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## PRACTICING CAPITALS ACROSS FIELDS: EXTENDING BOURDIEU TO STUDY INTER-FIELD DYNAMICS

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### ABSTRACT

*This essay extends a Bourdieusian perspective on the microfoundations of institutions. Drawing on this perspective, we argue that the recursive dynamics of institutions and action orient actors towards the maintenance of distinct and contradictory practices within, rather than bridging across, different fields. We corroborate our argument with an illustration of how corporate executives strategize within the tax field compared to the philanthropy field. Specifically, we show how actors are simultaneously oriented by different capitals towards apparently contradictory strategies. Our essay provides promising avenues for future research on the microfoundations of institutions, inter-field dynamics, and critical accounting and business ethics studies.*

**Keywords:** institutional field, capitals, microfoundations, Bourdieu, corporate tax strategies, philanthropy.

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\* First and second author have contributed equally to the paper

## Introduction

Studies on the micro-foundations of institutions have expanded knowledge about how the situated interactions of actors shape institutional fields (Powell & Colyvas, 2008; Smets, Morris, & Greenwood, 2012). Yet, such work has primarily looked at the dynamics of shaping a single field (e.g. Lampel & Meyer, 2008; Zietsma & Lawrence, 2010; Zilber, 2011), rather than on the situated interactions of actors who operate across fields. As a rare example, Furnari's (2014, 2016) work demonstrates how actors from different fields interact temporarily, to bridge the diversity of their different fields and eventually create new practices. Since actors clearly inhabit multiple fields with potentially contradictory practices (Greenwood, Raynard, Kodeih, Micelotta, & Lounsbury, 2011), the literature suggests that actors deal with contradictions by bringing elements of these fields together through hybridisation (e.g. Pache & Santos, 2010) or bridging practices (e.g. Smets, Jarzabkowski, Burke, & Spee, 2015). Yet, we know rather less about the potential for the *same* actors to enact different sets of contradictory practices within distinct fields.

In this essay, we provide a Bourdieusian perspective to explain how and why actors enact the particular, distinct and sometimes contradictory practices that enable the persistence of different fields. Our definition of fields is informed by Bourdieu (1996), as a social arena, such as education or law, with its own specific rules of the game, in which actors enact social positions and power relations through their access to the forms of capital valued by that particular field. To illustrate our argument, we juxtapose tax strategies of the corporate tax field with the philanthropy field demonstrating the constraining and enabling nature of practices that reproduce each respective field. Our work extends the Bourdieusian perspective (Cardinale, 2018) by providing a deeper theoretical understanding of how orientations towards action within specific institutional fields reproduce the practices of that field, even as the same actors are enabled to act in different ways across fields.

## Theoretical framework

*Microfoundations of institutions.* Increasingly, institutional theory has focused upon microfoundations as a key conceptual device for reconciling the structural embeddedness of taken-for-granted institutionalized rules within actors' purposive action (Cardinale, 2018). Indeed, recent studies call for the development of a micro-level component of institutional analysis (Powell & Colyvas, 2008; Powell & Rerup, 2017). Such microfoundations emphasizes the enactment, interpretations, and social interactions (Powell & Colyvas, 2008) of actors in (re)constructing institutions, with the aim of capturing the reflective nature of action upon

structure (Smets, Aristidou, & Whittington, 2017). This focus on action contrasts within the notion of ‘micro’ as grounded within cognitive approaches (e.g. Coleman, 1986; King, Felin, & Whetten, 2010) and rather is grounded within the mutually-constitutive notions of action and structure within social practice theory (e.g. Cardinale, 2018; Jarzabkowski, Smets, Bednarek, Burke, & Spee, 2013; Smets et al., 2015; Smets et al., 2012). Yet, to date, little empirical research within institutional theory has investigated micro-level action and macro-level structure as mutually constitutive (cf. Wright & Zammuto, 2013 for an exception), often neglecting their interconnected nature (Palmer, Biggart, & Dick, 2008) in favour of bottom-up or top-down explanations (Jarzabkowski et al., 2013).

***Social Practice Theory lens on microfoundations.*** Our essay is wedded to the social practice theory approach to microfoundations, which seeks to go beyond these micro-macro divides (e.g. Feldman & Orlikowski, 2011; Seidl & Whittington, 2014) by focusing on action as not only conditioned by structure but also shaping it (Jarzabkowski et al., 2013; Smets et al., 2017). Whilst social practice resembles a family of theories rather than a unified theoretical perspective (Nicolini, 2012), various approaches advocating social practice theory share assumptions about the relation of micro and macro, most notably in institutional theory the work put forward by Giddens and Bourdieu, as we briefly summarize in Table 1. Specifically, while such work distinguishes between social structures and action, it assumes a recursive and mutually constitutive relationship between them.

[INSERT TABLE 1 ABOUT HERE]

Extant institutional theory studies that adopt a social practice theory approach emphasize the inseparability of practiced actions from the social structures that they constitute (Jarzabkowski et al., 2013; Smets et al., 2017), taking these arguments further to show how such actions can either generate change in, or maintain, institutionalised social structures (Anesa, Gillespie, Spee, & Sadiq, 2018). Smets et al. (2012) draw on practice theory to show how improvisations in the everyday practice of lawyers during a merger reconfigured the institutional logics under which such lawyers work. Yet such actions are not always directed at change. Smets et al. (2015) show how reinsurance underwriters in Lloyd’s of London that are faced with competing institutional arrangements between community and commercial logics constructively maintain this complexity through practicing their everyday work of assessing risk and placing capital. Indeed, even when change does emerge, it is often not due to the purposive action of powerful institutional entrepreneurs who are motivated to bring about institutional change, but rather occurs as actors simply engage in “practical work to get a job done” (Smets & Jarzabkowski,

2013, p. 1304). Such work may be *purposeful* in addressing everyday issues but not *purposive* in terms of intentionally directed at institutional change (Chia & Holt, 2006). Practice theory thus enables us to develop a more reflexive understanding of the micro-foundations of both institutional maintenance and institutional change.

***Bourdieu's theory of action: Field, capitals and habitus.*** In this essay, we examine micro-foundations through Bourdieu's practice theory, which has been prevalent in the analysis of institutions (e.g. Anesa et al., 2018; Cardinale, 2018). We do so with recourse to Cardinale's interpretation of the field as an institutionalized social order that provides a structural orientation for actors to act with a "pre-reflective propensity towards particular courses of action" (Cardinale, 2018, p. 139). A *field* has its own rules – the rules of the game – which alongside the practicing of these rules – the playing of the game – become embedded within fields over time (Bourdieu, 1996) in such a way that they might not make sense to the outsiders but only to those invested in the field (Nicolini, 2012). While institutionalists emphasize the field rules and norms and the actors that inhabit them, Bourdieu's practice theory approach directs our focus more to the practicing of the rules within fields. These rules orient actors toward practices compatible with the "feel of the game" within a field (Bourdieu, 1990: 66; Cardinale, 2018). However, the final choice is still reflective, as actors consciously screen their possibilities and can choose how to act, at least purposefully within those instances of playing in any specific game, even if not in terms of purposively in aiming to change the overarching rules of the game. Such day-to-day activities in playing the game are, however, not infinitely varied, but are structurally oriented towards a limited spectrum of possible actions from which they choose (Cardinale, 2018).

The ability of any actor to play the game, relative to other actors, occurs through their exercising of the relevant *capitals* in the field. According to Bourdieu (1986) there are three key forms of capital. *Economic capital* which relates to economic resources. *Social capital* refers to the resources gained by building social relations in institutionalized networks. *Cultural capital* is about the skills, knowledge and expertise (embodied, objectified and institutionalized) that give actors an advantage in a field. These forms of capital are not objects that simply exist 'out there' in the field to be possessed but rather they are active constructors of the field, as they are exercised in action, through actors' practicing.

In turn, *habitus* is "first and foremost a form of knowing in practice" (Nicolini, 2012, p. 55). In simple terms, a skilful actor within an institutional field understands the 'rules of the game' and has a 'feel' for the appropriate 'playing of the game' in any given situation. *Habitus*

bridges the concepts of field and capitals as it enables actors within a field that are empowered with certain capitals to action one strategy over another. Actors neither fully autonomously choose a course of action (micro-level), nor are fully imposed by the structure (macro-level) to choose one. Rather, action is strongly linked to how actors draw on field rules, capitals, and habitus to shape their social positioning and to how they ‘situationally’ perform mundane actions (Bourdieu, 1990; Sewell, 1992).

***From field to fields.*** Institutional theory has moved beyond field-level institutional forces that promote isomorphism (DiMaggio & Powell, 1983) to problematize agency and change (e.g. Hirsch & Lounsbury, 1997; Oliver, 1991, 1992), particularly in the context of institutional complexity and the clashes between institutional arrangements that occasion change (Battilana, Leca, & Boxenbaum, 2009; Hardy & Maguire, 2017). However, we know little about how the same actors can enact vastly different or even contradictory practices that are appropriate to different fields without resulting in changing the rules of the game in a field but rather in the persistence of distinct fields. Actors can have a feel for many different games, even as they are constrained to play a particular game in one field. Given that such practices are skilled or competent action, why do they not simply transpose the practices of one field into another in order to play a different game or effect change in fields? We now explore this puzzle, through an empirical illustration.

### **Empirical illustration: Switching between fields**

To illustrate the important conditioning effect of structural orientation on the various different repertoires that actors enact, we explain how the dominant practices reproduce the corporate tax field and then briefly contrast this with different practices in the philanthropy field. First, we immerse readers in the corporate tax field to show the actions of corporate executives which are pre-reflectively conditioned by particular ‘capitals’ (Bourdieu, 1990). Here we treat executives, not as stewards in their own (individual) interest but of organizational interests. Even if capitals can be tied back to the individuals, these capitals are enacted to advance the interests of the organizations these executives represent. Executives’ capitals orient their choices towards a varied, yet constrained set of strategies that we term possibilities for action. We show that executives have the ability to choose since their actions are not pre-determined. Indeed individuals (can) update their practices according to changing institutional pressures specific to their own context and organizational characteristics, such as updating to more ‘socially responsible’ corporate taxation practices in response to reputational risk. However, their actions still remain largely defined by and reproducing practices of the corporate tax field.

Second, we turn to the philanthropy field to illustrate that the same executives may be oriented towards quite distinct practices defined by a different field compared to the corporate tax field. We suggest that rather than substantively altering the practices of a given field, actors alternate between fields in order to avoid infringing on the fundamental rules of the game of a specific field. As we illustrate next, executives shift their possibilities for action by switching between the corporate tax field that enables tax minimization practices and the philanthropy field that enables corporate giving.

***The rules of the game in the tax field.*** Companies face different tax rates in each jurisdiction where they operate. Thanks to various accounting techniques, within legal constraints, executives can evaluate these differences and choose, strategically, the effective tax rate (ETR) that their companies pay (e.g. Ting, 2014; Ylönen & Laine, 2015). For the sake of simplicity, we limit our focus to the common denominator of all tax strategies: the choice of paying a particular tax rate along the spectrum of 0%-100% of taxable profits<sup>†</sup>. We acknowledge that this is a simplification as the ETR paid by corporates is a result of a much more complex decision-making process (see Hanlon & Heitzman, 2010). Nevertheless, the use of this shorthand for decision-making among corporate executives allows us to show how a whole spectrum of tax strategies from 0 to 100% could be embraced in theory, while only a narrow band of actual ETRs is chosen. It is also important to make explicit that the institutionalized pattern of actions, or rules of the game, within the tax field is ‘minimizing’ costs. We will now show why that is the case thanks to interrelation among the capitals valued by the tax field and the implications of these interrelations for the (il)legitimacy of current tax strategies.

The three capitals (cultural, social and economic) held by corporate executives can be hardly disentangled from one another in explaining executives’ orientation towards a particular tax strategy within the realm of possible action. In turn, we show how holding and exercising each capital creates a reinforcing circle in favour of tax minimization.

First and foremost, to be recognized as legitimately operating in the tax field, an individual has to acquire a fundamental *cultural capital*, namely tax knowledge. The latter consists of an understanding of accounting and legal principles acquired through general business education, which orients executives towards strategies that are not challenged by other actors in the field<sup>‡</sup>,

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<sup>†</sup> It could be argued that a tax rate could be negative or above 100%. These points are fair but not relevant for our discussion.

<sup>‡</sup> We align with a Bourdieusian understanding of field: “The limits of the field are situated at the point where the effects of the field cease.” (Bourdieu & Wacquant, 1992, p. 100). For this reason, we argue that an analysis of the legitimacy of tax strategies need to start from an understanding of the tax field as encompassing a broad range of actors beyond practitioners and regulators, and including critics and media, among others (Anesa et al., 2018).

in particular tax authorities, and shareholders. In exercising this knowledge, executives strategize within the spectrum 0 to 100%. ETRs on the lower side of the spectrum would have to consider potential challenges, including administrative and legal repercussions; on the upper side, they reduce returns to, and so invite challenge from shareholders. While we articulate these reasonings for the sake of our argument, it is taken for granted in the feel-for-the-game of executives that ETRs that are close to 0% or above the nominal rate (e.g. 35% in the US) are not within the range of plausible strategies. Furthermore, we suggest that individuals holding a high amount of tax knowledge will be oriented towards more minimization. In fact, this is why executives within multinationals surround themselves with in-house tax experts and professional accounting firms. They do this to increase their cultural (tax) capital by proxy, in order to understand how far down the minimization band they can position themselves without incurring additional auditing costs and/or penalties (Stringfellow, McMeeking, & Maclean, 2014), and which in turn increases their profits – the economic capital.

Second, the professional and personal networks of executives, which comprise their *social capital*, also play a role in orienting within the ETR spectrum. These links arise through lobbying, a common education (producing cultural capital), and social familiarity, as executives, tax advisors and public servants frequently cross paths and work together. Indeed, most tax authorities nowadays consult companies (at least the biggest corporates operating in their jurisdiction) and advisers (mainly Big-4 accounting firms), who are holders of the field's cultural capital, before crafting new tax regulations and when assessing the legitimacy of fiscal actions taken (Mulligan & Oats, 2015). For example, corporations can receive private rulings in advance from tax authorities. These clarify whether a planned tax strategy will be deemed permissible. Such relationships increase social capital, which in turn orients executives towards different strategies compared to individuals lacking such networks.

Third, firms that hold more *economic capital* have a higher ability to pay for their employees' education and for consulting fees, so further accruing cultural capital, which in turn contributes to higher status within the field and therefore a higher influence on the rules of the game. This happens because companies with higher revenues have preferential access to tax authorities, in the forms described above, and a higher ability to lobby the government. In fact, the higher the economic capital, such as revenues, a company has, the higher its ability to impact an economy by shifting its operations to a different location (Fagre & Wells, 1982) or by threatening to do so (Anesa et al., 2018). Indeed, existing studies show that the more a



company invests in tax lobbying the lower their ETR and the better they can manage the potential regulatory risks of such a strategy (Hill, Kubick, Lockhart, & Wan, 2013).

In practice, this reinforcing cycle of capitals across the field means that corporate executives are oriented towards the lowest tax rate they can achieve within the already narrow the possibilities for action illustrated previously. However, recent debates about aggressive tax conduct suggest that it can impinge on profitability (i.e. economic capital). This became clear in 2013 with Starbucks seeing its UK sales plunging after public criticism against the company's fiscal conduct (Ting, 2014). These risks inform executives' habitus and can have effects on their orientations towards the chosen ETR. By looking at the differences in the 2017 ETR of three global companies as recorded in the USA – Apple (23.02%), Microsoft (17.64%) and Starbucks (31.47%)<sup>§</sup> – we speculate that it is no coincidence that Starbucks recorded a higher amount of fiscal payments. Starbucks' executives are likely to have reoriented towards choosing a less aggressive strategy given the potential effects on reputation, albeit still within the possibilities for action; that is, they do not choose an ETR above the nominal rate.

Building on Cardinale (2018), we have illustrated how capitals shape social positioning within a field, and narrow as well as edit the possibilities for action. Specifically, we show how pre-reflexive orienting towards particular actions (Cardinale, 2018) manifests in practice within the specific capitals exercised by individuals. These capitals act as a filter to the whole range of possible tax strategies, narrowing both what executives can 'see' as plausible and also their propensity to choose one strategy over another. Within such pre-reflexive orienting towards a realm of possibilities for action, individuals do, nonetheless, have a level of choice. This level of choice explains and is represented by the variation of tax strategies adopted by different corporations in the actual marketplace. We therefore suggest that actors exercising of capitals within specific actions are important 'microfoundations' that shape the institutionalization of practices within a field. Such practices, while they may have a narrow realm of possibilities for action, are not rigid. Rather, executives adjust their practices to respond to existing and novel field-level pressures, such as the legal framework, the need to fulfil shareholder value and adaptation to reputational risk. In doing so, they inevitably update their habitus and also, because they occupy a social position within the field, shape the nuances of how a field values particular capitals. For example, reputational risk awareness becomes more valued than pure compliance in current tax knowledge (Radcliffe, Spence, Stein, &

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<sup>§</sup> <https://csimarket.com/stocks>

Wilkinson, 2018), so updating both cultural capital and, given their entanglement, the combination of capitals valued by the field. These recursive dynamics elaborate on Cardinale's framework, by showing how capitals orient the pre-reflexive everyday work of corporate executives, that in turn reinforces the institutionalization of tax strategies that lie within a certain band of the tax minimization spectrum.

***The rules of the game in the philanthropy field.*** The current tax strategies of executives, even those at the higher end of the possibilities for action – i.e. closest to the nominal tax rate – still attract criticism as lacking social responsibility. The last decade has shown how corporates, despite having increased transparency and engaging in voluntary reporting about the positive impacts of their fiscal payments (PricewaterhouseCoopers, 2015), are constantly criticized for adopting tax minimization strategies (Jenkins & Newell, 2013; Sikka, 2010). For example, in 2014 while one of its executives was questioned at a Senate Inquiry on Corporate Tax Avoidance in Australia, Microsoft was, and still is, flagging its commitment to socially responsible conduct on its website: “Our policies and business practices reflect a commitment to making a positive impact in communities around the globe” (Microsoft, 2018). In response to these criticisms, the executives of Microsoft could have chosen to increase the company's tax payments. However, as we explained above, the increase would have to stop at the higher boundary of plausible strategies, being the nominal tax rate. Indeed, increasing the expenses of a business beyond legal requirements is not within the realm of possibilities for action of the tax field\*\*. Hence, the ability to respond practically to fiscal social responsibility via taxation strategies is heavily constrained.

Rather than altering their practices within a given field, corporate executives engage in contradictory practices by switching to the philanthropy field that operates under different rules. Corporate giving is reported to be on the increase (Scott, 2015) and, indeed, is considered strategic for companies in building their reputation and legitimacy (Brammer, Millington, & Pavelin, 2006; Chen, Patten, & Roberts, 2008; Porter & Kramer, 2002). By contrast with the tax field, the rules of the game in philanthropy do not require minimization of expenses. Executives are oriented towards increasing their contributions to communities, often in order to enhance their political, competitive and institutional position (Gao, 2011; Zhang, Yang,

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\*\* Starbucks made a voluntary payment to the British tax authority in 2013-2014 in response to the public backlash discussed. However, Starbucks had made no payments in the previous years and this voluntary expense did not bring the ETR above the nominal UK rate for those years (see Ting, 2014).

Wang, & Wang, 2012), which in practice means increasing expenses. In Bourdieusian terms, executives trade economic capital for social capital.

Within executives' desire to advance the position of their company strategically, there is still, of course, a realm of possibilities for action, depending on the mix of capital held. In particular, the availability of economic capital dictates how much money can be invested in philanthropic activities (Crampton & Patten, 2008). Yet the level of social capital held vis-à-vis communities and other stakeholders also shapes the amount of philanthropic involvement to maintain and/or repair the company licence to operate (see Jenkins, 2005 on the surge of CSR/Philanthropy). In addition, philanthropic events in themselves are occasions where social capital can be increased and therefore be attractive for executive attendance and investment (Wang & Qian, 2011). Finally, cultural capital also plays a role. The valued cultural capital in the philanthropy field is related to the word 'culture' (O'Hagan & Harvey, 2000), in the form of artistic taste and sense of 'chic' (see Bourdieu & Eagleton, 1992). The specific elements of cultural capital vary across individuals according to their specific upbringing and education, and orients them towards a particular philanthropic strategy of funding exhibitions, music events, or educational programs. Nonetheless, and despite relying on contrasting rules of the game, the philanthropic orientations of executives arise through a similar entangled interactional dynamic among capitals as explained for the tax field. Rather than minimizing, in the philanthropy field the same individual is oriented towards increasing costs – spent on philanthropic activities – in order to access a range of other benefits considered strategically important.

***Implications of switching between fields.*** Let us take a step back from the illustrations to offer an additional level of explanation. We argue that executives are doing micro-level work by switching to the philanthropy field in order to engage in costly socially responsible activities, which enables them to respond to two types of pressures from critical stakeholders in the corporate tax field; those who would criticise profit-depleting payments above the nominal ETR, and those who criticise tax minimization as not being socially responsible. Practices in the philanthropy field provide the basis for executives to avoid or not substantively change the (minimization) practices adopted in the corporate tax field. Yet, surprisingly, despite switching between these fields, executives do not deploy practices from one field – philanthropy – to resolve reputational issues in the other field – tax. This is the case even if it is often the same actor 'in action' in both fields, and if the financial effects of how much the firm pays in taxes, and the benefits of greater resources to the communities provided through governmental

spending may be not dissimilar (Boatsman & Gupta, 1996). However, the practices do not transpose, and we do not see firms that voluntarily maximize tax to increase their socially responsible fiscal behaviour and community impact.

The illustrations demonstrate how actors, in exercising capital to play the rules of a specific game, reproduce institutionalized practices. The self-reinforcing nature of entanglement between capitals (Bourdieu, 1986; Bourdieu & Wacquant, 1992) also reinforces the extant rules of the game, hence reducing the likelihood of transposing practices, even where, for an outsider, relevant practices from an adjacent field appear to offer an effective alternative to a field's issue. Hence, when the realm of possibilities for action of a field does not offer a legitimate option for changing action, actors might move to a different field, rather than expanding the realm of possibilities for action within the existing field. They switch to avoid contradicting the rules of the game, indeed navigating these rules strategically, although not necessarily intentionally, to protect their interests within each field. As Bourdieu (1990) suggests, the best players have a 'feel for the game' and so pre-empt the necessary action as part of their skilled performance of the game. For instance, we may consider the Gates foundation as an example of this pre-emption. By excelling at the practices of the philanthropy field, Bill Gates bypasses the constraints of the tax field and in so doing effectively responds to pressures on the company, Microsoft, with which he is associated. Yet at the same time, Microsoft excels at the tax minimization practices of the tax field. It appears that excelling in one field is strategically important to excelling in the other, albeit not necessarily with an articulated intent to 'do philanthropy to minimize tax' but rather as skilled agents in both fields.

Our example not only shows inter-field agency (Furnari, 2016) but also how executives can increase a company's economic, social and cultural capital, ultimately benefiting its status, in both fields. Although we could debate on how much social capital is accrued by individuals such as Bill Gates or executives of other corporations, as opposed to the capital accrued by their companies, when these individuals meet a politician at a charity function, the politician meets both persona: the philanthropist executive and the tax executive. It is exactly the blurred nature of this separation, between the organization and the individual, that allows for possibly 'unintentional' cross-field influences, even as practices within each field are distinct and reproduce that field. Given the emphasis on the strategic nature of corporate philanthropy (Brammer et al., 2006; Chen et al., 2008; Porter & Kramer, 2002) and the increasing influence of business in shaping the socio-political landscape (Matten & Crane, 2005; Scherer, Rasche,

Palazzo, & Spicer, 2016), future research might examine the extent to which executives are intentional about their actions in one field supporting their actions in the other.

### **Discussion and Conclusions**

We extend a Bourdieusian perspective on the microfoundations of institutional theory to explain how actors become skilled in the rules of any particular game through exercising the entangled and self-reinforcing cycle of capitals valued within that field. We explore how actors who have such distinct skills within different fields are able to transcend inter-field dynamics (Bourdieu, 1990; Bourdieu & Wacquant, 1992). Specifically, our essay demonstrates how skilled actors are able to enact different set of practices by switching between fields without hybridizing (e.g. Pache & Santos, 2013) or forming new practices (e.g. Furnari, 2014, 2016), as the literature might suggest. While studies of actors' field positions have given us useful insights on how institutions enable or constrain different actors (Batillana, 2006), our work extends such focus to examine the multiple positions of the same key actors in different fields. Based on the illustration of inter-field dynamics, as they are enacted by the same actor within the corporate tax field and the philanthropy field, we have shown how individuals who are skilled actors in multiple fields are simultaneously oriented towards seemingly contradictory actions. Our example allowed us to articulate how inter-field dynamics play out within the exercising of capitals by these actors, in ways that contribute to the legitimacy of different practices in different fields, and, at the same time, the maintenance of distinctions within each field. Such work demonstrates the potential for actors, in our case corporate executives, to meet competing aspirations from distinct fields by switching fields (e.g. switching from the corporate tax field to the philanthropy field), rather than changing practices within a field (e.g. paying more tax within the corporate tax field).

With this essay, we provide an avenue for exploring inter-field dynamics (Furnari, 2014, 2016), that goes beyond the focus of current studies upon single fields or field level-change (e.g. Lampel & Meyer, 2008; Zietsma & Lawrence, 2010; Zilber, 2011). While research has explored institutional complexity (e.g. Greenwood et al., 2011), institutional ambidexterity (e.g. Jarzabkowski et al., 2013), and the way these shape changes within fields (e.g. Smets et al., 2012), and hybrid practices within organizations (e.g. Battilana & Dorado, 2010; Pache & Santos, 2010, 2013; Tracey, Phillips, & Jarvis, 2011), we have little understanding of how the same actors exercise different and potentially contradictory practices, even within relatively adjacent fields. We believe that exploring how inter-field dynamics play out in the contradictory practices enacted by the same skilled actor, acting in different fields, offers a

promising avenue for future research to advance our understanding on the microfoundations of institutions. Our essay calls for researchers to study such practices and explain how and why they might reproduce existing distinct fields, rather than transposing between fields.

Our work also offers some insights to researchers studying the dynamics of one field or multiple fields. Bourdieu reminds us that a conceptual separation of fields is primarily based on academics' assumptions, since everyone transcends multiple fields in their everyday life (Bourdieu & Wacquant, 1992, p. 232). Despite the conceptual elegance and analytic utility of understanding practices and the institutionalization process by concentrating on a single field, we overlook an important assumption: we all live and strategize in different fields that continuously interact. Entangled and reinforcing capitals simultaneously orient us to different, yet interrelated practices. Indeed, practices have been defined as patterns of recurring and meaningful individual and mundane activities that construct a field and its rules of the game (Sahlin & Wedlin, 2008; Smets et al., 2012; Zietsma & Lawrence, 2010). Hence, future research may pay closer attention to and explore how actors' skilful performance of practices inform action at the nexus of different fields that may not confine to the 'neat' boundaries of a field assigned by researchers (Bourdieu & Wacquant, 1992).

Finally, our essay provides fruitful avenues to explore inter-field dynamics in associated fields to those that formed the basis for our illustrations, such as critical accounting (Sikka, 2010; Ylönen & Laine, 2015) and business ethics (Jenkins & Newell, 2013; Preuss, 2012). Building on the normative ground work made by studies within these literatures, our essay provides the basis to theorize the institutionalization process and legitimization of practices. These theorizations might take us beyond pointing out what appears as the hypocrisy of corporates that display CSR efforts whilst continuing to adopt tax avoidance practices (e.g. Sikka, 2010; Ylönen & Laine, 2015). Our discussion suggests that switching between two fields can be understood as micro-level institutional work that allows for cross-field maintenance of the legitimacy of practices in each field. In the example described in our essay, increasing philanthropic efforts may have positive spill-over effects on the power of a corporate entity to operate in and shape the rules of the tax field. This facilitates the maintenance of current corporate tax minimization strategies. In turn, increasing criticism of the tax field pushes corporations towards growing involvement in the philanthropy field which further institutionalizes philanthropic practices.

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**Table1:** Bourdieu and Giddens on the relation of micro and macro

Bourdieu's praxeology	Practices are (re)produced by embodied dispositions (the habitus), the practical sense of the game in a field. The rules of the game in the field are (re)produced, not by actors directly knowing them, but by acting strategically in a field that presumes them. Actors choose strategically from an array of practices that maximize the capitals that are valued in the field.
Giddens' structuration	Structure is both the medium and the outcome of the practices that construct the social. Practices play out within actors' practical consciousness in reflectively acting upon and reproducing the rules of, and resources within, which structure is instantiated.