysis. Because as this case will show, the Agile idea is used as a vehicle in the translation process, i.e. Agile is both the goal and the method and the process itself. The idea of Agile, with its technical features and values that symbolises change, should not be neglected. For example, the Agile value of 'responding to change' (Beck et al., 2001) and the articulation and re-articulation (Pries-Heje & Baskerville, 2017) of Scrum are practices of agility that become intertwined with the translation process.

By separating at the programmatic and operative levels and applying editing, I contribute to the micro-level understanding of translation processes. Some may argue that materialisation comes through practice, I view the programmatic elements as distinct from the operational elements, even though both contain materialisation. Translation is a continuous process without a fixed starting point or end state. The idea from the outside is transformed endlessly and is developed through programmatic and operational elements in its journey into the new context. The programmatic and operational activities are not separate or uncoordinated; however, I divide them analytically. The programmatic elements might come first as a new idea begins to be contextualised; in the case study here, it is during the early design of the agile transformation. However, as the organisation starts to follow agile methods and operative elements and practice unfold, there is a mutual adaptation between the programmatic and operative elements.

The analysis in Chapter Eight concerns the operational elements and takes its starting point from the findings from the first analysis and the contextualisation. I utilise the three identified contextualised elements of Organisational processes & structures, Collaboration and Changing roles of actors in order to understand how the operational translation unfolds. I analyse the operational translation process by focusing on translation spaces and the translators themselves. Studies show how translators operate across organisational hierarchies and between organisations, where they mobilise others to implement the change process (Larsson, 2019). Engagement in the translation process may vary with time and with the degree of freedom that translators feel they have to accelerate, alter or exploit the translation process (Røvik, 2007). Different translation spaces consist of different groups of translators all variously contributing to the operationalisation of Agile. Different tensions of implementing Agile unfolds in different spaces and how the organisational actors attempt to resolve these tensions, is a part of the

translation process into new organisational practice and routines. Understanding how these actors perform the three elements in different spaces can help build our understanding of translation practices and how activities in different spaces. The empirical data for the operational analysis in Chapter Eight builds on the ethnographic observations and focuses primarily on the period from Go Live and the first five months of implementation.

Figure 4-3 illustrates the analytical link between the analysis and how I have separated the programmatic and operational elements. Underlying how the translation process unfolds is the analysis of the Agile idea in Chapter Six. This looks at agile as a method and a mindset, analysed through the concepts of omniscience and omnipotence (Schildt, 2020).
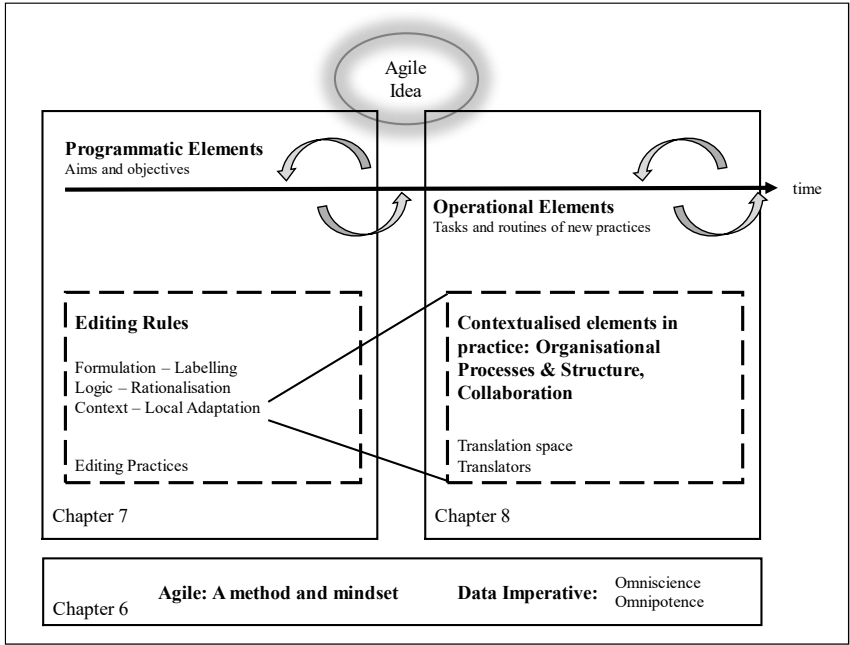
Figure 4-3. Illustrations of the analytical concepts across the three analyses. The digital promise of data and hereunder agile methods lies as a foundation for understanding how the agile idea is translated into programmatic and operational elements. Chapter Seven builds on editing rules, whereas chapter Eight departs from the concepts of translation space and the role of different translator groups.

Chapter 5. METHODS

This research project builds on an extensive ethnographic dataset, consisting of 38 interviews, close to 250 hours of meeting observations and more than one hundred documents, which creates the foundations for the analyses and contribution of this thesis.

This chapter describes my methodological considerations and the methods I used during the fieldwork. First, I introduce my research design and explain the research collaboration of an Industrial PhD project. I describe the data collected, including the actual case and the specific data sources and how I have handled these in the field and at my desk. Then I explain my analytical strategy. The chapter concludes with reflections on the methodological limitations of this study.

This thesis aims to understand how agile methods are translated into a public sector organisation. Since Agile is both a technique and an idea, my approach takes its point of departure in the following research question: *What tensions arise when the idea of Agile and agile methods are translated into the Danish Tax Administration?* The thesis seeks to answer this question by analysing how agile methods are implemented. Implementation of Agile involves creating both new meanings for the organisation's members and new kinds of organisational practices. In this chapter, I describe my methodological approach and the choices I have made throughout my fieldwork and analysis. I begin by introducing my research design. I then describe the extensive data collection, methods and the nature of the data I have collected. Finally, I present my analytical strategy and end the chapter with some reflections on the methodological limitations of this research.

5.1 RESEARCH DESIGN

5.1.1 An industrial PhD project

This study is carried out under the Industrial PhD regime funded by the Ministry of Taxation and Innovation Fund Denmark. It is a collaborative research partnership to cultivate ideas and knowledge for the benefit of Danish society (Innovation Fund Denmark, 2022). This form of collaboration has been established to create a closer relationship between universities and the business sector. The research is expected to contribute to the academic field and provide practical knowledge to help businesses deal with innovation.

In 2016, I was employed in one of the large transformational IT programmes in the Department under the Ministry of Taxation. Throughout my employment period, I have been employed as a senior consultant (*Specialkonsulent*), without managerial responsibilities. In 2018, when the new IT and Development Agency was established, the three major IT programmes and employees joined the agency, and consequently, so did I. Before commencing my PhD project, I carried out various tasks relating to starting one of these high-profile IT programmes. My primary tasks were connected with the change management activities, where I was engaged in work packages both within the programme and with the Customs Agency. Based on my experience in the organisation, I became interested in understanding how large-scale visions of the digital future for the Tax Administration were implemented in a dispersed administration. More specifically, I was interested in how new digital solutions implied new processes and new ways of

thinking about Customs operations that originated from a central organisation and how these ideas crystallized into concrete goals and working practices in dispersed offices nationwide. Moreover, I was curious about the influence of change activities on these digitalisation processes.

As described in Chapter Two, the organisation has undergone several restructurings. Before formally embarking on this research project, my position was moved to a different unit that solved various IT tasks for the other Tax Agencies. The core activities included developing smaller digital solutions of an operational character, analytics and data management. The IT and Development Agency is a large organisation with more than 1.500 employees, excluding managers and external consultants. The move to a new unit meant that I transitioned from a unit of approximately 200 employees into a unit of more than 350 employees, none of whom I previously had had professional encounters with (the exception being one change management colleague). As elaborated in Chapter Two, the Tax Administration had already been through tremendous organisational change, and in particular, the IT and Development Agency continued to go through massive recruitments around this time. My transfer to a different unit also changed the original project scope but opened new avenues, such as taking a deep dive and following a change project from design and through implementation.

The organisational setup of an Industrial PhD project, partially funded by the case organisation, has been part of setting the framework for the project in which I have been able to carry out this research. In the initial phases, I was in continuous dialogue with my project sponsors to discuss possible projects, identify relevant cases, and ensure a realistic timeline. I have had complete freedom to pursue my research and 'follow my data', and the organisational members in the Tax Administration have been receptive to the project and my data collection. As part of the Industrial PhD agreement, I have had close contact with my sponsoring organisation and disseminated my results, empirical findings, conference papers and even part of a literature review to organisational stakeholders. My research communication has typically been in the form of workshops or presentations to different teams, such as the change management team, the transformation team and the agile method department. I have also had formal individual conversations with the project sponsors. However, since I embarked on this project, additional organisational restructuring has occurred. The project sponsor and his replacement have both moved to different parts of the organisation, and I have also shifted departments. Appendix A lists the dissemination activities that have been included in this Industrial PhD project.

My position in the organisation: Born native?

The setup of this research project entailed that the Tax Administration's IT and Development Agency was my part-time workplace. I have therefore spent significant time following the agency's daily activities as a participant-observer. Later on, during the analysis and writing up of the fieldwork, I continued to have contact with the agency, though on a less regular basis. 'Going native' has a negative sound to it and is something that ethnographers try to avoid (Kostera, 2021). The danger of 'going native' is that the researcher becomes so immersed in the field and becomes too involved with informants that they risk losing analytical distance. Going native in an organisational ethnography context would mean taking the environment and organisational life for granted (Aspers, 2011). In this project, I was probably born native. I was an employee who sought to become an outside observer through my research activities. Embarking on the initial pilot study and trying to grasp my project, I was aware of my changing role and my insider position. However, having been transferred to a different organisational unit, there were many aspects of the organisation that were new to me. For example, I had no previous direct connections or knowledge of tasks, processes, or actor constellations. While the agency's outer organisational boundary and accounts generally were known to me, the intricate details of what turned into my case was a different organisational setting.

During my fieldwork, I thus attempted to keep a distance and to reflect on the dilemmas of remaining too attached during my observations. In particular, it was important for me not to take part. During my main data collection, many actors were kindly curious about my observations and how I perceived the ongoing transformation. I had to restrain myself to not engage in discussions at that time. In relation hereto, both being trustworthy and enabling a space of confidence were at the top of my mind. Though, as time progressed, I engaged in a range of dissemination activities that rather built on my initial analysis than the final results of this research project. Being back at my desk at the university, and the longer that has passed, a natural distance has occurred where my data is no longer experiences with colleagues but 'just data'. Nevertheless, it was challenging to look up and distance myself from the taken-for-grandness of organisational life that comes with the ballast of knowing the organisational frame. In a humble approach to mitigate my implicit organisational knowledge, I at times went back to re-write draft findings in their most basic form. My focus on the Agile idea and agile methods in Chapter Six was another way whereby I went back to understanding the original idea and not agile through the lens of IT and Development Agency.

My position in the Agency has also been advantageous. As a previous employee transitioning into a new role as an academic researcher, I retained all my organisational access, such as e-mails, intranet and shared drives. This connection made data collection more accessible. I remained on the e-mailing lists and automatically received e-mails sent to the case unit. That I had worked in the organisation for an extended period before embarking on my doctoral studies also meant that I had a network that helped me manoeuvre and to look beyond the unit itself. I shared this network with many of the case unit's employees, which helped me build rapport and enabled me to discuss quirky everyday organisational life experiences. This position, formally a PhD researcher who remained employed by the Tax Administration, coupled with my previous system knowledge and a solid network, gave me exceptional access to the organisation. This position was particularly beneficial during the COVID-19 lockdown, where I had the same access as the organisation to systems, meetings, etc. These dissemination activities have also been valuable for member checking, i.e. when I have presented my intermediate findings, I also check for resonance amongst the participants. I have also had organisational members read drafts of my analysis and give valuable reflections.

5.1.2 Philosophy of science

This research is grounded in social constructivism. With this view, I assume that 'reality' is socially constructed through ever-changing social interactions and processes (Bryman & Bell, 2015; Creswell, 2013; Czarniawska, 2014). Hence, I do not assume an objective reality 'out there'; however, an essential premise is that reality does exist, but that this reality depends on our understanding of it (Justesen & Mik-Meyer, 2012). Seeing reality as a construct means continuing to investigate how the world is constructed collectively (Berger & Luckmann, 1991; Justesen & Mik-Meyer, 2012). I am interested in the complexity and ambiguity that characterises the process by which an organisation becomes increasingly digitalised. Thus the translation process is an ongoing construction of reality, where organisational members collectively form the agile method in the given context. Justesen and Mik-Meyer (2012) emphasise the importance of context, which 'forms the framework for the phenomenon being studied' (p.17). In this study, I assume that the complex context of the Danish Tax Administration shapes how Agile is constructed amongst its actors.

In a constructivist approach, the phenomenon is constructed and 'historically and socially conditioned' (Justesen & Mik-Meyer, 2012, p. 27). In this view, what certain

actors may take for granted as evident and 'the way things are done around here' could have been constructed to reach a different form and way of doing things. Neoinstitutional approaches consider the social life of organisations 'as a collective production and reproduction of symbols' (Czarniawska & Skjöldberg, 2003, p. 341). Hence, constructivists (in general) give attention to how the world is represented through language to examine how a phenomenon is constructed. In other words, they focus on how a phenomenon is verbalised, documented, presented, negotiated, promoted or resisted (Bryman & Bell, 2015; Justesen & Mik-Meyer, 2012). In translation theory, it is not the idea that travels. It is the idea's articulated verbal accounts and materialised objects (Czarniawska & Joerges, 1996; Wedlin & Sahlin, 2017).

The social constructivist view on organisations sees organisations in perpetual motion and as antistatic (Czarniawska, 2014). This means that my study gives 'a snapshot' of what happened in the particular organisational setting at that particular time and amongst a particular group of translators. My 'snapshot' is derived from ethnographic fieldwork, where I have followed the organisation's employees and managers in their work. In the constructivist approach, the qualitative analysis aims to provide a rich understanding of the phenomenon and the interpretations of organisational life by uncovering taken-for-granted norms and beliefs in the given situation. To uncover 'the invisible', the attention is directed to understanding how processes and practices unfold by identifying tensions in the various interpretations of a phenomenon (in this case Agile) and the interactions and negotiation amongst actors (Järvinen & Mik-Meyer, 2020). Observing the accounts and narratives as organisational life unfolds in meetings, conversations, and presentations reveals how meaning is constructed. In this study, I seek out how meaning- and sensemaking processes take place and how activities shape actions, or in some cases, prevent certain actions from taking place. Using qualitative interviews with key informants, I attempt to grasp the organisational norms and how meaning is created in specific situations.

The social constructivist approach forms the backdrop for institutional theory (Czarniawska et al., 2003). However, studies of agile methods are dominated by studies within the fields of Information Systems and engineering (Chapter 3.3). These traditions operate with a different epistemology and ontology than does a constructivist organisational approach. Engineers are trained in a positivistic paradigm, where the nature of reality is focused on discovering a single 'one true reality', where knowledge is observable and measurable, and phenomena can be elucidated through causal

explanations (Bryman & Bell, 2015). An engineering perspective on management would be to view organisations as machine-like, rational systems (W. R. Scott, 2003). The rational systems approach sees organisations as 'instruments designed to attain specified goals' (p. 33). An organisation is a system that can be optimised, and it is in this view that there is an 'agnostic' recognition of how organisations play a role in accomplishing this optimised goal (Schildt, 2020, p. 38). Rationality involves seeking the specified goal and the desired outcomes, which arrive through a series of purposeful actions. Moreover, this rational organisation approach assumes that the organisation is inhabited by actors who deliberately perform orchestrated and coordinated activities in order to achieve the organisational goal. These ideals are typically expressed by language in the activities of gathering and disseminating information, staff coordination, project design, program implementation, measurement of efficiency, and efforts at optimisation (W. R. Scott, 2003, p. 34). This view of organisations and how to achieve organisational ends differs from my constructivist approach, which I must bear in mind in my reading. Nevertheless, the engineering literature on implementing agile methods has inspired me and ensured what I believe is a fuller understanding of the substance of the Agile idea and how agile methods are altered when they enter an organisation. I have also used the engineering literature to position my study with respect to practitioners. Another 'twist' to this personal research narrative is that I myself initially is trained as an engineer and practised engineering for many years; I have, therefore, also been accustomed to the engineering point of view of social organisations. Working with the social-constructivist approach as a foundation for this thesis has been challenging and constitutes an important learning curve for my own academic development.

5.1.3 Organisational ethnography

This study is a qualitative research project that I approach through ethnography. The essence of ethnography is about getting close to and gaining a better understanding of those we study and the phenomenon (Aspers, 2011, p. 14). Data is therefore collected *in situ* and *in vivo* so as to capture actions, interactions and informants' explanations of their behaviour as they unfold in a real-life setting (Nicolini, 2009; Zilber, 2016). An ethnographic approach was chosen as the most effective means of combining my research interest and my previous practical and social experience in the organisation.

Ethnography has many nuances, meanings and roles in the social sciences. It is one of many methodological approaches to studying organisations, communities and

society (Aspers, 2011; Hammersley & Atkinson, 2019; Pedersen & Humle, 2016). Ethnography employs a qualitative approach that observes and connects people, their behaviour and their understanding of life in the situated context. The everyday context is a distinct feature of ethnographic fieldwork (Hammersley & Atkinson, 2019). In this research project, the situated context meant studying work practices as they happen, which in my case took place in two distinct situations. First, I studied how agile methods were understood by actors and the work that took place during the design and adjustments (anticipated) of these methods. I refer to this as the chase for change, and design phases (also see Figure 5-1, page 100). Second, I studied how Agile translates into practices. This entailed being in situations where managers and employees performed the new agile ceremonies in their everyday work of developing new digital solutions, i.e. 'doing Agile'. I refer to this as the implementation phase. These situations were 'natural' in the sense that I did not set them up as a researcher. Nevertheless, through my participation, I also became a part of constructing the reality of the situation.[8]

Organisational ethnography is a specialised approach that broadens the view of organisations from being merely an empirical setting to becoming a locus of insights into organisational phenomena as such (Pedersen & Humle, 2016; Ybema et al., 2009). Organisational ethnography thus works with the meaning to the organisational aspects of a phenomenon, such as the digital transformation, that takes place within an organisation. Pedersen and Humle (2016) describe 'organising' as 'an overall polyphonic, emerging, and processual concept' (p2). In other words, organisational life emerges from interactions in diverse spaces and situations. Organising is an activity that contains multiple voices, practices, tensions and interactions. Different organisational actors provide different voices, and the meanings are constructed between people, events and material. For this reason, social interaction is the foundation of ethnographic work

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[8] On several occasions, I had the chance to present my work to organisational actors engaged in the Agile transformation project. I typically described that my study was looking at how different actors translated agile methods to understand how ideas come to vary as organisations implement management ideas. In the first written newsletter about the Agile transformation to the unit, it is specifically stated that the newly established Agile transformation team will be working to make the necessary adjustments to the agile methods and 'translate' these into the context of this unit (see Chapter 7.4, page 189 for details). This is an obvious example of how I, as a researcher, with my presence and interactions with organisational members, also had an impact on the organisation that I studied.

(Aspers, 2011). Studying social interaction extends beyond observing human contacts and encounters. It involves talking to individuals in order to understand their thinking and opinions. Both formal and informal conversations are commonly used to gain this understanding (Hammersley & Atkinson, 2019).

A so-called 'meeting ethnography' has proven to be a tool for ethnographic inquiry (Sandler & Thedval, 2017). Meetings are pervasive in modern organisations, yet they are taken for granted as sources of data. According to Sandler and Thedvall, meetings are sites where 'power is produced and enacted, dynamics of identity and hierarchy are negotiated, and organization is produced, determined, and challenged' (p. 1). During my fieldwork, meetings were the centre of my observations as a site of useful data and social interaction. Moreover, meetings have been key events to study because agile methods involve the kinds of ceremonies that take place in a meeting forum. How these agile ceremonies, i.e. meetings, unfold also means studying new organisational practices.

Ethnography and institutional theory

Organisational ethnography combines the organisational phenomenon with theory and method (Pedersen & Humle, 2016). In this study, organisational ethnography combines the organisational phenomenon of adapting agile methods with the theoretical perspective of Scandinavian institutionalism. I understand institutions as resilient social structures that guide actors' behaviour in a given context. Institutions influence practices and arrangements in an organisation and how these are utilised (Greenwood et al., 2008). I am inspired by Lawrence and Suddaby's (2006) views on translation and institutions. 'Translation,' they write, 'offers both a conceptual and methodological way forward for researchers interested in moving beyond the totalizing view of institutions and institutional outcomes' (p. 243). In this light, I consider the empirical context of the Tax Administration as an organisation that is dominated by institutionalised practices, such as bureaucracy. Here, organisational members, through hard work and micro-practices, shape and construct the everyday practices of the Tax Administration, to which agile methods pose a new institution.

Ethnography is a useful method for elucidating institutions' underlying structures and dynamics. Ethnographic research allows for richer accounts than those obtained from retrospective interviews (Barley, 2019; Nicolini, 2009; Zilber, 2020). In translation studies, qualitative approaches, and often longitudinal case studies that include interviews, observations, and document analysis, are the most common methodological approaches (Wæraas & Nielsen, 2016). This study departs from the micro-level of Agile

interventions by studying translation processes within a single organisational unit. This research follows in the footsteps of recent developments within institutional theory that have shifted their empirical and theoretical focus from macro-level to micro-level processes and then showing how these micro-processes relate to the macro-level. The agency of individuals and collective actors impacts institutions. This unit of analysis thus shifts towards intra-organisational, organisational, and individual levels (Zilber, 2020). Focussing on micro-level adoption of agile methods, I can use ethnographic methods to study observable challenges and observing 'how people create, change, or maintain institutions' (Barley, 2019, p. 24).

An important entry point for understanding institutions is to analyse language. Discourse analysis, semantic analysis and other linguistic methods can help elucidate the 'otherwise unobservable institutional dynamics' and also how meaning evolves in the 'institutional collective' (Harmon, 2019, p. 3). Argumentation is a way of reasoning with others. Reasoning can be expressed through justifying, contradicting, negotiating or expressing support for different standpoints, thus being an important source for identifying meaning-making processes (Harmon, 2019). Language analysis links well to the editing process, which concerns rhetoric and articulation since editing rules are about portrayal, justification and making sense of the idea (Kirkpatrick et al., 2013; Sahlin-Andersson, 1996; Teulier & Rouleau, 2013). Institutions can be grasped by analysing how language and practices are established in symbols and materialisation (Reay & Jones, 2016). One of the fundamental understandings of how ideas are translated is through materialisation. In their seminal chapter, Czarniawkska & Joerges (1996) make the following classification:

> Ideas are images which become known in the form of pictures or sounds (words can be either one or another). They can then be materialized (turned into objects or actions) in many ways: pictures can be painted or written (like stage-setting), sounds can be recorded or written down (like in a musical score) and so on and so forth. Their materialization causes change: unknown objects appear, known objects change their appearance, practices become transformed.
>
> (Czarniawska & Joerges, 1996, p. 20)

Studying the translation of an idea from one setting to another means that we can look for how the idea is materialised within a specific organisational context, as well as the kind of argumentation used to promote it. The above authors have inspired me to understand how translation can be studied and how to approach the field. We know that

translation occurs across fields and at various organisational levels. Translation is a dynamic process, with translators acting across organisational hierarchies and beyond organisational borders. Translation can be viewed as a form of organising where multiple relational voices interact across multiple spaces to translate an idea.

Virtual ehnography

Field research is always affected by serendipity. Like so many other researchers, the global Covid-19 lockdown required sudden adjustments to my fieldwork. Virtual meetings transitioned from being occasional to being the only meeting space. Everyday organisational life took a sharp turn toward digital practices, both virtual meetings and more extensive utilisation of collaborative platforms.[9] In ethnography, it is imperative to be present in the spaces where organisational actors are moving about, the idea being that we can gain a vital understanding of everyday life (Hammersley & Atkinson, 2019). Within an organisational context, ethnography entails being present physically in the office space, meeting rooms, by the coffee machine etc. By extension, this means being present in virtual spaces where the organisational actors manoeuvre and engage with the organisation and with each other. During the Covid-19 months, organisational life only unfolded at a distance, being confined to virtual meetings and phone conversations. I swiftly needed to adopt my research methodology to capture daily organisational life as it was acted out in virtual space, and I also needed to understand my technology-mediated data. I thus turned to virtual ethnography (Hine, 2000).

Today ethnographic research also involves online practices and communication With the growing presence of the internet and digital media in everyday life; we are compelled to incorporate digital life into our own research methods. This approach takes different labels, such as digital ethnography (Murthy, 2008), virtual ethnography (Hine, 2000), embedded, embodied everyday internet (Hine, 2016), and virtual networked field sites (Burrell, 2009). Despite deviations and different definitions, one common denominator of the digital ethnography approach is the centrality of 'technologically mediated communication' (Varis, 2015, p. 56). Much development in these types of ethnographic studies concerns studies of how everyday life is 'performed' on the internet. I pursue virtual ethnography as an opportunity to draw attention to an intra-organisational

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[9] The practical implication of the virtual turn during my data collection is described in section 5.2.2, and detailed in the subsequent sections on data material.

space where actors interact and communicate, mediated through technology, and where their behaviour may not necessarily have any physical grounding. With the research goal of understanding how agile methods are translated, and researching under the Covid-19 conditions, it has been essential to collect both on- and offline material and to capture the influence of digital practices in the work of translation of Agile to the real organisational world of the Danish Tax Administration.

Over two decades ago, Hine differentiated between ethnography *of* and ethnography *through* the internet. Ethnography of the internet involves researching a structure that is created, used, recreated and affects people. In comparison, ethnography through the internet uses the internet to generate data, and there is often a combination of online and offline methods (O'Reilly, 2012, p. 174). This description links well with field sites that were previously physically separated but are now brought together as an online organisation with virtual forums. The meaning-making from experiences in online settings can then be transferred to an offline and on-site context, and vice versa. These segments of the organisation are connected in some way (Hine, 2016; O'Reilly, 2012) and can not necessarily be separated. The kind and nature of their connection are relevant, where a sudden and unforeseen shift to a virtual organisation took place, subsequently developing into a hybrid setting. As introduced in Chapter 3.1, organisational practices increasingly revolve around technology and various form of online communication. Daily practices such as e-mails and some digital tools to share information are prerequisites for the functioning of any modern organisation.

With this in mind, we need to consider whether there is a meaningful distinction between technology-mediated communication as particular or any ordinary, well-known and mundane organisational practice. None of the practices, for example, virtual meetings or the use of collaborative tools such as Confluence and Jira, were entirely novel for the IT and Development Agency that I studied. Though, the use of this software as collaborative spaces in the new Agile setup was a new practice for individuals in the case unit that I studied. The online documents circulating in these e-mail, intranet or collaborative technologies are data sources for virtual ethnography (Hine, 2000). Hence, the interactions between organisational actors are mediated through digital technology. In this perspective, the internet can be a source for some of the data, and there is often a combination of online and offline methods (O'Reilly, 2012, p. 174).

I have engaged in the virtual ethnography approach for several reasons. First of all, it should be recalled that the data collection took place during unprecedented times of

a global pandemic. From one day to the next, organisations needed to completely revamp their operations to virtual working conditions. During my fieldwork, it was clear that this virtual work environment impacted the translation processes which I was studying. I addressed this issue in the interviews by asking questions of employees about how their daily work was performed at a distance, and how they interacted with their colleagues. Although many informants quickly adjusted to the virtual working conditions and organisational life, the mixture of hybrid, on-, and offline work certainly had an impact on my fieldwork. Last, I would like to stress that my data contains precisely a combination of hybrid, on- or offline material.

Ethnography and taxation

This study is situated in the Danish Tax Administration, but the focus is not on taxation as such, or how the introduction of agile methods impacts taxation processes. Nevertheless, this study provides knowledge of how tax administrations operate. This study zooms in on the work within the Danish Tax Administration and, particularly, on the work of IT developers in the tax administration: the tax technologists[10] (Kurtz, 2018). The underlying understanding here is that the work of taxation is increasingly about digitalisation within the tax organisation. Tax agencies are now becoming providers of digital services and products for both individual taxpayers and businesses (Jørgensen, 2021). Thus, this study contributes to elucidating how civil servants – who are now also tax technologists – work and are thereby helping to re-constructing the Danish Tax Administration organs.

Studies of taxation range across several disciplines. Although many studies take a positivistic approach; 'tax is very much a social and institutional practice, and this needs to be recognized as such to a much greater extent' (Oats, 2012, p. 5). Qualitative and ethnographic studies have been increasing, and this qualitative approach has provided new understandings of taxation as a social practice and the everyday reasoning, beliefs and practices of tax professionals and taxpayers (Björklund Larsen & Boll, 2021; Boll & Rhodes, 2015; Oats, 2012). We also have social studies of taxation that have looked at front-line tax professionals and how they make digital reforms work in practice

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[10] Kurtz (2018) provides an inspiring terminology in a news article where she differentiates between 'taxologists' (i.e. tax officials) and 'tax technonoligists'. Though I find this terminology very explanatory, I have not used this distinction. Instead, I refer to tax technologists as IT developers throughout my thesis.

(Jørgensen & Schou, 2019), how tax inspectors interpret audit processes (Boll, 2014), and how tax administrators' practices are permeated by cultural aspects (Wynter & Oats, 2018) or by regulatory processes (Gracia & Oats, 2012). The digitalisation of public organisations is continuously growing, and today most taxation processes in Denmark (if not all) are digitised and digitalised. My study, therefore, takes an ethnographic approach to back-stage tax technologists. I endeavour to investigate the everyday reasoning and practices of tax technologists and how they work to make digital systems available for traditional tax professionals. In other words, I investigate the sites and environment in which digital solutions are developed, promoted, imposed and resisted. It is these solutions which Jørgensen (2021) found to condition the outcome of the technology and therefore relate back to taxation.

5.2 DATA COLLECTION: WATCHING, LISTENING, QUESTIONING, AND READING

Data collection in ethnographic studies covers a wide range of data. An important aspect of ethnography is participation in daily life, following people throughout an extended period of time. This includes watching what is going on, listening to what is said, questioning, collecting artefacts and reading. This also means following the mundane and uneventful routines of organisational life, and an interest in doing organisational ethnography comes with an appreciation of the complexity of everyday practices in a situated organisational setting (Ybema et al., 2009).

5.2.1 Case selection and overview of data

I carried out ethnographic fieldwork over a period of 18 months, with a particular focus on 'meeting ethnography'(Sandler & Thedval, 2017). In the early stage of my fieldwork (which I refer to as a pilot study), for approximately nine months, I was present in the organisation one to two days per week due to my position as a PhD student under the Industrial PhD regime. This was far from a full day of observations, but the case organisation was simply also my workplace. In the preliminary fieldwork stages, it is considered important to avoid focusing on a single event but to approach the ongoing activities concerning the whole organisation (Aspers, 2011). During this period, I followed meetings in a large transformational programme to understand how the unit reacted to implementing new ideas to find the best tactic for approaching and investigating the Agile intervention. This programme of digital transformation was

initiated in 2019 as an umbrella for a diverse project portfolio, including Platform & Architecture, Governance and Agile Transformation. I followed the work of the project management team and participated in joint meetings in the unit, my host department, and single project meetings. I also performed six interviews with three senior managers, two IT developers and one project manager. In the pilot study, I was preoccupied with the idea of a data-driven tax administration. All the sub-projects under this programme were considered enablers for the IT and Development Agency, intended to efficiently support the vision of a data-driven Tax Administration. However, I was still unsure how to grasp what 'data-driven' could mean in terms of materialisation and how I could gain insights into what the idea entailed beyond the rhetoric of visionary ideas. During this early data collection, consisting of interviews, observations and documents, it became clear that agile methods were regarded as a prerequisite to becoming data-driven. The actors involved expressed the belief that this unit could build and support a data-driven tax administration only if they followed agile methods. In the winter of 2019/2020, the Agile subproject was elevated and fast-tracked for this reason. Agile would be an enabler to achieve the data-driven goal. I, therefore, settled on my translation case: the Agile transformation.[11]

At this point, I did not pay particular attention to the specificity of agile methods as such. Instead, I was occupied with the translation process, as I viewed translation activities as a pathway to becoming data-driven. When I first embarked on this research project, agile methods had begun to spread in Denmark, including in the public sector. Digitalisation was high on the agenda in the neighbouring units of the IT and Development Agency where I had worked. Informants and acquaintances invoked Agile as a natural extension of Agile-aspirational thinking. As my fieldwork progressed, I realised how the idea of Agile was still used in somewhat ambiguous terms. For some organisational actors, Agile was 'just' a method. A package of techniques. Others, however, talked about Agile as a fundamentally different way of thinking. This left me puzzled, as I was not certain of what kind of idea was being translated. I have been inspired by other empirically driven studies of the contextualised translation of ideas (e.g. Andersen & Røvik, 2015; Kirkpatrick et al., 2013; Larsson, 2019; Pries-Heje & Baskerville, 2017; Radaelli & Sitton-Kent, 2016). These studies supported me in how to

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[11] The Agile Transformation (*den Agile transformation*) was the organisation's own name for the project.

pin down my case and set up my problem formulation. In particular, I decided to focus on the idea of 'Agile' rather than 'agile-as-an-enabler for becoming data-driven'. I could then concentrate on how the idea of Agile changed in its encounter with the new organisational context.

In March 2020, the Agile transformation team was established, and I virtually shadowed their work on and off during the design phase (four months). The Agile organisation had a 'Go-Live' period in August 2020, which constituted a two-week transition period with training and preparation for the first Programme Increment (PI)-planning. In this two-day event, the entire Agile Release Train (ART) plan their task for the upcoming PI. This event is effectively the kick-off event of the transformation. Subsequently, I carried out intermittent observations during the first five months of implementation, which included participating in joint Agile Release Train (ART) activities and following a team of IT developers in their work. This activity entailed changing working practices to follow scrum and SAFe. My observations were supplemented with document collection (real-time and retrospective) and with interviews. Figure 5-1 illustrates my data collection, with the overall timeline and data sources. The collective data set consists of close to 250 hours of observations in meetings and workshops, 38 interviews, and a variety of relevant documentary materials.
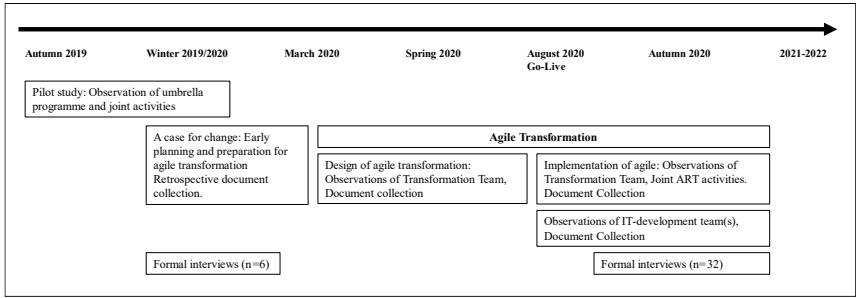
Figure 5-1. Timeline for data collection.

Confidentiality and ethical considerations

This study follows the principles of informed consent, confidentiality and trust (Bryman & Bell, 2015). As part of the 'Industrial PhD project' system, a cooperative agreement was concluded between the organisation where I was employed (and who acted as financial sponsor), Copenhagen Business School and myself as a researcher, facilitated

by Innovation Fund Denmark. This agreement also included data management guidelines provided by Copenhagen Business School, which, as a public organisation, also follows the Administrative Law. The senior managers in the IT and Development Agency supported the project, which they also verbally endorsed in meetings where I first introduced myself. When carrying out participant-observation activities, I would introduce myself and announce my position as a researcher every time I entered a new meeting or workshop (not the joint meetings in the unit). I could use the observations, record quotes and quasi-quotes and refer to positions, but all quotations were anonymised. The interviewees gave informed consent, use of data and anonymisation. If I have used video recordings for verbatim transcriptions, I have asked for consent. I had been given access to collect documents on activities relating to the Agile transformation. For the project to be less recognisable, I have attempted to mask some data, e.g., referring to 'the unit' instead of the function's name and its sub-departments. Though this was not a requirement, I judged this to be best under the circumstances.

There is an additional layer of ethical considerations in virtual ethnography as it is not (necessarily) visually obvious that there is a researcher present. I applied the same principles observing virtual as in-person meetings, presenting myself and the research project. This was not problematic with the teams I followed closely and repeatedly. However, observations in meetings such as intraorganisational meetings were trickier because I was not always introduced by the meeting host (despite having agreed that I would be), and many of the meetings in which I participated had an abrupt, 'Let's-get-straight-to-the-point' start. In a virtual setting, it is not as easy to make yourself visible without a clumsy interruption; nevertheless, I did.

5.2.2 The virtual turn during data collection

Due to the Covid-19 pandemic, ordinary organisational practices changed drastically in Denmark, as they did in the rest of the world. In March 2020, Denmark was completely shut down, and the Government demanded that all non-essential professionals work from home. This was unprecedented and took place with only one day's notice. At first, working from home was intended for two weeks, but this routine was soon after extended. For the Danish Tax Administration employees, that meant fully working from home for at least three months during the spring of 2020. In fact, many employees ended up working from home for more than a year, with only secluded work-related encounters at their workplace. Staff members charged with critical tasks or projects were allowed back

on location earlier. The Agile transformation was regarded as a critical change, so the concerned employees, in late June 2020, were allowed back on a rotational schedule, alternating between two and three days from home followed by days at the office. However, most employees worked from home until the two-week transition period in August. An event that was planned as entirely on-site due to its critical function was the first PI-planning in the unit. However, there were employees in medically defined high-risk groups who worked from home during the entire period, which meant that all meetings, training and ceremonies were conducted in a hybrid form if only a single team member was at home. In December 2020, with a new wave of Covid-19, the office was again fully shut down by national Covid-19 restrictions. This resulted in a virtual ethnography with on-site, virtual or hybrid data collection. Figure 5-2 illustrates the changing working constraints in the case organisation, the related data collection form, and my presence on location. Due to my position as an industrial PhD fellow, I spent approximately one thousand hours on-site during the course of 18 months; however, the majority of this time has been as my office space and *not* with observations of meetings and activities. Despite this, my time in the office has supported building in-depth insight into the organisation as a site of digital production.

	Autumn 2019 – March 2020	March – June 2020	June – November 2020	December 2020
Case organisation working practices and conditions:	On-site work	Virtual work	Hybrid work	Virtual work
Ethnographic data collection:	On-site: 1-2 days/week	Virtual ethnography: Attending online meetings etc.	Hybrid work: Onsite 3-4 days/week. Most meetings in hybrid format	Virtual ethnography
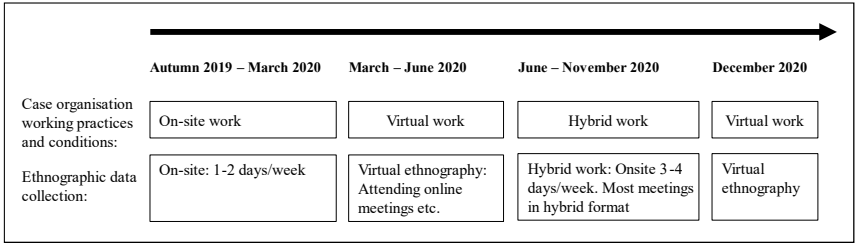
Figure 5-2. Working conditions for case organisation and type of ethnography pursued.

Impact on data collection

Due to changing working conditions, the research design had to be adjusted. The re-adjustment was caused by both the unusual work situation of the pandemic and by the different digital tools involved in the Agile transformation. Throughout the analyses, therefore, my data was a combination of on- and offline materials. The hybrid and virtual work yielded different types of data than a traditional ethnographic field study in an organisation. I have carried out conventional ethnographic observations on-site and virtual observations of meetings. Many meetings were also hybrid, with some participants

online while others were present in a meeting room, and I participated on either side as best I could. Most interviews were held in person, but three interviews were online and video recorded. The documents are mainly 'normal' written organisational working documents or PowerPoint presentations. These have been supplemented with artefacts collected online, such as a meeting chat, the Scrum board or digital records and communication around a technical solution. A positive outcome of this is that the notes often hold two of these different data components together. For example, the Scrum board is handled through Jira Software. The daily stand-up meetings are therefore mediated through a digital tool; they are held either on-site or online, supported by telecommunication. This means that observations at a daily stand-up consist of activities performed in a meeting room where some participants are online (some with video link, others only through sound) and the conversation centres around the scrum board, where the Scrum Master facilitates the discussion performing activities of moving tasks, on the board. On certain days, these meetings were held only online. Just as physical meetings contain small talk and comments, so do the virtual meetings, where the team comments in a meeting chat, and this marginal chat also became part of my field notes.

Virtual work and studying translation processes

The translation process I have investigated bears witness of having been constructed 'through' a screen. To get closer to answering my research question of how Agile is translated, it was essential to be able to follow the translation process as it evolved and to observe real-time practices of translation. Observations and listening to how messages are conveyed, argued for, and received were difficult to pursue during virtual meetings. The dynamics of the translation process were less demonstrative in a virtual space. Zooming in on the design phase of the Agile transformation, from March until June 2020, was complicated because the organisation's members were working from home, and all communication was mediated through telecommunication in different forms. Many conversations were held one-to-one and outside the planned transformation team meetings. These conversations were, therefore, invisible to me as a researcher and revealed only through the subsequent interviews. The alignment and pre-discussion also resulted in many of the transformation team meetings typically being less vivid and with fewer joint discussions. A characteristic example was the 'middle manager workshops', held during the design phase. Here the middle managers and transformation team met to make decisions on the way forward, e.g. delivery processes, team composition or the new role of the middle manager. These meetings tended to be a space where opinions were

raised but not debated, decisions made, and directions set. For example, at one of these workshops, the meeting goal was to take an overall decision on certain key transformational elements that the team could then adjust and fill with even more content. My descriptive field notes have many accounts of the individual's concerns about the topic. However, my notes supplemented with the following reflections:

- They [middle managers] all comment and share their views. But no one enters a discussion to reach a consensus.

- Is it difficult to get a discussion started online, or has it all been agreed upon beforehand? They raise concerns, and opinions are put forward, but why is there little (any?) exchange of views or even acknowledgement of the other's views?

- If there is no common creation of meaning and consensus on the way forward, *where* does it happen? Is this influenced by the virtual meeting or their [middle managers] team dynamics?

<div align="right">(Fieldnotes, April 2020).</div>

As a result of the restricted palette of what was observable to me behind the screen, the online observations yielded very descriptive notes that focused largely on the content of what was being said. The reactions of the other participants and obtaining an understanding of what was really at stake in a meeting where important translation decisions were being made have been challenging to decipher online. Furthermore, much activity has taken place outside the formal meetings, such that I had no access.

Embracing the virtual

Working with IT development, the case organisation enthusiastically embraced multiple digital tools for online collaboration and repeatedly showcased the advantages of virtual work. The Covid-19 restrictions, with forced home offices and usage of various online tools, were framed as the way forward when it comes to collaboration and communication, and there was a large openness and willingness to try new technologies, such as miro, Jira and boards in Microsoft Teams.[12] I have countless reflective field notes

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[12] Miro© boards are online whiteboards where online meeting participants can collaborate and co-create. www.miro.com. Jira is a software development tool used for tracking and project management. The software is commonly used to support agile methods with, for example, a Scrum board, which keeps track of backlog and other agile artefacts. The IT and Development Agency use Jira. https://www.atlassian.com/software/jira. Similarly, Microsoft Teams has boards that can be used to track tasks and a virtual whiteboard that can be used for teams (in Teams).

similar to my comments after a department meeting: 'They (again and spontaneously) highlight how efficient the meetings now are on Teams. Why is this the story that they keep alive? Is it actually their belief, but what about 'the rest'? → Investigate this in interviews' (Fieldnotes, May 2020).

I asked all my interviewees about what it meant for them to work during the Agile transformation. A majority of the interviewees initially gave positive accounts of working virtually. As they started to elaborate on their experiences, however, their accounts became more nuanced. While they missed social interactions with colleagues, many also said it did not affect their development work, but it did affect their knowledge-sharing. One informant, for example, explained:

> No, it [virtual work] hasn't affected the work in itself. It is easier to concentrate but you, of course, miss the social part. […] All the sparring and knowledge-sharing that suddenly happen as you greet each other in the office. I miss that a lot.
>
> (Interview, IT developer #3, October 2020).

Even though all digital tools were embraced, this IT developer's reflections highlight how interactions and work changed due to Covid-19 restrictions. And that it impacted their work. Virtual work was everyday organisational life for all organisational members (and for me as a researcher), and we all had to adjust.

5.2.3 Observations

Observations of the case unit's transition towards agile methods have been essential for my understanding of how a translation process unfolds. Observations are a vital method in ethnographic studies, and I have focused on meetings as a place for ethnographic inquiry (Kostera, 2021; Sandler & Thedval, 2017). I have followed how various organisational actors perform micro-level translations by participating in dedicated meetings and workshops where the agile methods are translated first into meaning (design) and then into concrete practices (implementation). These activities range from daily stand-up meetings with the IT team to PI planning with more than 100 participants and from design workshops to leadership meetings. Observations make it possible to observe organisational interactions in situ and in vivo. In this study, the real-time observations have proven valuable because they allow for the study of intricate details, daily struggles and *ongoing* translation work. While observations can be criticised and reduced to only being impressions, observations are nevertheless a valuable tool for

gaining an in-depth understanding of the studied phenomenon in its full context (Justesen & Mik-Meyer, 2012). It may not be sufficient to rely solely on observations, but these are beneficial supplements to the retrospective interviews of a translation process and written materials.

I have performed participant-observation, an approach whereby the researcher becomes part of the organisation and conducts her studies from within as if they were an insider. The researcher thus observes and even participates in the activities (Justesen & Mik-Meyer, 2012; Kostera, 2021). The insider position came naturally to me because of my former position in the Agency prior to my taking up PhD studies. However, I did not participate in the sense of taking an active role, such as facilitating dialogues or asking questions during meetings and ceremonies. This role allowed for authentic conversation, and I was 'one of them'. I was easily able to ask supplementary questions during meetings in addition to my observations. I mainly accomplished this in the IT development team and the joint ART activities that I observed on-site in the second half of 2020. The questions could be about how my informants experienced an agile ceremony or their interpretations of activities or broadly distributed messages. Asking supplementary questions is one way for the researcher to further understand what is going on in the situation and adding extra insights into the phenomenon (Aspers, 2011). Informants also addressed me with questions, such as how I perceived the ongoing change activities. These situations were challenging because I had to restrain myself from commenting on ongoing activities.[13] However, I did not want to appear dismissive of engaging in conversations, as this was part of building rapport with my informants. I typically handled such situations by referring to my position as a researcher who was just observing, adding that I did not want to interfere with their sensemaking around what was happening. Even though I never experienced any adverse reactions to my excuses, it nevertheless made me uncomfortable – a well-recognised syndrome among ethnographers (Emerson et al., 2011).

Gaining insider access may open up sensitive information, and it also opens the way toward obtaining tactic knowledge (Polanyi, 1974). This type of taken-for-

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[13] This could for example have been giving advice on how to approach colleagues who resisted change or how to help internal change agents to support the organisation through change. In my previous role, I would have been working actively with the team on how to approach these type of issues.

grantedness knowledge is not necessarily mentioned in an interview (Justesen & Mik-Meyer, 2012). Polanyi describes tactic knowledge as an expert's knowledge of his skillset that cannot be explained in words. He writes: 'the aim of a skilful performance is achieved by the observance of a set of rules which are not known as such to the person following them' (Polanyi, 1974 [1958], p. 49). This brings out the essence of observing (new) Agile work practices. My informants have given accounts of what they do, believe they do and want to be doing. My observations can illustrate these ways of doing things, precisely those that are difficult to put into words when explaining the practices. The IT developers' communication with their customers, in this case, tax professionals, is a good example. While some developers undoubtedly gave detailed accounts, others could only explain the final outcome, being simply unable to clarify how they understood the technical requirements.

Organisational life unfolds in between formal meetings and through the everyday work of IT developers, managers and support staff. Hence, in performing observational studies, it is useful to include the activities surrounding formal meetings. While many managers have tight schedules and days filled with meetings, much daily work for the IT developers consists of participating in fixed agile ceremonies or developing new digital solutions in front of a computer screen. I participated in a few online meetings with the customers, but one or more of the team members were regularly engaged in an online meeting. I have observed the IT team interact with each other, other teams and the users to whom they make digital solutions. These interactions consist of small-talk and supportive conversations, such as how to approach a task. There was often collaboration where team members would roll their office chair over to a colleague, take over control over their computer to code or test ways to solve the problem. These insights have been beneficial in understanding the daily work of IT developers. I have rarely recorded this in my field notes but rather added this as supplementary notes in connection with meetings that I observed. I used this knowledge to prepare for the interviews and also for the analyses.

To ensure that the observations are structured and directed towards the phenomenon, thematic focal points can be applied (Justesen & Mik-Meyer, 2012). In my meeting-inspired ethnography (Sandler & Thedval, 2017), my observations were based on the assumption that meetings were important spaces where the Agile idea was being translated; both to attain new meaning and as a site for observing Agile practices (Nielsen et al., 2019; Teulier & Rouleau, 2013). In this way, I structured my fieldwork;

consequently, most meeting focal points were planned. Within the agile methods Scrum and SAFe, the ceremonies function as core elements (Sutherland & Schwaber, 2007). Therefore, participating in the recurring ceremonies was essential to studying how Agile became embodied into organisational routines. Observing and following the team of IT developers meant that I followed team members to technical meetings with the customers in other tax agencies. To obtain deeper insight into the programmatic translation, the focus was on the framing of the idea and the meaning the organisational actors put into this. The Agile concept was presented to the unit in formal settings, e.g., town halls and department meetings. These became crucial sites of observation because the interpretation by the managers and transformation team was disseminated and then promoted to the rest of the organisation.

Table 5-1 provides an overview of the most important focal points for observation for all three analyses.

Table 5-1. The thematic focal points for my observational studies of meetings and activities.

Focal Points	Format	No of Meetings	Hours
Pilot Project (Summer 2019 – March 2020)			
- Joint meetings in the unit. Various programme and projects meetings	On-site	25	33
Design phase (March-August 2020)			
- Joint meetings in the transformation team	Virtual	34	32
- Town Hall & joint presentation of the Agile concepts to the unit	Virtual	21	19
- Transition period	On-site	9	41
Implementation (August – December 2020)			
Organisational Level:			
- Town Hall meetings & other joint meetings to the unit	Virtual	9	7
- Transverse Prioritisation Board	Virtual	6	6
- Intraorganisational meetings with customers from the other Tax Agencies	Virtual	6	9
ART and Managerial Level:			
- Leadership Meetings (Solution Forum, Transformation team)	Hybrid	22	29
- Agile ceremonies (PIP, Scrum of Scrums, ART Demo)	Hybrid	22	35
- Hackathon	On-site	3	12
Team Level:			
- Agile ceremonies (Daily stand-up, refinement, DEMO etc.) and daily development work	Hybrid	15	22
	Total	170	245

Writing fieldnotes

An essential part of performing observational studies is taking and writing field notes. I have been writing field notes on an ongoing basis. The field notes were descriptive and shaped by information of 'when, where, and according to whom' (Emerson et al., 2011, p. 27). This was the main part of my notes. The descriptive field notes have been supplemented with reflective notes, which are my immediate reflections and observations. The notes were mainly about aspects of my research that surprised or puzzled me, such as the lack of discussion in the middle managers' workshops described above (section 5.2.2, page 104). The notes also contain theoretical reflections on themes such as 'identity' or 'rationale', as when a Senior Manager highlights their striving towards becoming a professional IT consultancy. These notes are separate from the

descriptive notes and typically written at the end of each field note in order to keep track and clarify my interpretation and judgement of what happened and what was the depiction of the situation. At times, I have added these notes (clearly marked) in my descriptive notes in preparing the data for analysis.

As the data collection took a virtual turn, most of my notes were directly digitised instead of first being jotted down on paper to be transcribed. My notes are organised in three sections; an illustration of my field notes is found in Figure 5-3. The first part is a table containing general information such as the precise meeting, date, participants, roles, and if they were online or on-site (if hybrid meetings). If any additional material was distributed in connection with the meeting, or I eventually obtained such materials, such as the PowerPoint in the example below, these were also included. The central element of my notes are the descriptive notes, supplemented with screenshots of the presentations so that my notes link to what is presented. I thus combine the written text and the observational notes. The last part of my notes are the personal reflective notes. I have kept track of my observations in Excel, where I have registered my observations, date, duration, participants, location (on-/offline), and collected documents.
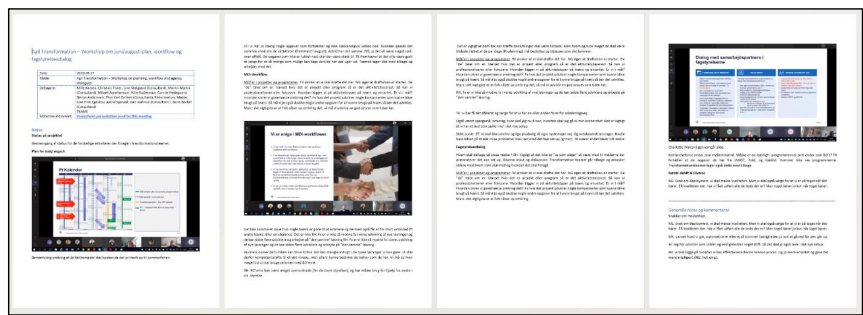
Figure 5-3. Illustration of field notes taken during a virtual meeting. The table on the first page contains general information such as the meeting, date, participants and their roles (online/on-site) and if any meeting material has been collected, such as the full PowerPoint in this case. The central part is the descriptive notes, supplemented with screenshots of the presentations so that my notes link to the written text presented. The last part has my own reflective notes.

5.2.4 Interviews

The interviews are essential to my data in order to capture the informants own thoughts and interpretations of their actions. I have performed 38 semi-structured interviews with senior- and middle managers, transformation team members, IT developers and tax professionals. The goal of using interviews is to gain an in-depth understanding of the phenomenon and to collect data to support – or challenge – my observations and other collected material on how the translation processes of agile methods unfolded. I had straightforward and comfortable access to all informants. The interviewees were all willing, if not eager in some cases, to discuss the Agile transformation with me. A research interview can provide a breathing space during a large-scale change process like this. It can be an opportunity to reflect and an outlet to express personal opinions and frustrations (Brinkmann & Kvale, 2015), a situation that I encountered several times in my interviews. Sometimes informants spoke about the processes of how the transformation had been carried out. On other occasions, they expressed frustration towards the interpretation of agile ceremonies or the Agile values. Nonetheless, these reflections are essential accounts of the kinds of tensions that arose in the implementation process.

Interviews are typically categorised into unstructured, semi-structured and structured (Justesen & Mik-Meyer, 2012). I have performed semi-structured interviews, which Brinkmann and Kvale (2015, p. 6) define as 'an interview with the purpose of obtaining descriptions of the life world of the interviewee in order to interpret the meaning of the described phenomenon'. While I have had many supplementary conversations with organisational actors during my observations and time in the organisation, the interviews provide accounts of the informants' work in designing the Agile change and how they practice Agile in their daily work as IT developers. The observational studies also proved valuable in deciding on whom to interview and in preparing the interview guide. Certain topics played a prominent role during the implementation; I focused on some of these more challenging aspects in supplementary interviews. Similarly, in the interview situation, I attempted to follow my informants and the topics with which they were preoccupied rather than meticulously following my guide.

Interviews can be structured differently; I chose a funnel-shaped approach (Brinkmann & Kvale, 2015) in my interview guides, going in circles with indirect questions to ask increasingly specific questions. This allows the respondents to provide

their spontaneous views without directing attention towards a specific area that later gets pinned down. I nevertheless found it essential to have some standard questions with which I could assess and analyse the interviewee responses within and across the groups, e.g. the responses of the IT developers whom I interviewed. My questions for the transformation team members and managers were categorised into five themes: *Background, Participation in the design process, Outcome (the new Agile structures, processes and roles), Current topic* and *Virtual work*. The focus of these interviews was to understand the translation process, with an opportunity to recognise changes over time and translation activities. For the IT developers and those occupying other agile roles, my questions were categorised into *Background, Agile practices, Collaboration with the other Tax Agencies, Current topic* and *Virtual work*. The goal was to understand how the interviewees created meaning and interpreted the new Agile practices. Most interviews with managers and IT developers had a current topic about which I inquired in order to shed light on translation challenges. Such topics might include the handling of incidents and scarce resources, both of which took up much attention amongst management and the ART leadership team and in the development teams. Finally, all interviews were concluded with questions concerning virtual work practices and their impact on their everyday work. Exemplified interview guides are found in Appendix B. As these were semi-structured interviews, the questions were formulated and reformulated in the situation to fit the circumstances and ongoing conversation.

Table 5-2 provides an overview of the 38 semi-structured interviews. The interviewees were chosen for their participation and active roles in the transformation process. The senior- and middle managers were all engaged in the process and supervised employees who had embarked on the new Agile processes. The middle managers had a crucial and dual role. One the one hand, they were part of designing and implementing the change. On the other hand, they themselves underwent changes in their own roles and work routines due to the new agile methods. I chose five members from the transformation team who participated throughout and were driving forces in the Agile transformation process. From the employee side, I interviewed all the IT developers in the team that I predominantly followed and members of the team that I observed during a two-day hackathon. During my observation, I found that intra-organisational collaboration was challenging and that it had not been addressed in the realm of the Agile transformation. To understand some of the complexity that I had observed in connection with the intra-organisational collaboration with Agile principles, I interviewed two tax

officials from one of the other Tax Agencies. Of the 38 interviews, all except three were held on location and face-to-face. The interviews were audio recorded and transcribed.[14] The interviews lasted for 45 to 90 minutes, averaging ~55 minutes. Appendix C provides a detailed list of interviewee roles and dates.

Table 5-2. Overview of 38 semi-structured interviews

Fieldwork	Interviewees	#No	Timing	Interview format
Pilot study: Data-driven Tax Administration	IT-developers: Senior Managers: Project Manager:	2 3 1	November 2019 – February 2020	On-site
Agile Transformation: Design and Implementation	Senior Managers: Middle Managers: Transformation Team: IT-developers: Agile roles (SM, PO): Tax Officials:	1 8 5** 9 5 2	August – December 2020	On-site and 3 video interviews (recorded) * 2nd Interviews

All interviewees were offered anonymity in the sense that I would not reveal their names and position. In the analyses, I randomly refer to 'he' or 'she', but who is not (necessarily) attached to that individual. That I shadowed a specific team, participated in meetings and interviewed many of the key stakeholders in the Agile transformation was not perceived by my informants as sensitive. This was openly addressed as I participated in meetings, such as team-, development- or leadership meetings. The anonymity or other sensitivity issues were never brought up by informants, and of course, all interviews were voluntary (no informant refused to be interviewed).

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[14] All except one interview were recorded, as the informant was not comfortable with this. However, she was eager to talk to me and share his experiences. During the interviews, I took notes continuously that I wrote up directly afterwards. Later we had a follow-up meeting, where the interviewee and I reviewed my detailed notes, where I also obtained supplementary information. This supplementary material has been used in NVivo for coding.

5.2.5 Documents, digital artefacts, photographs and videos

Documents and written texts have been valuable for understanding the phenomenon of translating agile methods, in particular, due to 'the virtual turn'. Documents and written texts enable a richer understanding of the unit and its position within the IT & Development Agency, and as a part of the Tax Administration.

Documents are characteristic artefacts in all bureaucratic organisations and an important element of organisational life. These can be considered standardised artefacts in particular formats, taking the form of reports, memoranda, protocols, meeting notes, presentations, etc. (Bryman & Bell, 2015; Mik-Meyer, 2005). Documents can provide vital information that may influence decision-making and later ratifying, detailing and sharing decisions. Some documents are records of organisational practices, often also formally depicted in process descriptions and workflows. Thus, documents play a part in what we can observe in activities and actions (Bryman & Bell, 2015; Justesen & Mik-Meyer, 2012). In contrast to interviews and observations, documents are data that are created without the researcher's involvement and independently of the research project. Documents are useful data sources because they are produced by organisational actors and transmitted to others who then interpret (or perhaps ignore) the material. This does not make documents (more) neutral or unambiguous. In a constructivist approach, documents do not mirror reality but instead generate meaning with recipients (Järvinen & Mik-Meyer, 2005).

The importance of objectified, written-down texts in translation and editing processes makes documents essential to investigate for a researcher seeking to explain this process (Czarniawska & Joerges, 1996; Sahlin-Andersson, 1996). In everyday organisational life, this means that material such as process documentation, PowerPoint presentations and e-mails represent how the idea of Agile is translated into a new one. During my fieldwork, I collected a wide range of documents that have proven valuable for contextualising my observations and explaining the translation process. Table 5-3 gives an overview and examples of collected documents. Appendix D lists the internal documents that I directly refer to throughout my analysis.

Table 5-3. Overview of collected documents and artefacts

Period	Documents	Examples (number of documents)
'Case for change' and Design Winter 2019/2020 to August 2020	Internal documents	- Case for change: PowerPoint presentations (9) - PowerPoint presentations used in workshops and transformation team working meetings (7) - Working document; process descriptions, miro visualisation (Edited into observational notes) - Internal transformation team e-mails (<10) - Newsletters and e-mails (general information) to the unit (13) - Presentations of strategic directions (6)
	Final documentation	- Presentations to employees; e-mails and PowerPoint (5 documents) - Agile Process descriptions (2 pamphlets)
Implementation August - December 2020	Internal documents	- Supporting material for Solution Forum and written communication (30) - Newsletters and e-mails (general information) to the unit (8)
	Working documents Extracts from collaborative spaces Jira & Confluence	- Agency backlog (1 snapshot) - Team backlog (1 snapshot) - Requests for new technology (4) - User descriptions and detailed task description (3) - Agile process description in Confluence (1) - Demo presentations (2)
March - December 2020	Photographs and videos	- Video recordings of meetings, e.g. demo, training, and town hall. Video material has been used to produce field notes used for analysis. - Photos from the transition period and PI-planning
Summer 2019 - December 2020	Organisational information	- Intranet news stories and documents (~10) - Strategies and Reports from the Ministry of Taxation (5)

As described earlier, many observations are from workshops and meetings from where I have collected the meeting materials. Documents are produced through

interaction and by negotiation among actors. Hence, they play an important part in knowledge-sharing or leading up to and supporting decision-making (Mik-Meyer, 2005). The typical documents for meetings in the transformation team, workshop and leadership meeting are PowerPoint presentations. These have a dual purpose: they normally explain a problem in image or diagram form with the usual squares, tables and arrows, and they suggest a course of action in the form of a list with key points or priorities. Much of the materials produced during the design phase were led by external consultants who joined the internal transformation team members and middle managers. The consultants arrived with specific knowledge and expertise about Agile and were responsible for carrying the Agile idea into the IT and Development Agency.

Collecting documents was an uncomplicated task. I was not just a PhD researcher on site; I was also a regular employee and had access to the intranet and collaborative spaces where both working documents and final documents were stored. Most documents have been acquired directly through these spaces by downloading or, if this has not been possible, collocating screenshots. Those materials that, for some reason, were not directly available were retrieved through my access to the people in the transformation team. This has both been a blessing and a curse. On the one hand, it has resulted in an extremely rich data set. On the other hand, I have an abundance of written material, e.g. several draft versions of a single presentation. In extension hereof, I will not give an account of the number of pages that I have collected because the different media that the material consists of are not comparable with standard A4 pages of text. A PowerPoint presentation with a catchy image cannot be compared to a 10-page project description or methodological guide. To give an example, the print-to-pdf from the Confluence page produces several hundreds of pages. However, the print demonstrates the setup of a webpage and not a document to which I can attach a representative number.

A central question using documents for analysis is how to select and delineate the material (Justesen & Mik-Meyer, 2012). In the following, I attach some brief comments on the different collected material (cf. Table 5-3) and how these play a part in explaining the translation process. The foundational criteria for collecting internal documents was to supplement all meetings and events that I observed with the associated material, typically PowerPoint presentations. Furthermore, I have collected e-mails and materials that have been shared with the entire unit, e.g. newsletters or e-mails with information about the Agile transformation.

Winter 2019/2020 and March-August 2020. Before the transformation team was established, there had been a period where consultants and a few selected middle managers had made the case for change and started to outline the goal and trajectory for the upcoming change. I did not participate in these workshops because I was told that it was extremely sensitive and that there was 'much at stake' so that I should not interfere.[15] During the interviews, however, many informants referred back to discussions and decisions that were taken during that period. Hence I backtracked the meeting material, which was, upon request, openly shared with me. These documents, together with the working documents in the transformations team and the formal presentation, are vital records of the translation process. These illustrative PowerPoint presentations represent how the organisation interpreted the agile methods at that point in time. They provide crucial data for how the Agile idea and agile methods were interpreted by staff in the case unit. In addition, I consulted newsletters and general e-mails that helped me understand the framing of the Agile idea in the context of this unit. These documents, working materials, newsletters and final process descriptions have played an essential part in the programmatic analysis, enabling me to investigate how informants anticipated the Agile future. Agile had not been implemented yet, so tensions and clashes had yet to appear.

August – December 2020. During implementation, I followed an IT team and the joint ART activities. The Solution Forum was an important translation space where I observed and collected the attached meeting material. As the organisation started to follow the newly designed processes of agile methods, I collected documents and agile artefacts, such as the team and agency backlog. These have helped me understand the new working processes. After the interviews and discussions with my informants, I collected written requests for new technology and user descriptions, as this was a recurring topic.

Summer 2019 – December 2020. Throughout my fieldwork, I have collected general organisation information, such as job postings, intranet stories relating to the unit, strategies, and reports from the Ministry of Taxation. These are not incorporated in my NVivo coding and analysis, but they form part of my 'thick description' (Geertz, 1973)

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[15] I have had exceptional access and backup to perform observations. This was the only time I experienced pushback. This is itself a point of attention; activities, interactions and outcomes of this period of early work, 'A case for change' were landmark events setting the direction for the Agile transformation.

of the organisation. I have been fortunate to record a couple of meetings, which I have used for detailed observational notes that I have used in the operational analysis.

5.3 DATA ANALYSIS

The analysis is regarded as an ongoing process throughout the research project, where I am guided by theoretical orientation and research questions (Aspers, 2011). In a constructivist approach, the theory is not neutral. It is a viewpoint and a way of qualifying one's observations and conclusions (Justesen & Mik-Meyer, 2012). These two assumptions have been applicable: the analysis has been continuous throughout my project, and translation theory has guided me throughout my fieldwork and analysis.

Compiling and combining the empirical material

The data material was collected and systematically organised. Though I naïvely felt that I did not have enough material while being immersed in the fieldwork, it turned out that I had more than enough. I have therefore taken some crucial steps in selecting which data I would subject to further analysis.

Interviews. All interviews were transcribed. I transcribed 28 myself, and ten were transcribed externally. All interviews (except four[16]) were entered into NVivo for coding purposes.

Observational notes. These had been produced and digitised on an ongoing basis. In preparation for analysis, I sorted the documents based on the site of observation or group observed: Joint Presentations, Transformation team (design and implementation separately), IT team, SolutionForum, and Hackathon. In this process, I put aside those observational notes that had few or poor quality notes and in meeting spaces that I deemed less important for the translation processes. I took these decisions based on 1) my analytical focus (see steps one to three below), 2) limited tensions in the interactions and actions and 3) having made only a few observations on that type of activity.

Documents. Those meetings documents relating to observations that I would use for analysis were inserted into NVivo. Here I disregarded the material that did not directly

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[16] I have not coded the four hackathon interviews because the purpose of those interviews focused more on the distinct Hackathon event. However, the material has been prepared for analysis and transcribed and therefore supports my overall understanding of the IT development work in the unit.

relate to the meaning and practices of Agile, such as timelines or adjustments to teams and people. The selected documents or texts were entered into NVivo. Throughout the analysis, I attempted to examine all my data sources together in order to construct a combined translation story.

5.3.1 Analytical strategy

I have followed abductive reasoning, moving back and forth by engaging with empirical data and theoretical ideas from the literature (e.g., Bryman & Bell, 2015). This means that my analysis has been an iterative process that moved between my ethnographic material (in different constellations) and my theoretical translation framework, and this framework was also refined through the process. Qualitative analysis can be messy, and so has this journey. I have followed a thematical coding process (Braun & Clarke, 2006, p. 87): 1) Familiarising, 2) Generating initial codes, 3) Searching for themes, 4) Reviewing themes, 5) Defining and naming themes, and 6) Producing the report. I have done my coding in NVivo 12, supported by basic mind-mapping and visual hand drawings to analyse the relations and move back and forth between the empirical data and theory.

Initially (step zero), I was preoccupied with understanding the translation process and editing practices. Already during the fieldwork, I became aware of the tensions prevalent in collaboration with the other tax agencies, both for the IT development team and in the Transverse Board. I, therefore, started by analysing these points of tension in an (unsuccessful) attempt to understand editing practices. I thematically coded interviews and observations of the IT teams that related to collaboration with the customers. However, while this analysis started to reveal interesting findings of new Agile working practices, I also realised that I needed to be clearer on *what* the idea – the object – was that was being translated. I realised further that I needed to separate how the IT developers interpreted the agile methods into new ways of working and (whether) how this interpretation differed from the Agile processes as they had been formulated and communicated with the implementation of new Agile working methods. In other words, the developers did not act as the process prescribed. I had to rethink my analytical strategy. I have been fortunate to present working papers on several occasions, which has helped to refine my thinking throughout these analytical steps and led me to make the analytical distinctions presented in the chapters in this thesis. The final analytical process presented in this thesis thus contains five steps.

In the first step, I returned to do a thick description of the implementation of agile methods in this unit. I described details of the context, the particularities of the IT and Development Agency, and their relation to the other tax agencies. This step also included descriptions of the Agile transformation process through design and implementation, describing who was involved and what activities took place. This emphasis was to obtain a contextual understanding of translation processes so as to understand the behaviour that unfolds in this setting. I explored emergent patterns of the translation process and found two ways in which the process had unfolded. First, it was a (relatively) unified group consisting of middle managers and a transformation team that worked on designing the new Agile practices and who presented coherent change messages. They were occupied with adapting Agile and communicating coherently to the unit. Second, tensions arose during the implementation phase, involving multiple translators across hierarchical levels. Based on these patterns and supported by the theoretical distinction between programmatic and operational elements (Sahlin & Wedlin, 2008), I separated the analysis into the design phase and then the implementation phase.

The second step was an analysis of the programmatic elements (Chapter Seven). This made for a clear selection of data. I used all observations in the transformation team meetings, all materials that had been presented to the unit in joint town hall meetings, or written messages conveying a narrative that related to the Agile transformation. I used the interviews with managers, middle managers and transformation team members, a total of 17 interviews. To explain how these translators made sense of the Agile idea, I applied the concept of editing rules (Sahlin-Andersson, 1996) in order to identify the formulation (labelling and 'telling the good story' of Agile), the logic (justification of Agile) and the context (local adaption of agile methods).

The third step in my analysis was to investigate how these new agile methods were implemented (Chapter Eight). The operational elements (Sahlin & Wedlin, 2008) are the routines and practices of Agile implementation. I chose to divide the analysis into meaning aspects and practice aspects. This step's analysis took its point of departure in the contextual elements in the programmatic analysis. I focused on the Organisational processes and structures, Collaboration, and Changing roles of actors. Inspired by activity zones as sites of translation, I used the concept of translation space (Teulier & Rouleau, 2013) as a lens to explore how different actors across hierarchies translated the Agile idea into practice. This analysis took its point of departure from my observations of daily activities in the IT team that I followed and in the joint ART activities and related meeting

material. I used the observational notes to identify spaces of tension where the visionary, Agile idea encountered the existing practices. The related documents and relevant interviews were used for the coding process.

The middle managers' positions in an Agile setup were key translators, and their roles diminished in the new Agile setup. Their activities and meaning creation were vital throughout the processes, yet the puzzle of how they handled this, did not come to its right in the programmatic and operational analysis. Step four, therefore, sought to focus solely on the role of the middle managers in the editing process and what agile methods mean for the middle managers in a changing bureaucratic organisation. This was incorporated into Chapters Seven and Eight as the middle managers played important roles through the design and implementation phases.

Throughout the analyses, I had been preoccupied with the translation process and what was going on internally in the unit. During the second and third steps, I increasingly started to pay attention to the changes that agile methods created, with new ways of working that were profoundly different from the work routines of a traditional bureaucratic public organisation. The fifth step was based on the two analyses (Chapters Seven and Eight) and added an analytical layer of what both the translated meaning and practice of agile methods showed in terms of digital transformation in the public sector. It became clear that the underlying norms related to digitalisation and developing data-driven new IT solutions permeated the organisation and somehow influenced the translation. I returned to my initial six interviews from the pilot study, specifically directed towards the data-driven tax administration. During steps one to four, I had moved away from the idea of the data-driven tax administration; instead, I focussed on the particularities of agile methods as they were being translated. After the pilot study, I carried out an initial analysis of the meaning that these actors put into being data-driven. Here I first discovered these actors' distinct link between the data-driven vision and agile methods as a way to tell 'the good story' and rationalised the use of agile methods. I went back to re-analyse this data, taking inspiration from Schildt's (2020) concepts of omniscience and omnipotence.

I will now clarify how I spouted out the above analytical steps, connected them in the three findings chapters and how these relate to my main research question and three sub-research questions. In the first analytical step, I distinguished between a programmatic and an operational analysis, which I examine in Chapters Seven and Eight, respectively. Chapter Seven (7.2-7-4) addresses my first sub-question; *How do*

translators edit Agile and agile methods into a public sector organisation with intra-organisational dependencies? The analysis is guided by the three editing rules that constitute the backbone of the findings sections. Chapter Eight (sections 8.2-8.6) addresses the second sub-question: *In what organisational spaces do translators interact and impact the translation process?* This analysis was coded based on the theoretical concept of translation spaces, from where I first identified significant translation spaces and then coded what was going on in each space. My original thinking of this research project was that Chapters Seven and Eight would be the core of my analytical work.

However, my analysis of the translation process provided me with crucial empirical material relating to broader organizational perspectives on digitalisation of the public sector. Therefore, I turned to the institutional literature on digitalisation, and this led to my third sub-question: *How does the implementation of Agile and agile methods challenge and transform the organisation?* I investigated this building upon my analysis in Chapters Seven and Eight. I split the findings into translation and digital transformation in the summarising sections. In the digital transformation literature, the changing values, norms and beliefs are one important aspect. Therefore, Chapter Six provides empirical support explaining why Agile can be understood as distinct techniques and a new set of beliefs, being the foundation for the translation process. My main research question: *What tensions arise when the idea of Agile and agile methods are translated into the Danish Tax Administration?* encompasses the three analyses. Moving on to the discussion in Chapter Nine, this is organised according to the same distinction. I first discuss my findings relating to translation theory (9.1), then digital transformation (9.2), and lastly, discuss how the Agile idea itself is translated (9.3). In contrast, the conclusions in Chapter Ten answer the research questions one by one. Appendix E illustrates the connection between the analytical chapters, the main theoretical concepts, and the research questions and is assigned as a supportive signpost throughout the analysis chapters.

5.4 LIMITATIONS

This research design and data collection have some limitations. First of all, it is a single case study of a single unit within the IT and Development Agency. However, the implementation of agile methods is taking place in many public organisations. My insider position in this research project has provided a uniquely rich data set which provides in-depth insights. Furthermore, I have primarily followed the work of only one IT team as they attempted to develop new digital solutions. As I settled on the Agile transformation

case, the boundaries were set by limiting the ethnographic study to the transformational process and two phases of change: the design of the new Agile setup and the practices as the unit started to follow agile methods. As the analysis has revealed, the Agile transformation's boundaries are not constrained by the adopting unit. They extend beyond the unit itself. During my fieldwork, I realised that the collaboration around new IT developments was challenging. In an attempt to investigate these tensions further, I supplemented my interview scheme by interviewing two tax professionals who had worked closely with the team I shadowed. Also, the collaboration in the transverse board was complex. These challenges were partly related to the fact that there were seven Tax Agencies, each with its own organisational structure, as well as the intricate power dynamics between the Department and the Agencies. It would have been advantageous to investigate the importance of the political and collaborative space more, and how this influenced the translation process so as to obtain a more comprehensive understanding of the transformation journey across the Tax Agencies.

The Covid-19 restrictions have impacted this research project in multiple ways. On the one hand, The data collection was amputated. The dynamics of translation processes were difficult to capture via Teams meetings. As Chapter 7.5 explains, many impactful 1:1 conversations were held of which I did not take part or was not aware. Also, much was going on in the political space that was difficult to decipher online. The GoLive of the Agile transformation was delayed because of the recognition that this was a significant change in working conditions for the entire unit, and the managers wanted to run the first PI on-site. This postponement caused a delay in my data collection. The hybrid work period during autumn 2020 also ended up being longer than anticipated. At the time, I thought I 'missed out' following my team when they were at home. There is no question that the restrictions and home-working environment also created personal constraints that meant that I could not do 'full-time' ethnography, but it was very much made to fit with homeschooling and caring responsibilities. On the other hand, virtual ethnography had some hidden benefits. The virtually mediated design phase endowed an immense focus on the Agile idea, as I focused less on the interpersonal or organisational dynamics of the process and more on the spoken content. Reflecting on my own attention to the content of agile methods and the idea's influence in translation, the prominence of 'Agile' in my dataset could have swayed this.

My meeting-dominated ethnography also creates limitations, as I have not made observations outside the meetings and taken notes. Although meetings are important

organisational activities, there is much to be learnt about how digital solutions are produced and how translation processes unfold outside the meeting setting. The ethnographic approach gives a narrow but focused view of some events. And there are, of course, innumerable meetings and conversations that I did not attend. My general presence in the organisation, having my workspace next to the IT team that I followed, has certainly enriched my understanding of the work and helped me qualify and prepare for my interviews.

SUMMARY: A UNIQUE DATASET

To conclude, this study builds on extensive ethnographic material, consisting of 38 interviews, close to 250 hours of observations of meetings and more than 100 documents (PowerPoints, methodological guides, newsletters, e-mails etc.), which is the foundation for the analysis and contribution in this thesis. I have had exceptional organisational access and benefitted from the full endorsement and support of managers in the IT and Development Agency. The dataset is generated through my search for how agile methods have been translated into an organisation, how the process unfolds and the changes that it entailed for both Agile ideology and for the organisation and its staff. From my position as a researcher and through my recurring dissemination activities, I have also been a part of the organisation's realisation of agile methods and the translation process hereof. To my knowledge, this is a unique dataset on implementing large-scale agile methods. This study thus provides an insider view into a public organisation and how their everyday work became increasingly digitalised by their adoption of Agile ideology and Agile practices.

Chapter 6. FROM AGILITY TO AGILE: THE MOVEMENT OF AN IDEA

Translation studies investigate how ideas travel and materialise. The central idea in this dissertation is Agile, which is promoted as a method of organisational change that contains both a set of techniques and a mindset. I begin the chapter by first outlining the origin of agile methods, specifically the methods known as Scrum and SAFe; I argue that agile methods can be considered a fashionable management idea suitable for translation studies. I provide a brief account of how Agile travelled from the formulation of the Agile Manifesto in Snowbird, Utah, in 2001 to the Danish Tax Administration, where agile methods since 2015 have obtained a prominent position. I then describe the presence of a data imperative in the organisation and how Agile is closely tied to this new set of beliefs and ideals.

This chapter examines the idea of Agile as both a method and as an Agile mindset. It is this complex of practices and ideas that has travelled into the Danish Tax Administration and become materialised. Therefore, it is necessary to gain a fuller understanding of the history of Agile, its fundamental features and functionalities. The analysis here takes its point of departure in the framework and written materials that the IT and Development Agency uses as sources of inspiration. First, I describe the original context of agile methods in the various technical procedures and working practices connected with software development. These ideas were first embodied in the so-called 'Agile Manifesto' formulated at a meeting in Snowbird, Utah, in 2001. I then go on to describe the features of the two agile methods that appear in this case study, known as Scrum and SAFe. I argue that Agile can be seen as a management fashion and why it is appropriate to look at the translation of agile methods. I then briefly analyse how Agile has travelled from the meeting in Snowbird to the Danish Tax Administration. The last section presents how the promise of data and digitalisation, in this case, is closely linked to agile methods. These data and digitalisation ideals, it will be shown, permeate the organisation in which Agile is introduced.

6.1 THE ORIGIN OF AGILE METHODS

From the early days of IT development in the 1950s and for decades after, projects were managed by traditional 'waterfall' style models in which the projects were carried out in pre-planned sequences. More than a decade before the publication of the Agile Manifesto (formally called the Manifesto for Agile Software Development), ideas of prototyping, iterations and the methods of Scrum and Extreme Programming had started to take form. The landmark event took place in 2001, at the Snowbird ski resort outside Salt Lake City, and it was here that the Agile Manifesto was written.

The Agile Manifesto was written by the 17 IT developers who had met to talk, relax and find common ground and an alternative to document-driven and heavy development processes. The result was the symbolic: *Manifesto for Agile Software Development,* signed by all 17 participants. By writing the Manifesto, it was a way to capture the Agile philosophy and way of thinking (Fowler & Highsmith, 2001). Figure 6-1 shows the Manifesto in its simplicity on the website of the authors www.agilemanifesto.org. From the background photograph, one gets the impression of an informal meeting between people who share the same passion. They are gathered in a half circle and jointly looking in the same direction. One of the developers points towards

something bright but as yet unrecognisable to the uninitiated. They literally 'see the light' and the potential of Agile in the cosmic distance. Agile, in this way, is a solution to the heavy development processes. The Manifesto defined four values and twelve principles for software development (see below and Beck et al., 2001). Since then, the discourse of Agile has been a sustained label, and the Manifesto has remained as a much referred-to declaration of principles.

The aim of the Agile Manifesto was to work toward 'uncovering better ways of developing software by doing it and helping others do it' (Beck et al., 2001); see Figure 6-1. In a subsequent article, two of the 17 authors, Fowler and Highsmith (2001), elaborate on the values and principles the Alliance had outlined. The framing of 'uncovering better ways' was used to imply that they do not attempt to have all the answers and that there is no one theory to which they all subscribe. The choice of the phrase 'by doing it' is also crucial because of the group's own practices of these methods. Lastly, the Agile Manifesto was not just a statement but a practice. It was about 'helping others'. Fowler and Highsmith firmly rejected the view of Agile as a static method. Instead, they promoted the idea of Agile values and principles as benefitting the users of the methodology. The Manifesto is about acknowledging diversity in projects and environments, and Agile must practice variance, as there is no one-size-fits-all solution (Fowler & Highsmith, 2001).
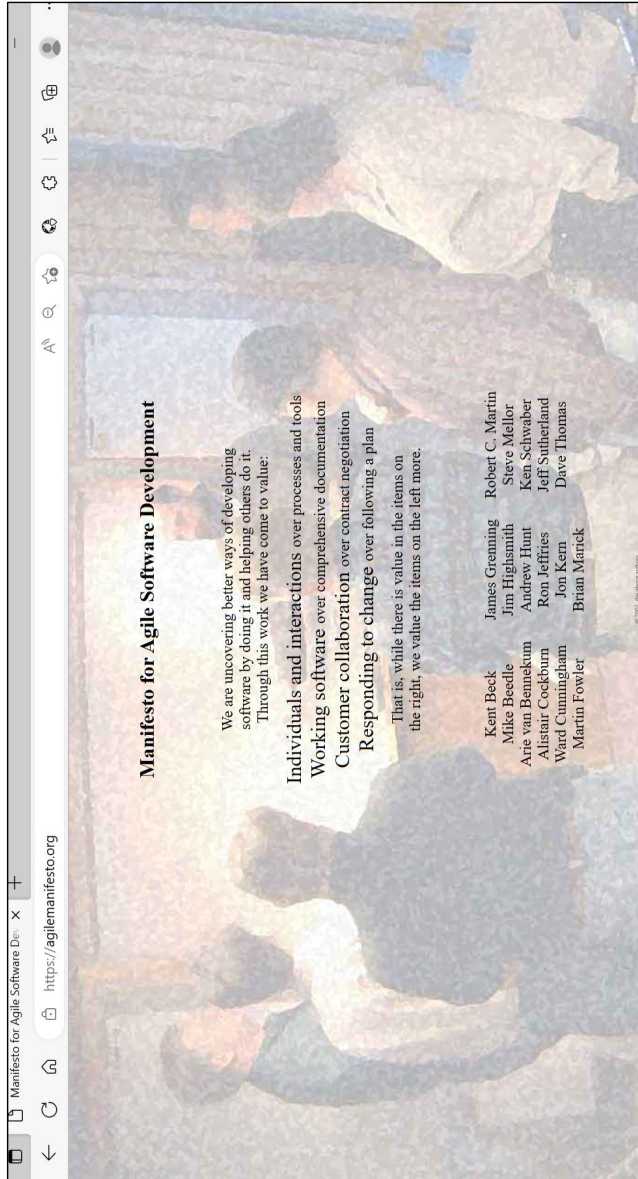
Figure 6-1. Manifesto for Agile Software Development, www.agilemanifesto.org

The Manifesto defined four sets of values and twelve principles. The four values are:

- Individuals and interactions over processes and tools
- Working software over comprehensive documentation
- Customer collaboration over contract negotiation
- Responding to change over following a plan

The values combine two perspectives, and the authors describe both sides as necessary. For example, the first bullet point, 'Individuals and interactions' are emphasised as more important than 'processes and tools'. However, it still means that the latter, i.e., the items on the right, still are valued. This emphasis is illustrated on the original website, see Figure 6-1, where the accent font on the left-hand segments indicates its precedence. Fowler and Highsmith (2001) explain the priority difference between the former and latter items as being about the reciprocal value and the need to restore a balance between these elements in IT development. In other words, restoring balance such as that between delivering working software and delivering comprehensive documentation (bullet point 2). With this, they wanted to return to what they believed was the core of software development. However, when the Agile Manifesto was disseminated in the early 2000s, it created much debate.

Pries-Heje (2020) gives an account of why these four values were so provocative at the time. The first value, prioritising individuals and interaction over process and tools, was a direct critique of the work by the Software Engineering Institute (SEI). During the 1990s, the SEI had invested heavily in a Capability Maturity Model (CCM), which was a means of professionalising software development by introducing strict process tools. Many companies had invested in the CCM and, for this reason, were opposed to the Agile idea of prioritising individuals over processes and tools. Similarly, the second value, de-emphasizing documentation, offended many professions deeply invested in making documentation and working in fields with heavy documentation requirements, such as the health sector. In fact, the authors of the Agile Manifesto wanted only that the project team be the ones to decide on what documentation was necessary. This was also considered important because documentation of IT systems rarely described the latest version but previous editions (Fowler & Highsmith, 2001). The third value, collaboration with the customer, concerns the ability to listen to user demands and adjust them accordingly. Behind this idea is an implicit critique of previous practices in which the user had to adjust

to the software instead of the reverse. Collaboration was deemed more important than firm contracts. These contracts would be insufficient, adding boundary conditions that, in practice, should come through customer collaboration. The fourth value emphasises the original authors' appreciation of continuously responding to the customer and changing demands rather than scrupulously following a pre-ordained plan. As the user demands change, the plans would need to be revised, which is why it is a waste of time to make plans that extend more than a few weeks or months (Fowler & Highsmith, 2001; Pries-Heje, 2020). This call for continuing flexibility was controversial at the time, but it has subsequently gained popularity and acknowledgement. Since their promulgation, the values promoted in the Agile Manifesto have remained widely popular. The values are heavily referred to in software development, by organisations that adopt agile methods and by consultancy firms providing Agile services. Similarly, the academic literature assessing agile methods often refers back to the Manifesto and the landmark events surrounding it (e.g. Annosi et al., 2017; Campanelli & Parreiras, 2015; Dikert et al., 2016; Dybå & Dingsøyr, 2008; Mergel et al., 2018, 2021; Sommer, 2019; Stray et al., 2022).

Based on the four values, the 17 authors of the Manifesto also developed twelve 'principles' for Agile practice (Beck et al., 2001); see Table 4. Just as the values are a heavily referred to source amongst practitioners, so are the Agile principles (Sommer, 2019).

Many methods refer to themselves as 'Agile'. As early as 2001, with the establishment of the Agile Alliance[17], Fowler and Highsmith (2001, p. 28) mention approaches that refer to themselves as Agile: Extreme Programming, Scrum (derived from team playing in rugby), Crystal Methodologies, Feature Driven Development, Adaptive Software development, and Systems Development Methodology. Today, the range is even broader, including DevOps and various scaling methodologies such as SAFe and Scrum of Scrums. These many methodologies illustrate how the Agile idea, materialised through the Manifesto, is embraced by organisations and businesses. Agile translates into practices through different methodological approaches.

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[17] On the establishment of the Agile Alliance, see section 6.3.

Table 4. The Twelve Principles behind the Agile Manifesto, www.Agilemanifesto.org (Beck et al., 2001).

1.	Our highest priority is to satisfy the customer through early and continuous delivery of valuable software.
2.	Welcome changing requirements, even late in development. Agile processes harness change for the customer's competitive advantage.
3.	Deliver working software frequently, from a couple of weeks to a couple of months, with a preference to the shorter timescale.
4.	Business people and developers must work together daily throughout the project.
5.	Build projects around motivated individuals. Give them the environment and support they need, and trust them to get the job done.
6.	The most efficient and effective method of conveying information to and within a development team is face-to-face conversation.
7.	Working software is the primary measure of progress.
8.	Agile processes promote sustainable development. The sponsors, developers, and users should be able to maintain a constant pace indefinitely.
9.	Continuous attention to technical excellence and good design enhances agility.
10.	Simplicity—the art of maximising the amount of work not done--is essential.
11.	The best architectures, requirements, and designs emerge from self-organising teams.
12.	At regular intervals, the team reflects on how to become more effective, then tunes and adjusts its behaviour accordingly.

Characteristic of an Agile project model is its iterative approach. This approach contrasts with the traditional project model that proceeds in specific phases: Analysis, Design, Development, Test and Implementation. This type of one-way development model faces challenges in ensuring quality and learning (Pries-Heje, 2020). Delays in the early phases often result in time taken from testing, which harms the quality of the product. Moreover, changing requirements and learning cannot be incorporated and adjusted underway. In contrast, an iterative project model entails a project or team already delivering a part of the solution during the first iteration. Agile development aims to address the issue of learning through incremental development, where learning from the first iteration is incorporated into the next iteration and henceforward. Due to the short timeframe of each iteration, following principle 3 in Table 4, learning comes quicker. Improved quality comes from incorporating tests earlier in the processes, thereby improving the understanding of the results while working with specifications and design.

The transformational case that this study focuses on was the introduction of the agile methods of Scrum and SAFe. The following section, therefore, discusses the characteristics of these two methodologies based on the original framework and descriptions (c.f. Leffingwell, 2007; Scaled Agile Inc., 2022; Schwaber & Sutherland, 2020; Sutherland & Schwaber, 2007).

6.1.1 Scrum

Scrum - the most widespread agile method (Pries-Heje, 2020) - is a simple framework developed to organise teams to increase quality and optimise productivity. Schwaber and Sutherland (both co-authors of the Agile Manifesto) first presented Scrum at a conference in 1995, documenting and formalising their experiences. Scrum has subsequently evolved and been promoted by these same authors. Other sources have looked at patterns and processes that supplement the Scrum methods, but these supplements are irrelevant to this study. Hence, the following section is based on their definitions and formulated Scrum Papers (Schwaber & Sutherland, 2020; Sutherland & Schwaber, 2007), which are recognised sources amongst practitioners. Scrum builds upon the core features of agile methodology, namely its iterative and incremental character. As such, Scrum is a set of activities repeated every two to four weeks in a 'sprint', i.e. iterative activities. Scrum is incremental because the final product is built piece by piece. Scrum also builds heavily on an 'inspect and adapt' approach, meaning that committed goals are frequently inspected, enabling adaptation. The main elements that allow this type of development were described in the early work as three ceremonies, three roles and three artefacts (Sutherland & Schwaber, 2007). As the framework developed, Scrum has been extended to five ceremonies and a revised artefact, with no change in the three roles(Schwaber & Sutherland, 2020). The Scrum methodology can be described in the list below:

- **Ceremonies:** Sprint planning, daily scrum meetings and sprint review + sprint (new) and sprint retrospective (new)
- **Roles:** Scrum Master, Product Owner and Team
- **Artefacts (commitment):** Product backlog (product goal), sprint backlog (sprint goal) and burndown chart (previous version) + Increment (definition of done, new version)

Figure 6-2 illustrates the ceremonies, roles and artefacts comprising Scrum. All items are listed and prioritised in the *product backlog*, illustrated on the left-hand side. The list contains all functionalities, change requests and new requirements for the

product. Input to the backlog comes from managers, customers, and the team themselves. New items are added as the development progresses, and the list is continuously updated and re-prioritised in a systematically recurring refinement process. Items in the backlog should be written as use cases or user stories, which is a technique of creating descriptions from the customer's perspective rather than defining a technical solution.
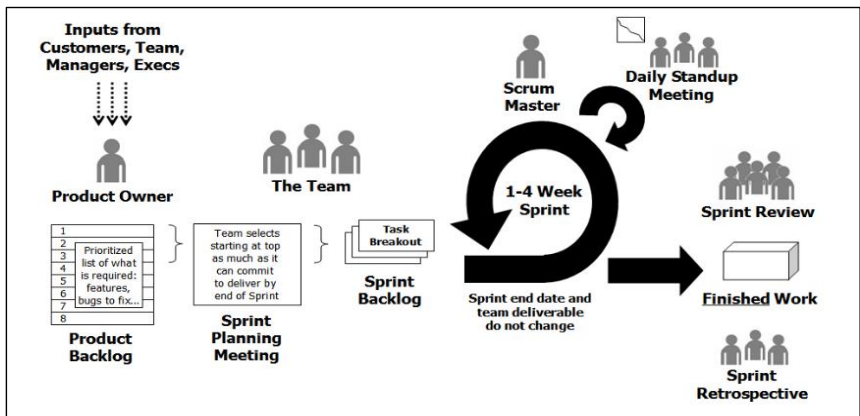
Figure 6-2. Scrum. From the Scrum papers by Sutherland & Schwaber (2007, p. 22).

Ceremonies & artefacts

A *print planning meeting* is held at the very start of every *sprint*. At this meeting, the highest-ranked items from the prioritised backlog are broken down into smaller *tasks* estimated to take between four hours to four days to complete. By taking the team's availability and the task's complexity into account, the team now has a prioritised sprint backlog, i.e. a plan for achieving the s*print goal*. As the sprint progresses, the team have *daily stand-ups*, short meetings of a maximum of 15 minutes, with the agenda: 1. What did you do yesterday? 2. What are you working on today? and 3. Do you have any problems/need help? Tasks are moved around on the scrum board, and a basic version with a user story has three columns: To do – Doing – Done. The extended version of the Scrum board can also include different combinations such as Backlog, Stories, Test, and Accepted. The digital Scrum board that the was applied and adapted in this case is illustrated in Figure 6-3. Moving the tasks from 'Doing' to 'Done' shows a visual record of what was achieved the day before and the tasks of the day. The end date and deliverables do not change during a sprint. This means that no new tasks are taken on or

changed, and if the 'definition of done' cannot be reached, the tasks will move to the next sprint after it has been evaluated in the *sprint review*, which takes place at the end of a sprint. At the sprint review meeting, new developments are demonstrated (*demo*) for the teams, and the Product Owner accepts that something of value has been developed. The finished work at the end of the sprint is an incremental step towards the *product goal*. The team then have a *retrospective meeting* where they inspect how the sprint went, considering individuals and interaction, tools and processes and definition-of-done. Adaptations for the next sprint are made and fed into the next sprint planning.

Each artefact, i.e. product backlog, sprint backlog and increment, has a specific commitment attached to it, made to reinforce empiricism. The commitments are there to focus and provide information and transparency to the team and to the stakeholders during development. Furthermore, the commitments are measures by which progress can be evaluated. The commitments are: product backlog = *product goal*, sprint backlog = *sprint goal*, and increment = *definition of done*.
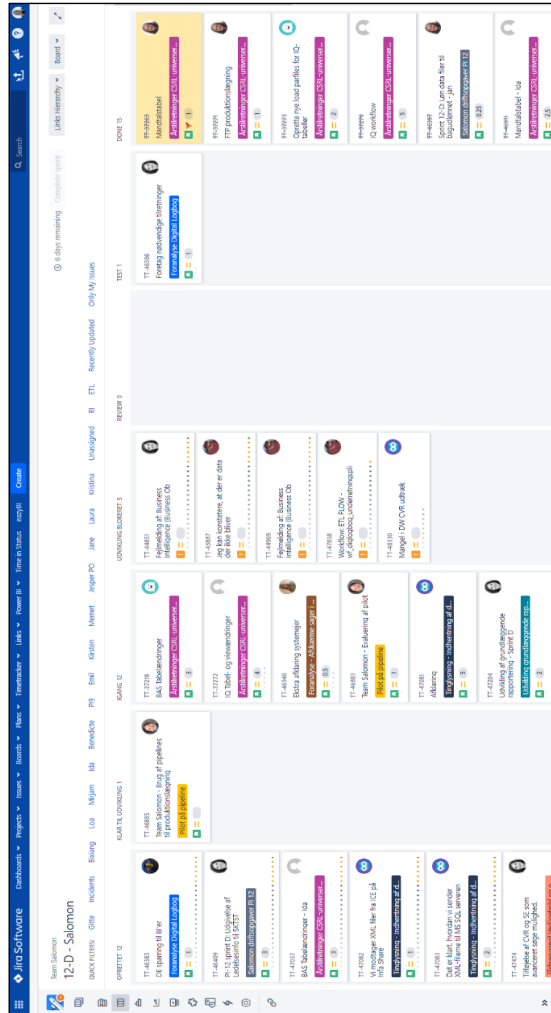
Figure 6-3. Illustration of the Jira Scrum board that was adopted in this case. The columns represented are (left to right): Created (i.e. on the backlog for development in a coming sprint), Ready for development, Doing, Development blocked, In Review, Test and Done. Each task contains much information and is electronically linked with data such as reference number, type of development, related subtasks, responsible developer(s). This board is the centre during the daily stand-up meetings, irrespectively if the meeting is held online or at the office.

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Roles

There are several Agile roles in the Scrum process. The *Scrum Master* forms the team according to the scrum principles. In other words, her role is to guide and support the team through the theory and practice of Scrum and its ceremonies. In particular, the scrum master is accountable for the team's effectiveness, notably by leading the ceremonies, i.e. the sprint planning meetings, daily stand-up meetings and sprint review. To ensure team effectiveness, the Scrum Master also serves the team by ensuring an effective working environment, removing impediments to the team's progress and managing internal team dynamics. Another crucial technique for effectiveness is ensuring that the scrum events are positive, productive and time-boxed. Furthermore, the Scrum Master also supports the Product Owner by facilitating stakeholder collaboration and practising techniques for defining product goals definitions.

According to the Scrum guide, the *Product Owner* is 'accountable for maximising the value of the product resulting from the work done by the Scrum Team' (Schwaber & Sutherland, 2020, p. 5). This means that the Product Owner, as the name indicates, not only owns the product but also decides what it is that will be developed. What is expressed in the user stories found in the product backlog is what will be developed. The Product Owner is also accountable for the product backlog, which includes ordering items, clearly communicating items and product goals and ensuring that the backlog is transparent, visible and understood by all. The continuous maintenance and follow-up of the product backlog take place in the periodic *backlog refinement meetings*. It is worth noting here that the Scrum guide explicitly states that the product owner will represent many stakeholders and their needs; hence, the organisation must respect the decisions of the Product Owner.

The Developers in the *Team* are committed to creating operational increments in each sprint. A key feature of Scrum is that the team is autonomous in handling their prioritised tasks and that all team members have the same leverage to make decisions. The team themselves set and select sprint goals, organise their work and has the right to do whatever it takes (within project guidelines) to reach their defined sprint goals. Furthermore, teams must be cross-functional so that multiple team members can solve a task to reduce the risk of a technical bottleneck. The scrum guide also states that the team is accountable for creating a plan for the sprint, adapting the plan correspondingly each day and infusing quality by adhering to the definition of done.

In this section, we have seen how Scrum is an explicit method that builds on the incremental development of deliverables. The iterative approach has several fixed and recurring ceremonies and attached artefacts, where accountability is clearly linked to specific Scrum roles. Building on the mutual experiences in the team, the inspect and adapt approach continuously develops the teams. As Schwaber and Sutherland (2020, p. 3) write, 'Scrum is simple'.

6.1.2 Agile scaling with SAFe

The early and popular methods like Scrum and Extreme Programming primarily concerned the development of single projects, where a team worked towards its own goal. Agile scaling addresses the challenges of extending Agile from one project to a programme or an entire organisation, with dependencies across teams. This comes from an organisational need to manage different projects that all feed into larger releases or are able to coordinate resources and manage the pool of employees. SAFe® - Scale Agile Framework - is one of several Agile scaling methods. According to Version One, SAFe is today the most common methodology to scale Agile (Collabnet-VersionOne, 2020), with 70% of Fortune 100 companies have certified SAFe professionals on-site (Scaled Agile Inc., 2022). SAFe was first developed by Leffingwell (2007) and later launched in 2011. Since then, it has been continuously developed and refined and is now in version 5.1. The following description is based on the descriptions provided by Scaled Agile Inc., provider of the SAFe framework and led by its creator Dean Leffingwell. The organisation also provides professional training and certification and is a vital resource for practitioners. Employees in the IT and Development Agency subscribe to these certifications.

SAFe builds on Scrum teams responsible for defining, developing and testing their user stories. Above the teams, there is a programme structure called *Agile Release Train* (ART). Metaphorically, the ART is a set of several train cars, each of which solves requirements but are all linked in the same direction. Incremental development happens in the movement. Above the Agile Release Train is a strategic level where the management team decides what gives the most value to develop, thus giving feedback to the teams so that they can further develop their functionality. A basic illustration of a scaled framework is seen in Figure 6-4. Simplified version of SAFe. From Agile Projekter by Pries-Heje (2020, p. 102, translated by author).The top-level illustrates the top management who makes the strategy for what is considered the most valuable solution,

resulting in the prioritised value backlog. This goes into the ART (or gets divided across different ARTs). The three ART leadership roles, System Architect, Product Manager and Release Train Engineer, are visualised at the left in the middle section. They ensure continuous progress of the ART, overall content and that the new solutions can be merged with existing IT architecture. The bottom level illustrates the team level with a Product Owner and Scrum Master for each scrum team. Each team work in parallel and has their own backlog.
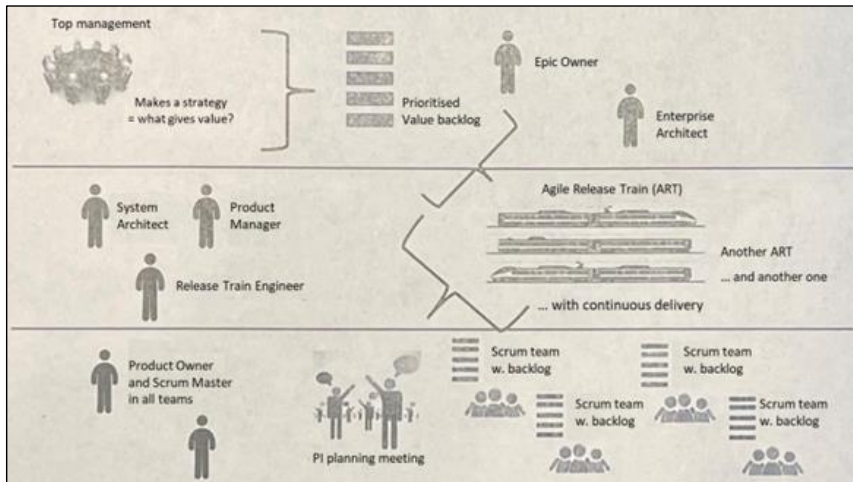
Figure 6-4. Simplified version of SAFe. From Agile Projekter by Pries-Heje (2020, p. 102, translated by author).

Scaled Agile Inc. provide different configurations of SAFe, depending on the size of the solutions that are to be built; the sizes can be Essential, Large Solution, Portfolio and Full. Like in Scrum, the different SAFe configurations operate with several ceremonies, roles and artefacts. Figure 6-5, the Large configuration, illustrates the complexity of scaled Agile. In the following, I describe some key features of SAFe that have played a role in the Agile transformation at the IT and Development Agency. Since SAFe builds on Scrum, the above-described features also apply in the scaled version. For a complete description, see www.scaledagileframework.com. Other essential features of SAFe are:

- **Events**: Program Increment Planning (PIP), Innovation & Planning (I&P) Iteration, Scrum of Scrums (SoS)

- **Roles**: Product Management (PM), Release Train Engineer (RTE), System Architect (SA), Business Owner (BO)
- **Other**: Seven Core Competencies.

Figure 6-5. Large Solution SAFe. https://www.scaledagileframework.com (Scaled Agile Inc., 2022).

A core event in SAFe is Program Increment planning, the so-called *PI-planning*. During this often two-day event, there is coordination between the different scrum teams, aligning the teams at ART-level and sharing a mission and vision for the coming Program Increment (PI). The teams make the plans for the upcoming PI on the PI board. The photograph on Figure 6-6, left-hand side, illustrate the PI board of one of the case unit's IT teams. Depending on the team capacity (i.e. availability of team members to perform work) for each sprint, they plan what they can achieve and commit to a PI goal. Each Epic, a larger piece of IT functionality, is visualised by the blue post-its that has a short description on them. The epics are broken down into smaller sub-tasks (white, pink or yellow post-its). The column of blue post-its to the left is the team's backlog of epics. The teams also coordinate inter-team dependencies, which are registered on the dependency board (Figure 6-6, right-hand side). Each team that is dependent on, e.g. resources from another team highlight this on the dependency board. This can e.g. be a special technical competency or another team to have finalised a subtask or epic that the team must have to progress. The PI consists of several short sprints that follow the scrum routine. In this case, they had five sprints (A-E) of two weeks each. The last sprint is an *Innovation and Planning iteration* (the 'missing' sprint E on the below photo), which serves as a buffer to meeting PI objectives and dedicates time for education, innovation and the events of PI-planning and Inspect & Adapt.

At the train level, the roles of product management, release train engineer and system architect work closely together. The *Product Manager/ment*[18] is responsible for the content of what is being developed. Product Management entails defining and supporting the development of products to ensure that the solutions are desirable, feasible and meet the customer's needs. The *Release Train Engineer* ensures the train's progress, managing and coaching the Agile release train. The primary responsibility lies in facilitating events and processes and supporting the teams in delivering value. The technical and architectural definition and ensuring that the systems or solutions being developed are fit for purpose is the responsibility of the *System Architect*. Important stakeholders for the Agile release train are the *Business Owners*. According to the framework, Business Owners are primarily responsible for business and technical

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[18] There is often one Product Manager that has a supporting Product Management team.

requirements, such as governance, compliance and return on investment for the developed solutions.
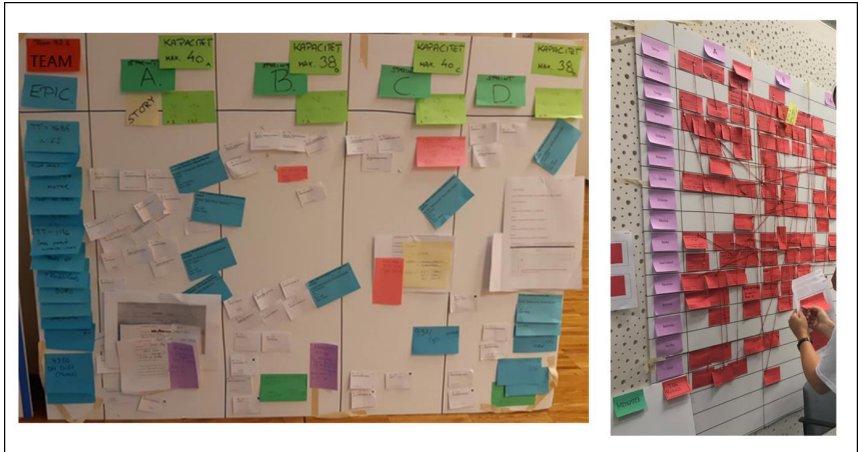
Figure 6-6. Left: PI-board. Planning board for the upcoming PI, through sprint A-D. Each epic (blue post-its) is broken down into smaller tasks that are divided across the sprints and is the teams collective plan for the upcoming PI. Right: Dependency board. Both teams agree on when (which sprint) the concerned task can be fulfilled. Two mutual-dependency post-its are added to the board and connected with a string.

The latest SAFe version is built around *seven core competencies*: (1) Lean-Agile leadership, (2) Team and technical agility, (3) Agile product delivery, (4) Enterprise solution delivery, (5) Lean portfolio management, (6) Organisational agility and (7) Continuous learning culture. The Scaled Agile Inc. (2022) deems these competencies 'critical to achieving and sustaining a competitive advantage in an increasingly digital age'. During my fieldwork, i.e. during the design and initial months of implementation, these core competencies were not present in the material or included in the translation. Even though these are crucial in the newest SAFe version, these will not be elaborated on further. The introduction of Scrum and SAFe was a large transformation for the case unit; I suppose their capacity to work with these (abstract) competencies in the change processes would have been a stretch. This is a simple illustration of how certain elements are included while others are left out as ideas are materialised into an organisation.

6.2 AGILE AS A MANAGEMENT FASHION

The above section has described the original Agile approaches and the detailed frameworks that tells us how Agile very much consists of a set of techniques. The original intention of the Agile Manifesto was explicitly aimed at software development (Beck et al., 2001). Today, in its multiplicity of different methods, Agiles now mainstream practice within Information and Communication Technologies (ICT) companies and IT organisations (Kettunen et al., 2019). Agile methodological techniques such as Scrum, Extreme Programming and SAFe have now been spread across the entire IT world. However, these ideas and techniques have also inspired other types of businesses and markets to embrace Agile in their project management and process re-design. Scrum has especially become a popular tool (Mergel et al., 2018; Pries-Heje, 2020). As a result, technical methods originally designed for software development have spread to other areas of the IT landscape and project management more generally (Mergel et al., 2018). Especially attractive is Agile's iterative and continuous development approach. Agile and its derivative techniques like Scrum, with ceremonies, phases, protocols, principles and values, are a solution, if not a magic bullet, to the problems of organizational development and management generally.

The term Agile, although originally invoked in software development milieus, has now entered a number of change management and organisational research areas. Today, Agile has become a slogan, method, and concept frequently used across the private and public sectors, both within and beyond the realm of software development. Agile is not a settled term and is often used interchangeably across the research literature (Dikert et al., 2016). According to Kettunen & Laanti (2017), Agile software development methods are typically referred to as 'Agile' or 'agile methods', but one also find phrases such as 'Agile methodology' (Fowler & Highsmith, 2001; Sommer, 2019), 'Agile transformation' (e.g., Dikert et al., 2016), 'Agile as a management approach' (e.g., Kim et al., 2021), and 'large-scale Agile' (Kettunen et al., 2019). Agile is also used as a descriptive label for entire organisations, denoting that they have become more nimble, adaptive or flexible (Rigby, 2020). Finally, Rigby (2020) writes that Agile can be both a 'mindset and a method for improving innovation through deep customer collaboration and adaptive testing and learning' (p. x). Agile methods and the invoking of Agile ideas are utilised to push an agenda intended to make both IT development and organisations more efficient, cost-effective, flexible and straightforward (Mergel et al., 2018). Agile is thus an ambiguous

and evolving idea, and these foundational aspects must be considered when studying how agile methods are translated from one milieu to another.

With the spread of Agile from its origins in IT and software development to other organisations and organisational fields, an effort at adaptation takes place. Organisations and fields also adapt Agile in their work in different ways. However, as described in Chapter Three, adapting Agile to one's own organisation also has a transformational impact on organisations and the potential to rewrite government and public management (Dikert et al., 2016; Kim et al., 2021; Mergel et al., 2018, 2021). Recalling Abrahamson's (1996) definition of a 'management fashion' concerns collective beliefs and a rational management technique that forefronts progress. Agile is thus a mindset containing certain beliefs and a multiplicity of methodological tools (in and out of software development). Agile has its 'missionaries': many fashion setters who genuinely believe in the techniques and ideas and work to spread the methods globally. These criteria show that Agile is a typical management fashion (Abrahamson, 1991, 1996).

6.3 A BRIEF TALE OF AGILE TRAVELLING

Decontextualisation

Agile is a mindset that has travelled from one domain or sector to another. The roots of Agile can be traced back long before the creation of the Agile Manifesto, and Agile thinking existed outside IT and software development.[19] Takeuchi & Nonaka (1986), writing about faster innovation in manufacturing, identified teams working together in a 'rugby' approach. In addition, Lean thinking has given insights into improving productivity by eliminating waste and reducing uneven workflow and overburdening, all of which are essential features of Agile development. Fast-forwarding to software development, Jeff Sutherland was inspired by the rugby metaphor[20] and brought it into IT development by labelling his approach Scrum. Sutherland and his long-term colleague Ken Schwaber developed the Scrum approach, presenting it in 1995 to a broader audience at a software conference in Austin, Texas.

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[19] Some even refer back to 1620 and Francis Bacon's expression of a scientific method, while others trace Agile back to the Plan-Do-Study-Act cycle of Walter Shewhart in the 1930s (Rigby et al., 2016).

[20] In rugby, scrum (short for scrummage) is where the game is restarted, and the players assemble closely together as a team, with their heads down. The goal is that the 'team tries to go the distance, as a unit, passing the ball back and forth' (Takeuchi & Nonaka, 1986, p. 137).

During the 1990s, many others also worked to find innovative methodologies that could be applied to software development. The 1990s saw the emergence of crystal adaptive software development and feature-driven development. Common to these methods is that they apply simplified rules to allow faster adaptation to changing environments. For this reason, these approaches were known as 'lightweight' – a twist on an otherwise unflattering term (Rigby et al., 2016, p. 4). To mitigate this view, the 17 developers who called themselves 'organisational anarchists' met at the Utah skiing resort of Snowbird to share their ideas and find common ground (Fowler & Highsmith, 2001, p. 28). They shared their working practices and found out how much they had in common and from there they wrote down the Manifesto. As one of the developers later described this moment in an interview: 'And we were just standing around looking at that whiteboard, in awe at how much that summarized what we held in common. It was such a dramatic moment, you know, that instead of everybody talking in small groups, we stood around that whiteboard and studied it' (Nyce, 2017). While the Manifesto came easily to the group, deciding on the name came after much debate before they settled on the name 'Agile' for their movement (Rigby et al., 2016). It is worth noting that at the time, Fowler and Highsmith (2001) insisted that 'the agile methodology movement is not anti methodology' (p.28).

The creation of the Agile Manifesto, with its four basic values and twelve key principles, was based on the IT developers' collective, practical experiences of IT development across methodologies. As described earlier, they write 'by doing it' in the Manifesto (Figure 6-1, page 128), referencing their own practice and hence building the Manifesto based on their own experiences (Beck et al., 2001; Fowler & Highsmith, 2001). In other words, the Manifesto was created by software developers and was made to abstract their own practical experiences. The creation of the Agile Manifesto, like any programmatic document, is a case of decontextualization. Former practices are lifted out of their original context and applied as a solution to all kinds of situations in the abstract (Czarniawska & Joerges, 1996; Røvik, 2007). This abstraction also makes the idea generalisable, which is essential in a decontextualisation process and enables the idea to travel. The Agile Manifesto has done precisely this; it has travelled far and wide and become a landmark reference for various agile methods. Similarly, in investigating Agile scaling and the development of the SAFe, the experiences and practices of scaling were elevated into more conceptual ideas of scaling in Leffingwell's *Scaling Software Agility*

(Leffingwell, 2007). A few years later, the success of Agile was affirmed with the development of the SAFe framework in 2011.

In addition, developing the Agile Manifesto was a way to work 'with people who shared compatible goals and values based on mutual trust and respect, promoting collaborative, people-focused organisational models, and building the types of professional communities in which we would want to work' (Fowler & Highsmith, 2001, p. 28). These are very much task-oriented and honourable goals, considered desirable for software development and other activities.

How do we explain the spectacular success of Agile? Why did it seem to travel from one sector to another, across industries and continents, without any barriers? We can cite three explanations: (1) the generalisability of the Agile values, (2) the openly communicated experience base and community building that is so appealing to practitioners, and (3) the built-in continuous learning and adaptation. Let us discuss the way Agile travelled from the Utah ski resort to the Danish Tax Administration.

Travelling: from Snowbird to the Danish Tax Administration

From the landmark event at Snowbird in 2001, the Agile movement spread. The Manifesto was posted online, and together with their followers, the 17 authors 'launched the ship of Agile software development', forming the non-profit organisation Agile Alliance (Agile Alliance, 2022a). Today the Alliance has more than 72,000 members in their community and provides a broad range of resources about Agile thinking, its methodologies, videos and blog posts. (Agile Alliance, 2022a). These are examples of how the Agile idea materialises at a field-level perspective. Concretisation is taking place, but it is not contextualisation in the organisational sense. Rather, the Agile Alliance functions as a vital translation space (Sahlin-Andersson, 1996; Teulier & Rouleau, 2013) where an idea is translated and targeted to an audience of practitioners. For example, the Alliance arranges several events, including the annual XP conference, bringing academics and practitioners together (Agile Alliance, 2022b). Much academic literature on Agile development originates from the conference proceedings and lecture notes. Journal publications and literature reviews of Agile developments often refer to these proceedings as source materials. At the field level, the Agile Alliance is a translation space that consolidates knowledge both in the written material they provide via their website and through conferences and events. This role has made the Agile Alliance a stakeholder with a far-reaching presence in academia and among practitioners.

Agile methods have spread across the globe and travelled from software development to other sectors and types of work. The two major project management organisations, Project Management International (PMI) and International Project Management Association (IPMA), have both embraced agile methodologies and now offer various types of Agile certifications (Pries-Heje, 2020). These certifications have travelled to Denmark, and IPMA provides Agile certifications through the Danish Association of Project Management (Dansk Projektledelse). Likewise, many other course providers and unions, such as the Danish Technological Institute (Teknologisk Institut) and Danish Society of Engineers (IDA), provide programmes and courses in Agile development and leadership, similar to what is taught at universities. In Denmark, agile methodologies are increasing in popularity; in 2014, 40% of all projects used agile methods, and this increased to 63% in 2018 (Pries-Heje, 2020).

Agile methodologies have spread globally within the IT industry and have also travelled from the private to the public sector. In 2015, the Danish Tax Administration declared that they would now undertake 'a new approach to IT' based on iterative Agile development (Danish Ministry of Taxation, 2015, p. 25). This statement came directly from the Ministry of Taxation and was part of a recovery plan in which three large-scale IT programmes would be launched under the Department. In this way, agile methods were channelled into the Danish Tax Administration as a legitimate approach.

Recontextualisation

Recontextualisation occurs when organisations take external sources and materialise them into practice in a new context. Just as this overall example of Agile travelling illustrates, ideas are not taken swiftly from their origin and inserted into a new context. There is a time lag, and those who first extract the idea from its origin are not the same actors who later contextualise it (Røvik, 2007). Hence, a translation process is not a closed orbit but a continuous process influenced by the idea, context, space and translators. The method becomes recontextualised as agile methodologies travel into a public sector organisation and are crafted or altered to fit into a new context. Agile translates from an abstract idea developed by a bunch of software programmers at a ski resort and must now be applied into practices (Czarniawska & Joerges, 1996; Røvik, 2007) in the IT and Development Agency. In this study, Agile is materialised via the adapted versions of Scrum and SAFe. In such a translation process, the meaning of Agile translates into goals and aims. These goals and aims are themselves transformed into new ways of working through the practices of the organisational actors (Sahlin & Wedlin, 2008). Adaptation to

the organisational context is an essential understanding of translation theory (Czarniawska & Sevón, 1996; Nielsen, 2016; Wedlin & Sahlin, 2017). Whereas private enterprises can choose how they want to develop, purchase, and manage their IT projects, public sector organisations are bound by laws and regulations controlling the project management of digitalisation projects. In Denmark, digitalisation projects are regulated by the Agency for Digital Government (Digitaliseringsstyrelsen, under the Ministry of Finance). Therefore, the Agile idea will be altered in both private and public settings, and the outcomes will differ depending on the kind of setting in which Agile is inserted.

The public sector is a specific context for digitalisation (Plesner et al., 2018), which also influences translation processes. For example, all ministries and agencies in Denmark, like the IT and Development Agency, must follow the cross-governmental ICT project model for larger development projects. The Agency for Digital Government governs the model, and their interpretation and formalised frame make them into Agile translators. In a Danish setting, this agency plays a role in translating agile methodologies into a Danish public sector context. The Agency's view of Agile is avowedly optimistic. They write that Agile development processes are 'simple, intuitive and easy to understand for both IT developers and employees from the business' (Agency for Digital Government, 2019, p. 3). However, in the translation where agile methods need to be adapted in a public sector context, these methods often conflict with the public sector's rule-bound activities and traditional hierarchical management structure (Jensen, 2020). It is the intricate details of this encounter that are analysed in the following chapters.

6.4 AGILE'S DIGITAL PROMISE TO ORGANISATIONAL OPTIMISING

Following the undertow (Scott & Orlikowski, 2022) of data and digitalisation efforts entails tracking a new mindset and its associated set of ideals (Schildt, 2020) that comes with Agile. Grasping this mindset and way of thinking is a means of comprehending how the digital transformation proceeds in the context of the Danish Tax Administration and how they aspire to be a legitimate IT player. These data imperative ideals, therefore, permeate the entire translation process. Before diving into the main analyses and details of how agile methods are translated in Chapters Seven and Eight, this section elaborates on a few prominent organisational actors within the IT and Development Agency and their view on data and digitalisation and how this view relates to the introduction of agile methods. To illustrate these new ideals, I analyse the data imperative through the concepts of omniscience and omnipotence (Schildt, 2020) and how these concepts trickle within

the organisation. The following sections are based on interviews and internal documents collected during the winter of 2019/2020, i.e. when the unit's Agile transformation was still on the drawing board.[21] However, as it turns out, these assumptions are foundational for how this unit subsequently develops new IT and works with data, in which agile methods are considered enabling practices.

Fulfilling the data-driven vision by applying Agile methods

The organisational actors' preestablished view on data and digitalisation permeates the translation processes of Agile. Key translators of the Agile transformation, e.g. senior managers, IT project managers, and lead IT developers, attempt to make a strong tie between applying agile methods and becoming a data-driven organisation. Based on a range of identified problems that the case unit is to address, such as fragmented development process and lack of standardisation, they must: 'establish and implement uniform, standardised methods and tools, as well as a common delivery model based on agile methods' (IT & Development Agency, 2019b, p. 4; unpublished internal document). Further, this draft project scoping document states how agile methods are necessary to enable them to manage the more specific goals that relate to the handling of exponentially increasing amounts of data, take advantage of new technologies and data analytics, and 'live up to the expectations of creating well-run IT solutions' (p. 4). Expectations here relate to ensuring that the Tax Administration will not repeat the previous IT failures. The organisation is under enormous pressure to deliver high-quality IT solutions. Many influential organisational members see this goal as signalling that the Tax Administration has and will become a legitimate IT developer. With these formulations, implementing agile methods becomes linked to the increased reliance on data and IT.

6.4.1 Data imperative for better decision-making

One of the most -- if not the most -- recurring narrative by organisational members of what a data-driven organisation is, and enables, is the argument for better decision-

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[21] During winter 2019/2020, the Agile transformation was one of several project streams in a larger encompassing transformation programme. These interviews had an emphasis on the data-driven tax administration. As elaborated in Chapter Five, the Agile transformation was fast-tracked during the winter of 2020, at the time when I began my data collection. The fast-tracking of the Agile transformation reflects the importance of working according to agile methods to achieve the related goals.

making. The senior managers had a vision that through the automation of processes and reduction of manual processing, supplemented with more data, improved decision-making would be the result. This storyline is repeated across the IT and Development Agency, e.g. in working documents (IT & Development Agency, 2019a, 2019b; unpublished internal document), in knowledge-sharing sessions, and interviews.[22] Examples of better decision-making are often presented by attaching concrete positive cases. The active use of successful cases allows these ideas to be circulated further, both upwards to the Department and outwards to the other Tax Agencies. Analysing this material, I have identified three different logics supporting the discourse of better decision-making. First, I build the analysis on Schildt's (2020) concepts of 'omniscience' and 'omnipotence', showing how these are foundational elements for the leadership team in this unit. I then combine these two concepts to illustrate how these ideas have a transformational impact on the organisation's core activities.

Omniscience: Data over humans

The most prominent argument centres around the human influence on decisions, as human decisions are considered to be less valid than decisions made based on pure data and/or from an algorithm. Commenting on what the data-driven tax administration can do, three managers share their views:

> Our strategic goal [of the data-driven Tax Administration], because without it, one can say that we make decisions on an unknown basis and do it as fallible humans. So that means that we're looking for one thing or another, and when we find that thing, we decide on that basis. […] And even where there is a human estimate, artificial intelligence and data will support us in saying that I made the right decision. So to me, a data-driven Tax Administration means that as humans who run the administration, we get much better support to make the right decisions.
>
> (Interview, Senior manager #2, January 2020)

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[22] These ideas were circulated and prominent at this point in time during my data collection. However, it is worth recalling that these interviews are situated within *one* functional unit in the IT and Development Agency; this unit lay at the core of constructing data and digital solutions for the Tax Administration.

In God we trust – the rest bring data. And that's what it is all about. What story is it that data tell us? […] We met with [name], the senior manager in the Tax Agency, yesterday, and they are all on board that sometimes data tells a story that we as humans don't even have the fantasy to imagine! So even if, let's say, that revenue thing we just talked about. Well, there can be some completely other things that we can catch with data. This link needs to be made, and when you're able to bring data to the table in that manner that we think data first, then we have taken the first giant step towards becoming data-driven.

(Interview, Senior manager #3, February 2020)

Well, there was a time when models [reference to property valuation] in the outskirts [in the countryside] were more complex. At one point in time, the decision was that all cases should be handled manually. But since then, we have become wiser and said that if the model can't do it, then how on earth is a human being going to make it? The model can use the data that is available systematically, and because it's an area with large heterogeneity and few sales [to index market value], a civil servant will have unlimited difficulties in doing a precise property valuation. Because there is no precise valuation.

(Interview, Senior manager #1, January 2020)

These statements illustrate the extreme faith in what data and automation can do for the Tax Administration. With less manual handling and human assessment come better decisions. These managers argue that humans cannot make as good decisions as a computer model. However, the last statement from the manager displays some ambiguity; although there are no precise evaluations, the data-based model is still considered to be more reliable. Where models might be imprecise due to insufficient data, the perception of these managers is that humans would have even more difficulty making decisions. Hence, their understanding is that if the data-driven approach fails, it is due only to the amount and quality. The faith in data is thus retained. If they achieve improved data, it is possible to systematically make better use of the models, creating the foundation for solid decision-making.

Omnipotence: Automation

Furthermore, data-driven decisions are legitimised by the optimisation of digital automation. As expressed by a senior manager, 'everywhere where we don't have a human evaluation, we have basically optimised' (Interview, Senior manager #2, January 2020). Following this, he gives different examples of automation and optimisation,

ranging from automated searching for simple information like a business registration ID in large documents to being able to analyse the Panama Papers for irregularities.

Data is also visualised as a strategic asset because its automation contributes to improved decision-making and case handling. The comment below illustrates this, but as can be seen, it is also necessary to alter the working practice of tax professionals.

> One example is that now it won't be long before we roll out the next machine learning model to the self-service area, i.e. tax returns. And in the old version, there is a small prediction that could hinder fraud of [XX] millions of kroner. And by the way, that is after all the human barriers have been reviewed, meaning all those who know much more about customs and tax and this and that than we ever will. They have been in and made some rules and barriers, as it is called, after all of that is put in place. Yet, we permit -- by data -- to extract additionally [XX] millions of kroner. That is really good! And that is just a tiny drop in the ocean. Imagine what you could do if we could do it at an even broader scale.
>
> (Interview, Senior manager #3, February 2020)

This example from the senior manager concerns a successful new machine-learning model that detects fraud. The advantage of the new model is highlighted by the increased use of data and automation that can ensure even more tax collection. This particular machine learning model has also been presented in town hall meetings with concrete and substantial value added (high-end double-digit millions of kroner collected). This story is an excellent example of how these new managerial ideals are growing stronger. As a citizen - a taxpayer and recipient of a range of welfare services - or as an internal employee, it is difficult not to follow the narrative of such a success story enthusiastically; detection of fraud and millions and millions that are retrieved into the state treasury. This faith in the power of data catches the essence of omnipotence, whereby taxpayers' and businesses' outside activities are brought under the control and scrutiny of a digital system, not burdened by human errors.

The senior manager in the above quote also relates the success to what humans have achieved and how much this model can contribute to making the tax administration more effective. In other words, taxation knowledge was seemingly not sufficient in this case. More was needed, and this 'more' was automation. This move towards automation has organisational implications, however. Making and maintaining digital models or robots is a new kind of work that will be performed in the case agency and further strengthen that IT dominance. Automation and increased use of data also had implications for tax specialists. Tasks were taken away from the tax professionals, partly from the

standpoint that it was not good enough. However, in the five interviews and internal documentation, there is only vague mention of the practical implications for the tax professionals in the administration and how their working day would change. The insufficient attention given to the practical implications can be attributed to the fact that the work of the tax professionals takes place in the other specialised tax agencies. Hence, their work is not under the control of those managers who lead the digital work in the IT and Development agency.

Nevertheless, when discussing how work will change, tax professionals' advantages are instead described in terms of the support that data-driven solutions will give them. In general, the work routines of tax professionals are cast as old-fashioned with repetitive and trivial tasks:

> Their [the tax professionals'] work situation is just so incredibly old-fashioned, or they still have to carry out these very repetitive, boring tasks; get data, put data into the system. So that is the first part that needs to be automated, right? […] One suggestion could come from artificial intelligence, saying that when data looks like this, then we have 89% of the cases with this evaluation, so it could be that you should pay attention here and that you could start by looking at X.
>
> (Interview, IT developer #2, December 2019)

Here, this IT developer ties the large volume of cases requiring many resources to an opportunity to improve efficiency. An internal document states that automation can give more uniformity in the completion of tasks and openings to utilise more time on other and more value-adding work activities (IT & Development Agency, 2019a; unpublished internal document).

The transformative power of the data imperative in a public sector context
Through a push for more data and automation, the data imperative impacts public sector organisations. The new ideals in the data imperative and agile methods have a potentially transformative effect on the organisation's core. The public sector governs and provides services for its citizens and business, and the Tax Administration creates the financial foundation for the public sector. Therefore, as argued by a senior manager, ensuring quality in the decisions so that the Tax Administration collects the correct taxes is of uttermost importance both from a revenue and public trust perspective.

Our highest purpose is to generate revenue to finance the welfare state, and the way we generate this revenue shall be in a manner that the public can trust that what we are doing is righteous, that is fair taxation, that what is going on is transparent, and that it takes place in a safe manner. [] So, in reality, this thing about being data-driven is actually a way to ensure that there is much more quality in the [case] decisions we make.

(Interview, Senior manager #2, January 2020)

Discussing quality, this manager refers to ensuring that the correct taxes are being paid, which comes from knowing when data is clean enough to be used in advanced analytics. Additionally, he argues that improved quality comes from more processed - i.e. more automated – data. He later gives the example of individual caseworkers, i.e. tax professionals who would not have to (re)type data in different systems that are inefficient and increase the risk of error.

From a data imperative viewpoint - where data is valued over humans and automation is vital - something different is required from the managers. One middle manager described how as IT managers, they had to change their mindset and avoid thinking of IT as something that only improves the business. IT should flourish in symbiosis with its other activities (Interview, Middle manager #1, September 2020). Tax professionals and public managers must stop thinking they can run a functional organisation without IT. Because as a senior manager says, 'that no longer exists', and taxation is just 'a system that manipulates some data' (Interview, Senior manager #2, January 2020).

With these examples, we see how data and automation penetrate the foundational core of what a tax administration is and does. Digital initiatives and data-driven solutions are pushing the boundaries for what has traditionally been considered good practice within the Tax Administration. One such practice is that there have to be humans (i.e. a tax professional) 'supervising' or 'approving' a case decision.[23] Visionary ideas

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[23] An extreme case (in today's perspective) could be a robot 'deciding' that fraud has been committed and automatically report this to the police without a tax official reviewing the case. However, it should be recalled that many ordinary tax activities are already fully automated. For 4.4 Million taxpayers in Denmark, the annual statements are statutory mass decisions (*masseafgørelse*) that is based on third-party data from about 200.000 external sources. The system automatically pulls data from a range of external sources, such as employers, unions, pension funds and charities and

stemming from the data imperative ideals bring a new mindset into how the tax administration can take responsibility and fulfil its core tasks. One senior manager argues for what he sees as an important step towards the future Tax Administration:

> The way one thinks of public administration is, well… you can say documentation and justifications in decision-making if you think about this going forward into a post-human age. So this means that the need to have people reviewing a case decision in order for it to be accurate, you don't have to do that anymore. All of this is, in reality, the perspective of the public administration. And this you could change.
>
> (Interview, Senior manager #2, January 2020)

Similarly, his colleague alludes to this and argues for their futuristic work:

> And we're going to work with the legal basis that enables us to make broader use of analytics. But even though this is about to turn. I think that the property valuation is what comes closest, where we have almost created a legal basis to issue part of a valuation without people [specialists having manually] reviewed ['touched'] it. And that is a decision. That is actually an assessment that is not touched by people here. And which is not, well, you can say the annual statement which is just a simple calculation based on data. This is a discretionary decision. One of these algorithms has been made.
>
> (Interview, Senior manager #1, January 2020)

In this view, the post-human age is already envisaged and brings a mindset that challenges some fundamental principles of the public sector, particularly the expertise of officials. The second quote brings the future forward by giving examples of solutions that the IT and Development Agency are working on and which are now ready to launch. Digitalisation is no longer only a mere tool to improve efficiency. It has a transformational character and challenges what the organisation is and how it solves its tasks. Algorithms replace human judgement. The tax specialists need not 'touch' any of the assessments. This faith in automation, the replacement of human judgement and expertise by algorithms, illustrates the distinct difference in the managers' vision and, thus, the potential tension with the common bureaucratic practices in a public sector management

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calculates how much the individual owes or will receive at the end of the year. The actual income tax return has been eliminated in Denmark for wage earners. Instead, the individual receives an automated tax statement showing income, deductions and tax accrued/owed/refunded, all generated by the system, to which the individual can review and eventually correct if data is missing or incorrect. In fact, taxpayers are exempted from reporting large parts of income, but instead, the reporting obligations lie on the external sources providing third-party data to the Tax Administration. These automated annual statements generate about half of the tax revenue (Skriver, 2022).

regime. Taxation is a heavily rule-bound sector with detailed and complex legislation. The data-imperative-view challenges current practices and, even more importantly, gradually becomes hegemonic as these visions are repeated over and over again in various forums. Data-based decision-making becomes the norm. Human expertise is sidelined, if not suspect.

The changing mindset is part of an Agile transformation that challenges the fundamental routines in a public sector organisation. To work in an Agile, data-driven way requires something new of the tax officials in the administration. Discussing agile methods, the managers firmly push for 'an entire system that needs to change the way they perceive the world' (Interview, Senior manager #2, January 2020). All the employees must be involved in the change. But it is not a matter of upgrading employees' skills. It is more, as one senior manager explains: 'it is not the [employees] competencies that need to change, but their mindset' (Interview, Senior manager #3, February 2020). The notion of changing mindset is connected to the idea of omniscience, i.e., data over humans, and omnipotence, i.e. automation. With less manual handling, i.e., less professional analysis of cases and the increased use of data, a new imperative has penetrated the Danish Tax Administration.

Less manual handling by tax professionals in the future would also require their mindset to change: 'What it takes is, that they have to think of it differently. They have to consider it in a way that their primary task actually is to train the IT systems to become better and better at helping them [the tax worker themselves]' (Interview, Senior Manager #2, January 2020). The manager describes how IT systems in the future will solve problems, creating the need for the organisation to be able to build and train robots. He sees this integration between the staff and automation as a vital part of future tax professionals' tasks. This paradigm, where an algorithm, in fact, carries out case handling and decisions, leaves no group of employees or managers untouched. The entire work routine is now altered as administration and automation are joined together.

SUMMARY OF FINDINGS

Agile as distinct techniques and a new set of beliefs

This chapter has explained the technical details with firm structures and roles upon which the agile method of Scrum and SAFe are built. Agile method are tools, distinct techniques once developed for software development but now applied throughout organisations for a variety of purposes. The methodological script in these Agile frameworks, their ceremonies, roles and artefacts, originates from the Agile Manifesto's values and principles. Precisely these technical aspects might explain why agile methods have received little attention within organisation studies or been framed as just another of our modern working practices (Annosi et al., 2017) where the agile method as such has not been under scrutiny. However, following Abrahamson's (1996) definition, Agile resembles a genuine 'management fashion'. Agile methods promote the idea of rational technical processes. At the same time, Agile is also a collective belief - pushed by the Agile Alliance and its organisational members - a belief system that has also found adherents deep into the Danish Tax Administration.

This chapter furthermore demonstrates the presence of a data imperative (Schildt, 2020). Data and IT are a vivid part of the envisaged future for the managers of the Tax Administration. The organisational actors merge the promise of data with agile methods, which enable the organisation to become data-driven. The data-driven organisation is supposed to produce improved decision-making. Increased amounts and better-quality data are supposed to give a more precise worldview and more informed decisions. The influential actors in the organisation see this process occurring through the pursuit of ever more omniscience and omnipotence (Schildt, 2020). In this perception, the intricate details around taxation, such as daily transactions or data tracking, will yield more and better tax data. Accordingly, this will give the tax authorities better opportunities to describe and represent the world, leading to better decisions, i.e. omniscience. Automation is also deemed essential, and it is the key to omnipotence. All the data and case-handling activities will be collected into automated processes within smoothly operating IT systems. While these goals are narrated as a natural progression from the existing state of digitalisation in the case organisation, this data-dependent narrative is still distinctly different from the current management ideals and organisational practices. Changes in mindset concern how managers lead the organisation, the degree to which the IT developers take an Agile approach, and how tax professionals pursue their specialised

work under the onslaught of digitalisation. Not one is shielded. Automation is oncoming everywhere, all the time, in the present and in the future. This is the data imperative.

In this case, it is significant to acknowledge the presence of a data imperative (Schildt, 2020). These ideals shape how agile methods are translated into the Danish Tax Administration and its work routines. The 17 IT developers in Snowbird wanted Agile to diffuse into software development practice, but they did not anticipate the spread of Agile. As IT pioneers, they anticipated that agile methods could yield changes to the organising around developing new software. Agile methods would incrementally alter behaviour that still lies within organisational beliefs, such as agile methods being practised in a tech company where the core activity is software development. With the rise of digitalisation, technology further alters how work is performed. The Agile Principles (Beck et al., 2001) mention 'valuable software', 'customer's competitive advantage' and 'technical excellence' that can be linked to changes in the very meaning of work shifts. The original 17 developers, however, were perhaps not fully aware of the potentially transformative impact of agile methods, on organisations' core structures and processes. In this chapter, we have seen how Agile as an idea and method constantly evolves, and new meaning is given to the idea. Applying translation theory to this topic - and in this case - we have observed the recontextualisation process caused by the adoption of agile methods. The following chapter analyses how the idea of Agile attains new meaning and unfolds in practice in the Danish Tax Administration.

Chapter 7. PROGRAMMATIC TRANSLATION: INTRODUCING THE AGILE IDEA INTO THE ORGANISATION

The programmatic analysis focuses on the design phase of the change programme, where translators give meaning to the aim and objectives of the Agile transformation. Editing rules are used as an analytical lens to explain the framing of the idea and the anticipated organisational adaption. The analysis details the three editing rules; formulation, logic and context by looking at internal and external elements and how the Agile idea has been edited into the case organisation. The chapter also analyses the editing practices of middle managers. They have a dual role in the translation process; being key translators meanwhile, their own role is diminished.

The chapter is summarised by considering the editing process and the transformational change that Agile brings to the organisation and to the idea itself.

7.1 PROGRAMMATIC ELEMENTS

The analysis of the programmatic elements in this chapter directs attention to the design phase. The focus is on the translation work, whereby the translators give meaning to the aims and objectives of the Agile transformation. The key translators during this period were the senior- and middle managers, formulating and strategically framing Agile. Besides the managers, the focus is on the transformation team, and the external consultants engaged in the translation. These different translators (though each with their own skills and agendas) collectively define the Agile ambition of the case unit as 'backing the Tax Administration in supporting the Danish society and delivering better and faster IT solutions to the other Tax Agencies' (IT & Development Agency, 2019c, Unpublished internal document). By analysing the translation process in terms of its programmatic elements, I focus on the translation of the Agile idea itself and the choice of Scrum and SAFe as materialised applications of the Agile idea. Attention is directed to the key translators, the translation work, meaning-making, and interpretation. Having the design period in focus also means that the case unit had not yet actually begun to take up the new agile methods of Scrum and SAFe. Rather, Scrum and SAFe had merely been adapted and introduced to the organisational members. One might say that this was the encounter when the organisation meets the Agile idea at the early stage.

The starting point for this analysis is the programmatic elements (Sahlin & Wedlin, 2008). Here I use editing rules (Sahlin-Andersson, 1996) as an analytical lens, as introduced in Chapter Four, page 82. Table 7-1. provides an overview of my analysis's constitutive elements, which follows in sections 7.2 to 7.4. I utilise the concept of editing rules to elucidate both the framing of the idea and the developed aspirations of practical implementation. I propose grouping both the external and internal elements under each editing rule. This grouping is useful because during the translation process, the translators edit the idea by orienting themselves towards both external and internal elements as they make sense of the Agile idea. This dual face – looking outward and inwards – lies implicit within translation theory, where external ideas are translated into internal practices and made to fit within the new setting. I make this distinction explicit in order to obtain a fuller understanding of the editing process. The translators use external elements to bring the grand ambitions and perspectives of the Agile idea into play, and they relate their work to other external parties and ideals as well. At the same time, the translators must make the idea relevant to their own organisation by relating the Agile idea to internal needs and concerns. The distinction between internal and external elements is not always

clear while the editing unfolds, but as the findings will illustrate, there are mutual relations between the two elements. Additionally, middle managers occupy a crucial function in translation processes, navigating in an intermediate position between senior management and employees. The translation is performed by the middle managers both individually and through collective sensemaking (Boxenbaum, 2006; Radaelli & Sitton-Kent, 2016; Teulier & Rouleau, 2013).

The programmatic analysis is structured as follows. First, section 7.2 analyses the editing rule of formulation, showing how translators use the original Agile values as a label while also responding to internal practices. The second section, 7.3, applies the editing rule of logic. Here two processes are discussed in relation to how the new Agile idea is justified. First, I describe how translators looking externally to point out whom they want to become. Second, they look internally at the content of the idea, i.e. what they want to achieve as an organisation through this change. The third section, 7.4, discusses contextualisation. Here the focus is on three elements that have appeared in my data. The three elements are (1) collaboration with the purpose of bringing external partners into the idea of Agile; (2) adapting to the organisation's existing processes and structures; and (3) the changing role of actors. Fourth, I examine the role of middle managers as key translators in the meaning-making processes of the programmatic elements. As the analysis in subsection 7.4.3 will demonstrate, the role of middle managers drastically changes with the entry of agile methods. At the same time, middle managers play a vital role in bureaucratic public organisations. Therefore, section 7.5 analyses how middle managers edit the Agile idea, even while it breaks with their hierarchical roles and distributed power.

Table 7-1. Translation of programmatic elements through editing rules, and grouping internal and external elements in the translation process.

Editing Rules	Formulation (7.2)	Logic (7.3)	Contextualisation (7.4)
External elements	The emphasis on Agile values	Organisational identity: Professional IT developers	Customer collaboration
Internal elements	Criticising existing internal practices From a controversial to a conventional method	Strategic content: Faster and better IT developments	Organisational Processes and Structures Changing role of Actors

7.2 FORMULATION: PUTTING AGILE ON THE AGENDA

As ideas are translated, they attain a label often used to formulate and reformulate the idea. In the original presentation of the editing rules, Sahlin-Andersson (1996) emphasised the circulation of success stories. This section demonstrates how the translators, i.e., senior- and middle managers and transformation team members, make sense of the idea of Agile by bringing the external Agile values into the organisation and showcase these as an essential success criterion and new way of thinking.

In 2020, working according to agile methods was not new to the Danish Ministry of Taxation's IT and Development Agency. Within the case unit studied here, however, Agile was indeed a novel approach. Fewer employees had experience working according to agile methods. As elaborated in the analysis in Chapter Six, the Agile values have become a landmark reference point for Agile development across methods. This is also evident in the case study described here; the original values from the Agile Manifesto were used as labels to formulate what the managers and transformation team meant by 'working Agile'.

7.2.1 Emphasising Agile values to demonstrate Agility

As they introduced the upcoming change, the senior- and middle managers used the labelling of Agile values to frame the Agile transformation. I observed this framing process as the managers addressed the broader unit and when they addressed the individual teams. In addition, the Agile values were communicated in documents, as presentations and directly quoted in the methodological guide (IT & Development Agency, 2020c, p.7, Unpublished internal document). The Agile value of 'responding to change' – the last of the four values (see section 6.1, and Figure 6-1, page 128) - was the most recurring label used by the managers.

The use of Agile values can be illustrated by how the managers used a pilot project in the unit to demonstrate their own Agile practices. In 2019, an Agile pilot study was running in this unit. During the pilot phase, cross-functional teams were established, where they took a Scrum approach to solve IT tasks for a couple of selected tax agencies. In this way, the unit tested the Agile practices and had a continuous learning loop to the middle manager, who acted as a project sponsor, and back to the programme office. Bringing the unit's previous experience into play is expressed in the daily work of the transformation team, but even more prominently, it became an important and recurring

message that served to introduce the Agile transformation to the unit. The managers iterated on the organisation's own responsiveness to change in order to convey the transformation message and their faith in agility as a solution.

The first time the unit was introduced to the Agile transformation, the senior manager explained how they built on their own internal Agile experience in two named departments and the pilot projects. He emphasised that the teams and ART – in true Agile spirit – will continuously build upon their collective experiences, learning from their mistakes and making the necessary adjustments. He drew on previous experience leading an Agile transformation in a private company and gave examples of a continuous learning journey and adjustments as to what they accomplished. The manager also used the Agile value 'responding to change' to recognise and leverage upcoming changes, as highlighted in my field notes:

Meeting: Town Hall meeting, April 2020 (online)

Participants (invited): All employees in the organisational unit (~350).

Format: TEAMS Live Event (participants are online).

Notes: Senior manager #2 informs about new developments in one unit's functional area. [Technical details]

Senior manager #3 gives information about the upcoming Agile transformation and the ongoing work of the transformation team. He emphasises that it is not 'just' something that you do. He acknowledges the challenge and that it is difficult to grasp and requires that you work differently. He continues to give examples of what Agile will enable them to achieve, such as faster time-to-market.

He mentions the two departments with practical Agile experiences and the pilot project. He suggests that they [managers and transformation team] take these learnings and continue to build on that. 'We learn from our mistakes'.
<div align="right">(Observational notes, April 2020)</div>

By formulating that they are still learning, the managers attempt to demonstrate their application of being Agile to gain commitment. This message is repeatedly conveyed amongst the transformation team and at large gatherings like town halls, the transition period and PI-planning. The excerpt below, from the formal methodology script, also demonstrates the emphasis on a continuous learning journey and that the organisation itself will be responding to change:

> We are now launching the Agile methodology to the area of smaller IT-development projects. The working methodology is established by including knowledge and experiences from projects and programmes in the agency and will be continuously adjusted, matured, and further developed as we gain more experience. The working methodology will be 'live', in the sense that if there are more value-creating ways to solve challenges, it must be possible to implement these more rapidly.
>
> (IT & Development Agency, 2020c, Unpublished internal document)

The formulation of Agile becomes almost personified by embracing Agile values and a methodology that is 'live' in the organisation. The above messages align with the assumptions behind the Agile values, continuously responding to change and making the necessary alterations. However, this illustrates that 'responding to change' here refers to the implementing and applying of agile methods, not to IT solutions as such. The attached label refers to the agile method and the organisation's adaptation to new processes. In other words, the organisation intends to continuously adjust the Agile working methodology as deemed necessary. This is in contrast to the original Agile value that concerns being responsive in the IT development work. For example, as a customer's needs change due to unforeseen circumstances or new preferences, IT development work should handle this along the way. So instead of addressing agility in the IT development work that the IT teams carry out, 'responding to change' now focuses on the organisation's adaptation of the Agile idea.

7.2.2 Criticising existing IT practices

From the mid-2010s, the Ministry of Taxation administered three large IT development programmes using agile methods. The entire programme organisation, including roles such as IT developers and business analysts, was physically located in the Ministry building for the first many years. Choosing to have the new programme structures close to the department's management was a new way to organise the Tax Administration. Tasks traditionally belonging to the administration were now elevated so that their position was directly under the department's senior management. IT has received a priority position because of the work of establishing these programmes and the subsequent creation of the Ministry's own IT and Development Agency. The move towards agile methods also came with these programmes, and there was a shift from an external purchase of *a* system to viewing IT development as a continuous development process within the Ministry's own walls. This formulation of continuous development

became the label of Agile in the organisation. Thinking about IT development as an ongoing and not necessarily finite process contrasted with the previous practices, in which IT development and operations were outsourced and consisted of purchasing a single new, large system for implementation, as introduced in Chapter Two. Some of these large systems are now symbols of the IT scandals within the Danish Tax Administration, where millions of Kroner were spent on systems which never worked.

One senior manager reflects on the period with the new IT programmes in the Department, and the view of the Tax Administration (then known as the Danish Customs and Tax Administration (DCTA), *'SKAT'*):

> It was said that we do not believe in the existing organisation, DCTA, the old Tax Administration and that we did not believe that the IT department could master this [task of re-establishing a particular core system]. You simply just didn't believe in it. So, therefore, they now say that we must have it really close to the leadership inside the Ministry, and that was when the first programmes were established. So, in reality, this was the IT and Development organisation that was established within the Ministry. And that's completely insane and an abnormal situation that you do something like this.
>
> (Interview, Senior Manager #1, January 2020)

The manager's reflections reveal his astonishment over this way of organising, as well as the view of a subordinate organisation, i.e., the DCTA, that could not accommodate new demands for IT development. This way or organising brought the operational core of new IT development straight into the department. This arrangement contrasts with the typical tasks of the department, which consist of setting the direction for a well-functioning tax system and a well-run administration, and for example, preparing legislative proposals and budgets (Danish Ministry of Taxation, 2020). Also, one of the IT developers referred back to the time when the organisation had large programmes directly under the Department and in the Ministry building. She vividly describes the 'goosebump feeling' and excitement when the senior director at that time (a traditional public administration official) came down to talk to the developers, giving speeches on how extraordinary work was being performed and that this would create significant changes in society. She also acknowledged that there was a discourse of the DCTA as old-fashioned, as not knowing how to execute IT development – resulting in scandals such as EFI, introduced in section 2.2. Now, however, the Ministry had extraordinary power to execute change. She was not sure whether the old-fashioned view was accurate or not. However, she explained that it was utterly unfruitful because you

end up with ' "fantastic solutions" – and that is fantastic solutions in quotation marks – where you basically have built something that is not compatible with the rest of the portfolio, and that cannot be integrated' (Interview, IT developer #1, November 2019). The opposing view of the DCTA is also something that continued as a living narrative that I heard throughout my fieldwork.

The desire to move away from that practice and bring IT development in-house by embracing the Agile idea is present across organisational levels. One IT developer expressed how she considers this the old way of approaching IT: 'this thinking that you order a product that you then use for ten years, we need to move away from that school of thought' (Interview IT developer#2, December 2019). Her criticism articulates a clear distancing from the past. Leading an organisation within this perspective, she believes, requires a different mindset congenial to the idea of Agile:

> And in some way, that is the scope of the Agile values and principles on how to work with IT development. It is understanding that IT development is not something that takes place like: we develop it and then throw it over the fence. IT development is a part of driving an IT development shop but also running a business. And it never stops; it never finishes. It is iterative more than being particularly SAFe or Scrum, but it is really about the mindset around working with continuous development.
>
> (Interview, Senior Manager #1, January 2020)

Before the Agile transformation, this unit was organised around different departments, each within a core functionality, e.g., data management or machine learning. There were dependencies across these functional areas, and the development process proceeded in clearcut steps. The development work (pre-analysis, analysis, coding, testing, etc.) would be passed on from one department to another until it was ready to be handed over to production and used by tax professionals. This *attitude* was categorised, both in interviews and internal documentation, as sharp divisions between departments and a 'throwing-over-the-fence culture' (IT & Development Agency, 2019c, Unpublished internal document, and Interview, Senior manager #1, January 2020). Embracing the idea of Agile is therefore viewed as creating new opportunities. Moving away from a departmental structure and instead using the Agile idea of cross-functional development teams in one ART was a way of obtaining the Agile label of an iterative and continuous development process. It was a way of taking on a new identity.

7.2.3 From a controversial to a conventional working method in a bureaucracy

As described in Chapter Two, alongside recovery plans, Agile was introduced into the Danish Tax Administration in 2015 as a 'new approach' to IT development. As part of these recovery plans, three large IT programmes were initiated and placed under the Ministry of Taxation, taking them out of the lower-ranking Danish Customs and Tax Administration (*'SKAT'*). These programmes all applied agile methods and were the channel for introducing Agile into the Danish Tax Administration. At that time, it was novel that a public organisation should adopt an idea with a framework that builds on continuous development, and controversial to manage IT projects without a predefined and agreed-upon end goal. This idea of continuing development contrasted with the conventional public sector approach that, apart from purchasing IT from external suppliers, was also controlled by strictly organised steering groups or committees and managerial involvement; see Chapter Two for a characteristic explanation. One IT developer, who had joined the Tax Administration in the mid-2010s in one of these first prestigious programmes, described that at that time it was 'a game-changer that we were making IT-development in a state government institution, and using the Agile mindset'. She explained it was a game changer because resources had never been allocated to making this type of high-profile IT development within the state. This change toward internal IT development also meant that the mindset involved working closely with the business, i.e. the tax professionals. In her experience, proximity makes Agile different: 'You sit together and work closely' (Interview, IT-developer #1, November 2019).

The Agile idea was introduced into the Danish Tax Administration in 2015. By 2020, at the time of this case study, the new IT and Development Agency had been functioning for about two years, and the large, high-profile IT programmes were already using different forms of agile methods for several years. Their experiences were showcased for good practice and were part of building the label of success that encouraged this change programme. During the Agile transformation in 2020, the participants demonstrated little scepticism towards adopting Agile practices. Neither the Agile idea nor Agile as a method was questioned. Agile was the best and only way to approach IT development. The lacking of any critical reflections or doubts about Agile illustrates the alignment that took place among managers and employees. Going Agile was a necessary step for the organisation to become more professional in its IT development and to achieve their organisational goal of becoming data-driven. As Chapter Six demonstrated, the Danish Tax Administration is an organisational unit driven

by a solid and strong data imperative, which is fundamental to the technical transition to adapting agile methods. A senior manager confirmed the support amongst managers by soberly ascertaining that 'there was full alignment amongst the senior directors' that Agile was the way forward and nothing we needed to dwell on (Interview, Senior Manager #3, September 2020).

Although Agile as a concept was not a topic of any reflection among organisational managers or staff, it does not mean that the organisation fully embraced change. During the design phase, some employees highlighted controversies and struggle that they could foresee when it came to making changes and adapting the method to tangible practices. How these practical struggles unfold is explained in Chapter Eight. The focus here is still on the rhetorical level and how the meaning of the idea is created through the programmatic elements. Nevertheless, adapting the idea posed a challenge even at this early stage. These challenges were often mentioned during interviews but are notably less present at workshops and meetings, and wholly absent in the written material. One interviewee describes the controversy of introducing Agile in the public sector by citing the differences in conditions and in the various management regimes. She also mentions how little interest in addressing this controversy during the design phase:

> [SAFe] is primarily made for software organisations in the private sector, that is, outside, on the free market, and for those who work under competitive conditions. And we then take this and drop it into a Danish agency. The entire match between line management and how we get an entire administration to talk together in this type of production apparatus. That is, I just don't think we spent much time on that. And I still think there are problems with getting recognition that line management and the administration require adjustments.
> (Interview, Transformation team member #1, October 2020)

In her remarks, the team member questions the particular choice of SAFe and the detailed interpretations for practice, but not Agile as such. She also draws attention to the lack of time being spent addressing these fundamental issues of adapting agile methods to a public organisation, particularly the line management structure. The interviews were retrospective and took place a couple of months after 'GoLive', but she still felt that these issues were not being addressed. Despite her reservations, she maintained her faith in agile methods and continued to drive the Agile idea forward.

Another example of specific method particularities was that of an IT developer. She invoked her previous Agile working experience, explaining how it was a different way of thinking Agile, with much clearer user-centric thinking. Her experience was that

it was best for users to articulate their needs so that the IT developers could identify the solution and that the solution would be continuously adjusted, with collaboration between IT developers and users. In contrast to this former experience, she now found that there were high expectations among the developers that the users 'should [already] know precisely what they want; this technology and including these tables and data fields. And that they have to say exactly what it has to be' (Interview, IT-developer#7, November 2020). The developer also questioned the interpretation of a standard agile ceremony, where there had become a focus on doing and saying 'right or wrong' instead of the agile ceremony being a free space that could develop the team. It is worth noting her attention to the fact that this SAFe interpretation is less user-centric and that collaboration is vital in the contextualisation (see section 7.4.2). The tensions were related to the meaning inserted into the SAFe ceremonies; these ceremonies are analysed in detail in Chapter Eight.

In *summary*, the translators formulate the Agile transformation by considering both the internal and external elements. From a translation perspective, it is compelling to pay attention to these early formulations because they tend to affect subsequent developments, a factor I will return to in the final discussion chapter. As a formulated label, the external Agile values become firmly attached to the idea of Agile, thereby making the idea meaningful to the organisation. With direct references to the Agile Manifesto, the foundational values are formulated orally, in meetings and conversations, and in writing, so that they become enablers for the transformation. This labelling effort strengthens the idea and attracts greater commitment because it relies on a well-known ideological framework. The Agile value of 'responding to change', prominent in the Agile Manifesto, addresses both ongoing and upcoming changes. This motivation to take in the Agile point of view appears retrospective because the translators utilise their previous success stories from the pilot project and high-profile programmes. It is also future-oriented, symbolising the organisation's Agile practices that go forward toward a successful endpoint. In other words, the translators acknowledge learning from previous experience and use this to 'tell a good story'. They can thus frame their own forthcoming responsiveness and continuous development.

When translators acted internally, there was a genuine commitment in the organisation and across this unit towards the idea of Agile. In promoting the Agile idea, the organisational members also distanced themselves from previous practices, among them the many failed IT projects. External purchasing of new IT and sequential

development were criticised. Instead, the idea obtained the label of a transition towards iterative and continuous development, where cross-functional teams would work together, in seamless contact with appreciative users. These aspects lie at the core of Agile thinking. When Agile was first introduced into the Tax Administration in 2015, this highly controversial method sharply contrasted with their previous approach to IT development. In just a few years, agile methods had become so widespread within the organisation that it is now viewed as the conventional approach that seems to appeal to everyone – an internal success story that this unit builds upon. However, the shift toward seeing Agile as the natural choice working with IT developments is drastic change in a public sector organisation.

7.3 LOGIC: CREATING LEGITIMACY AS PROFESSIONAL IT DEVELOPERS

New ideas are rhetorically framed and articulated so as to legitimise the change to the new context and as a justification for change (Kirkpatrick et al., 2013; Sahlin-Andersson, 1996). The logic of the change is often articulated as retrospective legitimisation (Wedlin & Sahlin, 2017). The data presented in this study originate from a real-time ethnography, with this chapter's focus on the programmatic elements. This means that the identified logic and rationale are the accounts that unfolded during the change process, in addition to the retrospective interviews. The translators, particularly senior- and middle managers, legitimise change by arguing for the importance of agile methods for their aspirational identity (section 7.3.1). I suggest that this aspirational identity as a way to bring external ideals into the organisation. Looking internally, the rationale for change is the content of the idea (section 7.3.2). These two distinct views, one based on identity, the other on content, are used together as supporting rationales for what translators aspire to achieve by implementing agile methods. In other words, the logic behind the Agile transformation will enable them to mitigate the problems that arose during previous IT failures and accomplish the goal of creating an effective, data-driven organisation.

7.3.1 Imitating professional IT developers

The translators are engaged in identity work to legitimise the change. Implementing Agile is a way in which they imitate whom they as an organisation want to become. As translation theory posits, an organisational identity rationale can strengthen organisational identification and embeddedness (Sevón, 1996; van Grinsven et al., 2020).

As mentioned above (section 7.2.2), in-house Agile IT development at this scale during the late 2010s was a new approach in the organisation. Undoubtedly, the early organisational and physical separation from the current Tax Administration (DCTA/ *'SKAT'*) also placed the high-profile programmes differently. The exciting aspect is how the structural organising of the IT programmes under the Department was part of a project to re-construct a new organisational identity. In other words, the organisational setup and the new approach using agile methods were drivers for a new agenda and vision for the Tax Administration. The senior manager described how he saw the IT and Development Agency working towards becoming 'a modern business, an IT-driven business that required fundamental competencies and an understanding of both the IT and business side (Interview, Senior Manager #1, January 2020). However, he continued by describing Agile as a challenge due to the public sector context, where they 'have to follow state governmental regulations' and not least the 'previous 17.000 IT scandals [he sighs]'. Again, the new identity is seen as a contrast with the old administration and its shortcomings.

The importance of agile methods for the IT and Development Agency is presented to the staff in the formal materials. The presentation states that 'the Agile approach is chosen as the development model across the Agency and will, therefore, over time, be applicable for all employees' (IT & Development Agency, 2020b, Unpublished internal document). This message was also passed down orally. The legitimation of the change towards an Agile approach is therefore put in relief against the larger organisational identity. The case unit should adapt hereto, such that this new identity can become embedded in the organisation. Agile is promoted as the landmark method for the IT and Development agency and their working practices.

We learned from the formulation in section 7.2.2 that working Agile was a 'game-changer' compared to the much-criticised old ways of working. Where the iterative and continuous development is used as a label, this also links to identity and to the potential achievements once Agile is fully implemented. Thinking about IT development as a continuum is also seen as the right approach amongst developers:

We have to say that we continuously develop a system. We build the first version and then continuously improve on it to make it better. There is nothing that is finished; there is never a final product. You always need to develop it. And that's how it is to be an IT consultancy, that's not how it is to be an [tax] agency, there you are used to buying a product, right.

(Interview IT developer #2, December 2019)

This ambition to become a professional IT consultancy or developer is shared among many translators. A middle manager explains the advantage of splitting the DCTA into seven agencies: 'it is healthy when you become a dedicated IT-house, having so many people working with IT and knowing what works and doesn't work' (Interview, Middle Manager #1, September 2020). For her, having a large group of people focused solely on IT inside the department is positive. It affirms the desire to become a house of professional IT developers.

7.3.2 Agile as a solution for faster and better IT developments

The Agile transformation is also legitimised by looking inwards at the contents of the idea; what the unit will be able to achieve by adopting agile methods. Translators speak about their performance and of what they envisage that the organisation will achieve by taking the idea of Agile onboard and implementing these methodologies. The translators articulate a clear vision of what the Agile transformation will lead to. During the first meetings among the concerned managers, the supporting material stated that the Agile ambition is to: 'back the Tax Administration in supporting the Danish society and deliver better and faster IT-solutions to the other Tax Agencies' (IT & Development Agency, 2019c, Unpublished internal document). As a result, the translators see the introduction of agile methods as an enabler for improving the performance (development speed) and output (quality of the IT solutions) of the work in this unit. Improved performance comes from more rapid development, i.e., the turn-around time for IT developments and the number of new IT solutions. Concurrently, it is anticipated that working with Agile will improve the quality of IT solutions, i.e., improved output.

The communication that legitimises the Agile transformation is consistent over time. This is observed across internal working documents discussed in the transformation team and in the material communicated to the employees during the design phase and early implementation. The various documents show messages that reiterate the above-described Agile ambition. This consistency of messaging signals the importance of agile

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methods, legitimising the change as improving performance and output. The first written communication directed to the employees has its main storyline centred around establishing the transformation team and explicating the overall aim of the transformation. The newsletter did not uncover specific details about what the Agile transformation would entail, such as processes or roles. However, it reveals their confident approach to the transformation task, illustrated below in the excerpts from the first newsletter:

> The aim of the Agile transformation is that we shall deliver faster and with higher quality to the other agencies. The agile method will support us in resolving challenges faster by working together in teams where we have the relevant professions that the tasks require.
> […]
> We have chosen to use the Agile framework SAFe. Since the beginning of the year, the work has focused on 'translating' SAFe into our context. This should be done so that it best possibly supports our work and is well connected to the rest of the agency – without violating the method itself.
> […]
> Over the past couple of months, we have worked on concretising the Agile implementation. This concerns ways of working - how we should work, the definition of the role of programme management, how we involve the other agencies, securing the necessary resources and deciding on roles and responsibilities. We are now working on the next steps: preparation for PI planning and implementing a more Agile delivery model to enable faster and better delivery of IT solutions to the other agencies.
>   (IT & Development Agency, 2020a, Unpublished internal document)

This electronic newsletter shares the organisational goal with the Agile transformation for the first time. This newsletter was sent to the employees only two weeks after the transformation team had been formally established and well over three months after the middle managers and key consultants started working on the transformation. Nevertheless, it leaves the impression that the new structures are well underway to being established. The newsletter communicates with strong language, e.g. 'shall deliver faster […] the way we should work […] how we involve the other agencies'. This directedness underscores the effort to show Agile as a solid and committed plan to change.

The rhetorical framing of the goal to do things faster and better continued as a rationale throughout the first five months of implementation, when I was following the transformation closely. As the transition period officially kicked off in mid-August 2020, all employees impacted by the transformation received two well-designed glossy

pamphlets (Figure 7-1) that framed the Agile idea by describing the method and approach to Agile development in this unit.

Figure 7-1. Pamphlets of the method, approach and guide to Agile development handed out to all employees. (IT & Development Agency, 2020c, Unpublished internal company document).

These written materials confirm the goal for this unit, while again bringing legitimised relief to the rest of the agency:

> We support programmes, projects, tasks and operations of data and analysis-based IT solutions across the Tax Administration. The IT and Development Agency has decided to work according to agile methodologies to ensure faster deliverables of high quality with a significant impact on the other agencies. And to focus on a good working environment that can retain and attract talented employees. The method has previously been used in the large [transformational] programmes, but to a lesser extent in our functional area.
>   (IT & Development Agency, 2020c, p.6, Unpublished internal document)

As can be seen, agile methods are not to be applied solely to this functional unit and to some of the programmes but across the agency. Agile is a strategic decision made

by the agency that is their chosen methodological approach. Zooming in on performance, key translators regarded the notion of 'development speed' as an absolute necessity. The extract from my field notes below supplements how the legitimising argument of speed is visually emphasised in an online meeting:

Meeting: Town Hall meeting, April 2020 (online)

Participants (invited): All employees in the organisational unit (~350).

Format: TEAMS Live Event (participants are online).

Notes: Senior Manager (SrM) 1 opens the meeting by welcoming us back to this second town hall Live event. He briefly touches upon current Covid-19 restrictions and challenges and gives a pep-talk. He hands over to Senior Manager nr 2.

SrM 2 makes adjustments to the formal organisation and introduces current and coming projects. He finalises his part by discussing a transition to the upcoming Agile transformation. A transition PowerPoint slide shows one image of a ceremony in Japan inaugurating a new high-speed train. The train has a futuristic design, and the situation is formal with a red carpet, people formally dressed in suits, banners, and an official in uniform who has his hand raised, signing that it is ready to go. He says he envisages the ART as a high-speed train that runs at 550km/h. This prompts SrM 3 (responsible for the Agile transformation) to intervene. He thinks that it should be the Chinese version of the train, the one that travels at 1000km/h.

SrM 3 takes over and continues to talk about the transformation. 'No transformation is easy'. He talks about how working Agile will require familiarisation with new concepts and will entail new ways of working. He explains that the transformation will enable 'faster time-to-market' and 'make us an IT developer equal to all other developers'. At last, he emphasises the importance of all employees immersing themselves into the Agile transformation and working under the Agile mindset. There is no further definition of what this means. Note: He does not speak of the specifics of the transformation in practical terms.

He uses Agile values to emphasise change. He talks about this as a 'journey' where there will be continuous improvement. References to past: Learning from the pilot project and Agile programmes in the agency, which has been incorporated in the design of this unit. Future: There will be learning as we go live. He states that there adjustments will be made. The process is not (yet?) set in stone. They must all 'be agile' as they implement this. Note: He talks

only about being Agile in terms of adjusting to the new ways of working. Not how to be Agile in the development work.

The half-hour Live event is concluded by SrM 1. The meeting ends, and I push the red 'Leave' button.

(Observational notes, April 2020)

These notes show how the Agile transformation was verbally presented by senior management in the early stages. The visual representation of the high-speed train and the red carpet reinforces this vision of what Agile can do for the organisation. Then this is outdone by the remark of the third senior manager, who emphasises the importance of delivering IT solutions faster. Originating from making something different from previous practices, these remarks also underscore the pressure on the organisation to deliver IT to the other tax agencies. I relate the discussion of speed to the reflection on internal performance. The translators believe that applying agile methods will boost performance through well-known processes and regular rhythms. The internal element with the strategic contents of the Agile idea is rationalised by the performance and output of this particular unit, but it also extends to the entire agency level. One senior manager talks about how an organisation with an Agile workforce can respond to changing demands. This will give the employees better possibilities to transition between different projects and programmes as internal and external pressure changes across other IT developments and functional areas. Employees can move across teams and projects more easily in order to take on new development work: they know the processes, they know that the Agile approach is sequential and repeated, and hence, employees can 'easily' transfer between teams. As we saw under Agile values, agility refers to their own practices rather than to the IT development work. I interpret this as a naïve belief that Agile responsiveness to change will be a natural consequence of implementing agile methods. Agile methods will somehow breed an Agile frame of mind. Moreover, this is an almost invisible shift, where Agile is repeatedly talked about in relation to the method rather than relating to IT solutions. This continued rhetoric symbolises the transformational impact of Agile. It extends beyond the technical IT developments to produce a different mindset. However, as elaborated in the next chapter, there are multiple tensions in practices because the solutions and processes surrounding the IT teams remain complex. Mindset is not enough. Technique is also needed.

Reflecting back on the goals of the Agile transformation, a senior manager says:

I think that it was clear what the goal was. The goal is to incorporate a method for us to have the same language across all teams but also a language that matches what is taking place in the other projects and programmes in the agency. In this way, the employees who work with these smaller improvement projects can seamlessly click into that, too. Because it is two different worlds, and difficult for our employees to move in and out of the different constellations. […] So, the language, the way you work. And then there is, of course, also an optimisation point of view. Meaning that when you start to work uniformly and consistently and have standard development methods, then it is easier and, in the end, faster to develop new solutions. And why is this? You can discuss this for a long time, and there are all sorts of textbooks about it. But it is simply about when you have a rhythm; you know exactly what it is that you shall do, and you have a process for your development work.

(Interview, Senior Manager #3, September 2020)

This quote further substantiates how the unit's internal performance (speed) is in focus. Furthermore, it also gives an indication that talk about development speed and Agile workforce glides over into issues of optimisation and what the unit will achieve.

Turning towards the output of digitalisation efforts, this is manifested by mentioning the quality of the solutions. Quality is frequently declared in the various internal documents and assumed to follow the new Agile working practices rather than specifying how this will be achieved. This vague mention is seen in Figure 7-2, which shows the PowerPoint slide 'Agile transformation – Briefly Told', which was presented to the employees by their respective managers (IT & Development Agency, 2020b, Unpublished internal document). This data shows how the logic behind what they want to accomplish consists of a series of benefits related to performance, e.g. predictability in planning, operational stability and streamlining.

Agile Transformation – Briefly told

What will happen?

Background and situation

By the implementation of agile methodologies for development of smaller improvement projects, we wish to deliver better and faster to the other agencies

By the agile transformation, we wish to accomplish:

- *Faster deliverables to the other agencies*
- *Improved predictability in planning for the other agencies*
- *Secure operational stability*
- *Streamlining out development work*
- *Increase the quality of out work*

∴ **Agile transformation**

✓ I You are now presented to the agile set-up in a light version. It is continuously being built. We have chosen to adapt the timeline to the Corona-situation, because we would like to prioritise that we can be physically together at the first PI-planning (see dictionary), where we all will work and you will plan your tasks for the coming 3 months.

✓ Next week you will all have individual conversation, where you get information of which team you will be in and in what role.

✓ From June we will slowly start training. Up until the summer holidays, we will practice to becoming agile by alternating between theoretical presentations and training in practice. The specific content of the training will be communicated in week 21.

Agile concepts:

PI-planning (Program Increment Planning):
2 day joint planning that takes place every 3 months. Everyone who works together on a larger solutions are together making the plan for the next programme increment (PI). One PI lasts 10 weeks.

Figure 7-2. Goals for the Agile transformation, as presented to the organisational unit. PowerPoint presentation to all employees, author's translation. (IT & Development Agency, 2020b, Unpublished internal company document).

In *summary*, the translators regard agile methods as a solution to previous IT development problems. In editing ideas, imitation and identification are ways whereby the idea and the organisations are mutually adapted. This analysis demonstrates how translators look externally towards becoming professional IT developers, for this is who they want to be. By adapting to Agile working methods, the organisation builds and embeds its identity as Agile. But with Agile comes a new professional identity: from tax officials in a Tax Administration they become IT developers in an IT consultancy. The contrast with previous practices differs considerably once the Agile transformation sets in. Therefore, the introduction of agile methods drives a new logic, whereby the translators promote a new identity for the unit and the staff. Using the same working methods as the rest of the organisation is part of building the rationale for change by relating to the identity aspiration of the agency. The related rational explanation, the 'plot of the story', for why the unit has changed to agile methods is consistently communicated. The translators' argument is the need for improvements in the unit's internal performance, from which better output quality is consequently anticipated. The primary legitimisation is internal performance and, in particular, development speed. Adapting agile methods will solve problems such as the long turnover time of new IT developments, and Agile will promote better quality because of its anticipated proximity between business and IT.

7.4 CONTEXT: ADAPTING SAFe TO A BUREAUCRATIC PUBLIC ORGANISATION

In the editing processes, contextualising refers to the local adaptation, which is the interplay between the adaptation of the idea and the relevant local elements (Morris & Lancaster, 2006; Sahlin-Andersson, 1996). The above analysis of the formulation and logic editing rules are rhetorically framed using the term 'Agile'. Regarding the editing rule of context, there is a shift from the dominating term of Agile into the specifics of the chosen agile methods of Scrum and SAFe. There is thus a transition from the dominant idea to methodological technicalities. Here the translators articulate new practices through their change design. The rationale behind these choices is explained by using well-known, original Agile sources as justification. The methodological guide says: 'Scrum is followed on a team level, while SAFe gives the overall framework to manage the entire Agile Release Train.' These instructions are justified as being 'the most common frameworks' for Agile development and scaling' (IT & Development Agency, 2020c, p.9, Unpublished internal document). These directions are supported by presenting

specifics about the number of people worldwide who follow Scrum and its usage amongst large IT developers in Silicon Valley, showcased as role models.

Before describing the contextualisation process, I will introduce how the translators articulate the importance of local adaptation and how this is an essential premise when implementing the Agile idea becomes inseparable from the translation process.

A deliberately communicated translation

The local adaptation was crucial and a conscious preoccupation of the transformation team. The translators deliberately addressed the adaptation issue in internal meeting materials, referred to it in written communications and stressed the need for successful adaptation in meetings. In this way, the translators paid attention to the task that managers and the transformation team were undertaking when interpreting and localising the industry frameworks provided by Scaled Agile (Scaled Agile Inc., 2022). Already setting the scene for the transformation in the very first workshop, the purpose of the project underlines this:

> This track aims to establish a plan for the Agile transformation. This includes determining the processes and departments where agile methodologies make sense and where it does not make sense, at what level Agile shall be implemented and how SAFe is 'translated' into the context of our unit, in what pace, etc.
> (IT & Development Agency, 2019c, Unpublished internal document)

The translation into the specific context of this unit is explicitly written here in the meeting materials. This message was also activated later in the change communication, as the Agile transformation was presented to the employees. One middle manager describes how the local adaption was essential to her because they had to understand and work with all the nuances and particularities in the IT and Development Agency context. She also references a senior manager at the leadership meeting just after Go-Live, spelling out that 'we shall not have a one-size-fits-all. If there is something that does not fit, then we will revise it' (Interview, Middle Manager #3, September 2020). This relates to how agile methods are contextualised but also demonstrates how the Agile value 'responding to change' is practised and is vital in framing the Agile transformation. It should also be acknowledged that the SAFe framework has different versions and that the industry organisation states that 'no two adoptions are identical' (Scaled Agile Inc., 2022). The expectation, openly addressed by Scaled Agile, Inc. and the IT and Development Agency,

is that a contextualisation should occur. In this way, the idea is constantly evolving within an adapting organisation.

The unit has specifically chosen SAFe and Scrum as their preferred agile methods. Figure 7-3 illustrates how the transformation team visualised this unit's translated model for SAFe and Scrum. This chart is essential in analysing the programmatic elements because it accounts for how the agile methods are edited into this context: in this unit and in the Danish Tax Administration. As a reference point, see Figure 6-5, page 139, for the industry standard by Scaled Agile Inc. that shows the original SAFe model from which the IT and Development Agency has taken inspiration. The adapted model shows how certain elements are taken from the original framework while others are adjusted, removed or added; the details will be elucidated in the following three subsections 7.4.1 – 7.4.3. The adapted model presented above shows the Scrum teams, the various ART-level leadership and the collaborating agencies. At the right, the different scrum teams are illustrated and organised according to their: Business Intelligence, Process Automation, Advanced Analytics and System Teams. The recognisable iterative Scrum symbol is copied. Each team has a dedicated Scrum Master and Product Owner, represented by the two small icons to the left of the team. The roles driving the ART are in the top left and middle. The middle section shows the daily ART leadership, with the three parts of Product Manager (PM), Release Train Engineer (RTE), and Solution Architect (SA), all interpreted close to the standard from the industry organisation Scaled Agile Inc. (2022) and as described in Chapter Six. The Solution Leadership, top left, is a fascinating constellation different from SAFe. Here the middle- and senior managers are gathered in a forum designed to define the overall strategic direction, prioritise and coordinate across the ART and the rest of the agency. This constellation is an adaptation of SAFe and how the framework is made to fit a bureaucratic public organisation. The bottom row shows the incorporated artefacts and ceremonies and resembles the original framework, as seen at the far right in Figure 7-3. The collaborating partners, i.e. the other tax agencies, are visualised in the middle, as are those requesting new IT solutions. The linkage is crucial because of the organisational structure of the Tax Administration and the fact that the other agencies are the customers of the IT solutions.

During data analysis of the below-adapted model, three themes emerged by which the idea is edited in relation to context. Based on this, contextualisation is treated under the following headings: Organisational process and structures, Collaboration and

Changing role of actors. For clarity and flow, I will start with the internal elements in the following section.

Figure 7-3. Illustration of the adapted SAFe. Author's own explanations of the different sections. (IT & Development Agency, 2020e, Unpublished internal document).

7.4.1 Mutual adaptation of Agile and organisational processes and structures

Adapting SAFe for bureaucratic coordination tasks

According to the translated SAFe model, as illustrated in Figure 7-3, the organisation will adapt to new Agile practices, but the Agile framework will also be adjusted to fit a new context. With the adapted SAFe model, new work routines and structures are supposed to follow. Nevertheless, as the idea of agile methods is contextualised, Agile work practices are adapted to incorporate structures and processes already in place. The adaptation process takes place in three areas: in the unit, in the IT and Development Agency, and in relation to the other Tax Agencies.

The transformation team created and incorporated a delivery process with the goal of addressing the need for coordination. The model describes the workflow of how new IT solutions travel from the other agencies through the ART, how they are developed and then handed over to operations. Figure 7-4 explains the delivery process and is a simplified reproduction based on internal documentation (IT & Development Agency, 2020f, Unpublished internal document). This data suggests that Agile working practices encompass multiple actors engaged in extensive coordination tasks. According to the delivery process model, as depicted in the diagram, shows that each phase consists of actions related to coordination activities between agencies, teams and within a team. The delivery process, for example, describes 'dialogue', 'understanding of tasks and consolidation', 'prioritising', 'planning', and 'commitment'. This framing indicates the different means used to manage complex elements and enable an effective workflow.

Delivery Process	Presales	Understanding Requirements	Prioritisation and Refinement	Planning	Development	Operations
Activities	Ongoing dialogue of strategic needs and how these can be supported by the agile train	Understanding of the tasks and consolidation into one unified backlog	Prioritised backlog. Tasks are described and prepared for PI-planning	A refined plan is presented across the Agencies. All stakeholders take ownership. Concrete planning at the team level and work scope commitment for the upcoming PI	Development teams solve their committed and prioritised tasks in collaboration with the requesting agencies and system teams	Solution is handed over to production and monitored. Realisation of value.
Key Actors	Middle and senior management across all tax agencies, and technical leads from the agile train	Product Manager leads the process with involvement Middle Manager and the collaboration agencies	Product Manager, supported by Middle manager and Product Owners	Product Manager and collaborating partners. During PI planning, the Product Owners and teams' key actors	Development teams lead by their Product Owner and Scrum Masters in collaboration with the customers. Coordination work between Middle Managers and technical leads.	System teams and the other Tax agencies

Figure 7-4. Simplified illustration of the adapted delivery process. This has been reduced from the original internal delivery model documentation. (IT & Development Agency, 2020f, Unpublished internal document).

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The IT and Development Agency is tasked with supporting all the other tax agencies regarding digital solutions. This is a top-down narrative, where each agency is responsible for its core activities. The methodological guide describes how it was necessary to scale Scrum, i.e., to also use SAFe as a framework, to handle and prioritise across more than one sprint, one team and with stakeholders from different agencies (IT & Development Agency, 2020f, Unpublished internal document). Hence, the ART, managers and IT developers need to navigate between multiple stakeholders and demands. To create meaning in fulfilling this goal, the delivery process has been created as an anticipated way to handle the many different coordination activities across hierarchical levels.

The need for coordination is crucial in any bureaucracy (Berg-Sørensen et al., 2016). Thus, it is unsurprising that adaptation to the organisation's processes centres around coordination. As Chapter Six described, SAFe was initially developed as a response to the need for coordination, where individual teams make deliverables that all feed into one large scale IT-solution (Leffingwell, 2007). However, this type of large-scale development and dependencies between teams is not prominent in this case. Here a task is typically solved by one team, where a dependency on other teams concerns the use of resource or technical support for a limited period. This case, therefore, shows how coordination is embraced, but its meaning is translated differently. Coordination practices are intended to manage other agencies' demands, prioritise work and ensure a consistent flow. A process is put in place surrounding Agile working practices to incorporate the intense need for coordination. In this way, the Agile practices are merged with current processes and structures to navigate and manage stakeholders in the other agencies, as further exemplified in the following section. Here we have illustrated the meaning that is inserted into the contextualised editing process at a programmatic level. The tension created when this editing process unfolds in practice is analysed in Chapter Eight.

Replicating key Agile elements for the new context: ceremonies, roles, artefacts

Inside the new working processes, agile ceremonies, roles, and artefacts have also been contextualised. In a translation study, it is unsurprising that elements are left out. However, it is striking that those ceremonies, roles, and artefacts taken have been copied

from the recognised Scrum and SAFe frameworks[24]. Ceremonies and artefacts, like Scrum of Scrums or Program backlog, have been incorporated into the adapted model and are largely reproduced from the industry standards. Implementation of the Agile idea becomes a managerial tool for driving specific actions. Internal documents show that the formal descriptions are highly influenced by the standards from the Scaled Agile Framework. The specific agile roles and tasks are new to this unit, but the functionality is well-known and recognisable to the IT developers. In other words, the type of IT solutions that they are supposed to develop are the same as in the previous setup. It is only the Agile process that is new. Likewise, the Scrum ceremonies and the belonging artefacts are adopted with direct reference to the original guide (Sutherland & Schwaber, 2007). Below illustrates the similarities in the interpretation of one of the critical SAFe roles, namely the Release Train Engineer:

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[24] Standardised frameworks and recognised sources are for example found at www.scrum.org and www.scaledagileframework.com

Internal Documentation	Where the Scrum team have their Scrum Master, the ART has an RTE – Release Train Engineer, that is the train driver. His task is to ensure that the processes around the train are functioning, coordinate across the train and ensure that the meetings that belong to the train are held and facilitated. Likewise, it is the responsibility of the RTE to coach and guide in the Agile mindset and ensure that all the ART members understand and comply with the Agile principles.
IT & Development Agency, 2020c, p. 16, Unpublished internal document)	
Industry-standard	The Release Train Engineer (RTE) is a servant leader and coach for the Agile Release Train (ART). The RTE's major responsibilities are to facilitate the ART events and processes and assist the teams in delivering value. RTEs communicate with stakeholders, escalate impediments, help manage risk, and drive relentless improvement. Although Agile Release Trains (ARTs) are composed of self-organizing and self-managing teams, trains don't drive or steer themselves on autopilot. That responsibility falls to the RTE, who operate most effectively as servant leaders. [] Many also participate in the Lean-Agile transformation, coaching leaders, teams, and Scrum Masters in the new processes and mindsets. They help configure SAFe to the organization's needs, standardizing and documenting practices.
Scaled Agile Inc., 2022 https://www.scaledagileframework.com/release-train-engineer/	

Hence, in contrast to the delivery process surrounding Agile development, I have identified ceremonies from another context that are now adopted to be enacted by new prominent agile roles.

Disrupting working rhythms

With agile methodologies, there also follows a new rhythm. This working rhythm is clearly different from what was common practice in the organisation before. This also differs from the rhythm in other tax agencies, which typically work in cycles addressing recurring yearly activities. Before the Agile transformation, individual timelines would be agreed upon for each IT development, and the managers in each department were the ones who decided on the prioritisation. With agile, a recurring ten-week Program Increment is practised, with five sprints of two weeks each. From the Agile planning ceremonies, the development team plan and prioritise a work package for the upcoming

PI. The argument from key managers is that as an organisational unit, they will be unified in one rhythm, improving coordination across the teams to the rest of the organisation and the other agencies (Interview, #Senior Manager 3, September 2020). While the sprint length is not fixed in the framework guides (Scaled Agile Inc., 2022; Sutherland & Schwaber, 2007), this sequence resembles these and follows the rhythm of the other Agile Trains in the case organisation.

7.4.2 Customer collaboration – Adapting Agile values in the new context

Collaboration across agencies emerged as a theme during my fieldwork. In various forums, I observed tensions around collaboration across agencies. These tensions played out in the encounter, to be further illustrated in the operational translation in Chapter Eight. Nevertheless, the tensions were already visible in how the translators expected the collaboration to be with the other agencies, these being the customers of new IT solutions. In other words, the translators anticipated collaboration through their design and adjustments of Scrum and SAFe. They believed that across hierarchical levels, the encounter between IT and business[25] was essential for generating the most value. This theme can be traced to the original values from the Agile Manifesto. The values highlight both 'individuals and interaction' and 'customer collaboration' (Beck et al., 2001), and I find it appealing to discover the materialisation of these ideas because we obtain a fuller picture of what an Agile translation looks like. These Agile ideas are made sense of, in relation to the unit and the other tax agencies, through the incorporation of dedicated agile roles and the setup of agile ceremonies to accommodate collaborative workspaces.

Merging IT and Business
In section 7.3.2, I showed how translators used the content of the idea to legitimise change by promoting what they would be able to achieve with this change. Here, an acute awareness of user needs and working practices are required to deliver faster and better IT solutions to the other agencies. The reasoning is that the value of new digital solutions comes from the business and only when they can fully comprehend and apply the IT solution as intended. Consequently, customer collaboration and engagement across

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[25] My informants use the term Danish word *'forretningen'* (lit. commercial shop or transaction, as opposed to *virksomhed*, which means firm or activity) that I translate into 'business'. This label was used when informants spoke about the other agencies working with core taxation operations.

organisational borders are essential to understand user needs. One of the middle managers deeply engaged in the Agile transformation explains how quality in the IT-development work comes from transparency in managing the different tasks that allow taking a holistic view, where single tasks are lifted from the everyday focus, thereby being aware of what is best for the entire Tax Administration. Furthermore, she meant that the core of IT development is the ability to create a link between business and IT, and that this comes through Agile working practices. She emphasises how the entire chain of involved people plays a role in delivering high-quality solutions the business uses (Interview, Middle Manager #1, September 2020). She describes how it is essential that multiple actors collaborate across different levels in order for the organisation to achieve its goals and create valuable IT solutions. The focus on collaboration also arose as a response to previous problems. The poor collaboration had manifested itself as difficulties in understanding the core of the problem and incorrect setting of the required IT solution. This problem was described in internal working documentation: 'The quality of the request for a solution still creates misunderstandings and increases the risk of backflow or development of solutions that the agencies cannot implement' (IT & Development Agency, 2019c, p. 16, Unpublished internal document).

The choice of Scrum and equally comparable adaptation hereof, means that autonomy is handed off to the development teams. Hence, the IT development teams are responsible for developing the most value, which should come from collaborating with the business, that is, the users and customers in the other Agencies. Understanding the users' requirements in their formal requests is essential for developing the most effective solution. Meeting user requirements is also a necessity in order to create value, as the translators see value coming from implementing and using IT-solution as it was designed. In other words, technically good solutions do not create the highest value if they are not used as intended. As an interviewee explained:

> There is no use in us developing lots of IT that the business does not know how to use. And at the same time, it's no use for the business to decide what IT we shall develop because we understand operations, we know what works and what doesn't work, and we have processes and standards surrounding it. So that's why it is important to merge the two professions and bring them together in one way or another.
>
> (Interview, Middle Manager #1, September 2020)

Bringing the two professions together is considered necessary. However, it is also just expected that this 'will happen'. Just as this manager provides no guidance, there is

little focus on practical guidance in the formal guidelines on understanding the users' technical requirements and the work performed by tax professionals surrounding the IT solution. The Agile documentation describes how the development teams are given the autonomy to develop the solutions they value most. This hands the decision-making power concerning technical details to the development team, who 'best knows the system details and in collaboration with those who know the user needs in the agencies' (IT & Development Agency, 2020c, Unpublished internal document).

Collaboration requires two parties, and in the adapted SAFe model, a dedicated role is also allotted to members of the other agencies. A Business Owner (BO) role is held by members of the other Tax Agencies and exists in the formal framework. The Business Owner role is central to delivering business insights from the other agencies to the ART. The methodological guide emphasises close relationships with the Business Owners but also frames that as a necessity in order for the ART to develop the proper and most valuable solutions. The Business Owner role entails 'assisting with building an understanding of how this unit's solution can be implemented broader across the agencies'. (IT & Development Agency, 2020c, Unpublished internal document). Giving specific roles to members of other agencies and putting much emphasis on collaboration between the IT and Business side shows that the translation of Agile impacts organisational changes outside of the adopting unit.

Let us now turn to how collaboration is handled at the overarching agency level and above the ART level. Here customer collaboration is expected to be handled through a transverse board, where managers from the case unit and Agile leadership positions in the ART meet with managers from the other Tax Agencies and the Department. This transverse board was maintained from the prior setup and remained as a valid IT partner, with the goal of keeping senior managerial involvement across the tax agencies. This exemplifies how local elements are kept and incorporated into the Agile framework, as in the editing process. Keeping this intra-organisational meeting space aims to signal that the change towards Agile takes place primarily at the unit level rather than as some kind of intra-organisational collaboration. This choice is a way to legitimise the change and manage the newly formed 'customer-supplier' relationship that has not been present within the tax administration.

The formal objective of the transverse board is to set broad boundaries for the future development of IT solutions and to discuss how the Agile IT development teams can support these goals (IT & Development Agency, 2020g, Unpublished internal

document). This task incorporates setting priorities as to which IT solutions to pursue in the following PI. Prioritising, therefore, aims to ensure that the ART develops the most valuable IT solutions for the Tax Administration as a whole. Within a political public sector organisation, delivering the most valuable IT solutions is quite a struggle, as I will return to in Chapter 8.2. The meetings are hosted by the IT and Development Agency and were previously held quarterly. They have now shifted to every ten weeks in order to correspond to the PI cycles. This was one of the minor adjustments that the collaborating agencies had to adhere to, i.e., it was an unquestioned adaptation of new working rhythms.

7.4.3 Changing roles of organisational actors

Adapting SAFe was known to require adjustments of the middle managers. While there are many different types of Agile leadership roles in the framework, there is no dedicated space for traditional middle managers. Instead, a more prominent position is given to their new agile roles. This section will discuss how translators gave meaning to the new role of middle managers, in contrast to the former, highly institutionalised role of middle managers.

Can middle managers be removed?

The previous organisational setup had clear functional boundaries between each department. A working practice characterised by each department being responsible for their part of the IT solution that, after completion, would be signed off by the manager and passed on to the next department in the delivery chain. This process continued until the IT solution was ready to be handed over to production and the user. Categorised and criticised as a 'throwing-over-the-fence culture', many managers wanted to distance themselves from this way of working. They found it unsatisfactory. With the introduction of agile methods, the technical responsibility for the deliverables shifted, and the responsibility for detailed plans and resource management moved away from the middle manager, a task requiring much coordination across departments. In the new Agile setup, these responsibilities for deliverables, detailed plans and resources are handed over to the new agile roles of Product Manager, Release Train Engineer, Product Owner and Scrum Master. In parallel, the translator's interpretation of Scrum also means that the development teams are expected to be autonomous and take responsibility for the planning process. Internal presentations vaguely state that the middle managers will have functional expertise and people advisory role and, as a part of Solution Leadership, have a delivery responsibility (IT & Development Agency, 2020b, 2020c, Unpublished

internal document). A senior manager describes why he welcomed this change both from the manager and employee perspective:

> There hasn't been time to do all those things, with having responsibilities for deliverables and for focussing on the employees' careers and competencies etc. And all those other things that they have been occupied with. There has been no time! And who has been suffering? The employees. And their competencies. So, by detaching the responsibility for the deliverables, there will be time for other things.
>
> <div align="right">(Interview, Senior Manager #3, September 2020)</div>

In his view, changing roles would allow the managers to focus on more direct leadership and the development of the employees. Thereby, the middle manager roles transitioned from a detailed and hands-on level to being filled with more long-term strategic tasks and taking on an advisory position in relation to the IT developments. In practice, this advisory role should be handled through the newly established Solution Leadership. See the top left corner in the representation of the adapted SAFe model, Figure 7-3. Creating a Solution Leadership consisting of middle managers, the ART leadership team and the senior managers constitute a forum for editing the large-scale agile methods to merge with current public sector structures. The purpose and area of responsibilities of the Solution Leadership are shown on the next page, extracted from Confluence as a part of describing the ways of working in the ART.

With the Solution Leadership team, the middle managers influence the running of the ART and, consequently, the IT solutions that are developed. In addition, this forum is essential for maintaining relations with the other tax agencies. This forum allows room for managerial contact, coordination, and decision-making power. Although there is no space for middle managers in SAFe, the translators have created a space that makes room for them.

Addition of Agile roles

The changing role of the middle manager also means changes in roles at a non-managerial level. Accordingly, we need to examine the shift in organisational members' roles as new Agile roles travel into the organisation. Above, the Agile elements were treated from a structural perspective that showed a great resemblance to the original frameworks. The addition of these specific agile roles also brings new meaning into the work, processes and collaboration across the organisational boundaries of the Tax Administration.

The people who take up agile roles, like Scrum Master and Product Owner, often have no managerial experience. Yet in their agile roles, they take on responsibilities previously held by their manager. The guiding documentation states that the product

owner is responsible for the deliverable, i.e., the functionality and quality of the IT solutions (IT & Development Agency, 2020c, Unpublished internal document). Their primary responsibility is to maximise the business value of the work done by the development team. Additionally, the documentation describes that 'in practice', this takes place when the product owner decides what the team should work on. This decision is based on having an updated team 'product backlog' which has been developed through coordination and collaboration with stakeholders in the ART and the tax agencies who have requested new IT solutions. In the long run, creating value for the delivered IT solutions is a recurring oral and written discourse that contrasts with the delivery of urgent - or even un-prioritised - tasks. The responsibility of the team resources and planning - previously, the concerns of the middle managers have now been handed over to the Scrum Master. This role is adopted very closely to the scrum guides and principles. The Scrum Master shall ensure that the team functions in the best possible way. The Scrum Master guides them through the agile ceremonies and helps them to improve workflow. Similarly, the employees are expected to coordinate with their team regarding workload and time management, but the middle manager is in charge of further development, approval of holidays, etc. (IT & Development Agency, 2020c; 2020d; 2020e, Unpublished internal document).

Turning to the IT development teams, team autonomy is interpreted in this setting as the teams being responsible for how a request for new IT is to be developed, i.e., how to make the best suitable technical solution. The guiding documentation states that 'the team is self-organising, interdisciplinary and has no sub-teams. The team members have a mutual responsibility to succeed, and there is no hierarchy or titles' (IT & Development Agency, 2020c, p. 10, Unpublished internal document). This means that those holding non-managerial positions are expected to take over responsibility for deliverables (what and how) and team resource planning. Considering the original thoughts and formulation of the Agile idea, the adaptation of these agile roles and the view on the IT development teams is not surprising. However, implementing these agile roles in this way in a public sector organisation is a substantial contrast with the traditionally hierarchical organisation.

In *summary*, contextualisation concerns adapting the Agile idea to the current organisational practices. The structural and processual adaptation shows that a large-scale process has been designed to incorporate the commonly known Agile practices into the local context. Coordination is a key (bureaucratic) feature addressed through the delivery

model that they have created surrounding the various agile ceremonies. The dedicated agile roles are highly recognisable from the industry framework. The artefacts and ceremonies are comparable to the industry standards of agile methods and likewise expected to simply be 'lifted in'. The interpretation sets boundaries for the IT teams, who must work significantly differently in these new processes and incorporate them into the new roles. The teams are anticipated to be self-organising, interdisciplinary and working towards fulfilling one common goal. In other words, instead of 'throwing over the fence', the teams are now expected to be responsible for the complete solution before handing it over to operations. However, the delivery process is viewed as an extension of the teams' responsibilities and pushes coordination out. Many coordination activities must occur internally, across the ART, and externally with and between the other agencies. Collaboration is a means by which the promise of Agile follows suit. The viewpoint on collaboration stresses the aspirational involvement of multiple stakeholders across the organisation's hierarchy. The Agile idea pushes the translator's attention towards collaboration and working closely with the other tax agencies; however, without guidance on how to proceed with this task.

7.5 MIDDLE MANAGERS AS KEY TRANSLATORS

The contextualised editing of agile methods yielded changes in the role of organisational actors, as explained just above. However, there is a vague understanding of the middle managers' role in implementing large-scale agile methods because in the frameworks, there are no dedicated roles for traditional middle managers (Dikert et al., 2016). From translation theory, it is known that sense-making and translation are linked (Boxenbaum & Strandgaard Pedersen, 2009). Inspired by Teulier & Rouleau (2013), this section looks at middle managers' individual and collective sense-making in a translation process, and here the middle managers must relate to the idea and to the organisational context. Viewing the middle managers as decision-makers in this process, their translation activity is carried out jointly with consultants and the internal transformation team members.

7.5.1 An awareness of dimishing power

There was no question that the role of the middle managers had to change with the adaptation of agile methods. As one manager explained: 'In an Agile SAFe world, the middle manager does not exist' (Interview, Middle Manager#1, September 2020).

Moreover, the official blueprint of Agile does not include middle managers in the different possible SAFe configurations (Scaled Agile Inc., 2022). As the middle managers in the organisation do not 'disappear' as such, this univocally demonstrates that changing to a SAFe framework requires significant contextual adaptation and re-invention of, precisely, the middle manager role so as to accommodate the new institutional goals. Although the fact that the middle managers needed to change did not surprise any organisational members, the way in which the new role was defined was disputed during the design phase and continued after implementation. Consequently, taking an active position towards this topic and re-defining their role was essential because 'there has to be a place for the middle managers' (Interview, Middle Manager#1, September 2020). Not surprisingly, during the interviews, all managers highlighted the topic of the middle manager role as particularly challenging for the organisation.

One point of contention was how decision power had been taken away from middle managers. Although attempting to cast a positive light on the situation, one middle manager describes the challenges they faced:

> The new role of the middle manager has been a debated topic because, in one way or the other, power is taken away [from us]. Decision-making power and management become delegated. I still think that we have landed it in a good way, but it has been a long journey to reach this point, and there have been many challenges attached to it. […] There is this group of people [middle managers] who bought in on another worldview. They like to be able to control, coordinate and motivate. And suddenly, you put something out to a team, Scrum Masters and Product Owners, to run their everyday life. Then there isn't much left. And what is it that's left? […] And now, when the teams are set free, so to speak. Who is there to swing the manager's whip? We can't do it anymore because we have surrendered.
>
> (Interview, Middle Manager #2, September 2020)

With the contextualisation and adaptation of Scrum and SAFe, those occupying the new agile roles – ordinary employees formerly placed beneath the traditional middle managers – now become responsible for deliverables and team resources previously handled by middle managers. Furthermore, she noticed that working according to new practices is tough because these managers operate with a different organisational perspective. They are not just supposed to do something different as managers, they are supposed to assume a completely different type of leadership role. A senior manager also explains the difficulty for his middle managers because they will have to 'detach themselves from the organisation, delivery process and roles that they have known for a

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long time, that feel safe, that they know what to do, whom to ask. And now having to do something differently' (Interview, Senior Manager #1, January 2020).

Although the Middle Managers were acutely aware of their changing role with the new Agile setup, the following three sections illustrate the daily tensions that arose, and how different translator groups impact the sense-making process.

7.5.2 Domination of consultants

From the mid-2010s and onwards, there has been a significant usage of external consultants. Management consultants have carried out a range of tasks, such as large turn analysis and developing and setting up the three large transformational programmes. In the latter context, external IT and Management consultancies have also played a significant role in particular IT developments. Christensen & Mortensen's (2018) critical analysis of the Danish Tax Administration elaborates on the extensive use of consultants in the decade before publishing their book. While stating that they cannot give an overall assessment of the role and contribution of the consultants, they nevertheless conclude that 'In retrospect, it is quite clear that at no point did it go as the consultants had envisioned' (p. 242). The faith in outsiders continued, nevertheless. The Agile transformation, in this case study, was also orchestrated by external consultants.

The Agile transformation depended on consultants. First, they created the case for change through a range of interviews with senior- and middle managers and other stakeholders. They then facilitated the change processes, and later took up key Agile positions in the Solution Leadership team. One middle manager explains how she experienced disappointing encounters with consultants in the organisational change back in 2018, i.e., during the split into seven separate agencies. She explains how they 'came in pushing and said "this is how it's done other places, so it can also be done here" ' (Interview, Middle Manager #3, September 2020). This experience and perception of consultants were brought into the work with this Agile transformation. There was a blunt faith, held particularly by the more senior managers, in the consultants' Agile expertise that the Agile transformations would be successful so that the unit could make the necessary adjustments: 'Yes, they [the consultants] are external, but they are capable of taking a theory and turning it into something very, very practical and much more down-to-earth. It is infinitely strong' (Interview, Senior Manager #3, September 2020). Other transformation team members referred to the consultants as close colleagues, almost as if

they were not external at all. One of the consultants heavily involved throughout the transformation period describes their position:

> They designed it. It is not us [consultants] who designed it. It's not us, but it is, to a great extent, them. […] It's not certain that the middle managers have observed it themselves, but at least by looking at it from an external perspective, many of the solutions have been stated by them themselves. So, they got help with that, but they ultimately said that this is how we would like it to be, on many things. Furthermore, XX [Transformation team member] has spent an enormous amount of time coaching them. And the two things together mean that they have actually moved quite a lot.
>
> (Interview, Transformation team member #5, September 2020).

In contrast, another middle manager reveals a more circumspect experience of the consultants' work during the design phase:

> The consultants came with their stuff. I mean, there were interviews with all of us [relevant managers and employees] and the consultants were sitting there noting all sorts of things. I believe that I had two go's with them. But at the end of the day, it was their experience from the other IT programmes [in the Ministry of Taxation and later IT and Development Agency] and then; here you go. Downright foolish [their advice and interpretation], and that's what we are experiencing now – that it doesn't work. And all those things could have been taken upfront. But there just wasn't enough mental capacity to go out and understand and a desire to do anything about it. […] Some of it made sense, but some of it bears the marks of them not having understood what we actually do in this unit and how broad and fragmented our customer portfolio is. It was almost as if everybody was going to be pushed into a development team in the SAFe train. And that shows, amongst other things, that they hadn't understood that; we're all responsible for the functionality on behalf of the entire Tax Administration, not just our little SAFe-train. […] They never got that… […] At some point, I realised that they [other middle managers and senior managers] just have to sense it and feel that it hurts before we can do something about it. And they feel it now.
>
> (Interview, Middle Manager #5, November 2020)

We can learn several things about the editing process from this middle manager and how consultants bring in new ideas. Accordingly, she experienced a sense of domination by external consultants and the choice of SAFe was repressed to resemble and adjust to the rest of the organisation. The major issue is the lack of adaptation that would suit the unit's specific context and tasks. Their preferred option was to become a legitimate organisational unit where most employees followed the same approach and working rhythm in one ART. All along the design phase, this middle manager had

questioned the choice of all functionalities to be a part of an ART and how certain tasks were viewed as unsuitable if they were to follow Agile practices. She now refers to this issue whereby 'they feel it'. One example of this is handling incoming incidents in an ART, which resulted in intense discussions and changes made by the Solution Leadership during the operational phase. Similarly, another middle manager mentioned how the complications of adapting a full SAFe train were not listened to during the design. The 'complexity and multitude of tasks that they are solving' in the unit were not incorporated during the design (Interview, Middle Manager #3, September 2020). Although these accounts do not express opposition to Agile choices, they invoke the justifications for SAFe and the unit's inability to adjust to what they viewed as a clumsy Agile project.

The Middle Manager #5 also noticed that the design of the Agile transformation was also a period of fatigue. The primary design of the Agile transformation took place during the first wave of Covid-19 restrictions, with its long-term shutdown of public sector offices. The shutdown conditions during this exceptional period resulted in multiple urgent issues that the middle managers needed to handle, such as solving technical problems at a distance, IT security and employee well-being. The complexity of daily tasks is captured by one of the other managers:

> The complexity of this position, it's crazy what you have to decide. You have to stand one day and decide where we should go with the strategic direction until someone calls and cries because they are tired of being on a project with someone in charge of some finances and you have to hire consultants all of a sudden, right? And then you also have to sit there and say, 'Okay, hasn't someone made a standard for this [Agile practice]?' I guess we just have to see how to get that in place.
>
> (Interview, Middle Manager #4, September 2020)

Even though the Covid-19 restrictions were exceptional circumstances adding to the complexity, the day-to-day organisational work was full of change activities with ongoing projects and tasks. The manager vividly describes the range of tasks, from helping employees who need support to implementing strategic decisions. That the design details of an upcoming Agile transformation are not the priority is captured by a middle manager who simply concludes, 'You can't take all issues at one point' (Interview, Middle Manager #3, September 2020). The preference of these middle managers, and the nature of their work, is to solve problems daily, as they come up. They can respond to change when they experience a structure or process that fails. The editing process, therefore, becomes a choice of what they – as a group headed by consultants – are capable

of handling and adjusting at the time. The managers are trained to respond to change when they experience a structure or process that fails. They find a solution. In the editing process, however, they can at varying degree engage in the process.

The above accounts demonstrate the consultants' vital role in carrying new ideas into the organisation without fully being able to assimilate the complexity of this organisational setting and precise nature of the tasks. The consultants misinterpret the organisational aspects of the unit and its particularities. Instead, they prioritise the legitimising positioning of implementing large-scale agile; SAFe is pushed by Senior Management, to make the unit resemble the rest of the IT and Development Agency. The complex daily job of a middle manager can also explain why the consultants obtain a position where they drive the transformation forward. The middle managers are busy solving day-to-day tasks and therefore less involved in the early translation work of designing agile methods to fit the unit.

7.5.3 The inner circle

During the design phase, the process was directed by a couple of key people in the transformation team: 'the inner circle'. They continuously worked to adapt the agile methods to this unit by talking to key stakeholders, i.e., the senior and middle managers. This was supplemented by more hands-on development draft material of processes, structures, and team composition. However, consultants and other transformation team members produced these materials only after input from these key people. The discussions and negotiations on how the agile methods would be designed were driven mainly by one-to-one conversations between the individual managers and 'the inner circle'. One of the interview extracts gives a fuller picture of the situation:

I think we have taken many conversations both off and online[26]. There have been many dialogues one-to-one. And then there have been many dialogues in the leadership group, too. And that has been what was needed. We have also been at different stages. […] I have spoken to most of the others in different ways. I have talked a lot with [XX] and [XX] because I had been in the loop earlier. Also, just giving some pointers and maybe helping a little along the way.

Interviewer: Did that also concern details of how the new role of the middle managers could look like?

Yes, I have given input on that! They have actually run it centrally, so you can help and give some ideas [but not more]. Then I've had ongoing on-and-off talks with my middle manager colleagues to negotiate on some of the individual team composition, and individuals. I have had to take some things and just talk it through with them. […] But I also think that [XX] and [XX] and the transformation team have been out talking with each of us and getting all the input. And then, they presented the combined material, which affects all of us. Which everyone, in one way or another, more or less, could see themselves in. Then, of course, they had to make some adjustments afterwards. But a lot has been done that way.

(Interview, Middle Manager #1, September 2020)

The other middle managers and the key transformation team members supported Middle Manager #1's detailed description of this process of sharing knowledge and reaching an agreement. During the design, when the details of the Agile transformation, such as defining terms and forums and team composition were being worked out, there were recurring private conversations between the key transformation team members and the middle managers, which she refers to as offline. Due to Covid-19 restrictions, these were held as phone conversations or Teams meetings. This was a way whereby all managers could be heard and receive dedicated attention. The essential aspects from each were incorporated and collectively presented during the 'Middle Manager Workshops'. In this way, all middle managers could recognise certain elements that were important to them. At the same time, they had been prepared for other elements and upcoming adjustments that they might not have particularly granted. Middle Manager #1 differed on how team composition was discussed only between the middle managers and not 'the inner circle'. In contrast, the interpretation and adaptation of the agile methods were

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[26] Although this took place during a full virtual working environment, 'online' here refers to discussions taken openly in managerial meetings, whereas offline are the one-to-one conversations held in confidentiality.

discussed predominantly with the few selected transformation team members. This indicates the potential power of certain positions driving a change process and becoming vital translators. The other middle managers also referred to this phenomenon.

The Middle Manager Workshops typically dealt with a single topic, such as the middle manager role, the setup of the Solution Forum or the Methodological guide and preparation for Training. My observational notes describe how these meetings typically consisted of a presentation followed by meeting participants who presented their views and positions but without thorough discussions on the topic. The presented material was generally accepted or given minor adjustments for which the transformation team would take action. When the material for the methodological guide was presented, several of the Middle managers admitted that they had not read the details (Observational notes, #Middle Manager Workshop, June 2020). This links back to the complex daily tasks with which these middle managers have to deal and the problem of going into details, discussions and potential conflict 'ahead' of a problem.

This section shows an editing process that a few key people controlled, hence setting the direction for the programmatic translation. There is a discretionary work of who was involved and then the need to discuss complicated details, but with the power to incorporate what they deemed necessary. Meanwhile, blending with the other Agile practices in the Agency was essential.

7.5.4 Outwards united

As the Agile transformation was communicated to the unit, the translators worked hard on giving a unified impression and coherent messages. Nevertheless, not everyone found that the design had taken into consideration the complexity of this unit's tasks. It was essential to demonstrate a cohesive leadership team that believed in the Agile transformation and in the choices that were being made. From there, underscoring the Agile value of 'responding to change' was crucial for how Agile was edited.

The transformation team worked deliberately to strategically craft a unified and consistent change message. This effort was present both during the design, when the Agile transformation was presented, after they had started to work according to Agile practices, and when ongoing changes were communicated to the ART. During the Spring of 2020, the unit was receiving increasingly more information about the forthcoming transformation, about what Agile meant to the unit, how the teams would be split,

training, etc. The major communication around the Agile transformation was carried out in mid-spring 2020 and called Employee Dialogue (*Medarbejderdialog*). There was a thorough preparation of the meeting materials, support and coaching of the middle managers in advance. This Employee Dialogue consisted of presentations in each functional department (*kontor*) and individual conversations with all employees. Key transformation team members (the inner circle) directed this process. The focus was consistency in timing, content and how to convey the change messages. In preparation, a collection of materials was presented to the middle managers. Figure 7-5 shows the first slide.

Dear Middle Manager

This material is for usage for the Employee Dialogue. There are three presentations attached.

1: Preparation of middle manager for the Employee Dialogue
This presentation is only for you and contains the material of the collective process, communication me regarding changing timelines and good advice regarding your leadership throughout this change.

2. Employee Dialogues presentation at department meetings
This presentation collects our agile setup for our ART, which you, as middle managers, are going to pre meeting orientation meeting in your departments on **Monday, the 4th of May, at 15.00.**
I suggest that this meeting is for employees who will join the ART. You can, of course, consider if it is re for all your employees. You must clarify that all employees are associated with tasks: either in the ART, projects or in programs.
The material contains:
- Plan towards the summer and after
- Introduction to the new agile organisation
- Agile roles in the ART

3. Employee dialogue: Individual conversations with employees
In an attempt to tailormade the material for you, you will also get a package for your individual converse with your employees. Here we have put forward the new composition of teams. And as a service, each once has the teams in which your department is represented. You will be shown the complete package with all teams. You can then choose to delete the other departments so that only the overall overview of teams and your office's teams are displayed.
So here you have to make a small adjustment to your department.

Kind regards,
Transformation team member

Side 1

Dear Middle Manager

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2. Employee Dialogues presentation at department meetings
This presentation collects our agile setup for our ART, which you, as middle managers, are going to pre meeting orientation meeting in your departments on **Monday, the 4th of May, at 15.00.**
I suggest that this meeting is for employees who will join the ART. You can, of course, consider if it is re for all your employees. You must clarify that all employees are associated with tasks: either in the ART, projects or in programs.
The material contains:
- Plan towards the summer and after
- Introduction to the new agile organisation
- Agile roles in the ART

3. Employee dialogue: Individual conversations with employees
In an attempt to tailormade the material for you, you will also get a package for your individual converse with your employees. Here we have put forward the new composition of teams. And as a service, each once has the teams in which your department is represented. You will be shown the complete package with all teams. You can then choose to delete the other departments so that only the overall overview of teams and your office's teams are displayed.
So here you have to make a small adjustment to your department.

Kind regards,
Transformation team member

Side 1

Figure 7-5. Introductory slide in the material sent to the middle managers, detailing the upcoming process and content in the Employee Dialogue.

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The PowerPoint slide shown in the above figure demonstrates the very firm direction of the process and the push for uniformity. The entire material package is clearly specified, what and where the middle managers are to make individual adjustments, etc. The slides that followed this show detailed and specified timelines and where the middle managers are presented to the change management-related tasks. Some of the key messages from the Employee Dialogue presentation are verbally highlighted and explained (point 2. Employee Dialogue presentation at department meetings, Figure 7-5). The presentation, for example, shows considerations around the timeline, which due to Covid-19 restrictions, contained considerable uncertainty, and the transformation timeline was reworked multiple times. The subsequent slides state the decision, followed by four extensive bullet points giving the reasoning that should be communicated uniformly. The four decisions are practical. They concern the timeline, an additional period of training, when the Scrum team will be put together and when the training will be held. The specified 'Reasons for decision and announcement' are:

- The reason for the choice of scenario 3A is that we have assessed that there are more benefits or fewer risks associated with this scenario than the current scenario.

- We have considered that the need to be physically together during team composition and team training is of great importance for the success of the transformation.

- Particular attention has been paid to the fact that PI planning must be implemented when we are physically present, as the organisation does not previously have experience with this. The PI plans that have been implemented virtually in the Agency are contained in programs that already have some experience with this.

- If the Covid-19 situation causes us to work from home longer than until after the summer holidays, PIP will be carried out virtually despite all the disadvantages listed here. Then we will just have to make the most of the situation.
  (IT & Development Agency, 2020b, unpublished internal document)

The top corner of the very same PowerPoint slide also says 'change messages regarding changes to the rollout schedule'. These examples demonstrate how the translation processes were orchestrated in detail, aiming for uniform messages to be spread across the different departments. While all departments should get the same

information and reasoning behind it, it leaves little room for middle managers to interpret and adapt.

Being united was something that continued to be a priority with the management team throughout the change. The following example took placed about a month into the transformation period, but the Solution Leadership needed to revisit some of the programmatic elements. The problem lay in how to adjust the existing working practices of handling incoming incidents[27] from the other tax agencies. This was a task that could not be disregarded. This meant that the Agile structures and processes around the agile methods needed to be adapted to these critically recurring operational tasks. For different reasons, this had initially not been adjusted so that it could be incorporated into the Agile structures and processes during the design phase. However, it disturbed the new Agile working rhythm and processes and needed to be addressed. This issue caused much dissatisfaction led to complaints among the IT developers. There had been intense discussions in the Solution Forum because of fundamentally different approaches to handling this particular process in an Agile setup.

The new approach for handling incoming incidents was presented to the Scrum Masters and Product Owners. The middle managers appeared fully aligned with the chosen processes. Three middle managers split the message amongst them, they were supportive and 'played each other good' during the session. This stood in sharp contrast to the discussion that had been amongst the managers. Watching how they turned from disagreement to jointly being summoned to convey their change message was fascinating. One of the middle managers described this turn of events:

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[27] Incidents are technical problems that the users, i.e. tax professionals across the Tax Agencies, encounter in existing IT systems. The Agile teams are (to a varying degree) responsible for resolving these issues. Certain teams and individuals have an 'incident watch', 'incident support' function, etc. Many of these systems are crucial to the daily work of tax professionals, which is why resolving these incidents has high priority.

There can sometimes be a tendency to tumble over the issue without knowing all the details [reference to the disagreements of how to handle the incident process].

Interviewer: Is that the diplomatic story?

Yes. I'm not sure how much collaboration there was. It was given what we needed to do. And I don't think we did the right thing, but if this is what we decide. Then it's what we do […].

Interviewer: Okay. But why was it given?

I'm not sure where it came from, but I think that some people have decided that this is how we have to do it. So, in reality, we didn't have any options for how to act.

Interviewer: Form above?

I believe there had been discussions in some places to which not all of us were invited. It was my impression, but that might not be true.

Interviewer: I see. But when you presented it, all three of you were standing together and supporting each other?

But that's because outwards, we have to do it. If we disagree behind the scenes, they [the employees] should not see that we disagree.

Interviewer: You succeeded well in that, I think.

I think that XX [transformation team member] looked at me one minute before we went on stage and said, 'Now you count to ten', because I was furious just before.

<div align="right">(Interview, Middle Manager #3, September 2020)</div>

This manager is conscious of how a few people were invited to the inner circle and, thereby had more influence on the outcome of the editing process. He has strong opinions of what he believes is the right approach to adapting the incident handling processes to their Agile setup. Nevertheless, he is loyal to the Leadership Team and helps make the joint decisions when facing outwards toward the group.

In *summary*, we have seen how the middle managers, together with selected transformation team members and consultants, played crucial roles in editing the agile methods. During the design phase, when the aims and objectives of Agile were being interpreted, the process was driven by a few key employees steering the process and its content, based on their methodological expertise and sanctioned by senior management. The middle managers were consulted, typically on an individual level, where they could provide essential input and then strategically convened in middle manager workshops, where collective decisions were taken. One explanation for how this translation process unfolded was the Covid-19 restrictions. This not only added complexity to the tasks of middle managers and a newly established transformation team. It also shaped the editing through a range of one-to-one conversations. The individual middle managers were

listened to and their input taken onward, whereby each of them could recognise elements close to their heart. At the same time, they had been prepared for the workshops when the material was presented for the issues that had not been resolved according to their individual preference. The role of the middle managers is peculiar in the case of agile methods, as there is no dedicated role for middle managers in the SAFe setup. The translators – including the middle managers – knew their roles were declining, which was challenging during the design. But they remained loyal, followed the transformation processes and articulated support for the change. Change messages had been clearly directed by the transformation team in order to ensure consistency.

SUMMARY OF FINDINGS

In summary, the analysis of the programmatic elements can be divided into two main findings. First, the analysis contributes to our theoretical knowledge of how internal and external elements are used and combined in the editing process. Second, the analysis suggests that the idea of Agile has a transformational impact on public organisations. Agile challenges organisational forms and the existing roles of institutional agents. The idea of Agile drives digital transformation. I introduce the two main findings below as a first step in outlining the themes that will be further elaborated in the final Discussion and Conclusion chapters.

Translation processes: External promises and internal boundaries

This analysis has shown that the Agile idea is continuously edited to position Agile as a necessity in order for the organisation to become a legitimate IT developer. A bona fide IT unit must have agile methods, and must be Agile. Tailoring Agile to the organisation is needed to make the chosen agile methods relevant. It needs to be adapted to the institutional context of a highly bureaucratic public sector organisation. This analysis builds on the editing rules: formulation, logic and context, and contributes to the translation literature by showing how the distinction between internal and external elements can be used as a framework to identify the editing of ideas. Each editing rule can be analysed in terms of how the idea relates to internal and external elements, as introduced in Table 7-1, page 161.

The programmatic translation is filled with aspiration, ambition, and faith in improvement, expressed by *external elements*. I characterise the external editing elements

as promises of the envisaged future. The translators convey these promises by showcasing externally oriented elements. Translators talk about whom they want to imitate and what they will achieve. Working according to agile methods allows for continuous development linking to an Agile mindset, imitating professional IT developers. The analysis has shown an intense faith in the agile method. Agile is seen as a prosperous solution to identified problems and an enabler for the organisation. Their ambition is to develop better IT, which will come from improved collaboration with stakeholders – the business. The engrained belief in the agile method is framed by linking success to an envisaged Agile future. Agile values also become a pivotal message to promote their own agility and new work practices. Thus, the idea itself can be a critical vector in translation.

In contrast, the *internal elements* create the space for manoeuvre for what is deemed possible. Internal elements make the idea relevant to the organisation and are characterised by setting boundaries for what and how the idea can be fulfilled in practice. Through the articulated agreements in the Agile transformation, boundaries are set for new structures (e.g. self-organising cross-functional teams), new processes (e.g. delivery model) and new roles (e.g. dedicated agile roles). The operational translation in Chapter Eight will show how these boundaries are enacted in practice. At the programmatic level, the newly designed structures, processes and roles demonstrate how the translators expect the new boundaries to play out. For example, the translators expect that previous tasks belonging to the middle managers will now be transferred into agile roles. Meanwhile, the new middle manager role is defined towards a strategic position, and the associated workflows are specified. The new field is marked out, and the edited idea with internal elements has created a manoeuvring space.

Moreover, the efficiency measures articulated by the managers via the Agile transformation goals construct the limits of the transformation. 'Faster and better' sets the focus for what is (most) crucial and emphasised. The idea is made relevant to the particular adapting unit during the editing process. The translators make the idea applicable and relevant by framing it towards the specific subject matters of the idea, to this particular unit and its place in the organisation. A notable and recurring theme was the distancing from old practices; Agile would eliminate or transform these. Hence, for Agile to become relevant to the organisation is not only about what the idea is, but also what it is not. Agile is new, different, prestigious and transformative. Without Agile, you cannot be a legitimate IT player. This is the Agile imperative.

Throughout the translation process, these internal and external elements constantly work together and are used to support and supplement each other in the translation process, illustrated in Figure 7-6. The translation and usage of external and internal elements occur in a continuous, intertwined process where messages are combined to reach the audience. These internal and external elements are combined across the editing rules. For example, the formulation of external Agile values is combined with the way the translators articulate the continuous adaptation of the delivery process to the context. Similarly, the formulated distancing from previous practices is jointly used with logical arguments on their imitation of professional IT developers, and so forth. This combination of external and internal elements is harmonised and tweaked to reach a specific audience and build the change narrative. The narrative starts with large-scale external ambitions and ideas of what Agile will bring to the organisation. As the editing process continues, it becomes more contextualised, especially by strengthening the internal elements. The next chapter will discuss how this contextualised idea unfolds into routines and practices.
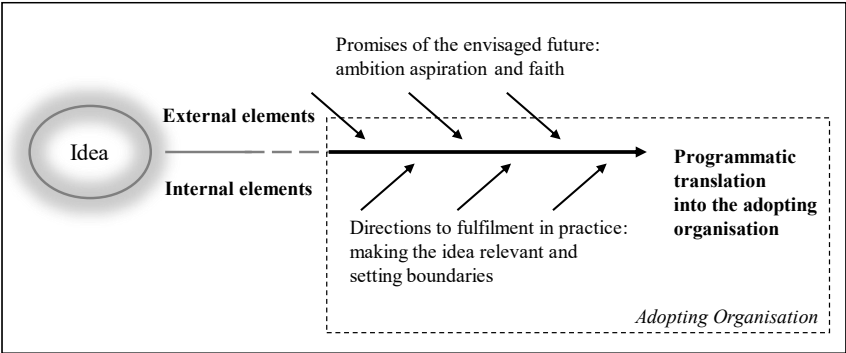
Figure 7-6. The translation of programmatic elements into an adopting organisation. External and internal elements are used to frame the change. The external elements bring promises of the envisaged future constituted by the adopting organisation by envisaging ambition, aspiration and beliefs relating to the Agile idea. The internal elements bring the idea close to the organisation by making the idea relevant and setting boundaries to be fulfilled in practice.

The editing of the Agile idea has been an ongoing mediation between the middle managers and key individuals in the transformation team. External consultants with expertise in agile methods have been important carriers of the idea into the organisation and have driven the adaptation of agile methods forward. To make sense of the agile methods in relation to this particular organisational unit, there has been an individual

back-and-forth negotiation process between the consultants, chosen transformation team members and the middle managers. As the case for change had been settled and a decision taken on how to adjust the agile methods, the communication to the organisations was thoroughly controlled. Change messages, the reasoning behind the choices and local adjustments were strategically nurtured into the middle managers so that they could further convey the transformation message to their employees.

Digital transformation: New organisational forms and institutional actors

With the introduction of agile methods, there is a mutual tailoring of the Agile idea and changes to the organisation. The analysis shows how organisational actors articulate changes in organisational forms, such as structures and processes, and introduce new agile roles. While some translations concern the narrow turf of the adopting unit, other aspects are adapted to fit the broader organisational context of the Tax Administration. Hence, in this case, the Agile transformation not only anticipates changing working practices within one part of an IT organisation but also has a broader impact on other organisational units and collaborative agencies in the Tax Administration. The analysis shows the acknowledgement and formulation of a 'translation' process and the deliberate actions required when introducing agile methods. However, reflections on what it means to translate Agile into a bureaucratic public organisation are largely absent in the programmatic elements.

The *organisational form* changes in several aspects. First, the previous functional areas or departments led by a middle manager are replaced by cross-functional Scrum teams. Second, agile ceremonies, both from the Scrum and SAFe frameworks, are replicated without any sort of adaptation or adjustment to the new context. Third, a large-scale delivery model is implemented to coordinate and prioritise tasks between IT teams from the other tax agencies. This is an articulated adjustment of the SAFe framework to fit established practices. Nevertheless, the Agile delivery model still poses a challenge to the existing structures and processes in the organisation. Fourth, changes in the unit's organisational form also impact collaboration across the Agencies, which are expected to participate on this IT unit's premises and reorient their work to the new Agile practices. Taken together, the organisational form changes and the expected new agile roles are beyond the unit implementing agile methods.

agile methods also yield *new institutional agents*, with the upheave of IT professionals. The Agile transformation reshuffles the roles and responsibilities of the actors. At an overarching level, the emergence of these new actors will challenge the known governance practices. Removing middle managers' responsibilities for deliverables gives the IT developers increased power. Although the anticipated model has senior and middle managers setting the strategic agenda and prioritising tasks, IT professionals obtain a more prominent role. Agile methods bring a shift away from responsibility as formally constituted by hierarchical structures to new IT actors that instead take up crucial roles.

In the translation process, Agile idea was altered and so was the organisation. Figure 7-7 illustrates how the idea and organisation changed depending on proximity between the adopting unit and the extended organisation. The two sides, 'Changes to the Agile idea' and 'Changes in the organisation' should be seen in conjunction, i.e. there is a reciprocal translation between the idea and the organisation.

At the employee and unit level (bottom left quadrant), the technical features of agile methods are largely replicated, e.g. Scrum roles and ceremonies. While the interpretation of agile methods is preserved at this level, this has been transformational on the organisation. Hence, there are changing organisational forms and actor roles at both the unit and employee levels. Lifting the view to the managerial level (top left quadrant), this analysis shows that there has been an adjustment of the agile methods as well as an adjustment by the organisation. The establishment of Solution Leadership is an adjustment of standard Agile leadership roles that also impacts and changes the organisational form in the unit. At the same time, the role of the middle managers changes, bringing new managerial ideals. The presentation of the Delivery process demonstrates how Agile structures and processes are adjusted across hierarchical levels and organisational boundaries (middle circle across all quadrants).
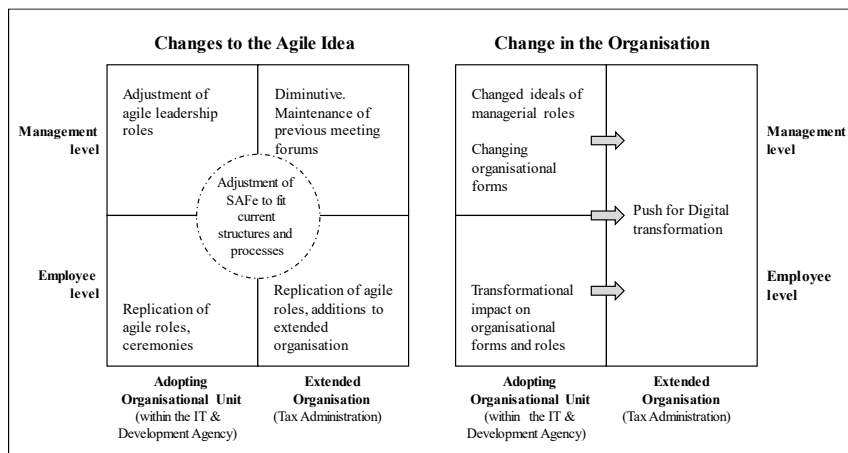
Figure 7-7. The programmatic translation of agile methods at employee- and managerial levels, respectively, within the adopting organisational unit and the extended organisation. The translation changes both the idea (left) and the organisation (right).
Left: The translation of agile methods to be made to fit the organisational context. Right: Organisational changes that are anticipated to follow from the implementation of agile methods.

The introduction of agile methods is a managerial tool. The intention is to drive change within the adopting unit and the IT and Development Agency and ultimately improve performance and output regarding the digital solutions they develop. While some elements, such as the transverse prioritisation board (top right quadrant), are maintained for legitimacy and stakeholder management purposes, Agile still imposes changes to the wider organisation. A replication of the Agile Business Owner role on the customer side means that the other Tax Agencies must add agile roles to their own organisations. For agile methods to be meaningful, collaboration and merger between business (i.e. taxation) and IT functionalities are interpreted as necessary and anticipated to emerge with these methods. This necessary relation demonstrates a digital push that extends beyond the adapting unit, affecting collaborating partners and other agencies in the Tax Administration. Agile methods are thus a catalyst for digital transformations elsewhere in the organisation. The introduction of agile methods brings new organisational forms and shifts roles and responsibilities, creating new institutional agents.

Chapter 8. OPERATIONAL TRANSLATION: ESTABLISHING AGILE PRACTICES

Translation at an operational level concerns the concrete tasks and routines of the Agile idea. The analysis departs from the identified contextual elements in the programmatic analysis, namely collaboration, and organisational processes and structures. This chapter demonstrates how Agile unfolds in practice and translation spaces are used as an analytical tool to uncover different tensions and the role of different translators across the organisation.

The chapter is summarised by considering the impact and connections across translation spaces and how Agile challenges existing bureaucratic practices.

8.1 OPERATIONAL ELEMENTS ACROSS TRANSLATION SPACES

This chapter describes the tasks and routines that were developed at the operational level in the translation process. As the previous chapter detailed, the new Agile practice was designed to accommodate organisational goals and drive the development of new structures and processes. Actual implementation, however, played out differently in practice. Organisational actors at all levels interpreted and adapted the new practices to suit their own views and interests. Hence, the actual tasks and work behind the newly designed practice did not turn out to be precisely as designed. There was a difference between how Agile was supposed to be enacted (i.e., aims and objectives) and how it unfolded in reality (i.e., routines and practices). Focusing on the operational elements in translation, this analysis builds upon the identified themes in the programmatic elements from the editing rules of context, namely collaboration and organisational processes and structures. In investigating these elements, I am interested in the implementation of the new ideas into practices rather than their rhetorical framing. With the transition towards Agile, the organisational actors anticipate becoming Agile by working differently. As will be described below, however, tensions arise when the new methods clash with established practices.

To explore how a new way of working unfolds in practice in the implementation phase, I focus on different groups of translators (e.g. Larsson, 2019; van Grinsven et al., 2020), what they do and what happens in different translation spaces (Sahlin-Andersson, 1996; Teulier & Rouleau, 2013). I consider a translation space as a site where an idea is altered in order to reach a new audience (Teulier & Rouleau, 2013). In focusing on translation spaces, we can observe how different spaces affect the implementation of new practices. Each space constructs its own configuration of constraints and enablers. Organisational members acting in different spaces thus experience different challenges when operationalising the agile methods. Analysing translation spaces also signifies that translation processes unfold in several sites. Here I analyse how different translator groups experience, interpret and respond to the tensions they are exposed to. Building further on the model in Chapter Seven (Figure 7-7, page 213), Figure 8-1 below shows the translation spaces described in this chapter. As illustrated in the figure, the spaces exist within the adopting unit and extend to the wider Tax Administration as the customers of the IT solutions, and across managers and employees.
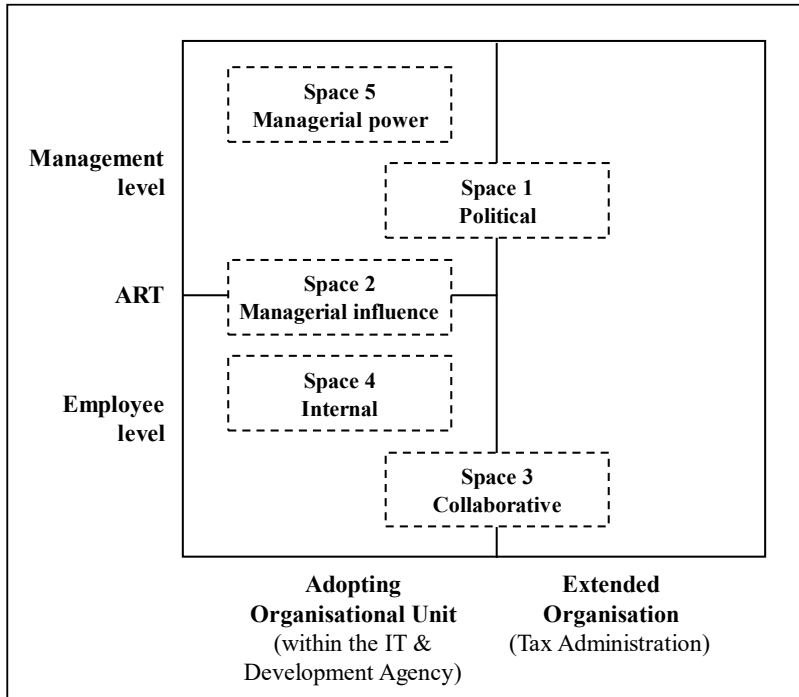
Figure 8-1. Operational elements in five translation spaces across the adopting unit and the extended organisation, and across managers and employees.

The operational analysis in this chapter is structured by the five translation spaces. I explore the tensions that unfold in each of the translation spaces as the actors translate and operationalise the agile methods into practices. Each of the five spaces is introduced with a brief description of its structure, actors and formalities. I then go on to carry out a more exhaustive analysis of each space individually.

8.2 SPACE 1 – POLITICAL LEGITIMISATION: A BIT OF THE SAME AND A LITTLE BIT NEW

Space structure and formalities

In space 1 I analyse the interactions across the intra-organisational boundaries in the Tax Administration at a managerial level. As thoroughly described in Chapter 7.4.2, interactions at the managerial level occur through a Transverse Prioritisation Board, where managers and a few selected Agile leadership specialists positions meet with managers from the other tax agencies and the ministerial Department. The Transverse Prioritisation Board is a relic from the former organisational structures, prior to the onset of the Agile transformation. This meeting aims to set direction and boundaries for upcoming IT developments and to discuss how the Agile IT teams can support the other tax agencies (IT & Development Agency, 2020g, Unpublished internal document).

8.2.1 A Case of maintenance and non-prioritisation

Participating IT and Development Agency actors problematise this forum and its function. A senior manager described the challenge of prioritising new IT developments into the Agile setup that at the same time functions in a public sector with multiple intra-organisational dependencies:

> And then there is this fancy allocation key. […] The challenge is just that there is no prioritisation. We cannot even call it a prioritisation board because there is no prioritisation. All agencies make a prioritised request, and then we use the allocation key to figure out what we can solve within the given frame. You have been to these meetings and heard me say that it would be fantastic to get to a point where we could discuss prioritisation. Meaning that we could say: 'Okay, Tax Agency 1, could we remove your lowest prioritised task so that Tax Agency 2 could get something more?' But we will never get there.
>
> <div align="right">(Interview, Senior Manager #3, September 2020)</div>

Another interviewee alluded to this controversy:

I find the distribution and prioritisation between the agencies disputable. The Ministry struggles with taking a clear stance on this. We [IT and Development Agency] have difficulties articulating it. And then, the board makes transverse decisions, but in reality, we have no responsibility for each other. Except that we, of course, all try to do our best. But it is a weak mandate. I find this disputable and inappropriate.

(Interview, Transformation team member #1, October 2020)

These excerpts display multiple tensions. First, the overall resource allocation has a political origin and is framed from the Financial Act and confirmed by the upper management in the IT and Development Agency, its sister agencies and the Ministry of Taxation. Second, the target is to maximise value for the Tax Administration through developing these IT solutions. This is coupled with collaboration that was translated as a critical element in the Agile transformation. Both managers and IT developers found it important to collaborate well to deliver valuable solutions. However, the above interviewees also mention this level's lack of concrete collaborative actions. A middle manager gives an example of an everyday prioritisation problem:

For example, we have just had PI2-planning. And already during the first sprint, X Agency came with five new requirements and said that this was the most important and not what [was in the backlog and prioritised for the upcoming sprints]. And it turns out that the PM [Product Manager] function cannot fulfil these business dialogues that we're running now. Not in any way. And then, we think we can lock our task intake for two and half months for those five sprints without having dialogues with the agencies. Their everyday work changes all the time. It's new legislation and all sort of things. Again, what did they [the Senior Managers and consultants] think? How easy it would it have been before we got into this: it's everyday life. We must be able to handle this.

(Interview, Middle Manager #5, November 2020)

She clearly describes the everyday changes in what the tax agencies experience and the difficult encounter with the Agile planning cycle that has been implemented. The requirements needed to solve that task may change. And as exemplified here, that might not be compatible with the prioritisation process. It also places pressure on how requirements might change in a politically driven organisation. Furthermore, this indicates how the well-defined agile role of the PM is handled and needs further adaptation to function in a public organisation context.

A tool that the prioritisation board (can) practice is an allocation dependent on relative size. But this does not entail any collaboration towards setting boundaries and

considering how the Agile teams can support and build the future digital tax administration. Maximising value for the Tax Administration as a whole is problematic with a structure that contains equally levelled agencies and where a discussion about what gives more value is exceptionally complex. All seven agencies require continuous IT systems development to support them in achieving their organisational goals, living up to legislation, etc. The process documentation describes the ideal situation where the number of new IT developments should balance over the course of a year. This balancing exercise should consider the agencies' relative size and strategic development (IT & Development Agency, 2020g, unpublished internal document). At these meetings, the participant from the Ministry of Taxation expressed a desire for more of a business case approach (Observational notes, # Transverse Prioritisation Board, March 2020). However, the practical solution to this is problematic, a dilemma described by one of the project managers:

> There is no one across the agencies who understands who is the most important. And there are very few tools for us to use. That is often the dialogue on the transverse board; it revolves around the basic premise that we have no unit of weight to understand who is more important than the other. Of course, we could make business cases for them, but then the business case itself just starts to slide. Making a business case also comes with an expense, and it needs to be seen as relative, too; we are talking about smaller improvement projects.
> (Interview, Transformation team member #1, October 2020)

A potential practical solution would have been to attach a concrete value that could be used for prioritisation. However, as she describes, this is not sustainable. As explained, amongst other reasons, the work put in to make a business case is outweighed by the resources that would be put in. Just as she describes, this dilemma of structures or mechanisms for prioritising that is lacking is frequently raised at board meetings. For example, one of the smaller agencies raised the issue of requests for IT solutions that are operational improvements but that does not yield value in terms of resource savings. He questions how they -- as one of the smaller agencies -- are supposed to get a task prioritised. He gives an example of a new legislative requirement that they must adopt; however, this particular solution has no positive value. Similar concerns are raised by other agencies and dismissed by the IT and Development Agency, that it will go into the larger prioritisation across agencies (size-related), which is why they must make their own ranking more transparent (Observational notes, # Transverse Prioritisation Board, August 2020). At the same time, this is the 'elephant in the room'. It is not something that you discuss because, as my interviewee also says, 'it is notoriously difficult to understand

the effect'. He explained the staffing needed to understand and evaluate the added value of these solutions and doing this simply does not pay off in this context. So, the intra-organisational collaboration in assessing value to make viable prioritisation is impeded. Structures are maintained that create constraints for operationalising the agile methodology in this extended intra-organisational context.

Executing the most valuable IT solutions also preoccupies all board members. During one of these board meetings, one of the members firmly said that 'you [the ART] will have to start practising on the story of what value we will get for our money' (Observational notes, # Transverse Prioritisation Board, March 2020). The response from the senior manager was grounded in the idea that the agile methodology would ensure that the 'delivery machine runs smoothly' so that they would be able to deliver more. He further substantiated this view by explaining that they would conduct internal assessments and have external reviews and that 'everybody' points toward agile methods (Observational notes, #Transverse Board, March 2020). In his view, Agile was the solution to delivering increasing value, and he used industry references as sources of legitimisation. Questioning whether the Agile setup will in fact produce the most valuable solutions is shunted aside by a general and imprecise legitimisation of Agile working practices. This is another example of the lacking of concrete activities with which to manage collaboration at the agency level and the domination of the IT and Development Agency in the Agile intervention process. Besides this, the maintenance of this forum is a space where the unit can also legitimise the change towards Agile and get their stakeholders on board.

8.2.2 Still deemed important

One unanticipated finding was that this forum was still deemed necessary by the Agile actors and translators. Even though organisational constraints between the different and specialised tax agencies restricted the Agile translation, this was a further and necessary constraint. As illustrated above, the senior managers and agile role involved in the processes questioned its functionality and practices; it was unheard of that it should be discontinued. These findings may help us understand the specific challenges of implementing agile methods in political public sector organisations.

Actors from the IT and Development Agency problematise this forum and its function, although they insist that it is necessary for a politicised public organisation:

It is a larger political organ. It has been decided between the ministry and all agencies that we can use X [number] full-time employees to make these types of IT developments. It's an agreement made by the executives in the Tax Administration. And then we have to figure out what you can get for these X [number] full-time employees.

<div align="right">(Interview, Senior Manager #3, September 2020)</div>

I think I would rather have been without. To say it like it is. It hasn't contributed anything good. If it does contribute to something, it may have provided legitimacy. We have the transverse prioritisation board established based on another request-and-delivery model. [...] So basically, this board becomes a stamp of legitimacy in relation to the other agencies. I mean, yes, we want to [do it/use it]. But as all good bureaucratic forums, it would be the case that everything is kind of settled beforehand and that it is a rubber stamp that sits there and says, 'Yes, this is what we want for the next eight weeks in this PI. Yes Sir, go and do it.'

<div align="right">(Interview, Middle Manager #2, September 2020)</div>

The managers explain how the original forum was based on a steering model significantly different from the new Agile model. The forum is maintained for legitimacy reasons where the IT and Development Agency needs to stay oriented towards the other Tax Agencies.

In *summary*, the analysis of this space has elucidated how the interactions across intra-organisational boundaries were maintained as part of the work of interpreting and operationalising agile methods. The introduction of agile methods was expected to solve coordination and collaboration problems across the agencies. However, collaboration at the management level across the agencies was largely black-boxed. A historic forum used in the former system was retained and used to legitimate the agile methods and fit them into this particular context. As a result, several tensions arose that challenged and complicated the adoption of agile methods in complex organisational structures. Under the umbrella of improved customer collaboration and better quality IT solutions, there were no mechanisms to encourage intra-organisational collaboration. Evaluating value to enable cross-agency prioritisation would require an intense workload that was not feasible in the context of the minor operational improvements. Lacking tools and realistic input to evaluate the work left a space where old habits were sustained. Furthermore, some solutions face a legislative requirement that lacked (quantifiable) value increase. This is a dilemma regarding public sector digitalisation, where the imperative is to create the

most value while developing 'stable, secure and cost-effective' IT developments for citizens and businesses (IT & Development Agency, 2022). The collaborative forum became a political space for conveying messages about prioritised activities instead of making decisions to prioritise and legitimise the use of agile methods. Collaboration at the ART leadership level and above, therefore, consisted of stating intentions and showing goodwill instead of collaborating on identifying and prioritising value for the Tax Administration. In this operational space, the translation was interpreted through an acceptance of a forum without decision power and distinct outcomes. This situation demonstrates how certain structures are preserved and end up reproducing existing practices instead of introducing new ones. Nevertheless, minor but subtle adjustments are made, all contributing to tweaking the organisation towards Agile practices.

8.3 SPACE 2 – MANAGERIAL INFLUENCE: INTERPRETING PROCESSES AT AGENCY LEVEL

Space structure and actors

From a process view, the flow in this space is between collaboration at the agency level (space 1) and at the team level (space 3), see Figure 8-2. Both those spaces involved actors from the other tax agencies at, respectively, managerial and user levels. In comparison, space 2 is an internal translation space in the case unit that contains multiple actors. Here, middle managers and lead functional employees translate the delivery processes into practice. The activities involved create a unified and prioritised backlog of tasks for all IT development teams. This means that all the requests for new IT solutions should be understood enough to transition into the planning processes and hence be apportioned to all the development teams. The prioritised backlog is then used for detailed planning at the PI-planning sessions, where all development teams are engaged.
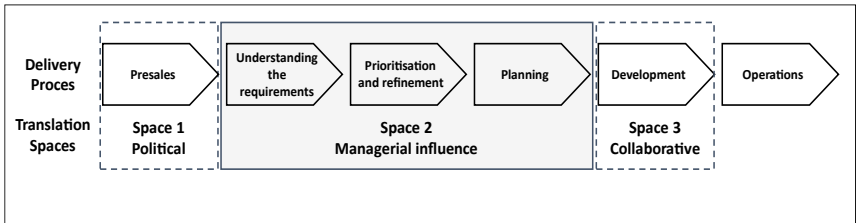
Figure 8-2. Delivery processes as designed by the organisation and the analytically delineated translation spaces.

The operational translation of Agile is mediated through understanding the IT requests in preparing it for planning. In practice, the three phases of the delivery model of Understanding the requirements, Prioritisation & refinement, and Planning, occur in an untidy process with blurred boundaries between the phases. Thus, I interpret these as a single translation space. The technical outcome from this space is a more defined description of the solution. This description is subsequently fully handed over to the team for concrete planning.

8.3.1 Managerial shaping of IT tasks

Understanding what lies behind the request for a new IT solution was repeatedly mentioned as an essential step toward creating valuable solutions, which was one of the rationales in the change messages of the Agile transformation. In practice, we see a delivery model where coordination is essential. Coordination demands push multiple actors into the game. And this is *before* the – anticipated – autonomous teams start their development. According to internal documentation, the decision-making power should be transferred to the IT development teams. It was striking that more and more (non-technical) stakeholders were getting involved in the work in order to understand the request before it was handed over to the IT teams. The product manager, functional leads, middle managers and to some extent the product owner were involved in some vague fashion. Below is an excerpt from e-mail correspondence about a future development where different components were added:

Technical lead to middle manager: 'I think what they want is a Qlik solution. However, we should preferably carry out a pre-analysis, using primarily Business Intelligence resources. My estimate is 60 hours'.

Reply by a middle manager (with CC to another functional manager): 'As agreed: 50 hours Business Intelligence, 5hrs ETL and 5hrs Analytics. What I believe they want is a dashboard with dynamic access to data. They have the ambition to be able to work more proactively, which could indicate a need for a scoring model, hence analytics hours added for clarification purposes. Maybe we could work with a phase 1 that identifies and exhibits data, and a phase 2 where a scoring model is added, if needed, but that will depend on the pre-analysis?'

(Excerpt from e-mail correspondence, documented in Jira, September 2020)

In this e-mail correspondence, the task has been narrowed down to suggestions of technology (Qlik), approach to the task (pre-analysis instead of development), and resources (time and capabilities). No team members are involved at this stage, and the above correspondence is later made available to them, as the e-mail is attached to the task in Jira. This interpretation and operationalisation of the new structure and process narrow the scope of the task so that it can be prioritised and is ready to be further detailed into tasks during PI planning. The team views the upcoming tasks in the software Jira, where the team received written information about this task. These directions include the original user description and any additional information, as in the example above. Consequently, this example yields a more bound task than the original request. Nothing in the new Agile structures hinders the IT team from further investigating users' needs. On the contrary, such further inquiries were expected. However, adding suggestions contradicts the Agile goal of bringing business and IT together to develop the most valuable solutions. The programmatic analysis informs us that the translators wanted the solutions to be developed as close to the user as possible, as these actors have the competence to make the best technical decisions. In practice, however, the boundaries for pre-analysis and technology were set. This was later echoed in the sprint planning and execution of this particular task. This example highlights how the anticipated agility of the development team (space 3) was not achieved when the practices unfolded in another translation space (space 2).

In *summary*, the operational translation activity shows a space where multiple actors (with seniority) create boundaries for what the development teams can achieve

later. Having the tasks scoped enough so that the PI planning and commitment of the tasks were arranged in this situation. As it was prioritised ahead of the work done by the development team, limitations were already set. There is a controversy over making the proper prioritisation for planning purposes, where managerial influence is observable. The other side of this issue is that it restricts the Agile goal of pushing the decisions down to the team level and being as close as possible to the users. This finding enhances our understanding of translation spaces and how the translation of new ways of working has a spill-over effect. In other words, the enablers for understanding the work in one space become constraints in another.

8.4 SPACE 3 - COLLABORATIVE: LATITUDE TO LISTEN AND EXTRACT INFORMATION

Space structure and formalities

Collaboration centres around the development work of new IT solutions that now takes place according to Agile working practices. From the Agile IT teams' perspective, the task is to design new IT solutions for the other tax agencies. Analysing the translation of Agile in terms of the operational elements thus requires an understanding of how collaboration is practised in concrete tasks when developing new IT. One core task of IT developers is for the IT team to understand customer needs.[28]

8.4.1 Agile freedom in getting to the core of understanding customer needs

The data indicate that teams problematise understanding the IT request and the practice of reaching the core of the issue requested to be solved. This finding contrasts with the enthusiasm that I see when the team engage with the more technical work, which is energised and considered as a kind of joyous contest. The challenge in understanding customer needs is two-fold; understanding the content of the IT request and understanding the work of the Tax professionals that lies behind the request for new IT. Participating in

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[28] It should be noted that I for simplicity write 'new' IT solutions, but the work that goes into the ART are small operational improvements that can range across many different types of work. It is therefore rare that this concern working with new technology, building extensive models and new databases. As an example, their work involves development of a new interactive dashboard or an automated machine learning model that builds on existing platforms and known technology

an intra-organisational collaboration, the IT team is bound to navigate between different organisational contexts that turn out to be difficult. And the team gives little acknowledgement of views from 'the other side'.

The IT team considers the requests that they receive as inadequately described. In their view, the formal requests lack sufficient information, such as data sources or process descriptions, information that the team deems necessary in order to go forward with the technical development and PI planning. These inadequate descriptions are unsatisfying to the development team, many of whom, in interviews, compare their experience to an idealised work situation where they fully understand the requirements and processes behind them. In the ideal situation, they can get started directly on what they consider their core task, namely technical development. The deficient material in the description was commented on during a DEMO.[29] This meeting was virtual, where the IT developer shared a presentation and the software solution in a Microsoft Teams platform. The IT developer initiates the talk by showing the request with task descriptions in Jira: 'This is what the task looked like when we received it, approximately. Lots of attachments and e-mail correspondence and a description of what they want. […]. Not very much concrete in it' (Transcript from video, #DEMO, IT developer#7, October 2020). Her statement is blunt, but she also chooses to show the description to her team, pointing out its problematic character. The material is considered fragmented, with multiple attachments and, in her opinion, not specific enough to commence the task.

In the written material they receive, the teams experience requests for a particular technology rather than user requirements that any given technology could fulfil. The IT developers do not think this is desirable, which is slightly counterintuitive considering that they also think the descriptions are too sparse. An IT developer described: 'I often find that what we get is more the users' wish, where there can be an underlying need or requirements, that are not necessarily expressed in that' (Interview, IT developer#6, October 2020). Requesting a specific technical solution means that the user explicitly mentions a technology (e.g. a program, an app, a specific machine learning model), certain data fields that are merged and presented, or data to be extracted from a specific database, transformed and loaded into a new package. A contrasting requirement is for

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[29] DEMO is an agile ceremony where the team demonstrates work completed in the past sprint. Always held at the last day of the sprint.

the user to describe a desire for *a* digital tool that can be used to solve/show/present/calculate/determine/ the tasks that need to be solved by the tax professionals. To illustrate the difference in these requests, the data extracts compare a request that describes user needs *versus* a request for a specific technology. These are extracts from Jira software where the tax professionals request new software. Indicators highlighting need or technology are in italics (by the author).

User-need focus	Technology/tool driven
There is a need for: In connection with efforts to combat fraud against the income register and efforts to *improve the data quality* of third-party data; there is *a need to develop a dynamic dashboard* that can provide a daily/weekly/monthly *status overview* of reporting, error corrections, provisional determinations, production targets, etc. The tool must provide *an effective overview and knowledge of patterns* in reports, including *changes that may indicate erroneous reports* or fraudulent behaviour in the area. The aim is for the tool to help advance control efforts in the business model so that proactive action can be taken immediately after the report has been submitted. The dashboard will also function as a *target management tool* in relation to strategic efforts and production targets, so that progress can be continuously monitored.	There is a need for: Access to the *SKAT Ligning (revision) universe in BO* [Business Object, a specific technology] *is divided into 2.* Access that gives *access to all data* that is currently produced in BO, and access that *only gives access to cases that are not shielded.* Today, data on whether a case or document is terminated is transferred in the form of a start date and an end date for the auditing. **Source:** Jira extracts of requests for new IT-solutions Jira, (October 2020)

The user-need-focused description to the left uses words like 'improving data quality', 'need to develop a dynamic dashboard', and 'goal management tool'. This shows how they would instead describe what they want to achieve with a new IT solution than describing the way in which it should be solved. In contrast, the example at the right

mentions a specific technology (BO) to be split and granted 'limited access'. In the interviews, the IT developers highlight this contradiction. They want a specific technical solution, or they want to be able to express the problem and the need that a digital solution will solve. Sometimes they receive a request for a technology where others have inspired the users. The perception of the IT developers is that the Tax professionals have been inspired by colleagues, or by a presentation where they have been introduced to a 'clever' tool or solution. They explain how the officials believe the same technology could be applicable and valuable in their work. Hence, instead of describing the need that this technology can solve, the Tax professionals describe the technology and/or suggest a technical solution. Within the context of minor operational improvements (i.e. the scope for the IT developments in this unit), there are certain justifications for why it is suitable to describe just the technical solutions. However, in the analysis of collaboration in practice, the intention is not to evaluate whether it is suitable to ask for a specific technology or express a need. The importance here lies in how the request for new IT is described and understanding this is central in team-level collaboration across agencies.

Supplementing the inadequate and technology-based descriptions of user needs, the IT developers also have different viewpoints on their task and on the kind of work activities that go into the collaboration between the IT developers and the users. The various viewpoints illustrate that the team internally translate the criteria and formality around the request for new IT differently. This draws awareness towards tensions between the customers (or users) and the IT developers. Throughout multiple meetings, both at the team and management levels, there are repeated expectations that 'they' – i.e. the other Tax Agencies – should make better requests. The IT people, notably across hierarchies, talk about how the task of making a request should not only be about filling in the predefined fields in Jira. Instead, it should express their needs, acceptance criteria, data and system requirements. These latter specifications are elements that the IT developers prefer to have upfront because it would help them speed up their work. If they could have all this information beforehand, they would not have to start by identifying and understanding current systems and databases that would speed up their development. Here lies a contradiction in not wanting to receive a request for a specific technology. The developers need first to understand the business need, although the request also has to be specific enough so that they can get their technology started quickly.

With the team confronted by these inadequately described requests, the IT developers engage in a dialogue with the Business Owner and other relevant Tax

professionals in the other tax agencies that have submitted the request. The team must enhance their own understanding of the task. In other words, the team must interpret the formally written requests recorded in Jira and supplementary information from other actors in the ART (cf. space 2, managerial influence). They must get hold of a range of information that is essential in order to start the technical development of the solution. This cannot be done solely from the written material provided. There is consensus amongst the IT developers that it is necessary to engage in a dialogue, collaborate and extract as much knowledge as possible from the Business Owner. Entering into a dialogue with the Tax professionals, the developers search for more knowledge, listen and actively extract information about data, systems and an understanding of the work associated with the task that is to be digitalised.

Turning to the role of Agile IT developers and collaboration in practice, this is handled differently by different IT developers. One group of developers believes that collaboration should explicitly addresses the written request, while another group believes that they must go behind it in order to understand what lies beneath. The developers acknowledge that they have individual approaches. The differences are not left in the shadows, where one polished approach is presented to me as a researcher, to the team or in the Community of Practice meetings. The developers share their working approach, which is treated more like a technicality where they intuitively have different tactics. Even though they approach the collaboration and task of understanding customer needs differently, both grounded their arguments in a rationale of professionalism where it is evident that they must listen to and collaborate with the customers. Some IT developers state that their task was to listen and solve customers' specifically described requirements; they were not willing to go any further. As one IT developer explains:

> We primarily can listen to the customers because we do not have access to the same information as they do. So if they say, 'We need this, for this reason' , then that's what we go in and investigate. Of course, [we do this] according to standards, rules and so on. But it is from the customers that it [the request] comes. We go in and take these meetings on an ongoing basis [in order] to ask if there are any new wishes. And then we follow up on them, and then we take even newer wishes.
>
> (Interview, IT Developer #4, October 2020)

The IT developer describes how she sees the tasks as bound to what the customers, i.e. Tax professionals, say they want. They do not attempt to challenge the customers. In one sense, this can be viewed as a slightly rigid approach. Yet she talks about listening.

In her view, the customer and their needs are still central. In contrast to her, another IT developer emphasises how it is her and her colleagues' deliberate and professional choice to engage with the customers in order to understand what lies behind their requests. The importance of engaging in discussions is exemplified in the following, where a relatively simple technical change request is regarded as a requirement to compare data. The interviewee gave a detailed account of how a customer wanted the address in a data extract to be in one string instead of the current four data fields (i.e., street name, house number, postal code and city). She explained how this request, in principle, is simple; they wanted data from one place to look like another. However, at the meeting with the customer, it turned out that they wanted the address to be entered as a single data string, because they needed to compare data from two different databases. To achieve the comparison, the task could be solved in various ways. To 'just' merge the address fields in different places would not necessarily make them comparable, as the other data had been transformed when extracted from the Datawarehouse. The quick solution would be to meticulously follow the written request with minimal interaction and without trying to understand what lay behind the request and the related processes. Although the task could formally be finalised and closed, there is a risk that the task would be inadequately solved and the technical solution inappropriate. After giving this example, the IT developer emphasised how it is a choice when she decides to engage with the customer, how much she chooses to explore and extract information of the underlying assumptions and needs, rather than it being a standard procedure for how to go about solving technical tasks.

The findings centred around getting to the core of understanding customer needs and making a decision on resources and deliverables. It is not only about a professional choice in understanding underlying needs. One goal of the Agile transformation was to develop faster solutions. Taking decisions based on a more profound understanding of the user needs is likely to affect development time, and hence, the resources spent. The problem that the IT solution should address might be slightly different than what was first presumed when the written request was received. This is exemplified above, with the address string and the need to compare data from two different datasets. The core task of the Agile team is to support the Tax Administration with digital solutions, i.e. to make and hand over new IT solutions to the customers in the other tax agencies. Hence, collaboration and understanding customer needs also become choices about deciding how far to go beyond the formal request. A Product Owner describes how the response to the request can go in either direction.

Sometimes the developers realise that there already exists a report or model that just needs tweaking. On other occasions, however, we find out that they [customers in the other tax agencies] say that they want this. But then they don't have the data to support it, so we need to move in another direction instead. It's all about trying to inquire into these issues early on. And yes, I do find it difficult. And sometimes, I don't even find out what we thought they wanted until after we submitted it [the IT solution]. And then they say: 'Yes… but it can't do this.' No, but you hadn't asked for that, so of course, it can't. And then we sometimes have the challenge where I will let the IT developers give it to them [the customers] because they say, 'It only takes ten minutes to fix it'. Okay. But there are also times when I have heard them say, many times, 'It only takes ten minutes.' But then I have to say, 'Stop, up to here but no further.' The rest will have to be a change request, and they must go through the entire [prioritisation] process again. Because some of them tend to say that they only want this, and as soon as they have us on the hook, they come with all sorts of things. And there are many of them who are really, really good at that. And we simply have to say, 'No.' This is not a part of the scope of this task. If you want it, we will have to take it through prioritisation once more.

(Interview, Product Owner #1, November 2020)

Her elaborate narration informs us of how difficult it can be to understand what the customers – i.e., tax professionals – from the other Tax Agencies want in the IT solution. The developers might not realise this before finalising the new development and handing it over to the users. Here is where the dilemma appears: where and how can one determine how much extra the team should go in order to provide the desired IT solution? On the one hand, the IT developers want to find and make the most suitable solutions, and these might require only minor adjustments. On the other hand, this 'extra work' makes their work more complicated. The Agile team members are well aware of the difficulties that customers face in coping with the bureaucratic processes in their own agency and then in the ART in order to obtain new priorities, with the risk that their change request may go to another team. Addressing further requests also means that team productivity will go down and that the team might not meet the committed goals for that sprint and, ultimately the PI goal. These subtle decisions are made from case to case, but they are both significant and recurring. In sum, these findings illustrate the tensions embedded in implementing agile methods in a political and bureaucratic governance system.

8.4.2 The other side

Requesting a new digital tool with an adequate explanation can be challenging. This section focuses on the other side, i.e., the demands from Tax professionals. 'The quality of the description of the solution still creates misunderstandings and increases the risk of backflow of developments that cannot be implemented by the agencies' (IT & Development Agency, 2019c, Unpublished internal document.). This reference shows that the consequences of inadequate descriptions were a recognised issue already in the case for change for the Agile transformation. The Agile transformation was expected to solve this problem. However, this analysis shows how the quality of the descriptions still creates misunderstandings and continues to be a daily struggle. This has not been addressed at an organisational level. The level of the descriptions in the requests for new digital solutions continues to be criticised by the IT developers, e.g., as not being detailed enough, as requesting dedicated technology or lacking sufficient data. It is also verbalised that it can be challenging to live up to the requirements made by the IT and Development Agency. Although it might be frustrating for IT developers, collaborating around developing digital solutions is also recognised as difficult. One Product Owner comments on this issue:

> And then there are all the newcomers [new IT people], who are not brought up within the Tax Administration and have no idea about how things work […]. They are all used to being in a culture where everything is supposed to be perfect. And that's why I would like to say that it is okay that they [the Tax professionals], don't understand what they want. It [the written request] just has to say that they don't know [laughing] because then we can approach the task differently.
> (Interview, Product Owner #1, November 2020)

In this quote, the Product Owner starts by drawing attention to the challenge of having many newcomers in the agency and their poor understanding of the taxation perspective. Many employees in the IT and Development Agency were hired externally to the Tax Administration. They thus lack an understanding of taxation as a professional field, as well as its related processes and ways of working within the Tax Administration. Consequently, understanding the Tax professionals' work and the public sector context can be difficult for these newcomers. Tax professionals and IT newcomers differ in their expectations and perceptions of what is possible. What my informant above refers to is the experience of perfection. Her reference to perfection concerns possibilities to execute that involve the specific features of governance structures and formal requirements in the

public sector that are not found in the private sector. She continues by acknowledging that it is acceptable not to know all the specifics and that the IT developers need to be aware of this. Although she and others draw attention to this dilemma and experience it in their daily work, it is not addressed. The general expectations of the other tax agencies remain high. The high expectations on writing and making requests for new digital solutions also demand IT knowledge, which is a new area for the ordinary Tax professional.

One Tax professional who collaborated with one of the Agile teams on a new IT solution also refers to the difficulty in making the request and participating in a fruitful dialogue about the digital solution: 'We speak two different languages' (Interview, Tax professional #1, December 2020). In commenting on the task that the team had solved for them, he expressed concerns about his daily work. He described how they were experiencing increasing demands as to how they used and presented tax data. Demands come internally and from senior management requiring them to provide data to support and be incorporated in preparatory legislative work. He also described how they now need to fulfil internal organisational requests and audits, which is largely a manual process and where they lack (easy) access to data to support this work. His colleague described how they sought out digital support in order to 'understand our data and thus present them so that we are ready when we receive a query. So that we know where to find it and how it can be interpreted straight away' (Interview, Tax professional #2, December 2020). In a meeting with the team, he also specified that they would like to be better at surveillance and become cutting-edge with new tendencies. The frequency of these types of tasks has increased lately, and the team has increased the number of Tax professionals with specialised knowledge from two to seven Tax professionals. This speaks directly to the data imperative, which this example shows is being increasingly present in the Tax Administration as a whole. The increasing requests to present data also entails recurring and updating reports, which of course need to draw on the exact same data to be comparable. What he explains is far from the desire for a technical solution stated in the original request. His view of this challenge:

We have not been good enough at making the entrance prayer. Understand me right. Setting the scene in the right way. I also believe that we spoke in two different tracks, and it was difficult to find the common denominator. We felt that we were being pulled in one direction and the IT people probably thought, 'Why are they pulling us in this direction?' Not that it was anything that they wrote to us. It was also challenging to not be physically together [due to Covid-19 restrictions], and I believe that many of the misunderstandings that popped up along the way would have been resolved.

(Interview, Tax professional #1, December 2020)

This quote illustrates the challenges of navigating across different organisational contexts driven by different agendas. Certain templates are pushed onto the customers – i.e. Tax professionals – as they must fill in specific data in the request form; they have to make the entry prayer' in order to be considered. Furthermore, they sought dialogue on equal premises, instead of each side pulling the discussion in different directions. They wanted a meeting where they could focus on the core of the issue to be solved.

In *summary*, these examples of direct interaction and collaboration between the IT developers and the Tax professionals show the challenges of the encounter – from both perspectives. Adapting to new ways of working with much leeway in agile roles leaves room for individual professional interpretations of how to fulfil their roles and enact collaborative practices. Collaboration with Tax professionals on new IT solutions requires listening and extracting information. Moreover, the team members face contradictory demands from the Tax professionals. On the one hand, the description in the written material is considered insufficient, and the IT developers want descriptions of their users' needs instead of a request for a specific technology. This study shows that there were dialogues between IT developers and users. All the interviewees felt that these dialogues were of utmost importance in understanding the background for the written request for a new IT solution. In practice, these outreach activities vary in form and depth, but professional rationales nonetheless justify them. The extent of outreach activities and additional is leads to yet another dilemma. How much effort should the IT developers exert in trying to comprehend the requirements of the Tax professionals? How much time and effort should they spend on 'extra' developments? These considerations make the work of the developers more complicated. Having to weigh other factors beyond developing the best quality IT solution, they must consider their level of team productivity, customer satisfaction, and professional pride. On the other hand, the structural boundaries of filing a request for a new IT solution to attain priority significant knowledge of system details and perception of IT. The way that the agile method is

translated into new working routines and practices demonstrates the importance of the IT developers' work and its influence on taxation processes. How the developers interpret and engage in the collaboration affects the kind of IT solutions they will develop through the technical specifications. Hence, the work of IT professionals (in)directly shapes the tax profession.

8.5 SPACE 4 – INTERNAL: UNIFIED AND DIVIDED

Space structure and formalities

Space 4 is distinguished where the team, both in their individual work and together as a team, make Agile come alive. Through their concrete tasks of IT development, the team operationalises the agile method in their daily working practices. The analysis in this space extracts tensions related to practices of agile ceremonies and organisational structures. This space presents how the IT developers are unified around the technicalities, although they remain divided about the process.

8.5.1 Unified around the technicalities and divided around the process

Resolving IT requests and performing tasks, such as coding, troubleshooting, and testing, are considered 'real' work by the IT developers. During the interviews, this part of the IT team's working practices is always touched upon and described as 'interesting' and 'fun'. These statements are also supported by my observations of the team when performing their daily tasks. The primary team I observed had animated conversations and questioned and supported each other regarding technical solutions. Work on the technical issues was carried out with a focused problem-solving approach. Even though they disagreed or had different views on how to go about a task, there was openness and respect in their team collaboration. Also, when team members presented their work at the Agile DEMO ceremony at the end of each sprint, they would ask each other probing questions and give positive feedback. In one of the sprint planning sessions during the first PI, I observed that they appeared to be having lots of fun when breaking down the Epic into smaller tasks. Even though they did not express a clear understanding of the technical solution and what to do, they still engaged with each other and with the task itself (Observational notes, #SprintPlanning, September 2020). This way of working and engagement display how the team is unified around the technical solutions. The same enthusiasm and team

unity could be observed in another team during a two-day Hackathon.[30] I followed a different team for two days and it was fascinating to see how they became deeply submerged in the details, troubleshooting and working together. There was a continuous working-feedback-working-feedback flow, where they gave were drawing on the whiteboard and vividly discussed different possibilities. They were troubleshooting technical details and had online support from the tech provider for two hours. There was a different kind of energy and freedom in how they exercised their professional roles during the hackathon compared to an ordinary day at the office. There was clearly more freedom to play with ideas such as gamification (Observational notes, Hackathon, November 2020). Appendix F shows an extract of the chat in Teams. This was from the introductory meeting, where the entire ART participated and the senior manager staged the upcoming two days of Hackathon. As the chat shows, they were relaxed, having fun with each other, joking, and spreading 'likes' and 'love'.

In contrast to making complex technical solutions, their work was more burdensome when it concerned the interpretation of the Agile processes. The difficulties began during the transition period.[31] The main goal was to learn the Agile tools and processes, and this was the first time that they came together as cross-functional teams. The two-week transition period consisted of teambuilding exercises, multiple Agile training sessions, and preparation for – and execution of – the first - PI planning. During a facilitated team-building exercise, the IT team were tasked with finding out what was important to them regarding goals, strategies, and environment. What became important was the environment and practicalities around the Agile transformation, e.g., simple matters such as where the training sessions were held and why certain colleagues had not been invited. The content and goal of what the Agile transformation contained were not part of these discussions. During the transition period, the team-oriented themselves towards fundamental issues such as 'where and when', rather than reflecting on the meaning for them as a team.

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[30] A Hackathon is a time-boxed event where IT developers meet to rapidly and collaboratively develop new IT. Typically held over a period of 24 or 48 hours and are often run using agile methods. The goal is to, by the end of the event, present functioning software or hardware. https://en.wikipedia.org/wiki/Hackathon

[31] The two-week period in August 2020 with training and preparation for 'going Agile'. The transition period was concluded with the first PI-Planning and the following Monday, they all officially started PI-1.

Another illustration of the tensions connected with the translation of Agile processes into practice was the bypassing of formal processes. There is an openly addressed latitude in fulfilling the agile roles. The IT teams problematised the inadequate description (cf. space 3). To mitigate the challenge of inadequate requests, one Product Owner explained how, due to a previous relationship, she had informal contact with another Tax Agency and would assist them in preparing their formal request through Jira. She thus helped them identify their needs and requirements so that the request would fulfil the preferred standard and contain the level of detail that the development team needed. This episode was told with pride because she could secure information in advance, which later would spare the Product Owner's team from frustration and would help support them to get on with their work. This was an active choice to bypass the Agile process and open a dialogue, where she is extracting information from the other tax agency so that she can prepare the team in the best possible way for the work ahead (Interview, Product Owner #2, November 2020). These findings show how the IT developers have the preconditions to assess an upcoming task in a dialogue because they have the technical expertise to determine what is feasible and can envisage new ways to use data. However, it is surprising that this common-sense activity hat to be carried out by openly bypassing formal channels.

In summary, the IT developers come together in the new cross-disciplinary Agile teams. They are unified around solving technical problems, where they openly play with new ideas and approaches, listening and engaging with each other. Instead, they challenge the processes connected to the work in the teams. There is resistance towards the processes, which may also just be small practical obstacles that cause uncertainty. Some developers openly bypass the delivery process that has been set up. They do this as professionals, in order to mitigate the difficulties of collaborating across organisational boundaries.

8.6 SPACE 5 – MANAGERIAL POWER: MERGING MANAGERIAL PRACTICES

Space structure and formalities

Defined as the managerial space, I have analysed Solution Forum, a forum created in the local adaptation of SAFe. It is a meeting space where the ART leadership roles such as Product Manager, Release Train Engineer, Solution Architect, and the Middle- and Senior Managers in the unit participated. Supplementary, specialised Agile consultants and other

key employees from the transformation team also participated. The Solution Forum is designed to define the strategic direction for the ART. By having an overview and securing coordination across the team, the Solution Leadership is responsible for the quality and efficient delivery of new solutions (see Chapter 7.4.1 for details). In practice, this team meets bi-weekly for two hours. Due to Covid-19 restrictions during the time of my fieldwork, these meetings were held in a hybrid format, i.e., some participants were online, and some were on location and assembled in a meeting room. The Agile coach or RTE facilitated the meeting, both of them being consultants who also had been part of the transformation team. The composition of the forum was three-fold; consultants who were highly knowledgeable and skilled in the agile methods, middle managers who had transitioned from roles in the traditional and hierarchical public sector to now acting in an Agile setup, and ART leaders who were staff employees without previous formal leadership experience.

8.6.1 Old practices meet the desire to be Agile

There is much evidence to show old structures and behaviour in the organisation merged with the new Agile working method. In the Solution Forum, where I participated during the first three months of implementation, upcoming urgent tasks were part of the recurring agenda, even though the Solution Forum in the new setup should set the strategic decisions. One issue that was a recurring theme during the meetings was the resource constraint imposed on a particular technical role. This came up in the handling of urgent tasks, where this lacking technical resources created bottlenecks and spillover effects across the team. Other issues brought up reflected difficulties in adapting Agile to the formal public sector structure, e.g., how to register and report on tasks formally. For the various issues, a pattern emerged in how they were dealt with: old practices were absorbed but also pushed to become Agile. As one middle manager described the current working practices of the Solution Forum:

In the Solution Forum, we have both models. There are probably other models, too, but at least we have two different models. One that works really well in SAFe, and one that doesn't work at all. We don't have that many conversations of the kind, 'Is this now the actual [best/most valuable/strategically right] solution? And is our decision supported with data?' We could say that it works here, so what is it that's different in this case and how can we learn from that across the Administration? Then it would be the right place to discuss it. But we spend our time on nitty-gritty optimisation of the existing [IT and technology]. And we shouldn't use the Solution Forum for that. It's a waste of time!

(Interview, Middle Manager #5, November 2020)

Two examples of how these tensions play out are illustrated below: collaborating with the Department and taking a problem-solving approach.

Collaboration with the Department

The handling of various urgent tasks is a recurring topic in leadership meetings. The discussions have an operational character; concrete scenarios and solutions are debated, and decisions are taken and communicated to employees for execution. One example is a request for a digital solution from the ministerial Department. The issues associated with this task were the subject of recurring discussions in at least four consecutive meetings and were followed up a couple of months later. Even though the Solution Leadership should set the strategic direction (IT & Development Agency, 2020d, Unpublished internal document), the topic of the digital solution requested by the Department was deemed significant enough to be discussed in this setting. The development of this particular IT solution began prior to the Agile transformation, in the spring of 2020 this digital solution was brought into the first ART backlog and assigned to one of the IT teams. This issue was brought to the Solution Leadership because of the lack of sufficient technical resources, causing a bottleneck that hindered completion. A decision to transfer resources from other teams in order to compete this IT solution would thereby trigger other constraints and problems across the ART.

As the Department requested this task, the team was not left on its own for the team to prioritise and negotiate resources. Instead, the development was pushed forward. In the new Agile setup's principles, if the Department asks for an IT solution, the solution should be prioritised with a value equal to that of the other tax agencies. However, the attention to the requests from the Department over requests from the agencies signals that the traditional and hierarchical organisational structure had not (yet) shifted with the Agile implementation. This problem was recognised by the Solution Leadership team. As

a way to deal with this issue,, they showcase tangible problems. In the meeting, one middle manager says that 'we must ensure that we make a solution that at least does not send these schemes to deceased citizens. The Department must understand this!' (Observational notes, #Solution Forum, October 2020). To push back on the urgency of solving this for the Department, she suggests addressing the problem by highlighting another, more potentially severe problem. Later in the same meeting, one of the senior managers asks, 'How much end-of-the-world is it that we solve this here and now?' The response from an experienced bureaucratic Middle manager is that they can formulate the organisational justification based on the recent change to Agile. She continues to say that 'they won't end up on the front page of the newspapers', but the Department will 'make some calls and say that we [IT and Development Agency] are incompetent, but not worse than that' (Observational notes, #Solution Forum, October 2020). This example expresses the structural tensions and hierarchical relations between the Department and the Agencies. If the unit does not succeed in developing this solution, they are likely to be blamed for being incapable. Bringing up an example like this in the Solution Leadership team makes the discussion real and operational, in contrast to a strategic discussion on the distribution of resources across the development teams. It is a way that would enable the managers to showcase why they need to make 'the right choices' – be Agile – as long as they are different.

Taking a problem-solving approach with an eye for Agile

The middle managers' preferences and managerial experience of taking a problem-solving approach are clearly revealed in the operationalisation of Agile. However, the translators also approached Agile from a more conceptual perspective, in the way they anticipated Agile practices. This is showcased by 'being Agile' and the rhetoric of acting in accord with an 'Agile mindset'. Acting Agile is persistently mentioned and a point of reminder to the leadership group. Members can be admonished that they are not Agile enough, given an encouraging remark, or simply reminded of the (perceived) proper Agile values.

The Solution Leadership still intervened in operational activities when it was necessary to discuss concrete solutions. In one such issue, the Solution Leadership team were presented with three possibilities: 1) Operationalise now, 2) Mature further for production, and 3) As it should be → Future versions (Observational notes, #SolutionForum, November 2020). These three possible directions were elaborated with the content of the related tasks, supplemented with their operational implications. Named

resources were mentioned in different scenarios with specific implications. This type of detailed discussion comes down to hands-on problem-solving.

Although I observe hands-on problem-solving, that the leadership team encompasses the collective ART is new. Thus demonstrating how new Agile thinking unfolds in parallel with old practices. The Solution Leadership team reflected on this tension and discuss it during the meeting. It is a hybrid meeting, with some participants in the meeting room and others participating online. One middle manager posts the following in the TEAMS meeting chat:

[13.13] Middle Manager #1

'We have soon spent three meetings on this topic in the Solution Forum. Is the point that we shall take these deep dives into case handling? We could consider using the meetings to decide who should get together to solve the challenges (when they are bigger [issues] and can't be solved in ten minutes), and then they will report back about actions and learnings that we all can use further along the way. We have a lot of other (also important) topics that we don't have time to discuss. I'm sorry if it sounds harsh, but it is just to understand the framework for these meetings :-) '

[13.14] Transformation Team Member #2

'Say it, so that we have the meeting verbally 😊 '

Middle Manager #1 later verbally repeats her point in the meeting.
    (Observational notes, Extract from TEAMS chat, #SolutionForum, October 2020)

The middle manager here challenges this group – in this particular meeting space – she pursues problem-solving. By suggesting that selected actors should solve and report back, she finds this too detailed. So she mentions that this is the third time they have discussed this topic. Her final remarks reflect her ideas about the new Agile working methodology and that the framework and terms of reference are interpreted differently in practice. My data indicates that this is certainly the case. Another member of the Solution Leadership finds it 'magnificent' that they all actively go into the discussions and participate, which shows that they are now acting in an Agile manner. She explains this by contrasting acting Agile as *not* being a meeting space where the material is presented and decisions taken. She refers instead to the previous project organisation with steering committees, where many well-prepared documents were presented and discussed, a classic bureaucratic meeting form. The orientation towards practical solutions was bound

to the old practices when middle managers were held responsible for deliverables. However, the old practices start to merge with Agile thinking; choices that touch the interfaces across the ART are brought up by the Solution Leadership who jointly took decisions with an eye for the capacity and consequences of the entire ART.

As the scenarios from the situation introduced above (page 241) were discussed and solved, how to act according to an Agile mindset was openly addressed. Early in the discussion, Senior Manager #3 firmly states his support for one of the scenarios. He is stopped by a member of the Transformation Team, who questions him as to whether this is the way forward according to the Agile framework, in which decisions should be taken jointly. She also prompts the Agile coach, an external consultant, who confirms the joint decision-making in the ART as the Agile approach (i.e. instead of the Senior Manager taking the direction). Nevertheless, the discussion reverts to details and technicalities on the best way forward. The suggested solution would bypass the prioritised backlogs and change a team's ongoing and committed PI objective, all this in the mid of a PI.[32] Middle Manager #4 intervenes, expressing her concerns that the way they take this decision quickly becomes a guiding principle going forward. She is firm when she says that she believes this is wrong because if they – as Managers – follow that decision, they overrule the Agil decisions on priorities already taken by the teams and ART. She is supported by Middle Manager #3, who says that this would amount to the same way they have been doing things for years and that this would not be new and Agile if they went that route (Observational notes, #SolutionForum, November 2020). From this exchange of opinions, practising Agile becomes reinforced by appealing to certain behaviours in the group. The consultant is prompted for support on how to follow the Agile ways of working. At the same time, expressing distance from past behaviour is used to push the new Agile way. This is one way the middle managers and key Agile actors ensure that solutions will be made using the Agile approach. What is perceived (by some) as non-Agile practices are openly admonished by others in the group.

Agile practices are also praised and encouraged. Acting Agile is reinforced both with a retrospective and future prospect. For example, one manager gives a review of the first PI demo, where he excitedly says how proud he is of what they have achieved

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[32] Sticking to the committed PI objectives is fundamental in agile development. This particular change would mean that a team could not meet their plan for the current PI.

working in this way, and that this is only the first PI (Observational notes, #SolutionForum, November 2020). He states that Agile behaviour extends beyond what is said in meetings to how issues are handled. One middle manager gave an account of an email she had received from an employee:

> 'Cool way you handled that!' [Reference to an e-mail from an employee to a middle manager]. And that's when we start to see that the setup around [the ART, Solution Forum and the teams] works. And we can say that we are Agile oh so many times, but if no one experiences that we do it differently, then there is no point.
>
> (Interview, Middle Manager #3, September 2020).

Agile practices are not only recognised and verbalised by managers but also by employees. So just as there is an admonishment, there is also encouragement when Agile practices are demonstrated. Another support of adapting the Agile mindset centres on discussions of an urgent task and how to articulate this to the development teams. Extracts from field notes illustrate how they use the mindset of the agile method to address change:

Meeting: Solution Forum, October 2020

Participants: 2 Senior Managers (SM), 8 Middle Managers (MM), 3 ART Leadership team, 4 Transformation Team members, including 2 consultants (TT)

Format: Hybrid meeting.

Notes: Detailed operational discussion of how to solve a particular task. At the end of the technical discussion, they start to address how they will communicate changes. The changes are modifications to a new process that came after the introduction of Agile. I.e., new views and processes after less than two months of operations. A few middle managers explain how some of their employees have reacted strongly in response to these issues [specific references in the meeting].

MM 3: 'We must remember that this is like a shock to the employees that suddenly hits and spreads across the organisation. It is not so much about the specific changes' [of the process].

TT 2: 'There are many different challenges. Maybe one place – in the Agile team spirit – to make the biggest problems clear and make a systemic problem solving' [of the issue]. Deep dive for some systemic solutions.

TT 4: Picks up on the discussion and reminds us about the Innovation & Planning sprint next week that opens up for more communication opportunities across the ART. At the same time, we must decide before the next PIP. 'What to cut down?' [to allow to spend more working time on addressing the issue and handling a new process] 'If not, it will be more than a two-hour presentation at PIP2 to articulate this'.

MM 1: 'This is all expected with these issues, and we have to articulate and be honest about our problems. And talk to them, not down to them' [the employees].

TT 2: Invites all the MMs to take on a more active role in the organisation more generally. 'You [MMs] have to talk into this issue and others, you are still the personnel leaders'.

MM 1: 'Indeed. But it is also difficult for us to fit in this setup'.

The discussion continues with concrete actions of a small task force to resolve the issue.

[]

Obs: It is primarily the middle managers and TT members who are taking on an active role, discussing solutions and prompting for Agile behaviour. The ART leadership roles are significantly less present in this discussion. Potentially because they are new to these roles in an otherwise established leadership group?

<div style="text-align:right">(Extract. Observational notes, #SolutionForum, October 2020)</div>

Their operationalisation of Agile is to constantly reinforce the Agile mindset, or as quoted above in 'the Agile team spirit'. The above examples display how it was important to verbalise and reinforce actions viewed as sufficiently Agile. Here, the Agile value 'responding to change' also comes alive. The middle managers must address the teams and make changes to an already new process, exemplified by Middle Manager #1 talking about being honest about existing problems. Talking to and not down to the employees is a shift that signifies the autonomy that the Agile setup gives to the development teams. It is no longer only a question of taking decisions, explaining and demanding. The Solution Leadership, therefore, are acutely aware that this will be challenging to put into practice, yet necessary because they must respond and continue to develop the methodology when something is not working - living the Agile values.

The above observation illustrates yet another indicator of the difficulty in changing working practices under conditions of shifting responsibilities. The middle managers still take on the most prominent positions in this space, ahead of the ART Leadership. The middle managers dominate the discussion regarding technical content and opinions about the processual interpretations. They are used to having hands-on responsibility for the deliverables and resources within their domain. Now decisions are to be taken jointly, partially in this forum. This is a well-known challenge, and senior management knows this decline in the middle managers' authority requires a change in mindset, as illustrated by the comment below:

> It is both in the rhetoric and also when we, for example, are in the PI planning. On the one hand, they very clearly support the setup, but they are also a bit in the background. Well, they are no longer that much 'It's-me-who-is-boss-like' [laughs]. They actually support the team. And last but not least, what MM#3, does really well, and what MM#5 does, too. It's to say that if an employee comes to them and says: 'I have to make this delivery and blah blah blah, I *just* need' No dear buddy, you have to go to your Scrum Master, or your Product Owner and get it clarified with them. So, simple supports like this [are needed] throughout the process. Do not interfere in something that is actually no longer on their half of the course. And you will only be able to do that if you support the setup. Because I also know that it is very easy to start thinking about solutions, and 'Well okay, what you need to do is…' It's so easy to fall into the trap of you coming up with solutions [i.e. acting like a traditional manager]. But it is very, very strong that you just go in and just take a step back and say, 'No you have to go over to your SM or your PO below to get it clarified.' It's actually their job to help the developers with that.
>
> (Interview, Senior Manager #3, September 2020)

This excerpt demonstrates how extremely aware the senior manager is that his middle managers, those reporting to him, must now work differently. He talks about how he believes it should be done, but also how he has noticed that during PI planning, they withdrew from hands-on support and operational decision towards the teams.

In *summary*, the managerial space is a site where old practices encounter the new Agile perspectives, not only in the formal structure but also in practice. The old patterns show themselves in the way the group copes with and practices Agile leadership. Being close to the operational core and working with problem-solving have characterised the previously embedded approach, and it is this approach that persists under the entry of Agile. At the same time, however, there are continuous reminders of the new Agile ways

of working. Acts of Agile behaviour are often and openly encouraged and praised – or admonished.

SUMMARY OF FINDINGS

In summary, the findings from the operational analysis can be divided into two areas. First, relating to how the translation of operational elements shows that various actor groups use translation spaces as activity zones for translation. Secon, how the introduction of agile methods has a transformational impact on public organisations.

Translation processes: A translation landscape of multiple translators across interdependent spaces

Translations spaces are activity zones where the agile method gets operationalised as concrete practices to carry out a task. Translation spaces are sites where the organisational actors enact the idea with its materialised content, e.g., new processes, roles and ceremonies. In Chapter Seven, I argued that the anticipated changes following the implementation of agile methods alter both the idea and the organisation. Many tensions play out in different spaces when visionary, Agile ideas encounter established practices, and especially when these established practices are embedded in a bureaucratic organisation.

The analysis across five different translation spaces shows how multiple translator groups, such as managers, agile roles and IT developers, enact the operational translation. There are prescribed structures and processes for working within a new Agile setup. However, various translators interpret the agile methods differently, and these alternative interpretations diffuse across translation spaces. Although it is the managers who formally orchestrate the change to Agile, various employee groups act as important translators. This case reveals that the IT developers and those in agile roles (such as RTE, PM, PO) but without formal leadership positions also significantly affect how the organisation becomes Agile by working according to agile methods. Multiple translators across hierarchical levels turn the Agile idea and methods into practices.

Translation spaces are not only interconnected, but they are also interdependent. The translation operationalised in one space affects the translation to practices in other spaces. For example, the managerial influence on the concrete tasks in space 2 impacts how the IT development team can act and practice agile methods in spaces 3 and 4.

Another sign of mutual impact is how the Solution Leadership Team interprets their room to manoeuvre when considering prioritisation and handling of issues in space 5, which is taken over into the managerial collaboration in space 1. And vice versa.

Translation occurs across a range of interconnected spaces and is connected by objects or translators. Materialised objects, for example, are communicated messages such as an e-mail or a PowerPoint of a technical description of an IT task. These objects are produced in one space and given to organisational actors in another space, leading to further variants of interpretation into practice. These objects are digitally transmitted, for example, on a shared intranet site or an e-mail sent with instructions or proposals for upcoming activities. Both methodological guidelines and the workflow of an IT development (i.e. the request for new IT with attached system and user need descriptions) are examples of how the materialised object moves from one space into another for operational translation. However, this movement largely involved the translators' verbal communication, such as a presentation or one-to-one conversations about how the agile methods are expected to be achieved.

Translators act as connecting points. Within the adapted Agile setup, multiple translators move across different spaces. The ART leadership roles are included in the Solution Leadership (space 5) while at the same time playing an important role in the delivery process (space 2) and participating in the transverse board (space 1). At the same time, they are employees who formally refer to the same middle manager as an IT developer from a Scrum team. Similarly, middle managers and IT developers enact agile methods in different spaces, for example, through agile ceremonies. Gathering and practising across teams and hierarchical levels means that they mutually impact each other. The translators' movement across hierarchical boundaries and spaces continuously impacts the translation. Translators thus bring their interpretations along with them, and these are shared and translated, becoming available to others for further translation or re-interpretation.

Based on the analysis, I have proposed four types of translation spaces: managerial, political, internal and collaborative. These are not mutually exclusive. They can serve as an analytical framework by which we can identify where, by whom, and how an idea is edited. Translating an idea in one space can either constrain or enable what is achievable in adjacent translation spaces. It can thus be useful to identify and study multiple translation spaces in a kind of translation landscape.

The *managerial spaces* (spaces 2 and 5) are dominated by managers with decision-making power. These managerial-oriented translators interpret and modify practices by setting directions and pushing for change. They endeavour to change the idea by interpreting, operationalising and carrying out the organisational changes. The managerial spaces set boundaries and directions for the other organisational actors. This happens intentionally as decisions are taken, documented and – with careful consideration - communicated to broader audiences. However, a managerial space also generated unintended constraints, as when managers continue to exercise their previous roles, such as micro-managing technical details in IT solutions, instead of leaving this to the IT team. Continuously showcasing what it means to act according to the Agile mindset was a way whereby the managers attempted to 'practice what they preach'. Both in the discussions around a topic and the subsequent decisions, acting – or not – according to the Agile mindset was pointed out; either it was encouraging and supportive or admonishing of practices.

The *political space* (space 1) displays the importance of managing stakeholders and gaining legitimacy. Although this space shows how solid bureaucratic characteristics of coordination founded in the organisational structures and processes are maintained, there are also minor adjustments. The stakeholders outside the adopting unit are managed by predominately maintaining their recognised activities. However, organisational change in this space extends beyond the adopting organisation and sneaks in through the backdoor. Slight adjustments of the meeting rhythm and a revised agenda using Agile naming conventions such as 'prioritised backlog' push the digital mindset over to taxation specialists and the Department. This space demonstrates challenges in adapting to an Agile framework at an overarching level and across organisational boundaries, for it involves multiple agencies within a single policy domain. This political space is severely challenged to be Agile, and lacks the tools to handle the agile method. Instead, it Agile messages and nudging occurred in order to achieve some kind of political legitimation.

The *internal space* (space 4) is a translation space that enables translators to test approaches and find their way to work according to new Agile practices. This space is exercised without much managerial control, and translators can openly discuss how they approach tasks. The translators operating in internal space use the different agile ceremonies to showcase how they approach a task, the challenges and successes they experience and how they solve them. The internal space is where an idea, through testing

and learning, allows the operational translation to settle and become the practice of these actors.

Finally, the *collaborative space* (spaces 1 and 3) is needed when the IT unit's agile methods cannot be fully embraced and adopted. In the collaborative space, the Agile ways of working must be adjusted and negotiated with the customers or collaborative partners. Hence, the operational translation depends on other organisational structures, processes and professional actors beyond the IT unit. When agile methods are adopted across organisational boundaries, as in this case, the collaborative space is where the IT specialists and the Tax professionals mutually shape the Agile method. The collaborative space demonstrates how 'the Agile mindset' and data imperative determine the pathway of change beyond an IT unit. The IT professionals dominate the process, and the other Tax Agencies must engage on these IT premises.

Digital transformation: Agile methods challenge existing practices in a bureaucratic Organisation

The programmatic translation in Chapter Seven demonstrated how the existing structures and processes were intended to change and how this was different from the previous bureaucratic and functional setup with clear line management. At the operational level, as well, the introduction of agile methods and the accompanying work routines show changes to the *organisational form* and *institutional actors*. Across organisational levels, the translators must deal with constraints such as organisational history, structure and practices, the current context, or with relationships across organisational boundaries. Studying the daily tensions reveals the complex journey to digitalise the Tax Administration. We can tap into how difficult it is to implement change and how different actors experience and are exposed to challenges they seek to solve and relate to the organisational context on an ongoing basis. The tensions in translation spaces describe the clashes of agile methods as they encounter and challenge existing practices in a public sector organisation, especially those connected to bureaucratic hierarchy, exchange of information, manual case processing, and the written files (du Gay, 2014; Kornberger et al., 2017).

The new Agile way of working encompasses the entire delivery process, from a request for new technology that arises in an agency to the solution being developed and handed over to operations. However, the details in the new working methods demand different ways to exchange information, the dynamics of which unfold at multiple

organisational levels and across agencies. I have sought to highlight that the exchange of tax and IT technical information undergoes change and are pushed towards the self-organising Agile teams. Requests for new technology come through the software Jira, where the tax professionals must submit detailed descriptions of the digital solution that they wish to have solved. The Agile team consider this information, which also includes additional discussions (phone, online video meeting or e-mail exchange). When the task is later prioritised, and the IT team starts the development process, the tax professional and the IT developers collaborate in making the solution. Parts of this process were applicable in the previous setup, where a tax professionals would request a new digital solution that an IT developer would then create and hand back to the tax professional for application. However, the difference is that the task now lies predominantly on the employee level, where it previously included the involvement of middle managers. The technical decision-making is now devolved to the employee level, who also have now acquired a certain degree of freedom to translate agile practices as they see fit.

This way of making requests in an IT system, moving tasks on a virtual board and closing a sprint, differs from the traditional bureaucratic organisation in its patterns of coordinating and maintaining detailed written records. Implementing and using these systems is a normal way of implementing agile methods. Due to Covid-19 restrictions, it was also unquestionable that these practices had to be digitalised from the start. Nevertheless, these practices represent a breach with previous ways of exchanging information and of bureaucratic record-keeping, managing group information and the high value placed on written records generally. As a result, the written and officially filed record of new IT developments, the 'paper trail', is limited. The project tasks, the technical specifications and such, all are handled through software designed for Agile collaboration and not designed for a bureaucracy required to keep (public) written records. Similarly, records of the decisions and design of the Agile transformation were only recorded in Confluence and not formally filed.

Chapter 9. DISCUSSION

In this chapter, I discuss the two main contributions of this thesis, namely expanding our understanding of translation theory and the specifics of digital transformation in the public sector.

The analysis draws on translation theory as an analytical lens through which we can enrich our understanding of translation in terms of both meanings and practices. Translation is an emergent process that includes multiple translators working across an organisation's hierarchical levels. I have described how the two theoretical concepts of editing rules and translation space can be developed and applied as analytical frameworks.

Besides translation theory, the foregoing analysis builds upon recent research by institutional scholars on digital transformations. I focus on sites of digital production and how implementing agile methods in the public sector has its own specific tensions. New managerial norms, new organisational forms, and new actor constellations pose challenges to public, bureaucratic organisations.

In this chapter, I also discuss how the Agile idea itself has changed as it has been applied to the Danish Tax Administration.

Agile methods have gained significant foothold in both private and public organisations. While these methods are perceived by some as a technical working practice to improve efficiency within the IT department, others view agile methods as having a transformative impact on organising principles more broadly (Kim et al., 2021; Mergel et al., 2018, 2021). Although agile methods are not technology as such, the Agile approach is intimately linked to digital transformation. Agile methods generate structural changes to core organisational elements and come with a belief system stemming from an imperative that pushes for increasing use, and a higher value of data and IT (Schildt, 2020) in organisational life. The research carried out here in the Danish Tax Administration sought to understand how agile methods were translated into a unit of a public organisation and how this actually produced a transformational change in the public sector. In carrying out this research, I have applied a translation perspective, investigating what happens as these methods are introduced into a highly bureaucratic setting, such as the Danish Tax Administration.

This research project takes its point of departure in institutional theory, and more particularly, the Scandinavian Institutionalism approach. I believe that Scandinavian Institutionalism is a fruitful approach for studying the digital transformation in the public sector in the wake of agile methods because it has the characteristics of a management fashion (Abrahamson, 1991) and looks at the processual change of becoming digital. In this chapter, I discuss my thesis' main contributions to 1) translation theory and 2) the empirical field of digital transformations in the public sector. These discussions are supplemented by considering changes in the Agile idea itself and its implications for practitioners.

9.1 TRANSLATION PROCESSES

Overview of Contributions

Translation theory is a growing and maturing theoretical field with established concepts and approaches. My thesis draws on this research tradition. Based on my empirical insights, I believe that translation theory can be further developed in three areas. First, the analyses distinguish the translation process by its *programmatic and operational elements* (Sahlin & Wedlin, 2008). This analytical distinction enriches our understanding of translation as an emergent process of multiple translators who create meanings and promote new norms and practices across organizational hierarchies and boundaries. Empirically, I have shown the interdependency across organisational boundaries that

guides the translation. The analysis has furthermore detailed how both the Agile idea and the organisational change are aligned with the established literature. Second, based on my analyses of editing rules (Sahlin-Andersson, 1996) at the programmatic level, I suggest that these rules should *combine internal and external elements*. My analysis of the editing process shows how translators push external editing elements so that they act as promises of the envisaged positive future. These promises are then combined with internal editing elements so that the idea is made relevant for the organisation and boundaries are set for the manoeuvring space of how a new idea can be implemented in practice. Translation theory assumes a complex process involving features both within and outside the organisational context (Wedlin & Sahlin, 2017). In terms of *editing practices*, this was unfolded through an ongoing individual and collective sense-making process (Teulier & Rouleau, 2013), orchestrated by a few key members of the transformation team, and endorsed by senior management. The change was orchestrated through separate conversations and carefully planned change announcements and the preparation of managers. Though the introduction of agile methods was ambiguous for the middle managers because they had no dedicated tole, they stayed loyal to the Agile idea and the decisions of the management team. Third, this study has contributed to so far limited number of studies of *translation spaces* (Sahlin-Andersson, 1996; Teulier & Rouleau, 2013), promoting that spaces are an important avenue for further research. Empirically, I account for the importance of translation spaces, explaining how multiple translators – across organisational hierarchies and boundaries – significantly impact the operational elements of the translation processes. I define these spaces as interconnected activity zones where agile methods are operationalised and linked by objects and translators. Based on my data, I identified different translation spaces that facilitated various tensions when the new visionary ideas encountered the established practices. I formed a typology of four distinct translation spaces: *managerial, political, internal, and collaborative,* which can be used analytically in other studies to identify how an idea is edited.

9.1.1 Programmatic and operational translation processes

Changes to the idea and to the organisation
Translation processes contain programmatic and operational elements which promote the understanding of processes that concerns the creation of meaning and implementation of practices (Sahlin & Wedlin, 2008). The analytical distinction between programmatic and operational elements emphasises the distinct differences by accounting for the

intermediate 'checks and balances' that lie within an emergent translation process. Meaning can be endorsed in one way at the programmatic level and then enacted differently in practice at the operational level (Waldorff & Madsen, 2022). This has also been described as differentiating rhetorical articulation, framing, and practical implementation (Kirkpatrick et al., 2013). Furthermore, this distinction gives traction to the range of activities and translation work of different translators across hierarchies (Larsson, 2019; Linneberg et al., 2019). Working according to agile methods is seen by the translators as a way for employees in the IT and Development Agency to achieve their aspirations, including acquiring a new identity as a professional IT developer capable of delivering faster and better solutions. This aspirational identity and self-identification (Czarniawska & Sevón, 1996; Wedlin & Sahlin, 2017) with the mythos of efficient private enterprises and tech companies was a leading theme during the early translation work. Nevertheless, emerging tensions develop when the idea translates into practical tasks at the operational level. In a similar vein to the programmatic and operational level, Linneberg et al. (2019) talk about 'high-mode translation', which refers to the translation work performed by senior management. However, my case shows how it is not only senior management that plays a crucial role in making sense of an abstract idea and translating it into aims and objectives and framing the upcoming change. Instead, the promotion of Agile was a collective effort performed by a transformation team that consisted of consultants, front-line employees, and change managers. This collaboration took place with middle- and senior managers in the unit, and here the transformation team members played a crucial role.

The operational level of translation is occupied with the practical implementation and concrete practices, tasks, and routines of Agile in the organisation (Kirkpatrick et al., 2013; Linneberg et al., 2019; Nielsen et al., 2019; Sahlin & Wedlin, 2008). My findings are in line with these established pieces of literature in the translation field. The distinct focus on operational elements provides more knowledge about the difficulties of change and the transformational impact when outside ideas and practices are introduced into an organisation. The tensions of the encounter may 'change, threaten, replace or complement existing rules of the game' (Hinings et al., 2018, p. 53). Implementing Agile into a public sector organisation has its own unique challenges because it breaks with traditional organising principles; hence the various tensions, large and small, that can be observed across translation spaces. Actions are taken in a leadership forum or by the transformation team. Thus, the translators also revisit programmatic elements, further showing how the

emergent and dynamic process of translation (Czarniawska & Sevón, 1996; Waldorff & Madsen, 2022; Wedlin & Sahlin, 2017). This study confirms the view of emergent translation processes as consisting of multiple translators that move across hierarchies and groups (Larsson, 2019; Linneberg et al., 2019). However, in contrast to Linneberg et al. (2019), I do not find a distinction between translations carried out by managers and employees, respectively.

When translating agile methods, I found that continuous translation can also be accounted for by the content of the Agile idea. The data show that the substance of agile methods accounts for the closeness and iterative translation process, a process that includes both managers and employees. The very idea of Agile becomes a vehicle for how the translation process unfolds. This finding differs from Czarniawska and Joerges' (1996) claim that it is the processes rather than the actual properties of the idea that are of interest in translation studies. Today, however, there is an increasing focus on the content of the idea itself (Wæraas & Nielsen, 2016). The importance of the Agile idea has been demonstrated by Pries-Heje & Baskerville (2017), who argue that the agile method is inseparable from the translation process. An important finding was that Agile values became a mantra recurring throughout the design and implementation. Particularly the value 'responding to change' was used to demonstrate the leadership's and organisation's own agility. At the same time, however, this value ensured a continuous implementation process because the methodological adaptation is ongoing and constantly refined. The managers openly framed the continuous adaptation. This open communication impacted the process because the newly designed structures and practices were not seen by the organisational members as set in stone. Rather, they are up for negotiation. It was, therefore, legitimate for IT developers and those having agile roles in making interpretations, trying out and testing the new agile processes, to then give feedback to the transformation team and leadership team that can take action. Thus, I argue that the articulated idea of Agile becomes intertwined with the translation process. It would be mistaken to dismiss the properties of the idea as unimportant to the translation process.

The argument that the idea becomes a vehicle in translation processes leads me to discuss the relationship between changes to the idea and to the organisation. Existing research has established how an idea is made to fit a new organisation due to cultural, technical and political factors (Ansari et al., 2010; Mazza et al., 2005). My study likewise shows that the organisation adjusts the agile methods as much as it adjusts to these methods causing organisational change. This is also in line with the general assumptions

that in a translation process, the idea changes and attains new meaning, and likewise, the organisation change (Czarniawska et al., 2003; Sahlin & Wedlin, 2008). Building on this idea, the micro-level findings provide details on how certain Agile elements are adjusted, others are replicated, and that there is an interplay between change to the idea and organisational changes (see Figure 7-7, page 213). Wide-ranging replication of the idea was seen at the employee level, where both Scrum roles and ceremonies were taken onboard, and these had a transformational impact on the organisation. Wæraas & Nielsen (2023) found that 'faithful' translation led to a high degree of organisational change. Situated in a highly hierarchical public organisation allowed little manoeuvring room for an idea to be adjusted. Their findings are relevant to my study, which is also situated in a highly hierarchical public organisation. At the managerial level, and when the idea extended beyond the adopting unit, the analysis shows that the Agile idea and SAFe framework were adjusted to fit the context, which resembles an 'unfaithful translation' (Wæraas & Nielsen, 2023). These adjustments showed fewer organisational changes and even the retention of some organisational structures.

A translation process guided by intraorganisational context

The translation process is interdependent on the activities of the adjacent agencies. These interdependencies across the Tax Administration shape the translation and how the agile methods are implemented. Many translation studies have focused on how ideas are translated and edited into one organisation and their local editing (e.g. Larsson, 2019; Thøgersen, 2022; Waldorff & Madsen, 2022). Other studies take a field-level perspective (e.g. Nielsen et al., 2022; Sahlin-Andersson, 1996). The organisational setting of this case study, however, is complex in another way. The structure consists of several organisationally distinct public agencies operating under the same policy domain. Each agency director reports to the Permanent Secretary in the Ministry of Taxation. Each agency has its core functionality, but they are all connected through overlapping strategic goals, IT systems and collaborative processes. As the Agile idea enters this case organisation, the editing process is particularly guided by the interfaces and relations among the agencies.

The interdependent translation process has been analysed by focusing on the impact within the adopting unit and on the adjacent tax agencies. This connection is visible in the framing of the Agile idea, while the organisation also adjusts the agile methods to the intra-organisational structures and processes in the other Agencies. The objective of the Agile transformation is to deliver faster and better IT solutions *to* the

other Tax Agencies. That a goal of an organisational change is related to its external customers or users is not unusual. For example, in a study of value-based healthcare, the 'value' index refers to those health outcomes that matter to patients (Waldorff & Madsen, 2022). In the case of the Tax Administration, however, the idea of Agile is not edited into a closed organisation. The idea of editing is guided and steered by the strong dependencies across organisational borders. The goal of the Agile transformation relates back to the strategic goal of the IT and Development Agency that 'in collaboration with the other agencies under the Ministry of Taxation', secures the financial foundation of the public sector (IT & Development Agency, 2019). The organisation cannot fulfil this goal without a close partnership with the core taxation functional agencies. At the same time, the Agile idea becomes framed as a new approach by distancing itself from and criticising the previous organisation and its IT practices. However, the crux is that those being criticised are also the customers and partners requesting the new IT solution. Also, the operational translation process is restricted and directed by the intra-organisational context. The expected outcome is that agile methods will bring the Business and IT closer together, which translators describe as being of 'utmost importance'. In the collaborative space, however, the daily Agile practices cannot fully emerge as the IT unit prefers. They are constrained and adjusted to the tax professionals at both managerial and team levels. Nevertheless, the path taken by the agile methods follows the organisation's project to achieve an ever more digital future. The success of this project, however, depends on the merger of Business and IT, with agile methods acting as the enabler.

This section has clarified three empirical contributions that, taken together, strengthen our knowledge of how the Agile idea and the recipient organisation change during a translation process. The distinction between programmatic and operational elements helps expose the emergent and dynamic processes where both meaning and practices are translated. The analytical separation helps us understand how the Agile idea is adjusted (or not) and how this encounter between the organisation and the Agile intervention evolves and also changes the organisation. Just as the organisation is affected by Agile, the translation process is impacted by the interdependency of the tax agencies.

9.1.2 Editing rules as a combination of internal and external elements

Internal and external elements

The findings presented in this study support previous studies that have highlighted the patterns created and regularities observed during translation and editing processes

(Kirkpatrick et al., 2013; Røvik, 2007; Sahlin-Andersson, 1996; Teulier & Rouleau, 2013; Wæraas & Nielsen, 2016, 2023; Waldorff & Madsen, 2022). Using Sahlin-Andersson's (1996) editing rules as an analytical lens, I suggest these to be complemented with the distinction between the internal and external elements. This is based on the programmatic analysis carried out in Chapter Seven, where I focused on the programmatic analysis and the way the Agile aims and objects were made meaningful to the organisation (Sahlin & Wedlin, 2008; Waldorff & Madsen, 2022).

I found that the external elements contained promises of an envisaged positive future. The translators brought in external elements of the original values from the Agile Manifesto (Beck et al., 2001) and repeatedly mentioned the work of professional IT consultancies that they wanted to imitate (Sevón, 1996). Expecting to become Agile by following the Agile values and practising these methods – that importantly contain an iterative development approach – the external elements were framed by ambition, aspiration, and faith in the envisaged future of cutting-edge IT development. Embedded in the literature is the idea that a management fashion or management concept is always something that comes from outside and which then travels into an organisation, attains legitimacy and is seen as the solution to a crucial problem (Czarniawska & Joerges, 1996; Powell & DiMaggio, 1991; Sahlin-Andersson, 1996). Put simply; the idea is external to the organisation. In relation to the editing rules, I suggest that the notion of external refers to how translators use these elements to create meaning for the idea. These micro-level findings are details that support an understanding of translations as ecologies. The translation is a complex process that takes place both 'within and outside the organizational context' (Wedlin & Sahlin, 2017, p. 104). I build this insight on my understanding of editing rules as both restricting and directing change (Sahlin-Andersson, 1996). The external elements set up an aspirational pathway for what the organisation strives to achieve and whom they wish to imitate with the forthcoming change, in this case, the stiff public sector to become like the aspirational Agile, efficient private sector.

While the external aspects push the idea forward, the internal organisational aspects restrict the idea of what is achievable. These internal elements are characterised by the need to make the idea relevant to the organisation. As such, both direction and indistinct boundaries are set for what is achievable. Hence, the internal elements create a manoeuvring space and create a playing field for translation. At the programmatic level, the translation still concerns how the translators anticipate the boundaries when they start to promote and follow the newly arrived agile practices. The strategic content frames the

internal elements, i.e. what they, as an organisational unit, consider to be the goal and what the unit will achieve by adopting agile methods.

The combination of internal and external elements builds our understanding of how ideas translate, and this depends on the fit between the idea and the organisation (Ansari et al., 2010; Mazza et al., 2005; Wæraas & Nielsen, 2023). This study finds that the external and internal elements are combined and harmonised across the editing rules. Editing arises from a rhetorical articulation and framing and from the organisation's effort to adjust (or retain) the idea for the anticipated practical implementation (Kirkpatrick et al., 2013). Adjusting the new ideas to the specific organisation's needs has been a dominant theme in translation studies (e.g. Kirkpatrick et al., 2013; Larsson, 2019; Mazza et al., 2005; Sahlin-Andersson, 1996; Wæraas & Nielsen, 2016). This study, however, illustrates how the editing occurs through a delicate balancing act between the internal and external elements. Editing is thus a continuous effort that traverses the rules of formulation, logic and context. The editing rules are not something the translators deliberately and distinctly formulate. This understanding of editing is in line with Sahlin-Andersson's (1996) original description of patterns. There 'are no rules to follow' (p. 85). Internal and external elements are used in various combinations across the editing rules to address the audience. The framing of Agile value was used both in conjunction with their aspirational identity and how they will deliver faster and better IT solutions, as well as when presenting the new agile process. Similarly, the rhetorical distancing from previous practices supported the rationale for the organisation to try and work as if it were a private sector IT consultancy (contrasting with the previous scandalous IT problems plaguing the Tax Administration) and promoted the idea of collaborating across the different agencies. By balancing the external and internal elements, the envisaged ideas were presented as aspirational yet relevant, specific, and applicable to the local context. In sum, my findings suggest that combining the internal and external elements can serve as a framework to unfold additional nuances in the editing of ideas.

Editing practices

This study has offered many examples of how the translation process consists of multiple translators who are senior- and middle managers, consultants, and transformation team members with technical functions. Thus, these findings support the many studies that have emphasised the importance of translators (Andersen & Røvik, 2015; Larsson, 2019; Linneberg et al., 2019; Radaelli & Sitton-Kent, 2016; van Grinsven et al., 2020). Through different constellations and translation spaces, they actively engage with the Agile idea

in translating this to meaning and practices that collectively shape the translation processes. Consultants acted as carriers (Sahlin-Andersson & Engwall, 2002a) by bringing technical expertise of the agile methods into the organisation. At the same time, along with the transformation team, they had been granted formal internal positions to implement agile methods and thus obtained a legitimised role (Røvik, 2007). The findings contribute to the understanding of how internal translators create links across hierarchies by pushing the change forward (Larsson, 2019).

The role of middle managers in the translation process has been investigated in several studies (Radaelli & Sitton-Kent, 2016; Teulier & Rouleau, 2013). This study further builds on the observation of middle managers taking on an important role in translation processes, despite their loss of formal authority. We see that middle managers' influence is challenged by the Agile processes, in so far as the SAFe framework does not provide any security for their role (Scaled Agile Inc., 2022). However, ensuring that there was a space for them with the establishment of the Solution Forum was a form of compensation for them to continue to exercise leadership.

The editing process unfolded through ongoing individual and collective sense-making (Teulier & Rouleau, 2013), where a few key transformation team members directed the change through separate conversations and carefully planned change announcements and preparation of managers. Agile was strategically reframed (Boxenbaum, 2006). This study contributes to the view of translation as an asynchronous process where the editing of the idea varies with time and might not take place when expected (Thøgersen, 2022). During the programmatic translation processes, the middle managers demonstrated ambiguity and less engagement to participate actively in the design. However, as the implementation started and concrete issues needed to be handled, the intensity of their engagement (Cassell & Lee, 2017) with the Agile transformation increased and they began to engage in the process more actively. This way of working, being close to operational activities, is more a continuation of their previous roles in which they handled daily issues and supported their staff.

9.1.3 Translation landscape: Interconnected translation spaces

There are few studies of translation spaces (Sahlin-Andersson, 1996) and even fewer empirical studies (Larsson, 2019; Nielsen et al., 2019; Teulier & Rouleau, 2013; Thøgersen, 2022). This study provides an important contribution because it demonstrates

the importance of translation spaces in translation processes. The term translation space describes activity zones formed between two contexts where meaning is negotiated (Sahlin-Andersson, 1996; Teulier & Rouleau, 2013; Thøgersen, 2022). The distance between contexts influences the translation (Morris & Lancaster, 2006) and has been described across field-, intra- and inter-organisational levels (Larsson, 2019; Nielsen et al., 2019; Sahlin-Andersson, 1996; Teulier & Rouleau, 2013; Thøgersen, 2022). This study focuses on the micro-level with a limited distance and hence contributes to understanding internal translation spaces as places impacting the translation processes. The translators experience different kinds of tensions in different spaces, and they find themselves compelled to interpret new meanings that they enact into new Agile practices. The spaces are connected, such that agile methods interpreted and practised in one space will affect the translation in another. This finding supports Teulier & Rouleaus' (2013) findings of interdependency across spaces and Nielsen & Wæraas (2019) describing meetings and workshops etc as important arenas for translation and making the idea fit. The connection between spaces is meaningful because it demonstrates how change processes involve stakeholders throughout hierarchical levels, internally and across organisational boundaries.

I construct a typology of four types of translation spaces: managerial, political, internal and collaborative. The four spaces constitute an analytical framework for identifying and exploring multiple organisational translation spaces. The managerial space sets intentional boundaries and direction. However, the managers also impose, to them, unintentional constraints by continuing with previous practices. The political space is where the idea is legitimised in relation to other internal and external stakeholders. This space demonstrates how the idea is adjusted only to show minor changes so that the change is recognisable within the extended organisation's characteristics. In contrast, the internal space allows for testing and learning of how the idea can be operationalised and made Agile so as to fit the micro-level practice at team levels. For translators close to the operational core, like the IT developers, testing by adding and by omitting practices are ways to engage in the translation (Larsson, 2019; Pries-Heje & Baskerville, 2017). Lastly, the collaborative space is a site where an idea can not only be translated and implemented as an adopting unit or organisation aspire to, but where operational adjustments are also necessary. The Agile practices, be they either collaboration around a technical solution (IT and tax professionals) or the prioritisation mechanisms (Transverse board), evolve dependent on structures, processes and the actors in the other Agencies. Translation

spaces are described in abstract terms (Morris & Lancaster, 2006; Sahlin-Andersson, 1996), but the insights from this study address spaces as concrete activity zones (Teulier & Rouleau, 2013). Management orchestrates many change initiatives, thereby providing a platform for translation (Thøgersen, 2022). The typology used here shows some spaces where managerial involvement and directions are set, but also that as new practices are implemented, translation also occurs in teams and at employee levels.

Translation spaces are embedded at different levels in organisations, which are formed around hierarchical relations (Nielsen et al., 2019). At first sight, spaces might seem like independent bubbles where the translation unfolds in certain directions. However, the spaces are connected by objects and translators. Translation spaces are interrelated, meaning that the impact of translation is not necessarily top-down. The impact can also come from proactive employees and groups of translators (Larsson, 2019; Linneberg et al., 2019; Teulier & Rouleau, 2013). Ideas that travel are not intangible. They are materialised accounts involving written communication (Czarniawska, 2002; Czarniawska & Joerges, 1996; Wedlin & Sahlin, 2017). Across translation spaces, objects such as the methodological guide or technical task description move and are open for translation in an adjacent space. The methodological guideline is one such object. It was developed and adjusted in one space, prompting new ways of working in other spaces. Translators can mobilise and push change activities forward (Larsson, 2019; Linneberg et al., 2019). In this study, I have clarified how translators act as connectors across spaces. Spaces are inhabited by organisational members across hierarchies who can transverse across spaces that thus mobilise and link the spaces. Endeavours that shape the translation pathway.

While the typical carriers and translators that are studied are senior and middle managers (e.g., Radaelli & Sitton-Kent, 2016; Sahlin-Andersson & Engwall, 2002a; Teulier & Rouleau, 2013), there has been growing interest in focusing on employees and their engagement in translation processes (Larsson, 2019; Linneberg et al., 2019; Pries-Heje, 2020; Røvik, 2007; Thøgersen, 2022). This study follows this trend, showing how activities across translation spaces consist of multiple translators and translator groups. This finding demonstrates the crucial operational translation work that occurs throughout the adopting organisation and on various hierarchical levels. My findings further show the importance of including employee-level translations in any analysis of a translation trajectory. The role of employees and IT developers is essential to the translation process. Translation takes place not only at the discretion and orchestration of managers with

formal power (Larsson, 2019; Thøgersen, 2022). IT developers also have great leeway in exercising their Agile Scrum roles (Pries-Heje & Baskerville, 2017). Hence, in this study, we saw how the IT teams practised the agile methods, bypassing formal processes and solving problems based on their professional expertise, using professional justifications. Translators thus have a degree of translation freedom (Røvik, 2007). We observed this freedom in the internal space, where team members approached the tasks differently, and these different approaches were fully accepted by the participants.

9.2 DIGITAL TRANSFORMATION IN PUBLIC SECTOR ORGANISATIONS

Overview of Contributions

Scholars have claimed that adopting agile methods can transform public sector organisations (Kim et al., 2021; Mergel et al., 2018, 2021). This study is aligned with these insights, but it also shows precisely *how* agile methods transform public sector organisations. I contribute to the discussion around digital transformations of public sector organisations by taking an institutional perspective, to which the translation perspective adds a processual dimension. This processual view adds to our knowledge of digital transformation by calling attention to the work that goes into becoming digital, i.e. the daily work following agile methods when developing digital solutions. The current literature on digital transformation of public sector organisations focuses on how digital technologies change the organisation, service delivery and front-line work (Boisot, 2006; Harris, 2006; Jørgensen, 2021; Kornberger et al., 2017; Nielsen et al., 2022; Plesner & Justesen, 2021; Waardenburg et al., 2022). To my knowledge, no organisational studies have empirically investigated how the use of agile methods – as the tool to develop digital solutions – affects public sector organisations. Nor has much attention been paid towards studying sites of digital production (Andersson et al., 2022; Gegenhuber et al., 2022; S. Scott & Orlikowski, 2022). There is a gap in our knowledge of how these globally used, and extensively popular agile methods (Dikert et al., 2016; Mergel et al., 2018) are implemented and fundamentally change public organisations. In this perspective, the second contribution of the thesis is timely, important and elevates our current state-of-the-art knowledge.

The findings from this study comprise an attempt to contribute to the emergent body of literature applying institutional theory to digital transformation (Gegenhuber et al., 2022; Hinings et al., 2018; Kornberger et al., 2017; Loscher & Bader, 2022; Schildt,

2020, 2022). My contribution to this field is largely empirical. Based on my ethnographic data, I have shown how a specific digital transformation of the tax administration unfolds 'in the making' and the role and limitations of agile methods in this transformation. These empirical findings underpin Hinings et al.'s (2018) definition of digital transformation by showing how the individual aspects change. Hinings et al. defined digital transformation as 'the combined effects of several digital innovations bringing about novel actors (and actor constellations), structures, practices, values, and beliefs that change, threaten, replace or complement existing rules of the game within organizations, ecosystems, industries or field' (p. 53). Based on this definition, my findings provide support for Hinings et al.'s study in several ways.

First, this study provides an apt empirical contribution to how we understand the digital transformation of tax administrations. I have provided empirical testimonies of how Schildt's (2020) introduction of a normative mindset – the data imperative – appears in the Danish Tax Administration and how this new mindset is spawned and controlled by the entry of agile methods. Second, this study demonstrates that agile methods transform both organisational forms and institutional actors, even in public organisations with their own embedded traditions. The analysis demonstrates how both the Agile idea and the organisation change in the translation processes, a mutual process in line with the established translation literature. Current discussion zooms in on the organisational change of translation processes. Hence, the introduction of agile methods challenged the existing organisational principles of a characteristic bureaucratic organisation which was the Danish Tax Administration. Taken together, I argue that agile methods bring in IT professionals as important actors, producing a shift in the actor constellation in tax administrations. New structures and processes impact the organisational form, and the data imperative brings in new values and beliefs that downgrade the old ways of doing things. Agile is not just new; it is also promoted as something better and something necessary if the Danish Tax Administration is to become a modern, data-driven organisation. This is the data imperative at work. The combined effect hereof challenges the existing rules of the game in a bureaucratic public organisation. Based on this, I argue that agile methods must be considered as a set of distinct techniques and as a normative mindset. Thus, agile methods ought to be acknowledged as more than a software development tool that solely impacts the work of IT departments. Agile is more encompassing: it stimulates digital transformation in organisations.

Institutional scholars studying digital transformation are aware that this involves more than just the impact of technology. Digital transformations also come to embrace new managerial beliefs and values, a mindset driven by the quest to see the world through data and to have complete control of organisational activities through IT systems (Gegenhuber et al., 2022; Hinings et al., 2018; Schildt, 2020, 2022). This section demonstrates how the data imperative has come to dominate the Danish Tax Administration, recalling that the data imperative mindset has not been as pervasive in the public sector as in the private sector (Schildt, 2020). This new managerial norm is an essential feature of the case organisation's digital transformation.

This study is situated at the heart of the digitalisation efforts in the Danish Tax Administration. The newly established IT and Development Agency was formed as a response to previous severe IT failures, with the goal of a future with even more extensive new IT developments. The combination of Denmark as a frontrunner in digitalisation and the OECD's push for further digital transformation (Fleron et al., 2021; OECD, 2020c, 2020b; Schou & Hjelholt, 2018) makes the IT and Development Agency a particularly relevant context to study how organisations become increasingly digitalised and how a new digital mindset unfolds. These 'sites of technological (re-) production' are new frontiers for studying digitalisation (Gegenhuber et al., 2022, p. 16). The literature on digitalisation in tax administrations is limited and is dominated by a technological focus (Bassey et al., 2022; Busch et al., 2018; Jørgensen, 2021; Kuijper et al., 2020; Olowska et al., 2020). This study has focused on more than just technological intervention. It focuses on the everyday reasoning, beliefs and practices of civil servants in tax administrations (Boll & Rhodes, 2015), showing how they implement agile methods as part of technological development work.

In section 9.1.1, I elaborated on the organisational structure of the Danish Tax Administration and how its separate, specialised agencies influenced the translation process. However, the analysis of the organisational structures also demonstrated tensions in intraorganisational activities. The tensions were outcomes of the push for digitalisation, driven by the IT and Development Agency and directed towards the other Tax Agencies. Despite previously failed IT endeavours (Danish Ministry of Taxation, 2016), the Danish Tax Administration has remained faithful to the data imperative (Schildt, 2020). This study has shown how the daily activities of developing new IT – following agile methods

– became a pathway whereby new managerial norms were enthusiastically taken up and imposed on other professionals. The digital drive in the Danish Tax Administration has been ongoing for a long time. The early digitalisation efforts have pushed for more digitalisation for decades, and as technology advances, these technical developments also grab hold of other (legacy) IT systems and dataflows. In the Danish Tax Administration, there are more than 200 IT systems that need to be connected, harmonised and integrated. This degree of complexity affects the digitalisation task. The data show the IT systems' core functionality in the organisation, where these systems become the central point around which all activities revolve. The Tax Administration becomes a data-driven organisation.

The new organisational structure from 2018 evolved to meet the demands of the ever-more digital future, including the organisation's data-driven ambitions. To solve the previous problems, the Ministry of Taxation chose to set up distinct IT transformational programmes that followed agile methods under the management of the Department. Later on, these programmes became a part of the separate IT and Development Agency, formally tasked with undertaking digital transformations to be carried out by the rest of the Tax Administration. The reasoning behind the increased digitalisation and application of agile methods in Denmark is similar to observations of digitalisation in the UK (Great Britain. Parliament. House of Commons, 2011; Michaelson, 2013). The management presents a range of arguments as to what agile methods will enable the organisation to do. Agile is presented and promoted as a solution. The meaning creation behind changing the operating model from a public sector agency to a more private-sector oriented and Agile organisation is a means of restoring legitimacy and rectifying digitally related scandals.

With these structural changes and the establishment of the IT and Development Agency, IT receives an elevated position relative to the other tax functions. IT is no longer a subdivision inside the Tax Administration but instead now occupies a core function in the organisation. This core functionality implements and manages the new innovative technologies as well as endorsing new values and beliefs (Hinings et al., 2018). The analysis presented here has demonstrated how managers and IT developers are driven by a data imperative. New managerial norms drive the organisational digital mindset. In this study, data is valued above humans and automated models, and agile methods are the preferred method of fulfilling these visions of a cutting-edge data-driven organisation. These findings speak directly to Schildt's (2020, 2022) descriptions of a normative mindset, by which he initially described the data imperative with the concepts of

omniscience and omnipotence, which form a logic of digitalisation. The analysis clarifies the importance of data and better-quality data that, from the organisation's perspective, will improve decision-making. This ideology, by which taxation is understood by its data, reflects the concept of omniscience as articulated by Schildt. We see omnipotence operating as well: the organisation controls all processes through automated solutions, such as they mention new machine learning models to detect fraud. There is a continuous drive for ever more digital efforts that come to extend beyond technology itself (Schildt, 2022), which also is imposed by new agile methods. Of particular relevance here is that the data imperative is expressed in a public organisation. Schildt (2020, p. 43) describes how the data imperative has gained traction and legitimacy in tech companies, where it has yielded great commercial success, but that the mindset has not been as pervasive in other industries or in the public sector. In this study, we have seen how the data imperative can colonise a public sector organisation, the Danish Tax Administration. Agile methods and ideals, once confined to tech companies and private businesses, have become real in a stronghold of the public sector in Denmark.

To recapitulate, the first section is an empirical contribution to the literature on digital transformation demonstrating how the data imperative has come to dominate the Danish Tax Administration.

9.2.2 Agile methods collide with a classic bureaucratic public sector organisation

To fully appreciate the importance of institutions, it is essential to include the interactions between organisational actors as they unfold in real-time (Zilber, 2016). This study provides a micro-level study of the dynamic translation process in a highly institutionalised context. Through the lens of a real-time ethnographic study, we observe the translation and interactions of micro-level actors. The recent interest in studying digital transformation from an institutional perspective provides insights into the impact of digitalisation efforts reshaping institutional structures and challenging existing structures, actors and belief systems (Gegenhuber et al., 2022; Hinings et al., 2018; Kornberger et al., 2017; Loscher & Bader, 2022; Schildt, 2022). This study has provided a processual perspective of how the work of becoming increasingly digitalised, i.e. of developing digital technology by using agile methods, challenges 'the existing rules of the game' (Hinings et al., 2018, p. 53). The Agile idea is translated into new meanings and practices for those in the organisation, from managers to employees (Sahlin & Wedlin, 2008). The implementation of agile methods also brings with it tensions. Agile

methods and mindset collide with a classic bureaucratic public sector organisation, impacting organisational form and actors in a manner that extends beyond the adoption of certain agile techniques.

Organisational Form

New organisational forms emerge from the effort to organise around new innovative technology and from the working practices in highly digitally dependent organisations (Gegenhuber et al., 2022; Schildt, 2020). The organising that takes place around technology – that in this case is around an Agile framework – must be included when analysing digitalisation phenomena (Hinings et al., 2018; Leonardi & Treem, 2020; Plesner & Husted, 2019). In the case of the Danish Tax Administration, the agile methods that have been adapted demonstrate new organisational structures and processes within the adopting unit and collaborative partners in the other Tax Agencies. For example, previous functional areas are now replaced by cross-functional and anticipated self-organised Scrum teams in a SAFe set-up. The organisation is fundamentally changed from previous practices in the unit and from the way in which the Tax Administration has been organised. A classic bureaucracy, like the Tax Administration, has fixed hierarchies, clear professional competencies and exchange of information, strict control of the tasks and written files (du Gay, 2014; Kornberger et al., 2017). All these have changed with the entry of Agile practices and the data imperative.

The conventional hierarchy is challenged as the middle managers' responsibilities for deliverables and resources are handed over to the dedicated agile roles; Scrum Master and Product Owner. Also, those occupying the Agile leadership roles of Release Train Engineer, Program Manager, and Solution Architect transfer decision-making control to the ART and away from the middle managers. It is uncommon for a traditional public organisation to have leadership roles without formal managerial accountability. The research findings showed surprisingly few reflections on what it means to implement agile methods in a public organisation and its impact. These reflections were lacking even though the translators were aware that they were taking on a 'translation' task and needed to adjust to Scrum and SAFe in order to ensure that Agile would fit within this particular setting.

The new Agile way of working has a delivery model that encompasses the entire workflow, from a request for new technology that arises in an agency to the development and application of the technology back at specific tax operations. At an overarching level, this delivery model resembles the previous set-up: a tax professional requests a new

digital solution from an IT developer, who then designs the solution and hands it back to the tax professional for application. However, the agile methods and the delivery process demand a different way of exchanging information about tax procedures and IT, and these differences occur at multiple organisational levels. Following the new delivery processes, requests for new technology come through the software Jira, where the tax professionals have to submit detailed descriptions of the digital solution that they wish to have solved. The Agile team takes this information and then seeks further exchange of information (phone, online video meeting or e-mail exchange) through the refinement process. When the task is later prioritised, and the team starts the development process, the tax professional and the IT developers collaborate to make the solution. Collaboration between the Business and IT also existed in the previous set-up, of course, but it was dominated by the middle managers. Under the influence of Agile, however, the task of requesting new digital solutions has devolved to the employee level. Agile methods thus offer more autonomy, as initiatives and decision-making power is handed down to the team level (Mergel, 2019; Pries-Heje, 2020; Schildt, 2020). In society generally, there seem to be no limits to digitalisation projects, visions and benefits of data and IT. Agile methods are perceived as a prerequisite for achieving this vision. This study has provided a novel empirical contribution to show how agile methods are more than just a working practice of IT developers. Agile is a fundamental challenge to the existing organisational forms and managerial responsibilities.

New institutional agents and the premise of collaboration

The development of the Agile Manifesto represented a way of thinking (Fowler & Highsmith, 2001). Agile methods have been widely successful globally, and the Agile Alliance has remained an important channel for promoting agile methods and the Agile mindset. During the mid-2010s, these ideas also reached the Danish Tax Administration. However, this new belief system and faith in data and digitalisation are not contained within the organisation that practices agile methods. The Agile idea, through the efforts of the IT and Development Agency, has diffused across the agencies. The tensions that emerged in the different collaborative translation spaces show an IT dominance, sometimes subtle, other times overt. The data imperative becomes the premise of collaboration and is a part of establishing a cohort of new institutional actors.

This kind of domination could be expected because prioritisation and the specifics of IT solutions are the centrepieces of the collaboration under scrutiny in this thesis. Accordingly, these solutions are the core competencies of the IT and Development

Agency, and the developers have a steadfast belief in the power of data and the utility of ever more digitalisation. The practices of collaboration between IT and tax professionals are pushed in favour of Agile practices. Tax professionals are expected to adjust their non-agile rhythm and schedules to fit with recurring agile ceremonies. Their availability to collaborate with the IT developers is not questioned, but the tax professionals must participate and follow the rhythm of the agile ceremonies. Close collaboration between IT- and tax professionals are needed in order to build effective systems and drive digitalisation (Kuijper et al., 2020; Olowska et al., 2020). One noteworthy finding is how IT knowledge dominates collaboration and burdens tax professionals with the need to acquire and demonstrate sophisticated IT knowledge. The analysis zoomed in on the work related to getting an IT request prioritised and receiving new IT solutions, a process that bears more resemblance to bureaucratic structures rather than a nimble Agile workflow. In order to meet the demands of making 'the right' and a successful request for new IT (in Jira software), tax professionals are expected to be able to identify and describe technical details such as databases and system integration. This kind of specialised IT knowledge is new to most tax professionals, lying outside their tax-related administrative and case-handling competencies. These findings add to previous studies that have observed this new kind of collaboration between IT and tax professionals (Jørgensen, 2021; Kuijper et al., 2020; Olowska et al., 2020) by detailing how this collaboration takes place.

Taxation is a highly regulated area that requires domain and expertise knowledge (Tuck, 2010). In this light, one might expect that it would be the tax professionals who would dominate the changes relating to the digital future of the Tax Administration. However, Jørgensen (2021) found that the development of machine learning in the tax administration relied on new forms of IT-related expertise. Some studies claim that there is a need for IT professionals to drive digitalisation changes and work closely together with tax specialists (Kuijper et al., 2020; Olowska et al., 2020). Merging Business and IT was perceived as a critical step in succeeding with the digital endeavour in the Tax Administration. This kind of collaboration was supposed to follow naturally with the implementation of agile methods. This belief is strong and seen across hierarchies. In practice, it was the IT professionals who drive change and dominated the collaboration around new developments. With a wide latitude in fulfilling their agile roles, the IT developers could pursue this collaboration at their discretion. They could merge Business and IT when they deem it essential.

IT expertise is a transferrable skill that can be applied in diverse areas. Hence, IT professionals inside a tax administration could become legitimised because they can provide transformative impact (Croidieu & Kim, 2018; Schildt, 2022). The combination of organisational structure and IT professionals' strong position in the administration has important implications for the professional aspects of tax professionals and, more broadly, for how tax administrations operate. IT professionals – from having had limited ancillary functions to keep hardware and software operating – have now become crucial institutional actors at the very heart of a public organisation.

Agile's transformational impact on the surrounding organisation

In the above sections, I clarified how Agile has had a transformational impact on organisations. Agile is far more than merely the working practice of IT developers. In organisation studies, the transformative properties of agile methods have been either overlooked or ignored. Previous studies have looked at Agile in other situations and portray Agile as a modern, fashionable work practice and a way to improve productivity (Annosi et al., 2017; Kameo, 2017).

Agile can be characterised as a management fashion (Abrahamson, 1991). Being such an all-encompassing term with so many positive connotations, agile methods consist of multiple frameworks and a philosophy that takes its point of departure in the foundational ideas in the Agile Manifesto (Beck et al., 2001; Fowler & Highsmith, 2001; Rigby, 2020). Agile methods and ideas have rapidly spread across private and public organisations (Dikert et al., 2016; Kettunen et al., 2019; Mergel et al., 2018), including the Danish Tax Administration. From its first (formal) introduction in 2015 until 2020, Agile has transitioned from being controversial to being a conventional methodology. In the case unit studied here, the introduction of agile methods was never questioned. From the inside, adapting agile methods was an expected and conventional choice considered to be fully aligned with the rest of the organisation. This unified support given to Agile indicates the degree of influence that the digitalisation paradigm has had. As described in Chapter 7.2.3, there were of course also critical voices, but these rather related to the meaning and practice of the adjusted agile model, and not of the Agile idea. Making the IT and Development Agency a legitimate organisation that works professionally with IT was an important goal in the Agile transformation. Several translators point out that the task was not only to apply agile methods. It is also about inculcating a new mindset and way of thinking about IT development. However, the Agile Imperative is more than an

agile mindset with 'the ability to create and respond to change' (Agile Alliance, 2022b). It is a new way to organise and lead the organisation.

To recapitulate, I return to Hinings et al.'s (2018) definition of digital transformation; this study has demonstrated how agile methods had a transformational impact on the organisation. Agile methods produced a combined effect whereby structures changed, new Agile practices were introduced, and the actor constellation and organisational roles changed. With agile methods, a new set of values and beliefs was introduced. The data imperative became a norm in the organisation. The content of the Agile idea, with its characteristic technical procedures of ceremonies, roles and artefacts, translates into new meanings and practices to fit with the existing organisation, which confronts the existing organisation. In the Danish Tax Administration, the tensions caused by implementing agile methods constitute a breach of the established rules of the game. The data indicate that agile methods are more than just innocent technical procedures. Agile needs to be considered as a mindset and method that can foster digital transformation and alter the very nature of organisations. This is the Agile Imperative.

9.3 TRANSLATION OF THE AGILE IDEA

Overview of Contributions

From translation theory, we know that the idea itself also changes as it circulates and is made to fit a new organisational setting (Ansari et al., 2010; Sahlin & Wedlin, 2008). This study provides an empirical contribution to how the implementation of agile methods changes the Agile idea as it is made to fit within a public sector agency with interdependencies across several agencies within one policy domain. I turned to the Information Systems (IS) and engineering-dominated literature to seek inspiration about implementation of large-scale Agile and what this means for the Agile idea itself. Agile methods, to be successfully implemented in new contexts, need tailoring when they are introduced (Campanelli & Parreiras, 2015; Dikert et al., 2016; Kurapati et al., 2012; Pries-Heje & Baskerville, 2017). From translation theory, we know that an idea attains new meaning as it travels and is made to fit a new setting (Ansari et al., 2010; Czarniawska & Joerges, 1996; Wedlin & Sahlin, 2017). This study, being based on a different research tradition than the dominant literature on agile methods, has offered processual insights into how ideas are tailored instead of simply pointing out that adjustments are needed. While IS scholars have acknowledged the utility of institutional theory in comprehending digital phenomena, the opposite perspective is rare (Essén & Värlander, 2019; Jarvis et

al., 2022). Agile methods have long been neglected in organisation studies. This is potentially because Agile has been seen as a rather stiff and technical software development method and where agile methods have not been the analytical focus (Annosi et al., 2017; Kameo, 2017). To have an analytical focus on Agile ideology and mindset has not been deemed not necessary. The literature on large-scale Agile implementation has enhanced our understanding of agile methods. Hence, in the following, I will also draw on this engineering literature to discuss my findings relating to how the idea of Agile changes when it encounters a new organisational setting. First, my findings support the idea that Agile changes as it is translated into the Danish Tax Administration. Second, I found that middle managers play a pivotal role in the translation processes. My findings uncovered how the content of the Agile idea was actively applied by middle managers engaged in the translation work. Third, my own study links up with the IS literature stream, particularly the XP conference hosted by the Agile Alliance (Agile Alliance, 2022c), with its heavy orientation towards practitioners. This thesis has helped shed light on the practical problems of implementing Agile, which aligns well with this industrial PhD project.

9.3.1 Tailoring Agile

Translation of agile methods means translating new meanings as well as practical implementation (Sahlin & Wedlin, 2008). The systematic literature review by Dikert et al. (2016) points to poor customizations and 'misunderstanding Agile concepts' (p. 96) that make it difficult to implement agile methods. In contrast, this study has shown details of how the Agile idea attains new meaning in the programmatic translation. The translators endow agile methods with new meaning by combining visionary external elements with internal elements, thus making the Agile idea relevant in their context. From a translation perspective, the problem is not one of 'misunderstanding' Agile concepts. The problem is aligning differentiated meanings that are shaped by social structures and shared practices in the given context (Greenwood et al., 2008). Agile ideas are interpreted differently by the different actors, and this leads to variation in the Agile idea. Other studies have explained these variations in understanding the Agile idea as 'poor customizations', which then challenge the implementation process (Dikert et al., 2016, p. 97). The operational translation further explains the challenge of Agile by showing that multiple translators actively translate agile methods into new practices across translation spaces. Various tensions arise as the visions and anticipated changes

for the Agile transformation encounter established routines and practices in a public organisation. Tailoring unfolds in unpredictable directions. The adaptation g new Agile practices in one space create boundaries and enablers when Agile moves to a new space. This impacts structures and actors and how the continuous tailoring can unfold in other spaces, all while the organisation continues to work and respond to change.

My findings are consistent with that of Pries-Heje & Baskerville (2017), who showed that Scrum roles are found to be static, i.e. with little or no adjustments to the organisational context. The analysis shows how the closer to the unit adopting agile methods, and the lower the hierarchical level, the more resemblance to the Agile frameworks. At Scrum team level, i.e. employee level, the organising principles with self-organised teams, roles and ceremonies were largely replicated. Furthermore, the analysis illustrates how the Agile idea is adjusted to the managerial level within the adopting unit, and here it is especially the adjustment of the middle manager role, which is notable, where new roles have been created for these managers within the new SAFe set-up. The structure and processes of agile methods have also been adjusted to fit existing practices. As my study showed, the implementation of agile methods also impacts the surrounding organisation that collaborates with the IT departments (Pries-Heje & Krohn, 2017).

9.3.2 Middle managers

Middle managers' roles are unclear when adopting agile methods. Middle managers thus take on a range of roles. Although this is well-known by looking at the framework itself, the challenging position of middle managers in Agile transformations has also been underscored in several studies (Barroca et al., 2019; Dikert et al., 2016; Kalenda et al., 2018; Pries-Heje & Krohn, 2017; Uwadi et al., 2022). This study provides vivid details of how middle managers act during the implementation process. The middle managers have to navigate between their own confidence in the agile methods while at the same time having to adjust to a new, at times reduced leadership role. They must also remain loyal to the change. The ambiguity involved, the contradictions, are clearly evident to all involved.

There is no specified role for middle managers in the SAFe framework, and middle managers are supposed to act in support of, not lead, the Agile teams (Dikert et al., 2016; Kalenda et al., 2018; Scaled Agile Inc., 2022). This study shows how the middle managers ensured that they had a space, utilising their place in the Solution Forum, where they

could exercise (strategic) leadership across the ART. In practice, however, this turned out to be challenging, and the middle managers continued to have a more hands-on problem-solving approach to the issues that arose during implementation. Kalenda (2018) found that the tensions from changing roles and from Scrum Masters and Product Owners taking over responsibilities from the middle managers, resulting in a degree of resistance. In contrast, my study shows that although the middle managers acknowledge the challenges, they remained loyal to the Agile project and towards the decisions taken by the leadership team.

9.3.3 Closeness to practice

The literature on agile methods is dominated by the IS and engineering field. Not surprisingly, it is characterised by application studies of agile methods and typologies (Campanelli & Parreiras, 2015; Dikert et al., 2016; Paasivaara, 2017; Pries-Heje & Baskerville, 2017). The greatest attention in these studies is towards practitioners. Practitioners are recurring co-authors of these studies, and the XP conference, an essential translation space of agile methods, assembles researchers and practitioners. In the literature, it is common to offer useful advice to practitioners and practical applications and to comment on the challenges/successes or benefits/limitations (Agile Alliance, 2022c; Dikert et al., 2016; Dybå & Dingsøyr, 2008; Gustavsson et al., 2022; Kettunen et al., 2019; Pries-Heje & Baskerville, 2017; Pries-Heje & Krohn, 2017; Sommer, 2019). These studies, while having an overtly applied character, are nevertheless helpful in identifying the kinds of tensions and concerns confronting practitioners when implementing large-scale agile methods.

In terms of an Industrial PhD, the aim is for a closer interaction between researchers and practitioners, and the project should have organisational relevance (Innovation Fund Denmark, 2022). Throughout my PhD, I have had recurring dissemination to the organisation, e.g., presentations and workshops with the change management team, the ART leadership, and the transformation team. Moreover, I have had recurring formal discussions and presentations with my project sponsors. After finalising my data collection, I have had multiple informal discussions about agile methods and the organisation with my colleagues. Each professional group have their own goals and agendas, of course. The change management teams have been preoccupied with how the translation processes unfolded. Those actors working according to agile methods and within the SAFe set-up have been interested in Agile details and discussing

daily challenges with me. Typical questions I have received are how other organisations have handled Agile and solved specific problems, best practices and if I believe they 'are Agile'? In other words, their interests have been focused largely towards the content of the Agile idea and tailoring of the agile methods. I do not find this surprising, considering the data imperative that flourishes in the organisation. The practitioners' interest is in how their application of agile methods can be refined so as to meet the challenges and ensure success. Adapting to Agile is considered essential for the unit because Agile is viewed as an enabler for the data-driven vision, fulfilling the goal of delivering faster and better to the other Tax Agencies.

My recurring conversations with the IT and transformational teams have been valuable for my analytical work. In my journey towards becoming a researcher, these conversations have given me more confidence in my data and my analyses. I followed the transformation throughout the first five months of implementation, and early implementation holds excitement, even as I also saw signs of resistance, and large and small issues are handled on an ongoing basis. Today, more than two years after my fieldwork ended, my analyses sometimes feel detached from the organisational actors and their daily practices. I have sometimes thought that perhaps the issues I found important are surely not important anymore to the actors involved. However, as I realised through these subsequent conversations with organisational actors, many of the problematising tensions I described in Chapter Eight are still highly relevant. For example, the roles and practices of middle managers have changed since I conducted my fieldwork, and the managers are now able to accommodate some of the problems. However, the middle managers' roles remain contradictory. There are still no tangible ways of prioritising across the Agencies, and the middle managers are still involved in operational decisions in the ART. Viewed from both the institutional perspective and the IS literature, this observation confirms the continuing unclear role of middle managers in large-scale Agile. Agile remains a fundamental challenge that breaks with the traditional bureaucratic elements in a public organisation (Dikert et al., 2016; du Gay, 2014; Harris, 2006; Kalenda et al., 2018; Kornberger et al., 2017; Plesner et al., 2018).

Chapter 10. CONCLUSION

The adoption of agile methods in the Danish Tax Administration has a transformational impact on the organisation. Agile methods challenge institution-nalised practices and confront existing organisational forms. Agile promotes data and automation, and IT professionals obtain an increasingly prominent position. The impact hereof reaches beyond the adopting IT organisation and the collaboration around new digital solutions across the Tax Administration. The Agile Imperative imposes itself, setting out the visions of the digital future and promotes digital transformation.

This chapter concludes the thesis by addressing my research questions, setting out implications for practitioners and suggesting avenues for future research.

Digitalisation permeates all modern organisations. Today's businesses and public organisations are also increasingly centred around technology and software, altering the very core of what the organisation is and the way they organise to get things done. Agile follows the digital paradigm and has long been mainstream in software development; however, agile methods have now also gained momentum in the public sector. The overarching research question of this thesis that I will answer in this section is: *What tensions arise when the idea of Agile and agile methods are translated into the Danish Tax Administration?* The research question was further operationalised into three sub-questions. I will first answer the sub-questions and then return to this main question. Next, I will go on to discuss implications for practitioners and, finally, suggest avenues for future research.

10.1 ANSWERING THE RESEARCH QUESTIONS

10.1.1 The balance of editing Agile into a public sector organisation

Research Question 1: How do translators edit Agile and agile methods into a public sector organisation with intra-organisational dependencies?

Translation of Agile occurs at both programmatic and operational levels. The Agile idea is edited by the translators, endowing it with new meanings and eventually creating new practices. At the programmatic level, new meanings are formulated and promoted as Agile is framed and adjusted to the anticipated new practices. As the organisation begins to practice Agile, that is, as it moves into the operational translation, tensions develop. The Agile idea is continuously edited into the organisation so as to position Agile as a necessity to achieve the organisational visions of a data-driven Tax Administration that becomes a full-fledged and legitimate IT developer. In the editing process, Agile is rhetorically articulated and contextualised. I propose that the concept of editing rules (Sahlin-Andersson, 1996) can be further developed by a distinction between external and internal elements. The external and internal elements are harmonised and tweaked so as to frame organisational change. External elements, such as the frequent and pivotal use of Agile values, bring promises of the envisaged future by showcasing ambition, aspiration and belief in Agile. These efforts are balanced by combining with the internal elements that make the Agile idea relevant to the particular unit and set the direction for how the idea can be fulfilled in practice.

The introduction of Agile into a public organisation entails changes to the Agile idea and changes in the structure and work routines of the receiving organisation. The extent of these changes – i.e. to both the idea and the organisation – depends on the proximity to the adopting unit and the employee/managerial level. Proximity to the adopting unit and employee level means that there is little deviation from the well-recognised agile frameworks. Agile roles and ceremonies were replicated without much alteration or distortion. Of course, the Agile idea is also adjusted to fit the organisational context and existing structures and processes. Further up in the hierarchy and further away from the adopting unit, out towards the extended organisation (i.e. the other Agencies), there are increasing adjustments to the Agile idea. This is because the Agile idea is made to fit the particular context and is guided by the intraorganisational context of the Tax Administration. Turning to related organisational changes; the more resemblance of the agile methods to the standardised frameworks, the more transformational impact it has on the organisation. Regardless of the extent of change, the editing process is impacted by the interdependence of activities and collaboration across the different Tax Agencies. Thus, it is essential to consider the impact of agile methods beyond IT departments. The Agile Imperative does not stop with software development.

10.1.2 The translation landscape: Translators and translation spaces

Research Question 2: In what organisational spaces do translators interact and impact the translation process?

Translators are present across a translation landscape of managerial, political, internal, and collaborative spaces. Translation spaces (Sahlin-Andersson, 1996; Teulier & Rouleau, 2013) are connected by objects and translators, and the interpretation and practices of a new idea are interdependent on the relations between these objects and the translators. Translation processes unfold across an organisation through interactions among its members, who can range from senior managers to ordinary employees. Translation proceeds both internally in the organisation and reaches out to external collaborating partners. This study has shown translation spaces as sites where translators enact the Agile idea through practising new ways of working and by formulating and emphasising what Agile means to them in their daily work. Different translation spaces may be sites of different kinds of tensions. As the organisational members seek to manage and resolve these tensions, the idea becomes embedded into new organisational practices.

I define translation spaces as interconnected activity zones where ideas are operationalised and linked by objects and translators. Spaces are both interconnected and interdependent. They are connected by being part of the relational structures and working processes that the organisation has adopted. Spaces are interdependent as well: the interpretations and practices exercised in one space impact how the idea can be interpreted and set boundaries for manoeuvring in another space. Both objects and translators move through the translation landscape, spreading the Agile idea and, at times, creating tensions as they do so. Objects are the materialisation of Agile and are produced in one space and then made available, given or pushed into another space. Translators act as connecting points hereto, moving and verbalising the objects and acting as connectors for transmitting ideas. Translations spaces are not mutually exclusive, but they comprise a translation landscape. I have developed a typology for understanding translation, describing four types of spaces that impact the translation process: managerial, internal, political, and collaborative spaces. The managerial space is characterised by setting directions. The internal space is a place for testing, learning and adapting the idea. The political space is the site of efforts at legitimisation towards internal and external stakeholders. Finally, the collaborative space demonstrates how translation requires the adopting unit to harmonise with the surrounding organisation.

An essential finding of this study is that translation spaces are not only sites where managers interpret and create new practices. Translation takes place across the hierarchical organisational levels. In the case of agile methods, IT developers and the specific agile leadership positions – without a formal managerial position – are essential interpreters of the Agile idea. They become important institutional agents.

10.1.3 Agile's transformational impact

Research Question 3: How does the implementation of Agile and agile methods challenge and transform the organisation?

The complex that is Agile – that it is both an idea and a set of methods, such as Scrum and SAFe – means that Agile is more than just a set of techniques only for software development. Agile is also a mindset. This study demonstrates how these techniques and mindsets have a transformational impact on public organisations. The Agile mindset brings *new* managerial beliefs. It changes organisational form and actor constellations. Adopting Agile poses challenges to the core of the organisation (Hinings et al., 2018).

This case has shown how agile methods are linked to the digitalisation agenda. Agile is promoted and perceived as the enabler to meet the digital future, as a means of fulfilling the visions of a cutting-edge data-driven organisation. In the organisation, managers and IT developers are driven by the data imperative (Schildt, 2020), where taxation is to be understood by its data and controlled through automated digital solutions. Where this kind of understanding has become conventional wisdom in the private sector, this case shows how the data imperative also colonises a public sector organisation. The agile method enters, or is imported, as a new institutional practice with its own particular ceremonies, roles, artefacts and mindset. Agile is adapted to fit the context of the Danish Tax Administration, but this adaptation process has a transformational impact on the organisation. Agile, with its discourse of flexibility, simplicity and efficiency (Mergel et al., 2018), clashes with an institutionalised bureaucratic organisation. Agile methods change the structures by adding self-organising Scrum teams and adapting a large-scale delivery process which alters how the organisation develops new digital solutions and how they exchange information. Furthermore, the strengthening of IT means that IT professionals obtain a more prominent position. Instead of managers, it is the IT specialists who dominate the collaboration with tax professionals and who set the pace for collaboration and development of new IT.

Studying agile methods shows how sites of digital production are crucial to understanding digital transformations. These sites need to be explored and understood further. Agile must be acknowledged as both a set of techniques and a mindset. That is; the Agile mindset brings with it new managerial beliefs that stimulate the digital transformation of the public sector.

10.1.4 Tensions in Agile translation

To conclude this section, I will return to the main research question of this thesis: ***What tensions arise when the idea of Agile and agile methods are translated into the Danish Tax Administration?***

There is a solid belief within the Tax Administration that Agile is the solution to existing problems and the key to the organisation to becoming a truly data-driven Tax Administration. The organisational actors take the promises of the Agile idea and the envisaged future and translate these promises to fit existing organisational practices. There is extreme faith in Agile and agile methods. The distinction of programmatic and

operational elements in the translation process helps consolidate meaning and practices and which yields different tensions in a translation process. Translation of the programmatic elements generates tensions about how to adopt the agile methods; the change it requires by means of the agile methods and of the organisational context and where the editing of the idea is guided by the intraorganisational context.

Tensions shift between the programmatic and operational translation, as do the translators and their engagement towards the implementation process. During the design, the translation unfolded through ongoing individual and collective sense-making, where a few key translators were driving the process. The middle managers demonstrated ambiguity towards the Agile idea and less engagement in confronting tensions, even though they were acutely aware of these. As the practical implementation commenced and Agile became a reality, however, the middle managers stepped up and actively engaged in this process.

The study shows that as agile methods are operationalised, tensions start to crystalise because of the need to fulfil the anticipated new requirements, processes, and roles. Tensions arise in the different translation spaces, and these are related to changes in the organisational form and collaboration across organisational boundaries. Translators across the organisation try to resolve these tensions, whereby the Agile idea becomes embedded in new practices. Implementing agile methods in a public sector organisation is challenging because Agile views itself as a fundamental breach of existing bureaucratic structures and practices, such as hierarchy and exchange of information. Moreover, collaboration – a crucial aspect of agile methods – poses challenges that promote IT professionals at the expense of managers and tax professionals. Tax professionals are now required to demonstrate specialised IT knowledge so that they can engage in collaboration around new digital solutions. In a sense, Agile and agile methods come to take on the features of a new institution that challenges and transforms 'the existing rules of the game' in the institutionalised bureaucratic Danish Tax Administration.

Engrained in the Agile idea lies a new mindset: a mindset that comes with a new and different set of managerial beliefs and norms. This duality of agile as a method and a mindset is rooted in the origin of the idea. But Agile is more than that. First, there is a duality in how Agile is translated. During the translation process, the changes to Agile and the organisation relate to the agile methods, its techniques and how the organisation can implement these methods to achieve their envisaged future. Alongside are the Agile values and the Agile mindset that is emphasised and immersed in the organisation, as well

as through Industry organisations such as the Agile Alliance. Second, this Agile mindset links to the new managerial norms and beliefs that value data and automation. These drive the development of new technology and a new way of viewing the Tax Administration. The 'Agile Imperative', is an ever-present promotion of digital transformation in organisations.

10.2 IMPLICATIONS FOR PRACTITIONERS

These findings have several implications for practitioners interested in large-scale agile transformations and organisational change. Foremost, I would like to address this study's advocacy of viewing Agile as both a set of techniques, i.e. a toolbox for IT developers and as a mindset that imports and promotes new managerial ideals. That Agile consists of both these features are not new. It can be traced back to the origins of the Agile Manifesto. What is new is recognising that this mindset consists of a different set of managerial beliefs and norms that can be fundamentally different in the organisation that implements agile methods. The Agile Manifesto consists of values and principles and was a way to think about IT development rather than a method. The latter comes through frameworks such as Scrum and SAFe. That Agile is both a method and a mindset were recognised in this case, where key translators repeatedly highlighted that the change to Agile was about a new mindset and in the way they praised and promoted Agile behaviour. However, while Agile can undoubtedly be seen as a new mindset – it needs to be recognised as a set of new managerial norms and ideals that can be significantly different from existing norms. This is especially true for established public sector organisations such as the Danish Tax Administration. Agile, therefore is not just an innocent software development method to be used only by IT developers in an IT organisation. Agile ideals are also a project. It is a project to drive and push the digital transformation in the organisation, to make it truly and irrevocably data-driven.

Introducing agile methods has organisational consequences that extend beyond the organisation that implements change. Agile brings with it an emphasis on its collaborative nature, self-organising teams, short sprints and a fixed meetings cadence. And with this, Agile also requires other parts of the organisation to change. Agile has power. Organisations that want to implement agile methods must look beyond viewing Agile as a method (and mindset) that can be restricted to the IT developers embedded in their own self-contained unit. Agile creeps out into every aspect of the organisation. It colonises the organisation. For practitioners, it means that important decisions must be taken for how

to adapt the agile frameworks and how they will inevitably change other parts of the organisation. Some of these changes will be anticipated, but others will be unintended and perhaps difficult to deal with.

This study has attempted to demonstrate how multiple organisational actors impact the translation process. Middle managers play a crucial role due to their intermediate position in both interpreting and communicating the change. However, other organisational members also play an important part. In the case of an Agile transformation, the dedicated agile roles such as Release Train Engineer, Product Manager, Solution Architect, Scrum Master and Product Owner move across the organisation, attend multiple meeting forums and therefore connect the translation process as it unfolds during implementation. With a premise of autonomous Scrum teams, the IT developers are given wide freedom to exercise the agile methods as they see fit. Hence, they play a crucial role in interpreting how agile methods should be practised. With this in mind, change management activities could beneficially be orchestrated to work with these different groups of translators.

10.3 AVENUES FOR FUTURE RESEARCH

Based on this research, I see several opportunities for future research. As with any research design, this project has its strength and limitations, and there are questions and issues that I would have liked to pursue but which I must leave to others. To investigate other cases of adopting Agile in the public sector and to conduct a longitudinal study is a straightforward recommendation that could either substantiate or contrast the findings of this project. Of particular interest, I suggest that such a study include a perspective that focuses on the organisational consequences of Agile on other professions and organisational units that collaborate with IT developers on making new digital solutions. It could also be beneficial to conduct further studies of agile methods in the public sector, perhaps in a less bureaucratic institutionalised setting and less burdened by large public IT scandals, as was the case with the Danish Tax Administration.

Based on my analyses, I suggest that the editing rules could be studied using external and internal elements. This framework could fruitfully be applied in a different context, and in studies of different types of ideas or management fashions. Similarly, I recommend that translation studies pay further attention to translation spaces as critical activity zones that direct and shape translation. Further development of my 4-spaces

typology could be a fruitful avenue to pursue because of its possible practical implication for change management activities. This typology could be used in conjunction with other theoretical concepts, for example readiness-of-change assessments.

Further studies might also address the phenomenon of digital transformation by giving attention to both Agile and to sites of digital production. The literature on digitalisation and digital transformation is dominated by studies of technologies and how these impact society, organisations, and individuals. However, as this study has illustrated, the place where these digital technologies are developed influences the digital transformation of our organisations. This would also mean paying more attention to IT professionals and how their beliefs and norms permeate technology development and deeper into other aspects of organisational life, organisational labour and in society generally. New technology is characterised by who and how it has been developed. The findings of Agile's transformational impact on public organisations require more attention to understanding the impact of these new ways of working and their ripple effect across an organisation.

As one of the 17 IT developers who took part in writing the *Agile Manifesto* stated in an interview, 'Four messy bullets, and all this shit happened' (Nyce, 2017). I suggest that further research dig deeper into this story of how Agile has travelled and why Agile ideas have had such a global and widespread impact.

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APPENDIX A. DISSEMINATION ACTIVITIES

Timing	Activity
May 2019	Initial project scoping together with project sponsors.
June & August 2019	Change management training for change agents.
July – September 2019	Four individual presentations for Senior Managers in the unit.
September 2019	Presentation of project and discussion with project managers in the Transformational programme (pilot study).
June 2020	Presentation for change management team: Digitalisation as the context for change management activities.
December 2020	Workshop for change management team: Considerations of how the change management team can reach the employees better, based on the Agile Transformation case.
April 2021	Workshop with Agile Transformation team and ART Leadership: Strengthening micro-behaviours: Reaching further and better to the ART.
June 2021	Workshop for change management team: Translation - why and how should we care for 'misinterpreted' translations?
June 2021	Individual presentations for Senior Managers in the unit.
August 2021	Discussion based on Conference article: Fugl-Meyer, A. (2021). Towards a Data-driven Tax Administration: The Balancing Act of Innovating Digital Solutions through Intra-organisational Collaboration. Paper presented at 37th EGOS Colloquium 2021, Amsterdam, Netherlands.
December 2021	Presentation of PhD project for Middle Manager, Head of Agile methods.
August 2022	Presentation for Agile methods department (ART leadership roles, Scrum Masters and Agile coaches): Change and implementation of Agile methods.
September 2022	Workshop for Agile methods department (ART leadership roles, Scrum Masters and Agile coaches): What does Agile mean?
Spring 2023 *(planned)*	Presentation of PhD to Solution forum and senior Leadership team in the unit.
Newsletters (Continuously)	I have continuously shared newsletters with project sponsors about project progress and ongoing activities; e.g., fieldwork progress, coursework, struggles etc.

APPENDIX B. EXAMPLE OF INTERVIEW GUIDES

MANAGERS

This Appendix illustrates an example of an interview guide for middle managers and IT developers. The interviews were semi-structured, and these questions were guiding.

A. Background

1. Professional background and employment history in the Danish Tax Administration.
2. What Office/technical area do you manage, and which typical tasks are involved?

B. Participation in the design process

1. When and how did you at first get involved in the agile transformation?
2. Can you describe your role in this process?
3. How did you work and engage in designing these new concepts (i.e. middle manager role, CoP, delivery process etc.). Who/What/How. E.g.:
    a. How did you get input?
    b. What experiences and knowledge do you draw on?
    c. What is the ideal?
    d. How were discrepancies amongst the leadership team handled?
    e. What has been essential for you to emphasise as you presented the agile transformation/CoP/Teams to your employees?
4. How did you interact and work with the Transformation team?
5. Did the senior managers participate in this process? If yes, when, how?
6. *Observation: Middle Manager workshops, done and dusted, little discussions, controversies and joint sensemaking?* Is this the standard way for you/the leadership team to collaborate?

C. Agile outcome

1. What was the goal of the agile transformation (unit/department)?
2. What topics have been particularly controversial to design and implement? How were these topics handled?
3. Is there a topic that has been particularly easy to agree upon?
4. How has your daily work as a middle manager changed with the agile transformation?
5. Has it changed the way you interact and manage your employees? If so, what do you do now/differently?

6. Has the implementation of agile methods affected your specific professional role/tasks?

D. Current Topic: Incident process

1. *Operations versus Development (general).* How do you see these areas merging in ITDA?
2. What were the issues you were solving?
3. What was vital for you in finding a solution/suggestion for solutions?
4. It keeps being a returning topic at SoS, SF etc. Why do you think that is?
5. What was your role in developing a new incident process? How come you and not others?
6. How/from whom have you gotten input?
7. Describe the collaboration amongst the middle managers on this particular topic?
8. When the three of you presented the new process for the employees, what were the most

E. Virtual Work (COVID-19)

1. Tell about a typical working day during the COVID-19 lockdown?
2. Mention something that surprised you in relation to this new virtual way of working?
3. What changed in how you interacted with your co-leadership teams/ the transformation team / your employees?
4. Do you do anything differently now after partially returning to work?

IT DEVELOPERS

A. Background

1. Professional background and employment history in the Danish Tax Administration.

B. Agile Practices

1. When did you first hear about the agile transformation?
2. What were your thinking about the upcoming changes at that time? Concerns?

3. Can you explain a typical working day and how you organise your work today?
4. What is particularly important for you as an [role] in your work?

5. If you think of any Epic or Feature that you have solved during the last sprint or this PI. Can you describe how you went about such a task?
    a. When do you first see the request? Who has been involved prior?
    b. What do you do in refinement, PI- and Sprint planning?
    c. *Contact with the Customers/the business*. How do go about understanding what the request is about?
        i. What questions to you ask? Why, what is your goal?
        ii. *The team often mentions 'standard questions' that you pose.* Can you explain these to me?
    d. When are you ready to start building the technical solution? *(Accept criteria etc.?)*
    e. How do you collaborate with your team (and other colleagues) about the technical solution?

C. Collaboration with the other Tax Agencies

1. How do you incorporate customer needs and customer collaboration in your daily work?
2. Is it necessary to give attention to and understand the customer needs for you to solve an Epic/Feature?
3. *Technology versus user needs.*
    a. How do you experience the descriptions in the requests, are they technology or user-need driven?
    b. Do this influence how you go about solving the request? How?
    c. Do you have the flexibility to go in and asses if the need is different? What happens if you do?

D. Topical: Data-driven Tax Administration

1. What is data expertise for you?
2. How do you approach this in your daily work?

E. Virtual Work (COVID-19)

1. Tell about a typical working day during the COVID-19 lockdown?
2. Was is something that surprised you in relation to this new virtual way of working?
3. What changed in how you interacted with your manager and colleagues?
4. Do you do anything different now, after partially returning to work?

APPENDIX C. LIST OF INTERVIEWS

#	Semi-structured Interviews	Timing	Length(min)
1	IT-developer 1	November 2019	45
2	IT-developer 2	December 2019	60
3	Project Manager 1	December 2019	55
4	Senior Manager 2	January 2020	35
5	Senior Manager 1	January 2020	55
6	Senior Manager 3	February 2020	55
7	Middle Manager 8	August 2020	80
8	Transformation team member 2	September 2020	45
9	Middle Manager 1	September 2020	45
10	Transformation team member 4	September 2020	90
11	Middle Manager 2	September 2020	50
12	Senior Manager 3	September 2020	50
13	Middle Manager 3	September 2020	50
14	Middle Manager 4	September 2020	50
15	Transformation team member 5	September 2020	50
16	Transformation team member 4*	September 2020	20
17	IT-developer 9	October 2020	45
18	IT-developer 3	October 2020	55
19	Transformation team member 1	October 2020	60
20	IT-developer 4	October 2020	50
21	IT-developer 5	October 2020	50
22	Middle Manager 7	October 2020	50
23	IT-developer 6	October 2020	60
24	Scrum Master 1	November 2020	55
25	IT-developer 9	November 2020	45
26	Product Owner 3	November 2020	50
27	IT-developer 10	November 2020	60
28	Product Owner 1	November 2020	40
29	IT-developer 7	November 2020	65
30	Product Owner 4	November 2020	50
31	Middle Manager 5	November 2020	45
32	IT-developer 8	November 2020	60
33	Product Owner 2	November 2020	60
34	Transformation team member 3	December 2020	50
35	Transformation team member 2*	December 2020	55
36	Middle Manager 6	December 2020	50
37	Tax official 1	December 2020	50
38	Tax official 2	December 2020	60

* 2nd interviews

APPENDIX D. INTERNAL DOCUMENTS

List of internal documents that are referred to throughout the analyses. Referenced as (IT & Development Agency, 20XX, Unpublished internal document).

- (2019a) *På vej mod den datadrevne skatteforvaltning*. Unpublished internal document
- (2019b) *Projektgrundlag. Etablering af fælles data infrastruktur*. Unpublished internal document
- (2019c) *Case for change*. Powerpoint presentation, Unpublished internal document.
- (2020a, March) *Nyhedsbrev*. Unpublished internal document.
- (2020b, May) *Medarbejderdialog*. PowerPoints, emails and background documents. Unpublished internal document
- (2020c, August) *Metode og tilgang til agil udvikling*. Unpublished internal document.
- (2020d, August) *Ways of Working*. Live Confluence page, accessed August 2020. Unpublished online intranet site.
- (2020e, June) Various training Materials. Unpublished internal documents.
- (2020f, April) *Leverance model*. Live Confluence page, accessed April 2020. Unpublished internal document.
- (2020g) *Mødebilag. Tværgående Prioriteringsboard. 4 meetings*: March, April, June, August. Unpublished internal document.

Main Research Question: *What tensions arise when the idea of Agile and agile methods are translated into the Danish Tax Administration?*

Chapter 7: Introducing the Agile idea to the Organisation.

Literature: Translation Theory and the theoretical concepts of Editing Rules and Middle Managers as Translators at a Programmatic level

Research Question 1: *How do translators edit Agile and agile methods into a public organisation with intraorganisational dependencies?*

Chapter 8: Establishing Agile practices

Literature: Translation Theory and the theoretical concepts of Translation Spaces and Translators at an Operational Level

Research Question 2: *In what organisational space do translators interact and impact the translation process?*

Literature: Institutional Perspectives on Digital Transformation

Research Question 3: *How does the implementation of Agile and agile methods challenge and transform organisation?*

Chapter 6: From Agility to Agile

Agile as a method and mindset

Analytical Concept of Data Imperative
Omniscience & Omnipotence

APPENDIX F. EXTRACT FROM TEAMS CHAT

[09.27] NS – IT developer
Cool idea VKC! 👍
like 6

[09.27] Senior Manager#3
Very good idea
like 2

[09.27] EVG – IT developer
That is a very good idea!
like 2

[09.28] RRM – IT developer
Can you make postal votes ??
laugh 13

[09.29] TK – IT developer
Yes RRM, but they might not count �
laugh 3 surprised 4

[]

[09.30] Senior Manager#3
I can already feel that great energy ❤️
like 1

[09.32] KHA – IT developer
XX/Senior Manager – with all these good ideas it's obvious that PI3 will be 4 sprints Hackathon
and 2 days of deliveries
like 7 heart 3 laugh 8

[09.33] TK – IT developer
it is obvious that PI3 will be 4 sprint hackathons and 2 days of deliveries
COOL M 🐵
heart 1 like 3

[09.33] Middle Manager #5
Super exciting idea , M !!!
like 3

[09.34] Senior Manager #3
Hehe 😁

(Observational notes, Hackathon, November 2020)

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    Organisationsidentitet
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