



JOURNAL OF PRAGMATIC CONSTRUCTIVISM

The language game of values and un-values

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1 Introduction

I met Hanne Nørreklit 20 years ago. Exchanging ideas and our research in her beautiful apartment in Berlin today, feels as fresh and vibrant as when we first did so in a small restaurant at Haga in a cold Gothenburg in early 2002. Her passion for research and development of new and valuable concepts left me captivated from the first time we met. She taught me to look at life differently, to observe with more thoughtfulness and nuance than before, allowing me to push boundaries and explore my own potential. For me and many of my peers, she is a creative prodigy. Out of our initial academic exchanges, a friendship took root that has grown deep over the years - she became my mentor and one of my greatest inspirations both professionally and personally. We have spent hours discussing new concepts and techniques and debating different approaches; no matter what we talked about she always encouraged me to experiment with different approaches until I found what worked best for me. Whenever I felt stuck, Hanne has been there to offer guidance or simply to lend an ear - she never judged or criticized any of my decisions but rather offered support whether that meant constructive criticism or just lending a shoulder during challenging times.

2 The good values of the Pragmatic Constructivist theory

Looking back on these past two decades it is clear how much influence Hanne has had on not only my work but also who I am today. One of the concepts we have discussed throughout the years is the dimension of value in the Pragmatic Constructivist theory. Out of the four dimensions of reality, facts, possibilities, values and communication, the value dimension is the one that captivated me the most. The reason for this is simple, we as individuals are motivated by our values to choose between the possibilities facts can generate. When I first met the Pragmatic Constructive theory, and became charmed especially by the value dimension, I had not made much of a reflection of what values are, and even less so had I thought of how they can be manifested and described. It was therefore refreshing to read how Hanne and her co-authors described values in the first paper on Pragmatic Constructivism and management accounting:

"[...] even if a person sees all the possibilities of the day when he wakes up in the morning, this cannot by itself make him rise to let his day begin. He needs a reason to choose between the different possibilities, hence something in the actor-world relation is missing if it is to work. This something is values because only values enable an actor to choose between alternative possibilities."
(Nørreklit, Nørreklit & Israelsen, 2006, p. 47)

This quote has stuck with me through the years. While each person may prioritize distinct priorities in life; some esteem family as paramount, others regard professional objectives or personal development to be more essential, values are the foundation of life, setting us on a course to identify our purpose and shape how we interact with one another. Values give clarity to what is truly important in life, influencing everything from personal behaviour to external relationships. They provide insight into both who we want to be as an individual and determine how others experience engaging with us - playing an integral role in shaping our lives accordingly. However, our lives can be a true kaleidoscope of values - both independently and collectively. We may find certain ones that are enduring, while others come and go with the seasons, as we gain wisdom over life's journey. The values we hold can also be different ones in

different areas of our lives – for example as individuals and members of families, groups, and communities. These may also overlap – and they may change over time.

My take on how values are discussed in the Pragmatic Constructivism theory, is that they are inherently good. According to Nørreklit, L. (2021) we assign worth and importance to things we deem 'good'. These values, rooted in assessments of goodness, often serve as a way for us to make sense of the world. Object's merits are evaluated through empirical evidence that corresponds with our conceptualization of its value; ultimately aiming to determine whether something is truly good or not. Through this process, it is possible to better understand what makes something inherently beneficial - allowing insight into how best to represent these goods within society at large. He further states that goodness is the foundation of our assessments of actions, and values become its outcome. Attached to this concept of goodness lies a social objectification - process by which we can determine how 'good' something truly is. Though initially seemingly abstract and open-ended, these value systems can be practically utilized for us to better understand our environment; they have been institutionally incorporated into society's infrastructure as part of an overarching mechanism that works with other pieces within it. In his elaboration on the value of good he exemplifies with the concept of health:

“Health is considered good and therefore given the status of a value. It is a descriptive concept that is loaded with the status of value. The value load even influences the way in which its descriptive content develops over time. Because health is a value concept, everything that contributes to health is automatically considered to be good and valuable.”

(Nørreklit, L. 2021, p. 11)

The world is populated by a spectrum of values, big and small: life-sustaining coziness, elegant aptitude, captivating loveliness ... the list goes on. These constitute our notion of "goodness" that drives us in both empirical observations and conceptual understandings; not only do real features shape perceptions around value systems - which define how we live - but theoretical constructs also manifest as tangible aspects prompting their own recognition for significance. All things in life that are deemed 'good' are linked by values. Whether it is the appreciation of beauty, compassion for others or a passion for knowledge – each can be traced back to an underlying value system which inspired their very existence. Life itself holds immense worth and importance; from sheltering us with physical safety, to providing opportunities to nurture love and kindness – such qualities bring invaluable joy into our lives. People's approach to things is often guided by conceptualized empirical features that represent a certain value, making it easier for us to decide what should be done. This objectified system of values saves time and energy as we don't need to continually start from zero; instead, the guidelines already in place provide an efficient framework within which decisions can be made quickly and effectively (Nørreklit, 2021).

3 A broader perspective on values

In my personal journey to understand better what types of values are ‘out there’, four types of values, intertwined and overlapping, came across as general archetypes, i.e., ethical, public, organizational and individual values. Below, these four archetypes are described briefly.

3.1 Ethical values

In philosophical discourse, the meaning of 'values' is often linked to questions of ethics and morality. Ethical values direct our behaviour while moral ones establish guidelines for making decisions – providing us a set path in life's most challenging moments. Although values are many and may differ from person to person, most values stem from the classical ethical values who have guided us through centuries in our quest for virtuous decisions. Far beyond simply providing guiding principles, classic ethical values offer a framework for moral conduct in pursuit of what is right and good. These values are deeply rooted in the code systems present throughout cultures and societies. Ethical standards can however vary somewhat according to different cultures and societies, yet most, if not all, share a common core of principles like honesty, integrity, responsibility, fairness, respectfulness, and compassion. Adhering to these moral codes has served as an anchor when navigating complex ethical dilemmas in our daily lives – both personally and professionally.

3.2 Public values

Public values are the fundamental building blocks of any society, establishing an ideal framework for how people should interact with each other and make decisions. These shared principles encompass aspects such as democracy, justice, equality – all designed to support a collective societal good. In essence these core ideals show us not only why we must protect our communities but also what actions need to be taken for everyone within them to

benefit. Ethical and public values are united by their common goal of fostering an ethical society that upholds justice and equality. From the individual to collective level, these ideals define how we interact with one another as citizens in our communities. While ethics focus on personal behaviour, public values encompass more macro-level objectives for social progress. In this way, foundational ethical ideologies form a critical foundation upon which broader societal aims can be developed through policy decisions geared towards doing what is right at all levels within society. Ethical and public values ultimately strive to create an ethical society that maintains justice and equality for all. Though similar, these concepts differ in scope: ethical values centre on individual behaviour whereas public ones consider the greater collective good. The former provides a guide for implementing shared ideals into policy-making decisions while upholding what is morally correct in our communities.

3.3 Organizational values

An organization's values are at the heart of its culture and operations, directing employee behaviour and setting standards for decision-making. They serve as a moral compass that ensures both external stakeholders' expectations - such as those held by customers, investors, or partners – are met while also determining how employees act to achieve organizational goals. As beacons pointing towards success, these beliefs allow organisations to move forwards with confidence knowing their actions align with what they stand for. As mentioned above, public values refer to the shared beliefs and principles that are important to a society, such as democracy, equality, justice, and freedom.

3.4 Individual values

Our moral conduct is informed by both societal norms and our personal ethics. When values conflict, difficult decisions need to be made that square up with what we believe in as individuals - all while showing respect for the broader community's viewpoint. It can be a balancing act of ethical principles; however, being aware of these dichotomies allows us to make judgements based on sound reasoning and hereby avoiding compromising one or the other perspective. Societies are unified by public values, the collective moralities of a group. However, each actor is unique and expresses personal viewpoints through their own set of individual values. These principles vary in scope; while public values emphasize broad-based ideals, private convictions tend to be more granular and distinct between people. The two types of value systems are intertwined; for instance, when individuals embody certain public ideals such as justice and equality in their daily life or activism efforts, it can directly impact public opinion and attitudes towards those values.

3.5 Values are intertwined

Similarly, an individual's personal values can be influenced by the public values of the society in which they live. Likewise, organizations express a set of values, and can create an environment conducive to the retention and recruitment of like-minded individuals. Equally, individual employees can be impacted by the prevailing organizational climate; thus, actively shaping their personal ethos in response. Individual values are the personal beliefs and principles that guide an individual's behaviour and decision-making. These values shape an individual's actions and interactions with others, and they can play a role in shaping an individual's sense of identity and purpose. For example, an individual who values empathy may be more likely to be compassionate and understanding towards others, and this can help to build stronger, more meaningful relationships. These values are unique to each person, and they can be influenced by a variety of factors, such as upbringing, cultural background, personal experiences, and education.

Although values, as described in the four archetypes above, as well as the recent discussion regarding values in the Pragmatic Constructivist theory do focus on 'good values' it is important to also open up for a discussion on bad and harmful values – as these are values we are overwhelmed by in our daily life – the environmental crisis in the world, the Russian invasion in Ukraine, and the enormous profits made possible for certain companies in the wake of the current energy crisis in Europe, to name a few.

The remaining of the paper thus examines the concept of anti-values, or values that can prove to be detrimental. It addresses how anti-values can be normalized through language games and provides some insight on detecting them within contexts.

4 Anti-values – bad and harmful values

Bad values cause a hazardous impact on humanity. Greed, selfishness, discrimination, and violence are all examples of detrimental behaviors of individuals that can evoke unfavorable outcomes to both individuals as well as society at large. Such behavior often transgresses against normative principles of morality which may influence immoral action such as stealing or deception – leading to potentially devastating repercussions for others involved in the equation without regard towards ethical considerations. By promoting bad values like discrimination and prejudice,

societies can create for example an environment of inequality which leads to a range of economic and social issues. For all individuals to thrive it is essential that we recognize the dangers associated with these harmful behaviors and strive instead towards cultivating moral principles based on respect, understanding, justice and equity. It is important to recognize and challenge bad values to promote 'good' values and principles that support the well-being of our society. The distinction between bad and harmful values is clear; the former is viewed as inherently wrong while the latter can have dangerous repercussions. While bad values are often considered wrong or inappropriate, harmful ones can have much more far-reaching effects; they may not just be deemed incorrect but actually produce negative outcomes. Bad values and harmful values might not appear to be different at first glance, but they can have drastically varied consequences. Bad values are those that go against morality or accepted principles of right and wrong - like greed or discrimination - while harmful ones may seem benign yet still lead to negative outcomes; competitiveness is one such example where a desire for self-advancement could come at the cost of others' well-being. Both bad and harmful behaviors ultimately create an environment with potentially serious repercussions for individuals as well as society in general. It is important to try to differentiate between bad and harmful values. Bad values are deemed morally wrong or unethical while the latter can lead to unwanted consequences even if they aren't necessarily considered immoral. Consequently, identifying and discarding such unsatisfactory values helps to protect from their ill-effects as well as promote positive value frameworks such as the Pragmatic Constructive theory puts forward.

4.1 How can values be identified?

To uncover an organization's essential values, we can peel back the layers and observe its goals, policies, and behaviors in action. Through surveys, interviews with employees as well as focus groups - not to mention a careful analysis of mission statements - leadership actions provide clues into defining what matters most for guiding principles within the collective entity. Examining words uttered by those at top levels alongside decisions made reveals which core beliefs are woven throughout this fabric allowing us to identify these key foundational values that drive organizational functions forward each day. Looking at the way an organization and/or individuals communicate and look for patterns and themes in communication with others can be a great barometer for discovering underlying values. Through careful observations, it is possible to detect prioritizing - whether that is honesty and transparency or respect and kindness. By paying attention to these patterns and themes, it is possible to gain a better understanding of the values that are most important to the organization and/or the individuals. One way of identifying values is to use Wittgenstein's language games.

5 Language games

It was the philosopher Ludwig Wittgenstein who invented the term 'language-game' (Wittgenstein, 1953). He argued that words acquire meaning by their use and demonstrated how the use of words are tied up with the social practices of which they are a part. Wittgenstein's concept of language games illuminates the multifaceted ways in which language is employed and manipulated within various social situations. The language game theory explores how language is used and understood within particular social contexts and cultures. A variety of activities, from a child learning new vocabulary to court proceedings adhering to prescribed regulations, can be analyzed through this lens as each are governed by their own set rules for successful communication. The concept of language-games explores how actions develop through the use of words. Wittgenstein's language games theory reveals that when we communicate, our statements are more than just a combination of syllables - they carry purpose and meaning within larger social contexts. Language games originate in shared conversations between people as each word uttered is an act itself with its own implications for interaction among peers (Nørreklit, 2021).

As I understand his language games, language games suggests that language is a dynamic entity, and the scope of an individual word or phrase can change drastically depending on how it is used. It explores how actions develop using words. His theory reveals that when we communicate, our statements are more than just a combination of syllables - they carry purpose and meaning within larger social contexts. The theory of language games thus challenges the more traditional idea of words possessing inherent meanings, suggesting they instead take shape within specific contexts shaped by various rules. For example, the usage of seemingly simple words and phrases can take on entirely different meanings depending upon their environment. Take "red"; at one point it might define a paint job, yet within another frame of reference could represent an ideological position. Likewise, when stating "I promise to do my homework," its purpose may differ profoundly between a classroom setting versus friendly discourse (see eg. McGinn, 1991).

5.1 Language games in Pragmatic Constructive theory

An actor lives within a world of language, in which words are used to do things. This world of language is perhaps not something an actor typically thinks about – the actor just gets on with life. The way an actor uses language affects how she lives and who she can be. The actor is captured by the practices of the communication that composes her ways of going on in the world (Nørreklit, 2021). Pragmatic Constructivism states that communication is a complex set of language rules and symbols connected by meaning. When an actor understands the code, they gain insight into what behaviors are implied within their context - if this understanding is absent, then communications without validity emerge since there's no basis for action or events in reality itself. Pragmatic Constructivism proposes that humans are reflective, inventive actors who utilize language to construct activities and carry out actions to create successful practices (Nørreklit et al., 2016; Nørreklit 2017a; Nørreklit, 2017). When engaged within localized practice contexts, people interact by playing language games wherein their thought processes become integrated with words as well as deeds into a single cohesive unit (Wittgenstein 1953). These interactive language games serve effectively as social factories for manifesting intentional objectives (Nørreklit, 2021). Actors shape their realities using conceptual narratives and measurement models, engaging in a world where they are actively involved with physical, biological, human, and social phenomena. By doing so actors create an intricate relationship between themselves and their surroundings; one that involves discourse and action as opposed to vacant observance (Nørreklit et al., 2016; Nørreklit 2017a; Liborussen et al, 2021). In this manner actors guide language games within interpersonal contexts – enabling them to co-construct local practices imbedded into a larger society. Actors produce constructed realities via their language games, though fruitful outcomes hinge upon the actor-world relationships determining success or failure. Without suitable conditions in place, actors may be misled by misguided presumptions and illusory elements which can prevent desired results from ensuing. Interactions between actors are structured through language games, enabling the formation of a social factory where expectations and trustworthiness dictate their communicative efficacy. Through this relational structure, reality constructions emerge which can produce either meaningful or misleading results based on each actor's capacity for truthfulness in communication (Nørreklit et al., 2016; Nørreklit, 2017; Liborussen et al, 2021). As such, interpersonal relations establish an environment characterized by trusting connections that create a social factory governed by these dynamics (Nørreklit, 2021).

5.2 Normalization of anti-values

Donaldson (2012) theorized that the global financial crisis of 2007/8 had its roots in normalization of ethically questionable behavior. He proposed that this phenomenon was a result of both collective and individual moral neutralizations where language games were used to justify unacceptable actions as acceptable. Moral neutralization, a concept conceptualized by Sykes and Matza (1957), involves the rationalizing of immoral acts to make them appear more tolerable. The process of neutralization involves fading of moral concerns, allowing the actor to become involved in misbehavior without self-blame (Tenbrunsel and Messick 2004). The five neutralization techniques identified by Sykes and Matza (1957) are described briefly below.

When an actor claims that conditions for responsible actions are lacking, that forces afar her control have marked the decision at hand, we see denial of responsibility. Here the actor claims to be acting out of necessity rather than free will and personal control. When the actor aspires to minimize or deny that any harm is done, we see denial of injury. Here the actor pleads to the larger picture implying that the actions taken are minor incidents and soon disremembered. Denial of injury can also be used when levels of injuries are scattered over many individuals, thus resulting that a single person cannot claim it had made a prominent difference if the actor withheld from acting. When the actor does admit that her actions have negative influence but claims the injured individual does deserve their fate due to for example past unfairness, we see denial of victim. The actor thus claims that the harmed individual has not earned moral protection and is a form of “*rightful retaliation or punishment*” (Sykes and Matza 1957, p. 668) and those affected have only themselves to blame. When the actor alleges her critics of not understanding the dynamics of the social practice they are engaged in, we see condemnation of the condemners. This refers also to social weighting, that is how much attention and credence an actor gives to the values and beliefs of another actor and involves disputation of the validity of the critics. When the actor denies motivations of self-interest as a reason for harmful actions and in its place claims she intends to honor some important moral obligation, we see appeal to higher loyalty, and the actor construes those universalistic ethical norms for example honesty and fairness must be sacrificed for more important causes such as loyalty to one’s company and its shareholders.

Ashford and Anand (2003) explore various normalization techniques in addition to the five above such as legality, utilizing a ledger analogy and shifting attention away from prior attention. When actors attempt to mask morally ambiguous behavior behind a facade of legality, we may see loopholes in laws that are either outdated or have difficulty enforcing applicability. This enables them to rationalize their decisions beyond the scope of morality and ethics. The deviation between behavior and rules provides opportunities of questionable behavior Instead of strictly

adhering to set rules, some may seize the opportunity of this deviation as a chance to engage in questionable behavior. Gellerman (1986) states that if certain matters are not labeled wrong then they might be perceived as acceptable actions; much like Kvalnes & Nordal's (2019) notion that abiding by unspoken regulations can give actors a sense of legitimacy for their activities. With the metaphor of the ledger, it is plausible that one's ethical behaviour may create a form of 'credit' which could be used as an act of redemption against immoral deeds (Klockars, 1974). Actors can deliberately influence the perception of their work by redirecting attention away from any undesirable characteristics to positive features. This behavior, called refocusing attention, is a psychological tactic utilized in an effort to evoke more favorable evaluations (Ashforth and Kreiner, 1999). Actors can also intentionally manage how audiences perceive them and their work by steering attention away from negative traits. This technique, termed refocusing attention, is a tactical strategy used to generate more favorable feedback (Ashforth & Kreiner, 1999). Normalization techniques can be beguiling by allowing individuals to both justify and forget their illicit actions; enabling them to label such behavior as inevitable or desirable. Indeed, so potent are these techniques of normalizing that actors accused of questionable behavior may be honestly surprised to be seen in such a light (Hunt & Manning, 1991). Normalizing language games are powerful tool for actors, allowing them to utilize subtle linguistic tweaks such as agentless passives and analogies. By using clever substitutes like "mistakes were made" rather than admitting fault, those in power can control discourse without explicitly saying so.

Trough language games, we can recognize the four key archetypes of values that shape our society. These characteristics are influential guidelines for how behavior is perceived and evaluated – allowing us to discern what constitutes beneficial ethics in life and across cultures. By contrast, anti-values embracing e.g., dominance, revenge, dishonesty, or disrespect with lack of empathy inevitably lead towards undesirable consequences due their inherent qualities such as hardness and exclusivity. Anti-values are thus highly damaging not only to those affected by them but also for our communities at large which may lead to social problems like discrimination and inequality. Despite being aware of the negative effects anti-values bring about, we often subconsciously accept their presence in society; be it at a governmental level or within organizations and individuals.

6 Final comments

A useful skill an actor can possess is that to identify and differentiate between positive values accepted by society, groups, and individuals. Likewise, knowledge in discerning anti-values within language games allow us to recognize questionable actions resulting more readily from these oppositional concepts. Language games can be used as devices of manipulation. Language games, such as used in the normalization of anti-values, can be particularly intriguing in settings where values have been institutionalized into self-serving practices based on individualism and opportunism. The normalization of anti-values implies that organizational and individual values have become dominant at the cost of the broader public and ethical values being oppressed. This makes it difficult, if not impossible, to integrate and create co-authorship with other actors. In the long term, if we aim for a sustainable society, the normalization of anti-values practices is deemed to fail – but can cause immense amounts of damage before they do. By being aware of what words hold power over us, we are equipped to avoiding traps set up by those who wish to impose their will without consent or consideration for our well-being. This awareness not only helps protect the actor but also enables the recognition of questionable actions taken by other actors or groups of actors if they become overly influenced by anti-values instead of beneficial ones accepted by the greater good.

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