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The (un)desirability of hybrid managers as ‘controlled’ professionals: Comparative cases of tax and healthcare professionals

Introduction

This article extends insight into the role of hybrid managers that combine professional and managerial responsibilities (Llewellyn, 2001), and who are increasingly pervasive in public services organizations (Burgess & Currie, 2013). We address debate about whether development of hybrid manager roles represents controlled professionalism or organizing professionalism (Noordegraaf, 2015). Associated with the latter, we are keen to understand whether the activities of hybrid managers transcend executive managers’ or policy-makers’ interests to serve a broader societal interest, thereby retaining a hallmark of professionalism (Brint, 2015).

Our article is structured as follows. In the first section of the article we review literature about the policy context with a focus upon controlled professionalism through hybrid managers (Noordegraaf, 2015) and research gaps regarding its effect. We then present three contrasting cases, tax inspectors that enact a customer relationship manager role, and then two further cases of nurses that enact ward management roles orientated towards quality improvement, but with different outcomes in terms of controlled or organizing professionalism. Following which, we further examine the desirability of their hybrid managerial role from a societal viewpoint. In our conclusion, we highlight our theoretical contribution and suggest further research.

The Effects of Policy: Hybrid Managers as Controlled Professionals?

Understanding the interaction of professionalism and managerialism has moved beyond a dualistic and oppositional characterisation, with hybridisation of professional work now seen as somewhat desirable (Bevort & Suddaby, 2015; Blomgren & Waks, 2015; Farrell & Morris, 2003; Loewenstein, 2014; Noordegraaf, 2015; Postma et al., 2014; Skelcher & Smith, 2014). Consequently, we see managerial and professional principles that might have previously been conceived as contradictory, such as quality and efficiency, now combined to frame professional practice; e.g. organizing for

quality, as well as well as offering quality in the treatment of a case, becomes central to professional practice (Nooredegraaf, 2015).

One particularly significant aspect of hybridisation for professionals has been their enactment of hybrid managerial roles. Hybrid managers are 'mediating persons', looking through a 'two way window' of sets of ideas belonging to management and those belonging to professional practice (Llewellyn, 2001). We note the existence of hybrid managers in private sector settings, such as the professional services context of accounting firms (Bevort & Suddaby, 2015; Burns & Baldvinsdottir, 2007; Granlund & Lukka, 1998; Howieson, 2003), however, the focus of our analysis is upon hybrid managers within public services organizations.

Recently, policy has sought to increase the numbers of hybrid managers and orientate their role towards proactive, strategic behaviours, through which they manage their colleagues towards organizational, rather than professional, ends (McGivern et al., 2015). In a UK hospital context for example, whilst general managers or 'pure plays' represent around 3 per cent, hybrid managers now represent around 30 per cent of staffing (Walshe & Smith, 2011; Buchanan et al., 2013). Reflecting this, analysis of what hybrid managers actually do within public services organizations, most notably in healthcare, has become more pronounced (Denis et al., 2001; Ferlie et al., 2012; Ferlie et al., 2013; Hoff, 2000; Iedema et al., 2004; Montgomery, 2001; Schneller & Singh, 2000). However, we note hybrid managers were evident in public services organizations prior to policy emphasis upon their ranks, enacting more traditional roles as 'first amongst equals', where they represented professional peers (Mintzberg, 1979). Further, policy-makers did not immediately look to hybrid managers to implement entrepreneurial governance associated with 'New Public Management' (Hood, 1991) and 'Reinventing Government' (Osborne and Gaebler, 1992). Rather policy makers sought to develop a cadre of general managers to drive reforms towards more efficient, effective, and responsive public services (Currie & Procter, 2005). Then, even when seeking to develop hybrid managers, policy makers faced some resistance from professional ranks; for example, in healthcare

settings, clinicians commonly engaged with hybrid managerial roles only when they saw it as giving them more influence collectively, or enhancing status individually, otherwise they remained reluctant to enact such roles (Currie & Spyridonidis, 2015; McGivern et al., 2015).

As well as in health care, hybrid managers are evident in a wide range of public services settings, extending from teachers in secondary schools (Busher & Harris, 1999) to lecturers in further education (Alexiadou, 2001; Gleeson & Shain, 1991) and higher education (Clegg & McAuley, 2005; Hellawell & Hancock, 2001; Parker & Jary, 1995), social workers (Jones, 1999), research scientists in the public sector (McAuley et al., 2000), academics in higher education (Clegg & McAuley, 2005), tax inspectors (Currie et al., 2015b), civil servants in central government agencies (Thomas & Dunkerley, 1999).

In considering how the enactment of hybrid managerial roles might play out, Noordegraaf (2015) offers interesting insight through distinguishing between ‘controlled’ professionalism and ‘organizing’ professionalism. The former aims at disciplining professional work within organizational settings and structures. In contrast, the latter aims at going beyond hybridity. Organizing professionalism embeds organizing roles and capacities within professional action. It privileges professional processes in order to deal with complex cases in demanding environments. On the one hand, the development of hybrid managers might be viewed as controlled professionalism. With controlled professionalism, the policy intent is to convert professionals into managers and reconstitute clinicians’ subjectivities through their co-option into such roles, enabling professional governance from a distance (Martin & Learmonth, 2012). On the other hand, the development of hybrid managers can be seen as part of the emerging phenomenon of organizing professionalism, within which hybrid managers are connected to other stakeholders, such as policy-makers, executive managers and the public and clients, but where the locus of control remains within the professional space (Noordegraaf, 2015).

Notwithstanding prospects for organizing professionalism, the thrust of literature tends to be more critical regarding the effects of hybridisation, viewing the development of hybrid managers as one of continuing controlled professionalism (Noordegraaf, 2015). Following which empirical analysis highlights tension around the bringing together of managerial and professional perspectives for hybrid managers, from a control perspective because professional autonomy and discretion is threatened (Freidson, 2001; Raelin, 1985) or from an institutionalist perspective because managerialism and professionalism represent rival logics (Bevort & Suddaby, 2015; Pache & Santos, 2013; Reay & Hinings, 2009). As a consequence, there is emphasis within extant literature upon the (identity) transition towards a more managerial agenda that hybrid managers undergo in the enactment of their new role. For example, in the healthcare setting, literature theorises identity transition challenges faced by nurses (Croft et al., 2015a, 2015b; Currie & Croft, 2015) and doctors (McGivern et al., 2015; Spyridonidis et al., 2015). A similar line of debate about identity transition faced by healthcare professionals is apparent within the specific confines of the Journal of Professions and Organization (Blomgren & Waks, 2015; Carvalho, 2014).

To develop the argument within this article, we present three contrasting studies, in terms of their outcomes regarding controlled or organized professionalism. The first study focuses upon hybrid managers drawn from the ranks of tax inspectors that enact a greater customer-orientated role in a regulatory organization, the tax agency (Currie et al., 2015b). The two other studies focus upon hybrid managers drawn from the ranks of nurses at ward level that mobilise knowledge for quality improvement in a hospital (Burgess & Currie, 2013; Burgess et al., 2016; Currie et al., 2015a). In the first hospital we see quality improvement realised in way not evident in the second hospital. Even within the same public services domain, we thus see outcomes may differ regarding enactment of hybrid managerial roles.

Regarding our focal actors, whilst the notion of being a professional is increasingly contested (Evetts, 2003, 2006; Sciulli, 2005; Svensson & Evetts, 2010), we view nurses and tax inspectors as

occupational professionals (Evetts, 2003), the latter by virtue of experiencing significant and common training for their professional role, as well as associated socialisation (Tuck, 2010). The article takes each of the studies in turn, considering what hybrid managers do in each setting, framed by notions of controlled and organizing professionalism (Noordegraaf, 2015), and follow this with discussion of whether hybrid managers serve societal interest.

Tax Agency: Tax Inspectors as Hybrid Managers

In this study, role transition for professionals moving towards hybrid managerial roles, which encompass a greater customer orientation, is analysed (Currie et al., 2015b). Specifically, reforms to the national tax agency in the United Kingdom are examined, focusing on attempts to shift hybrid managers, drawn from the ranks of tax inspectors, away from a focus on tax compliance, towards a greater customer focus. The latter is consistent with changes since the early-1990s in the UK across a wide swathe of public services organizations (Baines & Cunningham, 2011; Bolton & Houlihan, 2005; Carter et al, 2011; Korzynski & Ott, 2004; Rosenthal & Peccei, 1997). Within the tax agency (HMRC), hybrid managers, from the ranks of tax inspectors, were labelled ‘customer relationship managers’ (Riley, 2012). We note one of the specific characteristics of the hybrid managers’ role as customer relationship managers in the tax agency is a focus upon commercial goals, specifically about the creation of wealth by multinational corporations (MNCs) and managing resources towards this, which has been highlighted as a particular aspect of policy reforms extending beyond tax agencies (Doolin, 2002; Kuranmaki, 2004; Llewellyn, 2001; Wiesel & Modell, 2014). As such, our empirical case of tax inspectors provides a particularly interesting extension of extant professions literature because a hybrid manager’s role goes beyond demands that they lead or manage their professional peers towards organizational interest. Empirically underpinning the study are documentary data relating to reform from 2003 to 2012 and 43 semi-structured interviews with senior tax inspectors: some of whom have been co-opted into more customer-orientated roles within HMRC; others that

have chosen to leave HMRC in the face of demands to relinquish their previous more technical role to enact a more customer-focused role.

Empirical analysis shows how, for tax inspectors moving into hybrid managerial roles, the ground has shifted in the wake of policy intended to change the nature of their profession. This has had a significant impact on those amongst their ranks transitioning into hybrid manager roles. Their specialist expertise was becoming diluted as they were expected by policy makers and senior managers to become more generalist managers of customers. The tax inspector has traditionally behaved as a technical expert, predisposed towards ensuring that standards, rules and regulations are tightly adhered to; i.e. a regulator role (Tuck, 2010). Within this role, tax inspectors have traditionally orientated their efforts towards those taxpayers failing to comply. Tax inspectors are now being required to orientate towards those taxpayers that aspire to comply, as much, if not more than, those that non-comply, in their role as 'customer relationship managers', as illustrated in the following quote from a hybrid manager: "In some MNCs the tax function is quite marginal to the main business and we try to give them as much support as possible". Meanwhile another hybrid manager described how "you've got to get the balance right, clearly identify what the issue is, trying to make the corporate client compliant, but also maintaining the customer focus". This compares to their traditional role more orientated towards regulation: "With the tax inspectors [who deal with the large corporate taxpayers], there tends to be a huge emphasis on technical expertise ... they are kept at arm's length from corporate taxpayers ... It used to be very clean arguments about interpretation of the legislation, and whether particular facts of a taxpayer's position applied to the legislation ... and whether corporates have then paid the right amount of tax". That the contribution of hybrid managers is towards customer care, as much as technical discharge of their duties, is visible in what one hybrid manager described as, "our performance wall where we present our customer performance, which is about how our customers perceive us ... this is what our promotion, bonuses depend upon".

In summary of the case, the effect of New Public Management reform is evident in hybridising professional expertise and organizational forms (Kuranmaki & Miller, 2006, 2011), specifically how customer-orientated reform becomes embedded in governance practices (Wiesel & Modell, 2014). Co-operation and partnership between organizations, including regulatory agencies and their clients, is emphasised within such reforms, linked to which are distinctive managerial control practices in co-opting professionals towards hybridisation (Kuranmaki & Miller, 2011).

Hospital: Ward Managers as Hybrid Managers

Another aspect of hybrid manager's roles expected by policymakers, as outlined in the introduction, is that they integrate professional and managerial perspectives in improving the quality of care, not just focusing upon its delivery to the individual client but also, more strategically to inform how quality of care is organized (Noordegraaf, 2015). The reported study focuses upon the role of hybrid nurse managers at ward level in a hospital context to improve care of older people (Currie et al., 2015a), specifically to reduce falls of older people within hospital, which represent the most highly reported untoward incident around safety and quality of older person's care (National Patient Safety Agency, 2007). The study took place across two hospital cases. In the Hospital 1, we carried out 67 interviews, 16 hours of focus group discussion with 48 clinical staff, and 40 hours of observation of relevant meetings where falls management was discussed amongst frontline professionals and hybrid managers, with data gathering equally taking place in each hospital case. In Hospital 2, we carried out 60 interviews and 20 hours of observation.

The ward manager has been described as a 'mini-general manager', with responsibility for budget, overseeing development and morale of nursing staff, supporting medical staff, delivering service improvements and improving patient experience (Buchanan et al., 2013: 17). The focus of illustration upon the ward manager is illuminating because, '[the ward manager is] vital to the delivery of safe, high quality care to patients ... ideally situated in the hospital system because it is at

the centre of the patient experience and can oversee and co-ordinate the different dimensions of service provision to patients' (Royal College of Nursing, 2009: 3, 4).

Hospital 1: Hybrid managers enacting a strategic quality improvement role

Empirical analysis reveals how, in one hospital, the ward manager contributed towards the delivery of safe, high quality care to older patients, with an emphasis upon reducing falls. One ward manager took a proactive approach to improving falls prevention awareness after leading a team undertaking Root Cause Analysis of the serious incident. She brought together research-based evidence about what constituted best practice in falls management, and local understandings of the care system for frail elderly patients. She then delegated her deputy to undertake a project around falls in their clinical area, and subsequently made the deputy ward manager falls 'champion' for the ward. The ward manager also used time out days to disseminate learning and actions from Root Cause Analysis, utilising her deputies to capture any staff not attending the time out day. She described herself as embracing the managerial role because it allowed her to improve quality of healthcare beyond that possible as an isolated clinical practitioner.

Similarly, another ward manager described how she led organizational learning amongst her peer professional group: "It's basically the senior nurses ... brought together to address the falls problem ... we meet as a directorate, practice development matrons, matrons, health and safety matrons, anybody who kind of might have to get the information together". This shared learning is then communicated back to the ward: "And we report back to them here via staff meetings, forwarding emails, and we also have a board which we update for more regular information". Meanwhile, having equipped senior members of her team with skills and knowledge around quality and safety improvements, the ward manager was able to spend time accessing latest best practice, "through internet searches, but also through external events, where I learn what other hospitals are doing, and what the latest policy and research advice is".

Finally, another ward manager in the hospital involved herself in the governance committees, “particularly the one about in-patient falls, where I was able to get at the Chief Nursing Officer and Chief Executive to gain their attention and present some potential solutions that we had implemented locally [at ward level] of relevance to the rest of the hospital”.

Hospital 2: Hybrid managers orientated towards regulatory compliance

The vignettes above highlight that hybrid managers, with responsibility for clinical service delivery, are uniquely placed within healthcare organizations to broker knowledge necessary to improve patient safety. However, such a contribution cannot be assumed. In another hospital, what hybrid managers do appears much more circumscribed. Here, in a context where the hospital was subject to pressures about the quality of care, ward managers exhibited an orientation towards compliance with the demands of executive managers above them, who, in turn, were responding to external regulatory pressures (Nicolini et al., 2011). One hybrid manager admitted that, “a lot of stuff we do has nothing to do with safety or risk. All they talk about here is meeting targets and coming in under budget. I get an email every few days about how many patients the hospital has discharged and so on. I never get any information about how many times we’ve harmed anyone, much less how we can actually learn from such incidents”. This was a consequence of, “a bureaucratic process that sits around all of this where somebody at the Department of Health or in one of the agencies nationally writes something and says ‘right, this needs to change,’ or ‘this is dangerous,’ sends it out to the service and in many instances people just go ‘oh, another piece of article, another instruction, another bit of work to do’”. We also highlight that when organizations are under performance pressures, doctors may exhibit concern about threats to pre-existing resource allocation, and so stymie service change driven by hybrid managers. “I used to make recommendations for changes. People seemed to take notice. But after a point I felt increasingly powerless, really, because we didn’t have the hospital doctors on board with us ... they were worried we would take resource from

them". Professional hierarchy may thus 'bite back' and reduces any strategic discretion by nurses enacting hybrid managerial roles (Currie & Spyridonidis, 2015).

In summary, our empirical cases again highlight variegation in the role that hybrid managers enact. In explaining this, we note organizational contingencies, with more discretion given to hybrid managers in a better performing organization, whilst hybrid managers are pushed towards compliance with regulatory demands, and simultaneously squeezed by powerful professionals to whom nurses are subordinate, in the poorer performing organization.

Is what hybrid managers do, desirable in public services organizations?

The article has set out a number of contributions made by hybrid managers that meet the aims of policymakers towards more customer-orientated public service and quality improvement. However, we should not accept this uncritically. In particular, emphasising the word 'public' in public services, we want to consider if what hybrid managers do, is desirable from the public's perspective.

Most obviously, of the three studies outlined above, the public are likely to be critical of co-option of tax inspectors to hybrid managerial roles that encompass a greater customer-orientation, on the basis that tax avoidance is facilitated. A report from the Treasury Committee concerned with the administration and effectiveness of HMRC starkly presents public concern about tax avoidance (www.publications.parliament.uk/pa/cm201012/cmselect/cmtreasy/731/73102.htm):

159. A particular source of controversy has been HMRC's settlement of large tax cases involving corporations. Allegations have been made in the press that cases have been settled inappropriately for a lower yield than might otherwise have been achieved.

162. The public needs to be assured that cases involving large sums of money are being settled correctly. Equally it is unfair on HMRC staff and damaging to public confidence that the Department can be the subject of repeated allegations it cannot refute, even if they are groundless.

Reflecting public concerns, the UK's more left-leaning broadsheet newspaper, The Guardian, has been running a high profile campaign to highlight tax avoidance by multi-national corporations:

HMRC has failed to provide details of a deal that allowed Goldman Sachs to avoid millions of unpaid tax after other firms settled similar disputes, according to a prominent member of a powerful

parliamentary committee. The lack of disclosure in the long-running dispute with the US investment bank meant there was a danger the public would think there was “one rule for some companies, and another for individual taxpayers”, said Labour MP Chuka Umanna. Without directly attacking the appearance of preferential treatment for the US investment bank, Umanna said he was concerned that the case echoed the tax deal with Vodafone that led to demonstrations and protests by the campaigners, UK Uncut. Vodafone was accused of saving £6bn in tax after it agreed a deal with HMRC. (www.guardian.co.uk/business/2011/may/13/mps-demand-details-of-deal-to-let-goldman-sachs-avoid-tax/print, ‘Minutes of Parliamentary Committees reflect broader concerns about corporate tax avoidance’)

The economic argument may be one that multi-national corporations merely move their headquarters elsewhere and so deprive the UK of much needed tax revenue if they are not supported in their aims to minimise tax payment.

Nevertheless this is an argument particularly hard for the public to swallow in parsimonious times for public spending. Tax inspectors run the danger of undermining their professional authority. In its ideal form, professional authority is characterised by a moral or ethical imperative at its core (Carr-Saunders & Wilson, 1933; Flexner, 1915; Tawney, 1921). This forms the basis of more civically oriented professionalism (Brint, 2015). A professional is assumed to have higher motives – commitment to altruistic service; invest their expertise with a moral capacity; a professional concept of service, which involves an intense, personal commitment, ‘a humanitarian sentiment individualised’ (Melosh, 1989). One might argue that facilitating tax avoidance of MNCs attacks the ideal purpose of tax inspectors as professionals. Recognising this, some hybrid managers suggested, “we give them [MNCs] very good service, but I’ll also give them a hard time where they are non-compliant”. Thus there was a variegated response from hybrid managers towards their customer-orientated role, with many recognising their professional legitimacy was likely to be undermined should they not exhibit the type of trusteeship demanded by the public (Brint, 2015). As highlighted in literature about transition of healthcare professionals into hybrid managerial roles (McGivern et al., 2015), some tax inspectors enacted a more representative role where they attempted to buffer their professional peers from managerial intrusion and claimed, “our professional ethos is still there ... in this office everybody is more technical and more professional now”. Further, as well as a decline in public trusteeship, we may actually see deterioration, rather than improvement in customer

relationships, as a consequence of reduction in staff numbers and ensuing work intensification (Carter et al., 2011).

The case of the hospital suffering from poor performance also exhibited a hybrid manager contribution that might not be appreciated by the public. As extant literature highlights, hybrid managers are often caught between the two worlds of managerialism and professionalism (Denis et al., 2001; Ferlie et al., 2012; Ferlie et al., 2013; Hoff, 2000; Iedema et al., 2004; Montgomery, 2001; Schneller & Singh, 2000). Many tend towards representing their profession and buffering it from managerial intrusion, meanwhile others are co-opted into a managerial agenda that focuses upon compliance with external regulatory demands (Croft et al., 2015a, 2015b; McGivern et al., 2015). Our own study of hybrid managers' role in managing quality of services for care of older persons (Currie et al., 2015a) highlighted the dysfunctional nature of a compliance culture towards which hybrid managers might orientate (Nicolini et al., 2011), with one hybrid manager complaining, "If we don't comply with the latest target, we will have money effectively taken away from us. And for all that we protest and say, 'Well we are doing it. We just haven't got the computer systems to monitor it,' well it doesn't butter any parsnips. So everybody runs around making a computer system that can record compliance with a specific target... there is a universal truth there which is that if something becomes a national priority and if the hospital stands to lose money either directly or indirectly as a consequence of compliance, then you comply." In this case, whilst expressing disagreement with a need to comply, it appeared difficult for the hybrid managers to resist imposition of policy-driven targets, despite it not aligning with their professional practice: "we haven't got time to actually do any actions towards quality improvement because we're too busy writing action plans to comply with organizational requirements".

Through the illustrations above, public concern about some of the things that hybrid managers do across different public services settings is highlighted. Consequently, we suggest we should not easily accept the policy panacea for introduction of hybrid managers enacting quality improvement

and customer relationship management, as the right thing to do, at least as regards its enactment, which is framed by controlled professionalism (Noordegraaf, 2015). Instead, we should remain critical of policy intent towards hybrid managers and its effect upon the public subject to service delivery. At the same time, in contrast within the higher performing hospital, hybrid managers enacted their quality improvement role in way more aligned with social trusteeship (Brint, 2015), so neither should we assume hybrid managers cannot enact their role in public interest consistent with organizing professionalism (Noordegraaf, 2015). Perhaps it remains a matter of implementation rather than the principle of hybrid managers that needs to be addressed?

Conclusion

In the introduction we set out how we wanted to move away from analysis of hybrid managers' views about their own (identity) transition, or about analysis of the interaction across institutional logics embedded in hybrid managers' activities, which have dominated extant literature. In the introduction to the article, we suggested that hybrid managers reflect organizing professionalism. However, it may be that the roles enacted by hybrid managers are more characteristic of 'controlled professionalism', where well run organizations deliver products in which accountability, results and efficiency are foregrounded (Noordegraaf, 2015). Table 1 summarises analysis across the three empirical cases.

Table 1: Strategic Contribution of Hybrid Managers in the Public Sector

Empirical Cases	Strategic Contribution	Framing	Public Interest
<i>Hospital 1: Quality Improvement</i>	Knowledge brokering across managerial & professional boundaries to improve quality of care	Organizing professionalism	Public benefit from quality improvement
<i>Hospital 2: Quality Improvement</i>	Compliance with external regulation around quality of care	Controlled professionalism	Public should be concerned about quality improvement that is narrowly circumscribed
<i>Tax Collection Agency:</i>	Facilitating tax avoidance to	Controlled	Public concerned

<i>Customer Relations</i>	keep MNCs in the country	professionalism	about tax avoidance
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The organizing professionalism perspective applies to the empirical examples of hybrid managers contributing to quality improvement in our first hospital, but not the second hospital, where hybrid managers' contribution to quality improvement is stymied by a context more characteristic of controlled professionalism. We suggest organizing professionalism is more likely where hospital performance is judged 'good' by regulators, thus executive managers accommodate greater professional autonomy. In contrast, controlled professionalism is more likely where hospital performance is judged 'poor', with executive managers concerned that professionals are tightly managed towards performance criteria set by regulators (Nicolini et al., 2011). Such a suggestion resonates with comparative case analysis by Currie and Spyridonidis (2015), which highlighted a more autonomous role for nurse managers taking on managerial roles around translation of clinical guidelines in a high performing hospital, with the managerial efforts of their peers in another poor performing hospital stymied by both executive managers in way more characteristic of controlled professionalism. Highlighting differential power across professional groups, they noted that a more autonomous role for nurse managers was likely to be squeezed by doctors (and executive managers) in poorer performing hospitals because pre-existing resource allocation and interest of powerful professionals were threatened. In the study reported here (Burgess & Currie, 2013; Burgess et al., 2015; Currie et al., 2015), framed by organizing professionalism in the high performing hospital, hybrid managers enact a strategic knowledge brokering role that bridges professionals and managerial interests, as envisaged by policymakers in their search for a panacea to a policy implementation gap (Currie & 2015; Martin & Learmonth, 2012). In the poor performing hospital, framed by controlled professionalism, hybrid managers make a contribution that exhibits mere compliance with reporting around quality improvement. It is hard to imagine that this is the effect desired by policymakers, albeit they may claim that the role hybrid managers enact towards reporting in a way visible to external agencies is one that renders professionals more accountable to

the public for their practice. Nevertheless, the public are likely to be concerned about the way that controlled professionalism plays out.

Such controlled professionalism (Noordegraaf, 2015) is particularly evident in the empirical case of hybrid managers enacting a greater customer-orientated role towards MNCs in a tax agency. Following which, there is significant public outcry, reflected in media and government debate, about facilitating tax avoidance that is likely to undermine the legitimacy that tax inspectors have traditionally accrued a more technically orientated role in which they ensure tax payments are perceived as fair. This has gathered pace recently with political and public furore particularly evident in the United Kingdom about tax avoidance by Google, who, 2005-2014, have paid £200mn corporate tax on estimated profits of £7.2bn derived from their UK operations (<http://gu.com/p/4g4de/sbl>) and Facebook, who paid £4,327 corporation tax on UK revenue of £105mn in 2014 (<http://gu.com/p/4d7ez/sbl>). Debate about the customer oriented management role for tax inspectors that facilitates such tax avoidance is not dissipating, rather it is gathering pace. In this case, it seems controlled professionalism (Noordegraaf, 2015) continues to play out in a way detrimental to hybrid managers.

In conclusion, whilst the intent of this article has been to move away from the focus that prevails in much of the extant literature, we should not be surprised that (identity) transition from the perspective of hybrid managers is central to much of extant literature, given the context of controlled professionalism (Noordegraaf, 2015) that frames the introduction of hybrid managers in two of our three empirical cases. Controlled professionalism appears to undermine the legitimacy of those professionals moving into hybrid manager roles, and perhaps unsurprisingly hybrid managers are concerned about their identity transition not just with respect to the perceptions of their professional peers, but increasingly those of the public at large. In contrast, where the hybrid manager's role is framed by organizing professionalism (Noordegraaf, 2015), they may more willingly engage with such roles since their legitimacy with professional peers and the public is enhanced.

Regarding the latter, hybrid managers feel they are going back to the roots of more social trustee-orientated professionalism (Brint, 2015). The logics of management and professionalism need not be mutually exclusive, with development of hybrid managers one way in which collaborative community can be enhanced that furthers aspirations for better management and professionalism (Adler et al., 2008).

Our analysis draws out some comparison of the experiences of different professionals transitioning into hybrid manager roles. On the basis of our empirical cases, tax inspectors represent controlled professionals within their new hybrid manager role. Whilst earlier we suggested both tax inspectors and health professionals represented occupational professions (Evetts, 2003), the jurisdiction and identity of tax inspectors may prove more amenable to managerial control as they move towards hybrid manager roles than that of nurses undergoing a similar transition. Dependent on the organizational context, the transition of nurses to hybrid manager roles might be more characteristic of organizing professionalism (Noordegraaf, 2015). Further research might engage in more detailed comparative analysis of professions moving into hybrid manager roles.

Future research might also examine how the organizing professionalism framing for the role of hybrid managers might be sustained, and how this then shapes a contribution of hybrid managers that does indeed bridge professional and managerial worlds in a way that meets the public interest. Despite our mixed analysis of how this plays out on the ground, we remain optimistic that managerial practice of hybrids can be managed from within professional ranks, and in a way that meets organizational and public interest simultaneously. Finally, the three case studies we have drawn upon to illustrate analysis are drawn from the public sector. We also note emphasis upon hybrid managers extends to settings beyond the public sector, such as the accounting profession (Anderson-Gough et al., 2000; Carter & Spence, 2014; Grey, 1998; Spence and Carter, 2014; Suddaby et al., 2009). A burgeoning literature suggests a similar line of argument can be taken with hybrid managers located in the private sector -- that their strategic contribution is framed by controlled

professionalism rather than organizing professionalism, and that this is not necessarily in the public interest (cf. Bevirt & Suddaby, 2015 for analysis of accountants). We encourage further research to follow this up.

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