

Letter from the Editor

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In the current issue of the Workplace Review we have changed the format slightly to provide readers with an even more practical bent to include cases and educational insights that can be adopted for the classroom. We hope you will find this useful.

In our opening articles for this issue the focus is very much on organizational communication. The first – by MSVU communications colleagues Amy Thurlow and Anthony R. Yue – examine social media networks as sites of organizational representation and their relationship to organizational identity. Their study suggests that this relationship is growing, with profound implications for self, identity, and feelings of authenticity.

Social networking is also to the fore in our second paper by StFx business professors Bobbie Morrison and Randy Delorey**. In this case Morrison and Delorey focus on privacy issues, seeking to understand if there are cross-cultural differences in privacy knowledge between Canadian and French users of Facebook. Their results indicate that there are no significant cross-cultural differences (between Canadian and French users) but suggest that there is “compelling evidence...that privacy literacy is poor” and there is a need to address what could be a growing problem in privacy knowledge and associated concerns.

In our third article MSVU business professor William C. Murray shows the value of a narrative approach to making sense of high profile organizational change. Murray specifically reveals the power of sensemaking in the 2007 attempt to merge New Brunswick institutions of higher education into a new polytechnic model. Through analysis of constructions of accounts by government and higher education administrators of the need for or against the change, Murray reveals the problems involved in constructing plausible stories. He ends by arguing for a greater understanding of the role of plausibility in change processes.

The fourth article moves us to areas of finance and taxation in the province of New Brunswick. Here Université de Moncton professor Egbert McGraw and co-author Yves Robichaud of the Université Laurentienne argue that federal and provincial governments are facing deficits and accumulated debts and must try to balance their budgets, increase revenues, or decrease expenditures. To understand the problems with such an undertaking McGraw and Robichaud analyse ‘the tax base of the province of New Brunswick to identify tax issues and understand constraints on fiscal consolidation’. Their data analysis leads them to conclude that the province of New Brunswick is in a precarious situation to increase tax revenues due to a large tax burden on existing tax payers (40% pay 80% of current taxes for the province), the existence of a large number of people – 47% - who earn less than \$25,000 per year, and a high dependence of the province on federal transfers accounting for 38% of provincial revenues. They suggest that the current strategy to reduce personal taxes in order to attract more individuals or companies does not appear to “bear fruit “, but nor will a rate increase straighten itself the fiscal situation of the province.

Moving to our education column Lawrence T. Corrigan of the Accounting Department at Saint Mary’s revisits the long discussed qualitative-quantitative debate in business research methods. He contends that part of the problem is the issue of temporality and the need to consider time in research endeavors. In a rich romp through the literature Corrigan problematizes all forms of research and serves to call for great reflectiveness in developing and analyzing ‘data’, viewing research activities in context

** As many of you will know, Randy was elected to the Nova Scotia House of Assembly in late 2013 and was appointed Minister of Environment and Minister of Gaelic Affairs. We wish him well in his new position.

(temporality and space), and avoiding simplistic binaries that prevent us from seeing some of the interdependencies between qualitative and quantitative research (however defined).

In our final and newest ‘Case Study’ section Crandall University professors Robert A. Macdonald and Joanne LaPlante provide us with the case of Trinity Western University’s proposal to establish a law school and the resistance it faces. The case is designed to encourage discussion and debate around “organizational/societal ethical behaviour, the management of dichotomous worldviews, the balancing of competing rights, and the salience of diverse stakeholder perspectives.” We hope that this new section on case study will be of use to colleagues seeking relevant classroom materials and exercises.

In closing I would note that our closing case and the study by William C. Murray provide interesting looks at high profile situations where organizations struggle (and in Murray’s case, fail) to implement change. A strong moral and ethical theme runs through all our contributions and to the fore are discussions of communication, especially the use of social media.

If you have any contributions – papers, cases, and even commentaries on existing contributions – please send them in for consideration to either myself (albert.mills@smu.ca) or our Managing Editor Isabella Krysa (isabella.krysa@smu.ca).

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ORGANIZATIONAL IDENTITY IN A SOCIAL MEDIA WORLD: A COMMUNICATIVE CONSTITUTION OF ORGANIZATIONS (CCO) PERSPECTIVE

This paper investigates how a communicatively constituted perspective of organization and organizing may offer insight into our understandings of organizational identity construction within the new media environment. The authors suggest that social media networks as sites of organization represent more than just a change of context in terms of organizational communication and relationships.

INTRODUCTION

Communicative Constitution of Organizations (CCO) theory offers great potential as a framework for understanding the complex relationships between organizational identity construction and social media. Identity construction as a process represents a growing literature, both in the organizational studies and communication studies disciplines. However, the advent of social media technologies, and the impact that these technologies have had on communicative processes, have transformed the ways in which identities are constructed, and challenge researchers to develop new understandings of how communication, discourse, technology and organization come together. Understanding organizational identity construction as a communicatively constituted phenomenon is an important starting point in investigating the role of social media in this process.

CCO theory identifies communication as the ‘building block’ of organizations (Christensen & Cornelissen, 2011, p. 398). Over the past several decades, communication theorists have evolved our conceptualizations of organizational communication to the present-day perspective identified as CCO (Putnam & Nicotera, 2010). Theorists in this tradition have built on Weick’s (1979) work on sensemaking and the process of organizing, to develop a perspective which situates communication as the central, constitutive force in organizing and thus organizations. Although the specific approaches within the theory of CCO may vary (Ashcraft, Kuhn, & Cooren, 2009; Putnam & Nicotera, 2010), there is a common focus on the centrality of language, speech, text and discourse to collective sensemaking within organizations. As Putnam and Nicotera (2009) summarize, “CCO is first and foremost a collection of perspectives about grounding the role of communication in the ontology of an organization” (p.482). Koschmann (2012) summarizes the constitutive approach as seeing “communication as generative of organizational realities and the fundamental process by which we know and understand the social world” (p. 5).

In their overview of the contributions of CCO theory, Cooren et al. (2011) indicate the importance of CCO scholarship to the existing and growing research on organizational identity. This paper makes a contribution through investigating how a communicatively constituted perspective offers insights into our understandings of organizational identity construction within the new media environment.

CCO AND ORGANIZATIONAL IDENTITY

Cooren et al. (2011) point out that CCO provides a valuable perspective on organizational identity and “connects with recent interests in organizational identity from a discourse perspective (i.e. Leclercq-Vandelannoitte, 2011)” (p.1159). From this perspective CCO and current work on discourse and identity continue to reflect organizations as “socially constructed from networks of conversations or dialogues” (Humphreys & Brown, 2002, p. 422).

Cooren and Taylor (1997) have laid the ground work for further understandings of organizational identity as existing only as “...discourse where its reality is created, and sustained...” (p. 429). Following from this perspective, further work from these scholars and others in the CCO paradigm have expanded theory on the communicatively constituted nature of organizations to address ways in which individual voices may connect to broader, organizational perspectives. These processes may be embedded or productive of organizational rules and procedures that amplify the power of individual voices and shape future actions and meanings (Taylor & Van Every, 2000).

Within the organizational studies literature, there are essentially two main perspectives on the nature of identity. Traditionally, the organizational literature has held that identity is a relatively fixed element (Albert & Whetten, 1985). In that vein, Gagliardi (1986) argues that the primary strategy of an organization is to maintain its identity and that organizations change in actual fact to preserve the essence of their identities.

In their study of sensemaking during strategic change, Gioia and Thomas (1996) challenge this perspective. They question the previously held assumption that identity has permanency in organizations and individuals, and embrace the possibility that the concept of identity may be more fluid than the organizational literature has suggested. Gioia and Thomas (1996) further suggest that managers can change the image of the organization that they send to outsiders. And if the outsiders respond by accepting that image, and reply with meaning that reinforces the new image, then organizational reflection may occur as a catalyst for identity change. As Weick et al. (2005) point out, “Who we are lies importantly in the hands of others, which means our categories for sensemaking lie in their hands. If their images of us change, our identities may be destabilized and our receptiveness to new meanings increases” (p. 416). Weick (2005) goes on to explain the fluidity of individual identities in sensemaking terms when he says, “identity [may] turn out to be an issue of plausibility rather than accuracy, just as is the case for many issues that involve organizing and sensemaking” (p. 416).

This shift to an understanding of identity as fluid and collectively constructed has opened the door to a range of scholarship investigating the processes at work, both individual and collective, in the constitution of identity. Weick (1995) describes identity construction as an ongoing process where “people learn about their identities by projecting them into an environment and observing the consequences” (p. 23). Consequently, Weick’s (1995) sensemaking has emerged as a useful framework through which to investigate the ways in which individuals construct their identities. Furthermore, it provides an opportunity to investigate the process by which changes to identity become plausible, or are made meaningful. This perspective has clear implications when considering identity construction in socially networked environments.

Helms Mills (2003) applies a critical perspective to this process by suggesting that power relationships may privilege the views of more powerful actors in this sensemaking process. By applying organizational rules (Mills & Murgatroyd, 1991) to sensemaking processes the relationships that privilege certain identities above others may be identified. Helms Mills (2003) emphasizes, however, that organizational rules alone cannot explain how rules are interpreted and enacted. Identity construction is an essential component of sensemaking not just as it relates to individual and organizational identities, but

because it, “influences how other aspects, or properties of the sensemaking process are understood” (Helms Mills, 2003, p.55). At the same time, the process of identity construction itself is influenced by what others think.

On an organizational level, identities are created and maintained in language, not action, and not results (Grant, Keenoy, & Oswick, 1998). Thus, a company’s identity may be formed and maintained with rhetoric, not tangible results of management processes (Oswick, Grant, Michelson, & Wailes, 2005; Thurlow & Mills, 2009). We maintain that such rhetoric is particularly important in social media type environments.

IDENTITY CONSTRUCTION AND SOCIAL MEDIA

Although there is a growing literature in the CCO tradition which investigates the importance of technology within the paradigm (Leclercq-Vandelannoitte, 2011; Orlikowski, 1992; Thorhauge, 2012), there has not been a great deal of work done specifically in the area of social media from within the CCO tradition. This paper suggests that social media networks offer a rich site of investigation through which to explore the process, discourses, rules and power structures that enable and constrain the constitution of organization. Social media offer a different type of experience within organizations than more traditional networks. Yet, they are still defined by social processes embedded in conversations, texts, interactions and sensemaking. As a result, social media communication surfaces experiences and interactions that may previously have gone unspoken or undocumented within organizations.

The technology of social media in this paper is defined as “a group of Internet-based applications that build on the ideological and technological foundations of Web 2.0, and that allow the creation and exchange of User Generated Content” (Kaplan & Haenlein, 2010, p. 61). However, as Leclercq-Vandelannoitte (2011) summarizes Foucault’s argument, “it is not so much the technological instruments but the discursive practices and power relations that surround them, together with the knowledge and behaviour they produce, that matters” (p. 1267).

Naturally, social media networks themselves can be theorized as communicatively constituted sites of organizing. Drawing on the work of the Montreal School (e.g., Cooren, Taylor, & van Every, 2006; Taylor & van Every, 2000), this paper sees these networks as related to the texts produced in and productive of that environment. Koschmann (2012) conceptualizes collective identities as textual phenomenon, ‘authoritative texts’ that represent an “abstract textual representation of the collective that portrays its structure and direction, showing how activities are coordinated and indicating relations of authority” (p. 8). Similarly, Kuhn (2008) defines text as a ‘network of meanings’ that reflect the linguistic interactions between network members. Kuhn then explains that these texts become authoritative when they develop a ‘dominant reading’, or come to represent a most plausible narrative.

Social media networks also challenge us to understand who is involved in the production of these texts. These networks often lack a clear picture of their members. This is in contrast to traditional understandings of organization where “normally, an organization establishes a somewhat fixed and visible membership base (Ahrne & Brunsson, 2011; Schoeneborn, 2012) that ensures the succession of its constitutive communication process and therefore increases the organization’s chances of perpetuation” (Schoeneborn, 2012, p. 966).

In her work on communication technology, Thorhauge (2012) takes a CCO perspective to investigate the use of social media as a channel of organizational communication between professors and students in a university environment. She points out that social media reflect very different aspects of organizational life than more traditional forms of organizational technology (Thorhauge, 2012),

concluding that social media represent a new and different way of understanding and accessing social networks (Boyd & Ellison, 2007).

FOUCAULDIAN NOTIONS OF POWER IN SOCIAL MEDIA NETWORKS

Power and authority as concepts within CCO (Kuhn, 2008; Taylor, 2008) appear central to our understanding of organizations. Yet, as Putnam and Nicotera, (2010) point out they have not come to the forefront of CCO theorizing. Leclercq-Vandelannoitte (2011) highlights the ‘tremendous potential’ of using Michel Foucault’s work to further our understanding in this area. Consistent with a CCO perspective, power within poststructuralist theory is not a ‘commodity’ that can be acquired, shared, or lost; a Foucauldian understanding of power sees it as a mutually constituted relationship with knowledge.

The distribution of power among actors, the forms of power on which actors can draw, and the types of actor that may exercise power in a given situation are constituted by discourse and are, at a particular moment, fixed. Over time, however, discourses evolve as this system of power privileges certain actors, enabling them to construct and disseminate texts. Depending on the dynamics of transmission and consumption, these texts may influence the broader discourse and shape the discursive context (Hardy & Phillips, 2004, p. 299).

The ubiquitous nature of power is described by Foucault (1988) as dispersed and circulating within, or outside of the organization. He maintains that there is no ‘power’ but only power relationships which are being constantly created as both effects and conditions of other processes (Foucault, 1980, p. 96).

Leclercq-Vandelannoitte (2011) offers that “Power-knowledge relationships result from a set of possibilities and constraints, constituted in discursive constructions and embedded in material circumstances and resources, which allow certain actions and prevent others” (p. 1254). And thus, Foucault’s conceptualization of communication technologies provides a useful lens through which to view the implications of social media.

Moreover, these technologies, as Leclercq-Vandelannoitte (2011) points out, introduce an ‘electronic panopticon’ (p.1267). In a social media context, this may illustrate ways in which individual employees, for example, may be monitored or geographically located via communication posted on social media sites. And although the ways in which messages come to us are changing, the organizational rules around how we interpret, respond to and contribute these messages may become more rigid. In a social media environment where boundaries of time and space are less relevant, organizational members may have very little actual ‘freedom’ in terms of message construction on social media, despite perhaps tweeting or posting outside of work spaces and work hours, the historical boundaries of the workplace.

Social media networks also provide structures that may facilitate a type of ‘unofficial’ discourse (Waddington, 2012) acting much as does gossip. Gossip as a form of communication within organizations may serve not only as an element of sensemaking, but, as Waddington (2012) tells us, for groups and individuals who are relatively powerless in organizations, gossip may be used as an expression of power. There is an emerging view on workplace gossip, as a tensioned liminal space between sensemaking and sensegiving, which highlights these precarious, informal and sometimes serendipitous social networks as rooted in identity construction and relational understandings of power (Yue, 2008). Naturally, this might also be also understood as an expression of resistance to power and in this sense, gossip may be understood in “relation to Foucauldian notions of the micropolitics of everyday talk.” (Waddington, 2012, p. 116). Consequently, gossip may be understood as a ‘hidden transcript’ of counterpower (Jones, 1980; van Iterson & Clegg, 2008, p. 280) and importantly, communication which may contribute to the sensemaking environments of those engaged in or exposed to that discourse.

CONCLUSIONS AND IMPLICATIONS

Social media networks as sites of engagement in the constitution of organizational identity offer rich and unique environments for communication scholars. From a CCO perspective, the interesting ways in which these networks produce texts, engage members (and non-members) and both produce and are productive of collective identities, offer opportunities to apply and expand CCO theory, informed by Foucault's notions of power and a critical approach to sensemaking.

The ubiquitous nature of the networks and the sheer volume of information available to individuals as they engage in sensemaking are changing the communication landscape. Organizations attempting to project an identity through one-way communication, will soon run into skepticism, and challenges from network users. In this regard the literature on the constitutive nature identity and relational power through the act of gossiping helps in teasing out the nuance found in persistent social networking which is not particularly bound by place and time.

As Oram (2009) states, "this leads to the ultimate dilemma in Internet identity. The artificiality of our participation online, and the limited scope of available media, suggest that the Internet will never let us show our true selves. But other characteristics--the persistence of information and the ease of recombining information from different places--suggests just the opposite: that we can't conceal our true selves for long."

Held within this complex communication landscape, a Foucauldian analysis of the power knowledge relationship seems to offer great potential for democracy and participation contrasted against the disciplining nature of organizational rules that may constrain the communicative processes of organizational members, and others. To interrogate this potential we place a focused communicative constitution of organization perspective upon this new media environment. This gaze challenges many traditional assumptions about organizing, organization and the role of communication in that process and as we expand our understandings of how identity may be produced, maintained and challenged within this environment, we may gain important insights into the communicative nature of organizations.

From a CCO perspective, social media networks as sites of organizing represent social media experience as more than just a change of context in terms of communication and relationships. It may ultimately be an extension of self in that, as Turkle (1995) asserts, these media are not just changing our lives, the way we work and communicate – but they are profoundly changing our selves, our identities, and challenging our authenticity. In this regard, our existence surely does precede our essence, and once more we are thrown into awareness of the precarious accomplishment of our lives.

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I DIDN'T KNOW THAT: A CROSS-CULTURAL COMPARISON OF FACEBOOK USERS' PRIVACY LITERACY

The ubiquity of social network sites and the extensive information shared on these sites raises many questions about privacy. Despite the recognized importance of knowledge in consumer decision making, privacy knowledge has not been widely investigated and cross-cultural comparisons of this kind have not been undertaken. As such, the purpose of this paper is to explore and compare the privacy literacy of Facebook users in Canada and France in terms of subjective and objective privacy knowledge. Contrary to expectations, no significant differences were revealed between privacy literacy across cultures, yet descriptive results suggest many areas where privacy knowledge could be improved.

INTRODUCTION

Use of social network sites (SNS) has become ubiquitous. Facebook is the most popular social network site in the world with over one billion users worldwide (Fowler, 2012). Every day, users share more than 300 million photographs and click the 'like' button 2.7 billion times (Constine, 2012). This type of computer mediated communication is changing the way individuals communicate, subsequently raising questions about how businesses can harness the power of social interaction with their customer base (Archer-Brown, Piercy & Joinson, 2013) and provoking debate over privacy. Indeed, "privacy has become one of the most contested social issues of the information age" (Vasalou et al., 2012, p. 3, *from* Strickland and Hunt, 2005).

Generally, social network sites (SNS) are "web-based services that allow individuals to (1) construct a public or semi-public profile within a bounded system, (2) articulate a list of other users with whom they share a connection, and (3) view and traverse their list of connections and those made by others within the system" (Boyd & Ellison, 2007, p. 211). Personal information disclosure is a requisite part of SNS participation. Depending upon the privacy controls offered by the SNS and one's ability and choice to use such controls, the information shared can be viewed by SNS members' connections, connections-of-connections, open to the public, collected and used by the SNS provider and/or its corporate clients and countless silent listeners (Krishnamurthy & Wills, 2008; Stutzman et al., 2012; Bernstein et al., 2013).

Social network sites would not succeed without information disclosure, but it is this very characteristic that makes participants susceptible to privacy risks. Various claims made over the last decade cast speculation on whether individuals know enough about privacy to protect themselves in intensive information sharing environments (Cavoukian & Hamilton, 2002; Solove, 2006; Nissenbaum, 2010), yet few studies have attempted to measure privacy knowledge in order to assess whether these claims have merit. Furthermore, as privacy is recognized to be culturally relative (Westin, 1967; Moore, 2003), a determination of privacy knowledge in different cultural contexts is warranted to substantiate claims from a cross-cultural perspective, yet no such comparisons were identified in the literature. Thus,

the overall objectives of this research were to investigate how much individuals knew about Facebook's privacy policies and to identify whether privacy literacy differed across cultures.

LITERATURE REVIEW

Privacy Literacy

There has been considerable research of late attempting to understand privacy concerns in online environments (i.e. Joinson et al., 2010; Xu et al., 2011; Midha, 2012), however, little research has been undertaken to investigate the role knowledge plays in understanding privacy in these environments. Since Nowak and Phelps (1992) asserted that attitudinal observations such as privacy concerns are "only reliable and valid to the extent that consumers are knowledgeable and well-informed" about which they are concerned (p. 30), we maintain that understanding what one knows about privacy is essential to fully comprehend the nature of privacy in online environments. Furthermore, as knowledge has been shown to provide decision making control (Ajzen & Driver, 1991; Armitage & Conner, 1999; Chartrand, 2005; Awad & Krishnan, 2006) and affects individuals' behaviour (Buchanan et al., 2007) it follows that privacy knowledge should ultimately be a predictor of information disclosure decisions in SNS.

In the context of privacy, this knowledge has been referred to as 'privacy literacy', defined by Langenderfer and Miyazaki (2009) as "the understanding that consumers have of the information landscape with which they interact and their responsibilities within that landscape" (p. 383). As the self-disclosure of private information on SNS creates numerous instances where 'privacy leakage' may occur (Krishnamurthy & Wills, 2008), privacy literacy becomes an increasingly critical asset for consumers in an information landscape where the burden of privacy protection rests heavily in their hands (Nehf, 2007; Langenderfer & Miyazaki, 2009).

Consumer knowledge literature discusses two types of knowledge - subjective knowledge and objective knowledge (Park & Lessig, 1981; Brucks, 1985; Sujan, 1985; Spreng, Divine & Page, 1990; Alhabeeb, 2007). Subjective knowledge (SK) refers to the confidence one has in their knowledge about a subject, or what they think they know about something; whereas objective knowledge (OK) refers to the objective measurement of the accuracy of one's knowledge. Clearly, knowledge confidence (SK) and accuracy (OK) are related concepts (Ellen, 1994; Park, Mothersbaugh & Feick, 1994; Moorman et al., 2004; Carlson et al., 2007; 2009), but they have also been shown to be distinct constructs that impact consumer behaviour differently (Brucks 1985; Park et al., 1994; Carlson et al., 2009).

Subjective knowledge. Notwithstanding the attention placed upon understanding the roles of SK and OK in consumer behaviour (i.e. Carlson et al., 2009), only one explicit (Morrison, 2013) and two implicit (Xu et al. 2008; Lawler, 2012) measurements of SK were found within the privacy literature. Although Xu et al. (2008) did not report conclusions about SK, Lawler, Molluzzo and Doshi (2012) and Morrison (2013) reported descriptive statistics indicating that confidence in privacy knowledge was not high. 'Awareness' has been mentioned in privacy investigations, but rather than being conceptualized as either SK or OK, this awareness referred to the subjective value consumers placed upon corporate information transparency (Malhotra et al., 2004; Awad & Krishnan, 2006; Krasnova & Veltri, 2010) or subjective self-assessments of social awareness (Dinev & Hart, 2006). In other instances, self-reported Internet experience, Internet literacy (Bellman et al., 2004; Dinev & Hart, 2006; Moscardelli & Divine, 2007) and perceived 'privacy self-efficacy' (Rifon, LaRose & Lewis, 2007; Tow, Dell & Venable, 2010) have been linked to privacy related decisions online. While these seemingly similar conceptualizations may be proxies for subjective knowledge, the association has not been conclusively determined. As such, there is little information about SNS user subjective privacy knowledge available for comparison.

Objective knowledge. Nissenbaum (2010) has stated that individuals are “not fully aware that at certain critical junctures information is being gathered or recorded. Nor do they fully grasp the implications of the information ecology in which they choose to act.” (p.105). Indeed, several studies have articulated a sense that people remain unaware that their behaviour on SNS could be putting them at risk (Ofcom, 2008; Krishnamurthy & Wills, 2008). Given the strong theoretical connection between knowledge and behaviour, it is surprising that there has not been more attention to an assessment of objective privacy knowledge.

Studies within direct marketing have indicated that objective knowledge about marketing practices with privacy implications was low in most cases (Nowak & Phelps, 1992; Foxman & Kilcoyne, 1993; Culnan, 1995; Milne & Rohm, 2000; Graeff & Harmon, 2002) excepting one (Dommeyer & Gross, 2003). In online contexts, OK about website privacy policies (Acquisti & Grossklags, 2005; Turow et al., 2005; Hoofnagle & King, 2008) and technical and legal privacy protections (Acquisti & Grossklags, 2005) was similarly revealed to be low for U.S. respondents. In fact, Hoofnagle et al. (2010) concluded that the majority of Americans were ‘privacy illiterate’. In Canada, Morrison (2013) revealed that objective knowledge about Canada’s privacy legislation (*Personal Information and Protection of Electronic Documents Act, PIPEDA*) was collectively low and Harris Decima (2011) reported that just three in ten Canadians were aware of a federal institution that helps protect the privacy of their personal information.

Reasons for low objective privacy knowledge have been attributed to consumer neglect in reading privacy policies (Winkler, 2001; BusinessWire, 2010; Lawler, Molluzzo & Doshi, 2012) or a failure to read them thoroughly (Office of National Statistics, 2011). This is perhaps due to the length and complexity of many online privacy policies which likely requires patience most consumers do not have (Krashinsky & El Akkad, 2010). As a result, many people agree to privacy policy terms without genuinely knowing to what they have consented. To that end, Facebook users have regularly reported poor understanding of that site’s privacy policies (Govani & Pashley, 2005; Gross & Acquisti, 2005; Acquisti & Gross, 2006) and erroneous assumptions (Ofcom, 2008) and clear misinterpretations (Turow, Hennessey & Bleakley, 2008) about the scope of privacy policies have been observed. Second, most SNS users neglect to make use of available privacy settings (Govani & Pashley, 2005; Gjoka et al., 2011). And, even in instances where respondents claimed to understand the privacy policies of Facebook and make use of the privacy settings, researchers speculated that the weak criteria many use to accept ‘friends’ into their networks (which in turn allows information to be shared beyond one’s assumed control) further signified poor privacy knowledge accuracy (OK) (Debatin et al., 2009).

Calibration. Calibration between what one thinks they know and what one accurately knows is an important consideration in consumer knowledge and critical to decision making because it allows consumers to cope with situations of incomplete information and errors (Alba & Hutchinson, 2000). It is meant to represent the agreement between objective and subjective knowledge assessments of the validity of information, but does not refer to the accuracy of information itself. When there is lack of agreement between knowledge measures, a miscalibration is noted. If confidence in knowledge is higher than knowledge accuracy, a consumer is referred to as overconfident; underconfidence refers to the opposite condition. Empirical contexts are rarely expected to achieve a high level of calibration, and some degree of over-confidence or under-confidence is more likely to occur. The privacy literature has speculated an optimistic miscalibration of privacy knowledge might exist among SNS users (Boyd, 2007; Livingstone 2008; Debatin et al., 2009; Youn 2009). Morrison (2013) empirically detected a miscalibration of privacy knowledge among Canadian SNS users, but the direction of the miscalibration was neither consistently optimistic nor pessimistic.

Cultural Differences

Hofstede (1980) defined culture as “the collective programming of the mind which distinguishes members of one group or category from people from another” (p. 260). Hofstede’s Cultural Value Indices demonstrate cultural differences globally based upon five dimensions – power distance, individualism, uncertainty avoidance, masculinity and long-term orientation (1980; 2001) and this particular framework has become a popular way of examining cross-cultural differences (Kirkman, Lowe & Gibson, 2006). According to the most recent data compiled by the Hofstede Centre (Table 1), Canada and France exhibited key differences on certain dimensions of the cultural value index. First, uncertainty avoidance (UAI) in France was particularly strong (UAI = 86) and represented the strongest dimension in the scale meaning that the French culture is intolerant of unorthodox beliefs and behaviours. In contrast, Canadians (UAI = 48) tend to be more relaxed, less rule-oriented and less emotionally expressive. The next greatest discrepancy in cultural value index measures pertained to the dimension of Power Distance (PDI). Whereas French culture (PDI = 68) is accepting of hierarchical social structures wherein power is unequally distributed and information flows are determined by power, Canadians (PDI = 39) value egalitarianism and have a greater expectation of transparency in information flows. Although Masculinity scores for both countries were quite close (France MAS = 43; Canada MAS = 52), France was considered a moderately feminine culture valuing quality of life and support of the underdog rather than competition in the workplace whereas Canada was considered a moderately masculine society with strong standards of performance but reserved attitudes toward success and winning. The Long-Term Orientation (LTO) dimension also exhibited differences between these two countries, but neither country had strong long-term outlooks. Long-Term Orientation scores for France (LTO = 39) and Canada (LTO = 23) indicated both cultures held short-term orientations respectful of tradition, valued normative behaviours and focused upon the pursuit of absolute truth and immediate gratification. Canada (IDV = 80) and France (IDV = 71) were shown to be culturally similar on the individualism dimension, indicating that people in each country hold strong expectations that the responsibility to care for oneself and immediate family lies with the individual rather than society at large. Indeed, in Canada, Individualism was noted to be the most prominent cultural value.

Table 1. Hofstede Cultural Indices for Canada and France¹

Country	Power Distance	Individualism	Uncertainty Avoidance	Masculinity	Long-term Orientation
Canada	39	80	48	52	23
France	68	71	86	43	39
World Avg ²	55	43	64	50	n/a

¹ Hofstede Centre ² In Veltri & Elgarah, 2009

According to Vishwanath (2004) there are two schools of thought about how culture and online behaviour may be conceptualized – mediated effects and culturally mediated interaction. With mediated effects, the argument is that the medium alters cultures such that online participation leads to global electronic villages characterized by cooperation (i.e. Hongladarom, 1998; Shah et al., 2001; Rheingold, 2002) or real-world societal erosion as evidenced by declining civic engagement (i.e. Shah et al, 2001). Also consistent with this perspective is the notion that alteration could occur at the level of the medium. As Qiu, Lin and Leung (2012) revealed, SNS users could switch their accustomed online behaviours to match those deemed appropriate in alternative online communities, thereby suggesting that the medium and participant group norms were important determinants of SNS behaviour and DeAndrea, Shaw and Levine (2010) surmised that Facebook might socialize self-expression.

On the other hand, the culturally mediated perspective argues that the normative effects of culture constrain how an individual uses various media (i.e. Grace-Farfaglia et al., 2006). This latter viewpoint has guided this research as there have been numerous examples wherein cross-cultural differences in both online and privacy behaviours have been noted. Specifically, Grace-Farfaglia et al. (2006) concluded that

although there was a technological convergence among societies, a global cultural village was not observed. Similarly, cross-cultural differences have been observed regarding the type of information disclosed on Facebook (Karl, Peluchette & Schlaegel, 2010; Auter & Elmrazy, 2012), privacy concerns in Facebook (Tsoi & Chen, 2011) and instances of deceptive behaviour in SNS (Lewis & George, 2008). Interestingly, Marshall et al. (2008) also revealed cross-cultural differences in the types of information disclosed, but it was in the opposite direction hypothesized. The culturally relative nature of privacy has been well articulated (Westin, 1967; Moore, 2003). And, in online environments, cross-cultural differences at the national level have been detected in the ways people perceive and respond to online privacy (Milberg et al., 1995; Dinev et al., 2006; Marshall et al., 2008; Cho, Rivera-Sánchez & Lim, 2009). Yet, some authors claim that cross-cultural privacy issues related to SNS have not received adequate attention in the academic literature (Ur & Wang, 2013). Indeed, the literature review conducted herein did not reveal any cross-cultural comparison of privacy literacy, suggesting that this topic is among those warranting exploration.

RESEARCH HYPOTHESES

The premise of this investigation is that privacy literacy about social network sites will be distinguished by national culture. While no complete comparison of cross-cultural privacy literacy was found, Harris, Van Hoyer and Lievens (2003) did reveal differences in subjective Internet knowledge between Belgian and American respondents in a study pre-dating social network site dominance. The paucity of research in this area provides little evidence upon which to substantiate a hypothesis about whether France or Canada will have higher subjective knowledge, it is nonetheless hypothesized that:

H1: There will be a significant difference in subjective knowledge between Canadian and French survey respondents.

With respect to objective knowledge, it is expected that respondents from France will be likely to delegate the authority of protecting privacy to government given the protectionist stance traditionally adopted by government in that country (Warlaumont, 2010) and supported by the high power distance index for France (Hofstede Centre). With these cultural orientations, there would be little need for French SNS users to necessarily possess a great deal of objective privacy knowledge as the belief would be that there would be adequate state controlled policies in place for individuals' protection. Conversely, Canada's comparatively low power distance index in conjunction with the higher individualism index (Hofstede Centre), suggests Canadians should possess more objective knowledge about privacy. Although Morrison (2013) revealed that objective knowledge about Canadian privacy legislation was low, Hofstede's Canadian PDI and IDV cultural values suggest that the relative importance of information transparency and the need for Canadians to protect themselves rather than rely on government protection, might have had something to do with that finding. As a result, it is expected that Canadians will be more proactive in independently seeking information about privacy on the SNS with which they interact and should therefore have higher objective knowledge than people in France. Although, evidence suggests that objective privacy knowledge among Canadians may still not be high. Thus, it is hypothesized that:

H2: Canadians will have higher objective knowledge about privacy than their French counterparts.

Since calibration reflects one kind of comparison between subjective and objective knowledge and cultural differences have been hypothesized for each of those measures, it follows that:

H3: There will be a significant difference in calibration between Canadian and French survey respondents.

METHODOLOGY

An embedded mixed methods research design, appropriate for investigations requiring instrument development (Creswell & Plano Clark, 2011), was employed in this research. Accordingly, focus groups served as a supplemental qualitative strand embedded within a dominant quantitative cross-sectional survey design. The focus group technique was utilized for the sole objective of survey development. Objective knowledge has typically been measured via a series of true/false questions (i.e. Carlson, Bearden and Hardesty, 2007) about a subject of interest but as a result, scales of this kind do not translate among contexts. As the only similar objective knowledge privacy measure (Morrison, 2012) identified by the researchers was created for the purposes of measuring consumer knowledge about Canadian privacy legislation, a new scale was required to assess objective knowledge about Facebook's privacy policy.

To develop this survey instrument, researchers crafted 29 statements from Facebook's data use policy (aka privacy policy) that were either true or false. A small focus group of undergraduate students discussed each statement in detail to assess statement clarity, comprehensibility and answerability. Based on focus group feedback, the researchers independently selected items that should remain on the survey instrument. Upon comparison, researchers had selected 18 items in common and were thus retained. Discussion among the researchers resulted in an additional 4 items being removed from the survey to avoid repetition. A second focus group was then held with another group of students to re-assess the clarity of the remaining items and to pre-test the survey. Once the survey instrument was finalized in English, professional translation services were obtained to complete an English to French translation of all text.

A quota sampling technique was employed for data collection to capture responses from Facebook users in Canada and France according to published age distribution characteristics of the Facebook population in each country. The services of Survey Sampling International (SSI), a professional data collection firm, were contracted to administer the survey online and ensure 200 completed responses from Canada (in English) and 200 completed responses (in French) from France were collected from individuals ranging in age from 18-64. SSI managed all correspondence with the participants. SSI provides incentives to its panel participants based on a points system that may be redeemed for rewards. The survey was hosted through Fluidsurveys.com and was conducted in July, 2013. Once data collection was complete, data was cleaned and responses from each country were combined into a single SPSS data file for analysis using SPSS v. 20.

Measures

Subjective knowledge (SK). The SK scale consisted of three items modified from Carlson, Bearden and Hardesty (2007) to reflect the context of privacy. On a 7-point Likert scale, respondents rated their perceived subjective privacy knowledge to three questions: 'Compared with most people you know, how would you rate your knowledge about how Facebook collects and manages your personal information?' (1=One of the least knowledgeable to 7 = One of the most knowledgeable); 'In general, I am quite knowledgeable about how Facebook collects and manages my personal information.' (1 = Strongly Disagree to 7 = Strongly Agree); and 'I am quite knowledgeable about how all the information I provide in my online social network is collected and managed by Facebook.' (1 = Strongly Disagree to 7 = Strongly Agree). An SK score was computed as the average of the three subjective knowledge variables (min = 1, max = 7). To prevent bias, SK items were administered before OK items. The scale was determined to be internally consistent as Chronbach's α ($\alpha = 0.852$) exceeded the acceptable minimum of 0.7 (Nunnally, 1978).

Objective knowledge (OK). The OK measure was comprised of 14 True/False statements pertaining to Facebook's privacy policy. Respondents were given the option to select one of three possible answers to each question - true, false, or don't know. The scale was determined to be internally

consistent as Chronbach's α ($\alpha = 0.839$) exceeded the recommended threshold of 0.70 (Nunnally, 1978). A total OK score was computed by scoring correct answers as '1' and incorrect or don't know answers as '0' and summing the results. Thus, OK scores could potentially range from 0 (none correct) to 14 (all correct).

Calibration. Calibration scores (CAL) were calculated by scoring OK responses to distinguish inaccurate answers. Since calibration is meant to reflect the difference between what one thinks they know and what one accurately knows, CAL was computed from the types of responses provided to the OK scale where a correct answer signified perfect calibration with knowledge accuracy and confidence on that item and an inaccurate answer signified overconfidence. Thus, to compute CAL, correct responses were assigned a value of 1, inaccurate answers were assigned a value of -1, and admissions of ignorance ('don't know') were assigned a value of 0. Thus, the theoretical range for the calibration score was -14 (all wrong) to +14 (all correct).

RESULTS

The survey returned 288 responses from France and 265 from Canada. Upon review and data cleaning, 199 responses from France and 198 responses from Canada were retained for analysis. This represented a 69% and 75% completion rate for France and Canada, respectively.

The demographic distribution, by sex, of the sample was 151 (38%) male, 237 (60%) female and 9 (2%) preferred not to answer. Specifically, the gender distribution of the Canadian sample was 69 (35%) male, 124 (63%) female, and 5 (2%) preferred not to answer. The French sample was 82 (41%) male, 113 (57%) female, and 4 (2%) preferred not to answer. The gender distributions of survey respondents from each country were slightly more female than published Facebook membership distributions suggested where a 50/50 male/female split was noted in France and a 46% male to 54% female ratio was identified in Canada (Socialbakers, 2013a; 2013b). Table 2 displays the target distribution of the sample by age range, based upon Facebook user age profiles (Socialbakers, 2013a; 2013b) along with the actual sample distribution achieved. As shown, the youngest age range (18-24) was slightly under-represented whereas each of the older age groups were slightly over-represented according to reported distributions.

Table 2. Target and Actual Sample Distributions by Age and Country

Age	Target Sample Distribution based on FB User Distributions ³				Actual Sample Distribution			
	FB Canada		FB France		Canada		France	
	N	%	N	%	#	%	#	%
18 - 24	52	25.9	59	29.4	33	16.7	33	16.6
25 - 34	56	28.1	61	30.6	57	28.8	66	33.2
35 - 44	40	20.2	40	20.0	49	24.7	52	26.1
45 - 54	31	15.7	26	12.9	35	17.7	31	15.6
55 - 64	20	10.1	14	7.1	24	12.1	17	8.5
	200	100.0	200	100.0	198	100.0	199	100.0

³ Socialbakers, 2013a; 2013b.

Table 3 provides a summary of results to the privacy objective knowledge (OK) assessment, pertaining to Facebook's privacy policy. What is immediately telling in these results is that only two questions achieved 50% correct and many questions resulted in an equal or greater percentage of respondents indicating they do not know the answer than who got the correct answer. Taken together these results suggest Facebook users' knowledge of Facebook's privacy policy is very low.

Table 3: Privacy Objective Knowledge Summary by Question

Variable	Description (Correct Answer)	Combined		Canada		France	
		% Correct	% Don't Know	% Correct	% Don't Know	% Correct	% Don't Know
OK 1	The only data collected by Facebook about you is what you provide directly to Facebook, such as your profile details, status updates, and comments. (FALSE)	27.8	16.9	30.5	21.2	25.1	12.6
OK 2	When you delete your account Facebook deletes all information that they've collected about you. (FALSE)	52.1	29.0	58.1	28.3	46.2	29.6
OK 3	Facebook owns all information it collects about you. (FALSE)	20.4	24.9	17.2	23.7	23.6	26.1
OK 4	Facebook provides guarantees about the accuracy and security of my personal information in their Data Use Policy (aka Privacy Policy). (FALSE)	22.7	31.7	25.3	33.3	20.1	30.2
OK 5	I can control whether or not public information on my Facebook Timeline may be made visible to third party search engines (i.e. Google or Bing). (TRUE)	50.3	29.0	54	23.2	46.7	34.7
OK 6	Facebook controls, and is responsible for, all data collected about me through Facebook Apps that I use. (FALSE)	29.7	28.0	32.8	26.8	26.6	29.1
OK 7	Sometimes, Facebook Facebook advertisers post promoted news stories to timelines with your personal information. When this happens, the advertisers are violating Facebook policy for use of your personal information. (FALSE)	22.4	43.3	22.2	43.9	22.6	42.7
OK 8	Only information you have marked as "Public" will be accessible to people other than your "Friends". (FALSE)	17.9	12.6	16.7	12.1	19.1	13.1
OK 9	When you set a post to display to "Friends" only your friends will ever be able to see the contents of that post. (FALSE)	19.4	11.4	20.2	11.1	18.6	11.6
OK 10	I can limit access to my Facebook profile name, profile picture, and cover photo in my Facebook Profile Privacy settings. (FALSE)	16.9	14.6	17.7	12.6	16.1	16.6
OK 11	Facebook Pages are always public, and so anything posted to the Page is also always public. (TRUE)	25.7	18.9	23.2	19.7	28.1	18.1
OK 12	If I want to prevent Friends from tagging me in a post or photo I can update my privacy settings in Facebook. (FALSE)	14.6	29.5	13.1	26.3	16.1	32.7
OK 13	Once tagged by a Friend in a photo or post I cannot remove the tag. (FALSE)	46.6	24.7	53	22.7	40.2	26.6
OK 14	Regardless of your privacy settings, anyone who uses Facebook may tag you in a photo or post, even if they are not a Facebook Friend. (FALSE)	31.2	34.3	33.8	36.4	28.6	32.2

Table 4 contains the descriptive results of the privacy knowledge scores for subjective privacy knowledge (SK), objective privacy knowledge (OK), and a calibrated objective privacy knowledge (CAL) score. Recall that OK and CAL are based upon fourteen objective questions pertaining to Facebook's privacy policy and SK was measured on a 7 point Likert scale. SK was essentially neutral in Canada ($SK_{\text{Canada}} M = 3.98, SD = 1.42$) and slightly lower in France ($SK_{\text{France}} M = 3.77, SD = 1.42$). Results partially support the second hypothesis that OK would be higher in Canada, although OK was notably low in both cultural contexts ($OK_{\text{France}} M = 3.78, SD = 2.56$; $OK_{\text{Canada}} M = 4.18, SD = 2.41$). Descriptive statistics for CAL revealed an overall miscalibration of privacy knowledge ($CAL_{\text{France}} M = -2.83, SD = 3.90$; $CAL_{\text{Canada}} M = -2.21, SD = 3.67$).

Table 4: Privacy Knowledge Descriptive Results

	Combined			Canada			France		
	SK	OK	CAL	SK	OK	CAL	SK	OK	CAL
N	393	397	397	197	198	198	196	199	199
Mean	3.87	3.98	-2.52	3.98	4.18	-2.21	3.77	3.78	-2.83
Std. Deviation	1.42	2.49	3.80	1.42	2.41	3.67	1.42	2.56	3.90
Minimum	1	0	-10	1	0	-10	1	0	-10
Maximum	7	12	10	7	12	10	7	11	9
Theoretical Min	1	0	-14	1	0	-14	1	0	-14
Theoretical Max	7	14	14	7	14	14	7	14	14

To assess for differences in privacy literacy between Canada and France, an ANOVA, using SPSS v.20, was conducted for each of the three privacy knowledge measures. Results are presented in Table 5. As can be seen, the ANOVA assessment of the subjective knowledge score between countries resulted in a non-significant result ($F(1, 391) = 2.13, p > 0.05, \text{partial } \eta^2 = 0.005$), thus H1 was not supported. Similarly, assessment of the objective knowledge score between countries resulted in a non-significant difference between cultures ($F(1, 395) = 2.54, p > 0.05, \text{partial } \eta^2 = 0.006$), thus H2 was rejected. H3 was also rejected as the ANOVA assessment of the objective knowledge calibrated score between countries resulted in a non-significant result ($F(1, 395) = 2.68, p > 0.05, \text{partial } \eta^2 = 0.007$).

Table 5: Univariate Analyses of Variance for Privacy Literacy

	SK ^a	OK ^a	CAL ^a
Country (F ratio)	2.13	2.54	2.68

a. Univariate df = 1,391 (country SK) and 1,395 (country OK and country CAL)

DISCUSSION

Despite conclusions within the literature that cross-cultural differences influenced privacy concerns and privacy behaviours (Milberg et al., 1995; Dinev et al., 2006; Marshall et al., 2008; Cho, Rivera-Sánchez & Lim, 2009), the same connection could not be made with privacy literacy. The results of this study clearly indicated there was not a significant difference between Facebook users' privacy literacy in Canada and France and as a result, none of the hypotheses could be supported. Specifically, there were no cross-cultural differences revealed in subjective knowledge, objective knowledge or calibration.

Rather than the culturally-mediated interaction perspective of cultural influence used to frame this study and formulate hypotheses, these results might be suggesting that mediated effects may be taking place within the technological environment of Facebook similar to the behaviour modification observed by Qiu, Lin and Leung (2012) and DeAndrea, Shaw and Levine (2010). However, as the results only compared privacy literacy across nations, evidence of cultural convergence consistent with expectations that a comprehensive global virtual community will emerge (i.e. Rheingold, 2002) has not been provided. Therefore, care must be taken to not generalize too broadly from these non-significant results.

It is possible that the lack of cross-national difference evidenced in this study could be due to the similarities among certain cultural values within the two countries. The comparison of Hofstede's cultural value indices for the two countries presented in Table 1 identified that both Canada and France were quite close on the individuality dimension and both were more individualistic nations than the world average ($IDV_{\text{Canada}} = 80$; $IDV_{\text{France}} = 71$; $IDV_{\text{World}} = 43$). This is an important consideration given Lewis and George's (2008) finding that it was *only* the IDV cultural value dimension that behaved as expected in their cross-cultural comparison of Koreans and Americans and Sondergaard's (1994) conclusion that more significant cross-cultural differences were associated with the IDV dimension. Thus, it is possible that the cultures of the selected nations were not distinct enough to return differences in privacy literacy. Therefore future cross-cultural comparisons should endeavor to utilize samples from countries with dissimilar individualism values.

Likewise, it is also possible that the lack of cross-national privacy literacy difference could be explained by the similarities in the privacy regulatory environments of the two countries under investigation. Although it was hypothesized that French respondents would have little need to possess great amounts of objective knowledge due to the nation's cultural power distance value relative to Canada and the World, ($PDI_{\text{France}} = 68$; $PDI_{\text{Canada}} = 39$; $PDI_{\text{World}} = 55$) and the likely expectation by SNS users that the country's protectionist policies (Warlaumont, 2010) would extend to the realms of social network sites and privacy, both countries have extensive privacy legislation that cover all information exchange interactions with businesses. In Canada, the Personal Information and Protection of Electronic Documents Act (PIPEDA) is overseen by the Office of the Privacy Commissioner of Canada; in France the European Union Data Protection Directive (Directive 95/46) is overseen by the Commission Nationale de l'Informatique et des Libertés (CNIL). So, on one hand, Canada's smaller power distance values might not be as important as the universal privacy legislation which could conceivably offer sufficient perceived privacy protection to SNS users and thus may minimize quests for objective knowledge. Of course, given previous findings that objective knowledge of Canadian privacy legislation was also low (Morrison, 2013), it is unlikely that Canadians' poor privacy literacy can be explained by confidence in the privacy regulatory environment acquired through objective knowledge about it. Thus, future research should attempt to clarify whether cross-cultural differences in privacy literacy might be detected between nations with different regulatory environments and should also consider other factors related to one's general confidence in the legal protections offered in their nations.

Despite the lack of cross-cultural differences revealed in the results, there is compelling evidence provided herein that privacy literacy is poor. From the descriptive results of the objective knowledge test (Table 3), we learned that in both Canada and France, respondents knew very little about the contents of Facebook's privacy policy, thereby reinforcing speculation that most people do not know enough to protect themselves in technological environments (Cavoukian & Hamilton, 2002; Solove, 2006; Krishnamurthy & Wills, 2008; Nissenbaum, 2010) with empirical evidence. From a consumer advocacy standpoint, this poor objective privacy knowledge is a discouraging finding especially in light of the overconfidence realized in the results from both countries. When asked how much they think they know, respondents from each nation reported close to a neutral subjective knowledge, suggesting that they believed they knew enough about privacy on Facebook to get by. However, calibrated scores of the objective knowledge test suggested otherwise. Clearly, respondents from each nation were more confident in their knowledge about

Facebook's privacy policy than their objective knowledge would suggest ($CAL_{France} M = -2.83, SD = 3.90$; $CAL_{Canada} M = -2.21, SD = 3.67$).

There are several implications of these findings to various stakeholder groups. First, academic pursuits will be guided by the suggestions for future research identified in this discussion. In addition, future research should consider investigating what role poor privacy literacy has on information disclosure decisions on social network sites. Second, governments should be interested to learn how little people actually know about their privacy in the technological environments in which they regularly interact. As governments serve to protect its citizens, the collective evidence of poor privacy knowledge and the specific areas of privacy illiteracy identified herein may be used to inform education and training programs for the public. The results also have implications for businesses that operate social network sites and those that use them to engage customers. In one infamous example, Facebook was forced to eliminate 'Beacon' due to public outrage. The Beacon service publicly broadcast purchases that Facebook members had made online with external retailers in the Facebook Newsfeed. Although this practice did not contravene Facebook's privacy policy, Facebook members were angered by the perceived privacy violation and perceived deception by the company. As a result of the negative backlash, Facebook halted the Beacon service. Where it is conceivable that consumer perception might have been different if Facebook users had been knowledgeable about Facebook's privacy policy, it appears adequate privacy literacy might have prevented this problem and therefore SNS such as Facebook should consider ways to improve member's privacy knowledge. Similarly, third parties that use Facebook to connect with customers should be aware of the low levels of privacy literacy of members and seek ways to encourage improved privacy understanding so that they do not also engage in activities that are perceived to be inconsistent with privacy policies. Therefore, to prevent future similar mishaps, Facebook and other social network sites should consider tactics that would encourage users to both read and understand privacy policies including addressing issues such as accessibility, length and readability.

LIMITATIONS

Some caution must be exercised in interpreting the results of this study due to a few important limitations associated with sampling, measurement and assumptions. In terms of sampling issues, there was likely some self-selection bias in the sample as a result of reliance upon panel participants incentivized through a points program. In addition, there was an unknown bias as the sample was limited to Facebook users, but there are no indicators to compare whether Facebook privacy knowledge is representative of the general population and/or non-Facebook users. Attention should also be directed to the demographic distribution of the sample achieved. Despite the quota approach, there were some minor deviations from the targeted population estimates in that the sample was slightly underrepresented in the 18-24 year age range and was slightly more female than desired. Among the measurement limitations were the answers to the objective knowledge quiz - all but two of the fourteen items on the objective knowledge scale had the correct answer of False.

In addition, the Facebook privacy policy changes frequently so that what was true when the survey was deployed may not have been true in the past nor is it guaranteed to be true in the future. It is also important to note that OK was measured exclusively for Facebook; however, privacy knowledge extends well beyond this context. Furthermore, though a calibration measure was computed to provide insight into the consistency of privacy knowledge confidence and privacy knowledge accuracy measures, the calibration measure was not without limitations. The calibration measure calculated herein was only capable of indicating situations of calibration and overconfident miscalibration, but the measure could not detect situations wherein there was underconfidence. Furthermore, Hofstede's Cultural Value Indices were not directly measured for survey respondents, thus cultural values were only assumed to be consistent with published index values. Finally, a discriminant analysis would aid in further interpretation of cultural

differences but was not undertaken in this study. Thus, further analysis of this data will incorporate discriminant tests.

CONCLUSIONS

The objective of this research was to investigate whether cross-cultural differences in privacy literacy could be observed among Facebook users from Canada and France. While results suggested there were no significant differences between cultures on measures of objective privacy knowledge, subjective privacy knowledge or calibration, interesting findings were revealed with respect to privacy literacy. Specifically, privacy literacy was concluded to be poor in both Canada and France as evidenced by poor objective knowledge and individuals' overly optimistic assessment of their privacy knowledge. Thus, it was suggested that SNS participants do not likely have the requisite ability to protect themselves from privacy violations in these environments. The results also suggest implications for future academic inquiry and opportunities for both government and business to improve privacy literacy levels among the public.

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MAKING SENSE OF THE STORY: CONTEXTUAL FRAMEWORKS REVEALED IN ACTS OF NARRATION

People experience their realities as socially negotiated constructions, filtering meanings through frames and filters that help them make sense in the context of their environments. Disruptive events put greater pressure on sensemakers to explicitly clarify their contextual positioning, creating narratives about what they understand is happening. Grounded in critical sensemaking, this study explores examples of surfacing contextual frames during the proposed change to transform three university campuses in New Brunswick into polytechnic institutions. Increased understanding of contextual influences, or *where* sense is made, should lead to opportunities for greater study into the processes of *how* plausible accounts are created.

As social animals, people exist together in a dynamic world in which meanings must be somehow constructed and shared in order for interaction to be possible (Berger & Luckmann, 1966). As such, meanings are dominated by their intersubjective nature. The quest for meaning appears to be a truly human endeavor, particularly in the highly developed and complex social interactions. The 'data' that people encounter throughout their world, whether gathered through sensation or symbols, does not contain innate meanings in isolation. Those meanings are negotiated in specific times, places, and within context. Thus, the question is not what something means to a specific person in isolation while all other things are held equal, if this could be measured or actually exist, but what something means to that person within the messiness of their ongoing world. When exploring how people make sense, meaning is less about *what is* and more focused on *what we interpret things to be* (Gioia & Chittipeddi, 1991) within a particular context and socially constructed framework.

As part of a larger study exploring the gaps that exist in our understanding of plausible meaning construction (Mills & Helms Mills, 2004; Helms Mills, Thurlow, & Mills, 2010), this paper focuses on the influence that context plays in the construction of multiple, plausible meanings that can develop from the same experience. It is grounded in the heuristic of critical sensemaking and explores how the framework of context can be revealed through an examination of espoused narratives. The act of narration uses language both as a symbol of exposition and as a medium through which meaning is enacted. As an act, narration provides structure and unity to the narrator (Holman & Harmon, 1986). Experiences and inputs are collected consistently such that the process of making sense is perpetual (Weick, 1995). Routine events become habituated, requiring little investment by sensemakers; this makes routine activities challenging to explore. Weick (1995) noted that the processes people employ to make sense are more fully revealed during shocks and disruptions to normal situations.

One such moment of shock occurred in New Brunswick, Canada in 2007, when a government commissioned report recommended that three university campuses be transformed into polytechnic institutions to better serve the training needs of industry. The report, titled Advantage New Brunswick: A Province Reaches to Fulfill its Destiny (Miner & L'Écuyer, 2007), was presented as an external examination of both the structure and effectiveness of the provincial post-secondary education system. In the report (referred to as the Miner Report from this point forward), it was recommended that three

university satellite campuses located in Saint John, Edmundston and Shippagan sever their connections to their universities and become autonomous polytechnic institutions. The reaction to this recommendation was intense and very public. It also served as a focal point for impacted stakeholders to re-examine and express their contextualized framework around post-secondary education, either in support of or in opposition to the directions proposed by Miner and L'Écuyer. This paper focuses on the espoused narratives told by impacted stakeholders of the Miner Report during this sensemaking event and how those narratives expose context through the reshaping and retelling of events. Narratives reveal a great deal about the contextual framework of meaning (Czarniawska, 1998), because making sense "is about authoring as well as interpretation, creation as well as discovery" (Weick, 1995, p. 8). With a greater understanding of the contextual positioning of the particular author of a narrative, we may find a more clear understanding of their intended meaning in their speech acts.

SAME EVENT, DIFFERENT FILTERS

Sensemaking is not done in isolation. Meanings make sense based on socially negotiated realities (Berger & Luckmann, 1966) bound within contextual frames and accepted rules of understandings (Mills & Helms Mills, 2004; Mills & Murgatroyd, 1991). Most notable is Weick's detailed work on the fundamental constitutive elements of the sensemaking process. Included in this are seven properties which outlines sensemaking as: grounded in identity development, functions retrospectively, relies on enacted environments, is social in nature, occurs in an ongoing state, focuses on and through extracted cues and is driven by the existence of meanings that are plausible, not necessarily accurate (Weick, 1995). Most frequently, we look back on events that have occurred, choose cues that are salient enough to be included (or excluded) in the process of meaning, enact those cues into a workable story that "captures both feeling and thought, something that allows for embellishment to fit current oddities, something that is fun to construct" (Weick, 1995, p. 61). The meanings found within these stories need not be accurate, simply plausible enough to "hold disparate elements together long enough to energize and guide action" (Weick, 1995, p. 61).

In their most recent work, Helms Mills and Thurlow stated that "at its most basic, sensemaking is about understanding *how* different meanings are assigned to the same event" (2010, p. 183). The question is process-based, requiring focus on the tools used by sensemakers in the crafting of meaning. This examination begins to take up the question of multiple meanings by first exploring the contextual positioning of sensemakers and then unpacking the frameworks through which they are crafting meanings. As a heuristic device, critical sensemaking serves this purpose well, adding focus to Weick's process in areas "of power, knowledge, structure and past relationships" (Helms Mills et al., 2010, p. 188) and of particular interest here, a focus on the contextual influences that exist in both social structures and within communication (Mills & Helms Mills, 2004).

One of the pillars of critical sensemaking is that of formative contexts (Unger, 1987) within which individuals make sense of their environments. Blackler described formative contexts as "the imaginative schemas of participants" (1992, p. 279), frameworks where people interact with the socially negotiated groups with whom they are in contact. These frameworks shape potential outcomes by providing routines and structures "that limit what can be imagined and done with that society" (Thurlow & Helms Mills, 2009, p. 493). This space creates a 'meso' or middle level between the macro-societal structures that exist and have been continually (re)negotiated, and the micro-individual location of the sensemakers themselves. It is contextualized space in which sensemakers operate, a space that "affects the cues they extract, the plausibility of various text and narratives, and the nature of enactment" (Helms Mills et al., 2010, p. 189).

Meanings constructed within shared, intersubjective networks (Berger & Luckmann, 1966) are formed through social contexts. These contexts and rules of understanding are the location of meanings deemed to be reasonable and acceptable; in sensemaking terms, only within particular contexts in which the sensemaker is embedded can a meaning be considered plausible (Mills & Helms Mills, 2004; Mills & Murgatroyd, 1991). From this aspect, I push Weick's often used phrase "how do I know what I think 'til I see what I say?" (2001, p. 189) farther by surfacing the impact that context plays on meaning construction. Twisting this idea, perhaps it is more appropriate to ask, "How do I know what I mean 'til I see *where* I say it"?

Meanings make most sense to people when they "deal with common concerns, establishing its connection to the personal and disciplinary backgrounds and experience" (Golden-Biddle & Locke, 1993, p. 600) of both the meaning creator and their frameworks. They attempt to relate what they experience in the form of information inputs to the personal and intellectual contexts in which they are embedded (Golden-Biddle & Locke, 1993). From here, they develop their understandings of their frameworks in the form of narratives and, we hope, express this so that these narratives exist outside of the sensemakers' own head and into our investigative realm.

QUEST FOR THE 'GOOD' STORY

I contend that the narratives told by sensemakers are fundamentally reflective of these contexts. Stories told and explanations given situate the location of the sensemaker within the frameworks that influence them, revealed in the inclusion or omission of cues and which cues are surfaced as having value to the person telling the tale. It is in this process that the sensemaker constructs meaning, or 'makes sense'. As a model of examination, narrative analysis has the ability "to incorporate a large amount of empirical material and to uncover underlying patterns within that material" (Beech, 2006, p. 41).

Narratives are constructed in and expressed through the use of language, providing structure and unity to the narrator when they share their tale (Holman & Harmon, 1986). Language is not simply a mode of communication but also a medium used to organize, articulate, define and convey understanding. Language itself is a sign that blends signifiers and signified meanings together into shared artefacts (Saussure, 1972). The exploration of meanings authored into language expressions in the subject of another ongoing study. At this point, suffice it to say that language itself is problematic, flexible and fluid in meaning investment; for the purposes of this piece, language is the vehicle through which narratives are expressed, narratives which reveal clues to the narrator's contextual influences.

Narratives are valuable as a means of uncovering context for a number of reasons. Rhodes and Brown believe narratives to be a strong "methodological position through which to engage not with (the) presumed neutral 'real' world, but with the complex nuances of the 'lived' world" (Rhodes & Brown, 2005, p. 180). As a methodology used to study ongoing processes in a world Weick often called messy and complicated (Weick, 1995), narratives expose real expressions of meaning and surface important factors in the sensemakers' world. As a form of knowledge, narratives work by providing the space for authors to reshape events by controlling where emphasis is placed and which meaning(s) are embedded with speech acts (Czarniaswka, 1998), a form of agency in authorship. As a means of organizing, narratives put focus on the place, space, and intentions of those making expressions and helps to expose the imaginative schemas (Blackler, 1992) at work for the sensemaker during their process of meaning construction. I contend that these schemas are revealed during the act of narration.

IT WAS A DARK AND STORMY NIGHT...

For this study, a collection of media data was conducted surrounding the planning, release and subsequent reactions to the Miner Report in September 2007. The media data included both print and

online sources and spanned an 18 month period. Within this format, espoused viewpoints were sought out (by journalists, editors, and spokespersons from various interest groups) and then captured in print, allowing these stories to be perpetually located at particular times and in relation to other, frequently as multiple ongoing expressed positions. Article collection was conducted using multiple electronic databases and search word and topic queries grew iteratively as more information became available in order to cast the widest possible net for captured accounts. During this time, an external media expert executed an independent search for the same conceptual content, after which both lists were amalgamated and duplications removed. To ensure as complete collection as possible, I manually reviewed archived student newspapers from each of the post-secondary institutions in New Brunswick. In addition to media accounts, I included all publically available reports provided by the post-secondary education commission and the Government of New Brunswick relevant to this event. In total, 257 articles and over a dozen government reports were included for review.

With the desire to reveal patterns and stories within the data (Beech, 2006), the articles were read and filtered into groupings of stakeholders who were most impacted by the change suggestions. These included comments, opinions and reactions from students, faculty and educators, institutional administration and leadership, government officials, and community members. Expressions made by these members were coded into nodes to collect and better examine particular contextual positioning. Emergent ‘narrative groupings’ came to the forefront after continued deep reading, as people worked out their understanding through speech acts and storytelling. The data was initially organized and reviewed in a chronological manner as a way of ordering or recreating how experiences were temporally experienced and processed. The narratives told were seen as the medium through which people, in this case narrators, provide structure and unity to experienced events (Holman & Harmon, 1986), especially disruptive ones.

“MARCO”...“POLO”

After extensive reviewing of both the expressed accounts that were captured and reproduced in newspaper articles and the reports crafted by the post-secondary education commission authors, multiple narrative themes and plots emerged from the data. Five distinct stakeholder groups surfaced, including the commission authors, educators, students, the New Brunswick government and university leadership. From each group, narratives revealed the contextual frameworks through which they constructed meaning and evaluated the plausible nature of meaning expressed by others. I attempt to unpack three of these narrative structures below, exploring how distinctly different contextual frameworks become revealed within espoused narratives. I also acknowledge the complexity of interrogating stories told by others, accepting Weick’s believe that the richness found in good data comes with the price of messiness (2007).

Commission Authors – The Bold and the Brave

The two authors of the commission report, Dr. Rick Miner and Dr. Jacques L’Écuyer, were both outsiders to the province of New Brunswick, invited in as subject matter experts in post-secondary education. This distance from the province being studied coupled with their levels of experience in the field of education allowed them to take the position of external champions for the government’s embedded initiative of change. Within the Miner Report, seven distinct challenges were identified in the provincial post-secondary education system, including failing enrolment, costs, gaps in the skills of needed workers, and the lack of focus on the teaching of applied skills. The recommendation to transform three satellite university campuses into polytech institutions became embedded in their narrative of a brave new direction.

In response to these identified challenges, they crafted a vision for change. “Taken together, these challenges demand some bold new directions in post- secondary education. More of the same is simply

not an acceptable option; it offers only the prospect of decline.” (Casey, 2007, p. A1). They immediately crafted a narrative in which change is not only encouraged but a natural path.

At the commencement of their project as leaders of the Post-Secondary Education Commission, they set up a quest, outlining the high stakes for the province and casting themselves in the role of heroes. In a letter to Premier Graham and Minister Doherty, the authors allude to the challenges and tests that were a part of their change-quest, but also reiterate their worthiness: “The recommendations are not easy ones to implement, but you asked us to be bold, as did many of the individuals we met.” (Miner & L’Écuyer, 2007, p. i).

Their narrative takes on an epic quality, in which outside heroes are on a quest to achieve something great, all the while encountering challenges along the way. Miner clearly believed that their suggested changes, those of transforming a few satellite university campuses into polytechnic institutions, would be beneficial for the province when he said, “Polytechnics are not a step backward, but are a great opportunity for the province.” (Dunville, 2007). Their vision, according to L’Écuyer, was not simply to present regional opportunities but to be bold and transformative: “Polytechnics clearly represent a significant evolutionary force occurring across North America.” (Gautheir, 2007).

As heroes, they will encounter challenges in the form of established, habitual thinking; those who oppose their new directions lack progressive vision because, as Miner states, “they have taken a very black and white point of view” (McHardie, 2007b, p. A1). L’Écuyer believed that the report “would be greeted with a chorus of controversy, mainly from those people in the post-secondary sector who opposed the commission’s vision for more collaboration among institutions.” (McHardie, 2007a, p. A1). If you were against the change, and more particularly their ‘vision’, you were against collaboration and teamwork between different levels of education as well as valuing silo-style thinking and protectionism.

University Educators – Huge Steps Backward

Educators at university revealed a distinctly different context used as their filter for understanding the proposals within the Miner Report. Faculty invest a great amount of effort fitting into the social and professional structures of academia (Murray, 2007). When faced with the suggestion that three university campuses would be transformed into polytechnic institutions, educators did not speak about boldness, adventure or evolutionary forces. Instead, from the very same shock and the same access to information, they crafted narratives of legitimacy and value in university education, and devolution.

One theme that was continually enacted was the fundamental difference between education and training. Three months before the release of the Miner Report, 34 faculty members and librarians from UNB Saint John composed a three-part newspaper series arguing the value of deeper, long term education over focused, short term industrial training. “They (the NB government) must resist the urge to treat education and training as identical. They must distinguish between a short-term boom-and-bust mentality, and a perspective that will ensure health, vitality, and prosperity over time.” (2007, p. A5). This was reiterated in a release from the Canadian Association of University Teachers when they wrote, “At every turn, the commission has focused on narrow goals that seem driven by private-sector management fads rather than a compelling and just vision of what New Brunswick’s system of post- secondary education should be for its citizens.” (White, 2007, p. A2).

When educators spoke of the proposed shift from a university to a polytechnic structure, the transformative narrative presented by the commission authors was recrafted as devolutionary. Leslie Jeffreys, a liberal arts professor at UNBSJ played a prominent role in this narrative construction. “If UNB Saint John is destroyed in order to erect a technical college, it will be a huge step backwards for the city and its citizens.” (Jeffrey, 2007, p. A7). Her words tell of story of destruction; UNBSJ would be razed, institutionally if not physically, from the Saint John landscape, replaced by what she carefully calls a

'technical college'. Education values liberal arts (MacKinnon, 2007a). As Jeffreys advocated for the continuation of liberal arts education in Saint John, she stated clearly that "Saint John should have a university and nothing else." (Church, 2007, para. 5). Gregg Allain extended this further, seeing a movement to alter universities into polytechnics as dangerous to the entire province and that "the whole process [of change] could set the province's universities back more than 40 years!" (2007, para. 13).

Within the narrative crafted by educators, there was a continual return to the danger of the 'unknown', the amorphous, untested hybrid model of education called the polytechnic. John Johnston, a professor at UNBSJ, stated, "We don't know what it (a polytechnic) is. It was poorly defined, so we are on our own really to look at some examples and some of which we might question the appropriateness" (McHardie, 2007c, p. A3) of the polytechnic structure. University faculty attempted to shape the story of Saint John as a city standing upon an educational precipice. "If it wishes to continue to play an important role in the future of this province, it must have a real university and not some kind of hybrid institution." (UNB Saint John Faculty, 2007, p. A5).

University Students – I Chose to Come

For university students, the recommendations of the Miner Report set in motion the construction of another, very different narrative. Students placed themselves as pawns within a larger game played by stakeholders removed from the daily realities of being in school and whose outcomes directly impacted them as the end-users. Their educational experiences were not abstractions or processes to be viewed at the level of strategically-planned provincial outcomes. The proposed polytechnic changes were internalized by students in a visceral way. Students make the intentional choice to become part of a university community, with all the constructs and socially negotiated interpretations that come with the identity of 'being' a student (Blenkinsopp & Stalker, 2004; Reybold, 2003). For many students, UNBSJ had become part of their identity; they connected with it intimately as an extension of who they are.

Heather Sager, a student at UNBSJ, wrote, "The campus is home to students from all corners of life. I am here from Ontario, not because I had to come but because I chose to." (Sager, 2007, para. 4). By crafting a narrative of the institution not simply as a place to learn but as a home with pseudo-familial connectivity enacts a powerful cue to her very identity. Delsie Burke shared this idea when she said, "This is my home. This is the first home I had since I had come out of school. This suggestion [of transforming UNBSJ into a polytechnic] is kicking me out of my home." (Davis, 2007a, p. B1). By connecting the recommendations from the Miner Report to the idea that their home would be taken away, students created a narrative that they could rally behind in protest (Davis, 2007b).

Students contextualize the university as their beacon of hope and future opportunities; without which the very culture of the city is at stake. In their minds and stories, the university is a symbol of growth, an attractor that draws people to the region. In contrast, a polytechnic institution is limiting, so much so that it would push people out of the region. One potential student considering UNBSJ as an option, Becky McBriarty, said "For the gain of technically trained workers, we will lose so much - our youth, our culture, our city as we know it. These are losses that cannot be accepted." (MacKinnon, 2007b, p. C1). Students also spoke of lost potential and limited opportunities that would arise without the university at hand.

"If UNBSJ is closed, our future will be limited due to the lack of choices given to us in Saint John. Those who want an education that is outside the fields offered at a polytechnic institute will have to leave the region and go elsewhere, and may not come back." (Hattie, 2007, p. A8)

FIRST YOU GET THE 'WHERE', THEN YOU GET THE 'HOW'

Sense, it seems, is influenced by contextualized frameworks built within socially negotiated realities, frameworks that support habituated behaviours, traditions of thought and, ultimately, pillars of the sensemakers identity. The case of institutional change in the New Brunswick post-secondary educational system and the suggested transformation of three university campuses to polytechnic institutions highlight the influence context has on meaning construction and (re)interpretation. It is not the goal of this paper to explore how each stakeholder group utilizes language in their process of crafting plausible accounts. Further work is currently underway in that area. Here, I have attempted to demonstrate the power that storytelling, narratives in action, has in revealing contextual positioning of social networks and uncovering some of the frameworks which influence meaning development and acceptance.

We live in a world experienced and understood through language, signs that contain signification of meaning negotiated between people, in a context, location, and time. Increasing the appreciation for 'where' sense is made extends our understanding of what we interpret and how. Weick believed in studying the world that we live in and actually experience, as messy and complicated as it truly is, with shifts in influences, values and context of the sensemaker. Today, I am a professor and an industry expert, a husband, son, brother, and father all simultaneously existing in a kinetic, ongoing flow. Each context brings forth structures and frames continuously negotiated over time, understood subjectively and enacted linguistically. Through the surfacing *where* sense is made, located within contextual frames as revealed in espoused narratives, there exists greater precision in further study of *how* sense is subjectively crafted. This meaning also hold the great richness as "subjectivity must be kinetic, not static; it must be multiplied, not single" (Ermarth, 2000, p. 408).

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ANALYSE DES ENJEUX FISCAUX

Les gouvernements fédéral et provinciaux font face à des dettes accumulées et des déficits importants et doivent tenter de rééquilibrer leurs budgets soit par une augmentation des revenus ou une diminution des dépenses. Dans ce travail, nous avons fait l'analyse de l'assiette fiscale de la province du Nouveau-Brunswick pour identifier les enjeux fiscaux et mieux comprendre les contraintes au redressement des finances publiques.

LE CAS DE LA PROVINCE DU NOUVEAU-BRUNSWICK

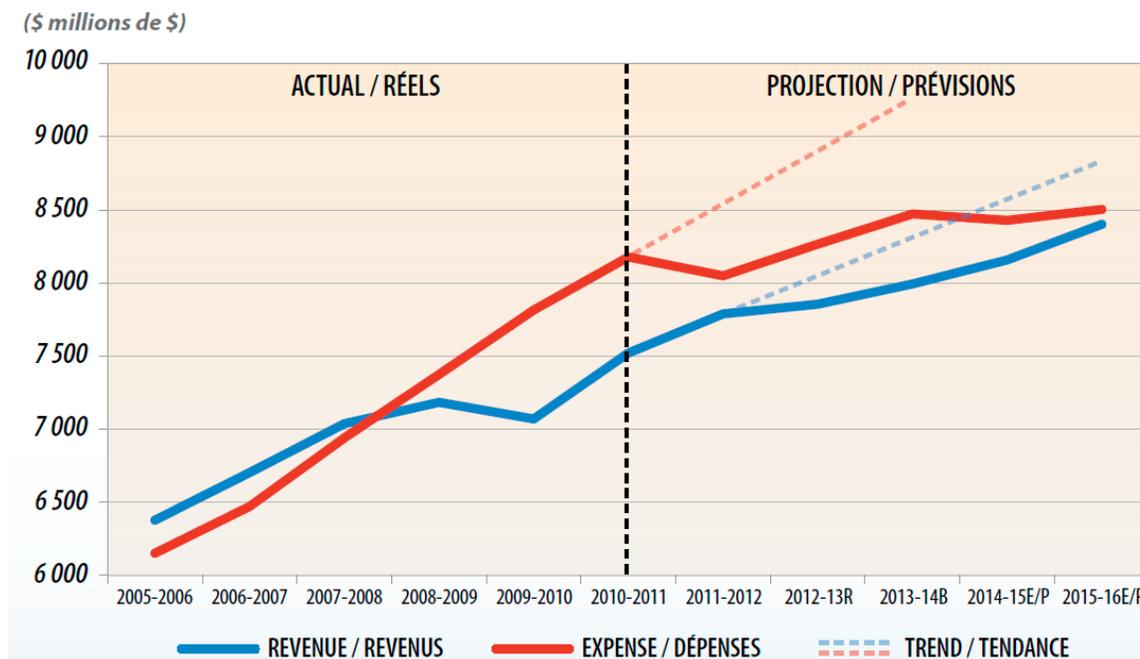
L'économie mondiale fait présentement face à des défis majeurs et plusieurs pays, dont la Grèce, ont dû ou devront adopter des mesures draconiennes pour équilibrer leurs budgets et rétablir les finances publiques. Le Canada a réussi à date à s'en sortir mais les gouvernements, tant fédéral que provinciaux font face à dettes accumulées et des déficits importants. Ils doivent donc tenter de rééquilibrer leurs budgets soit par une augmentation des revenus ou une diminution des dépenses.

L'objectif de ce travail est d'analyser l'assiette fiscale de la province du Nouveau Brunswick afin d'identifier les enjeux fiscaux et de mieux comprendre les contraintes au redressement des finances publiques. Pour y parvenir, une analyse du budget de la province et des revenus des contribuables sera effectuée afin d'identifier en premier lieu, les sources de revenu provinciales et, en deuxième lieu l'apport de chacun des contribuables à l'assiette fiscale selon les différentes catégories de revenu. L'ensemble de ces analyses permettront de mieux comprendre les marges de manœuvre disponibles relativement à l'impôt sur le revenu des particuliers dans l'augmentation des revenus. A cette fin, les données les plus récentes publiées par la province du Nouveau Brunswick ainsi que les données de Statistique Canada disponibles à la date de l'étude seront utilisées.

Le plan de cet article est le suivant : la première partie de l'article aborde la situation fiscale actuelle de la province du Nouveau-Brunswick en termes de dépenses et de revenus. A cet effet, les recettes de la province seront analysées. La deuxième partie portera sur l'analyse des revenus et des impôts personnels payés par les contribuables de cette province. Le tout sera suivi par une conclusion.

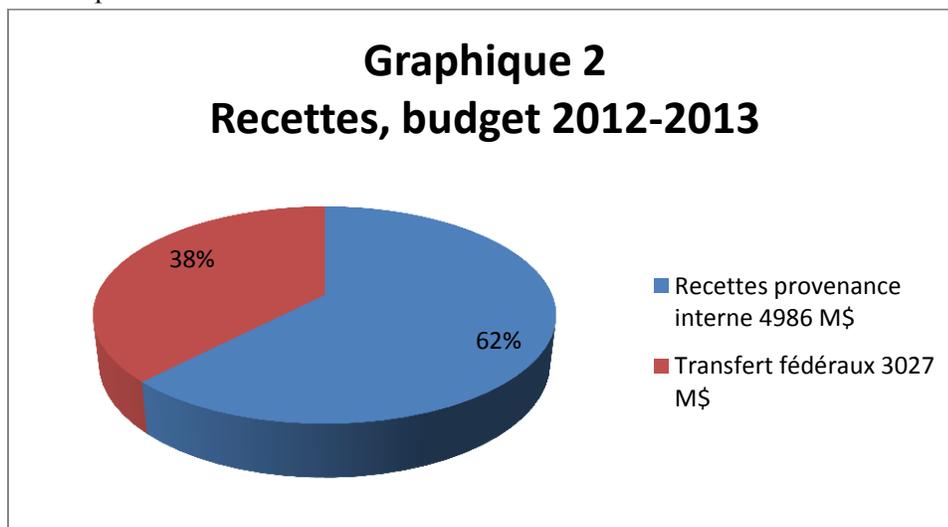
Situation fiscale du N-B en 2012-2013

Tel que démontré au graphique 1, la province du Nouveau-Brunswick, tout comme les autres provinces canadiennes, fait face à une augmentation vertigineuse des dépenses. Même en essayant de contrôler les dépenses, la province fait face à un déficit de 182,9 M\$ pour l'année 2012-2013, et la tendance se maintiendra pour les prochaines années si des mesures ne sont pas prises pour corriger la situation. En plus de la rationalisation des dépenses, la Province doit aussi faire une analyse de ses sources de revenus pour balancer le budget. La prochaine section va présenter les différentes sources de revenu de la Province.



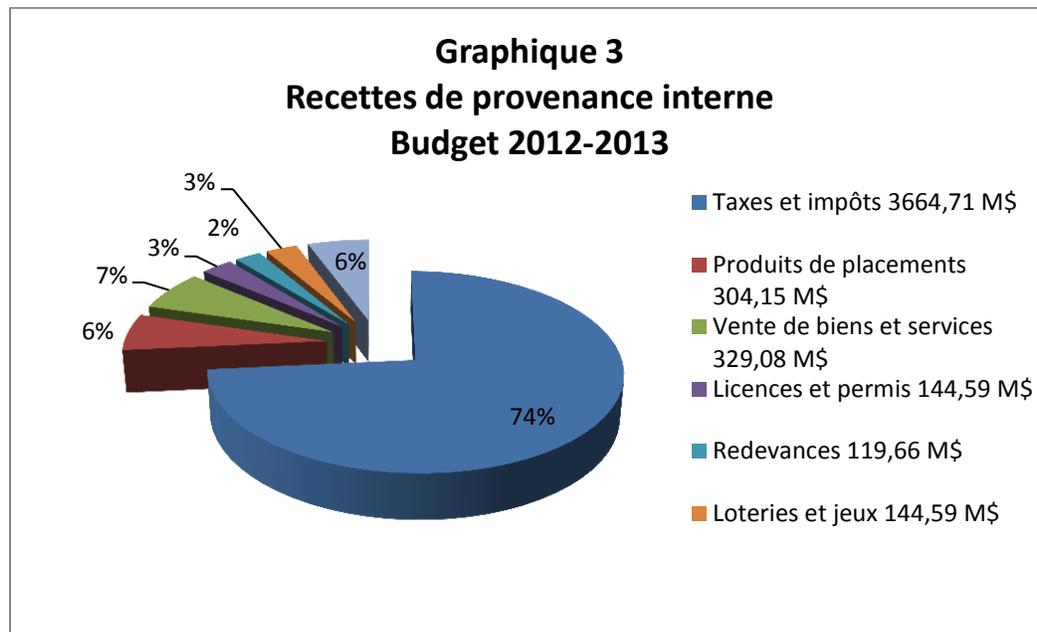
Source : Ministère des finances, Province du Nouveau Brunswick, Budget 2012-2013

Tel que présenté au graphique 2, les recettes provinciales proviennent de deux sources principales: les recettes de provenance interne qui sont évaluées à 4 986 millions de dollars (62,20%) et les paiements de transferts fédéraux qui représentent des recettes de 3 027 millions de dollars ou 37,8% des recettes provinciales. Ensemble, ces deux sources de revenu devraient atteindre 8 013 millions de dollars pour l'année financière 2012-2013.



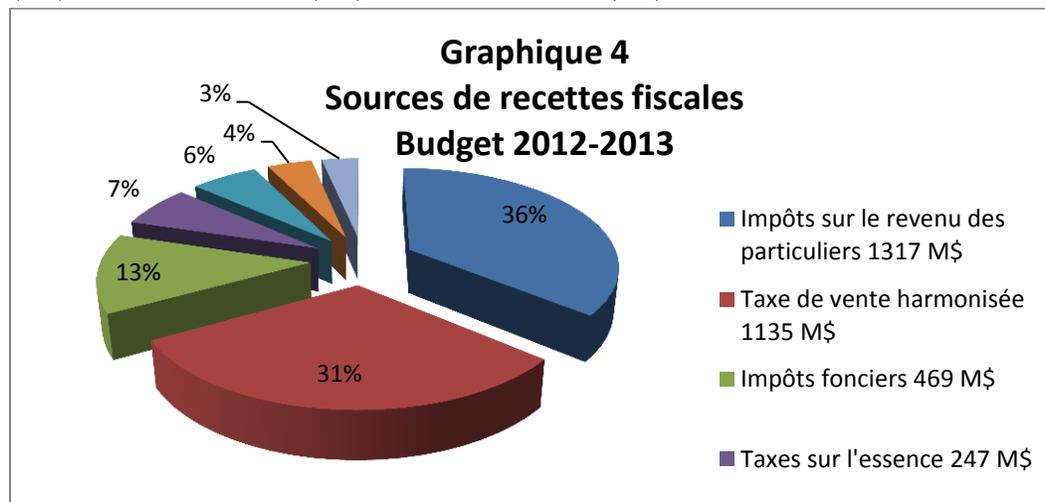
Source : ministère des Finances, Province du Nouveau Brunswick, Budget 2012-2013

Les recettes de provenance interne (graphique 3) comprennent les recettes fiscales (taxes et impôts, 74 %), les produits de placement (6 %), les ventes de biens et services (7 %), les licences et permis (3 %), les redevances découlant des ressources naturelles (2 %) et les recettes provenant des loteries et des jeux (3 %).



Source : Ministère des Finances, Province du Nouveau Brunswick, Budget 2012-2013

Le graphique 4 présente la source des taxes et impôts qui représentent la grande partie des recettes internes pour un total de 3 664 millions de dollars, soit 74 % des recettes totales. Les principales sources provenant de l'impôt sur le revenu des particuliers (36%), la taxe de vente harmonisée (TVH) (31%), l'impôt foncier (13%), la taxe sur l'essence et les carburants (7%), l'impôt sur le revenu des corporations (6%), la taxe sur le tabac (4%), et d'autres recettes (3%).

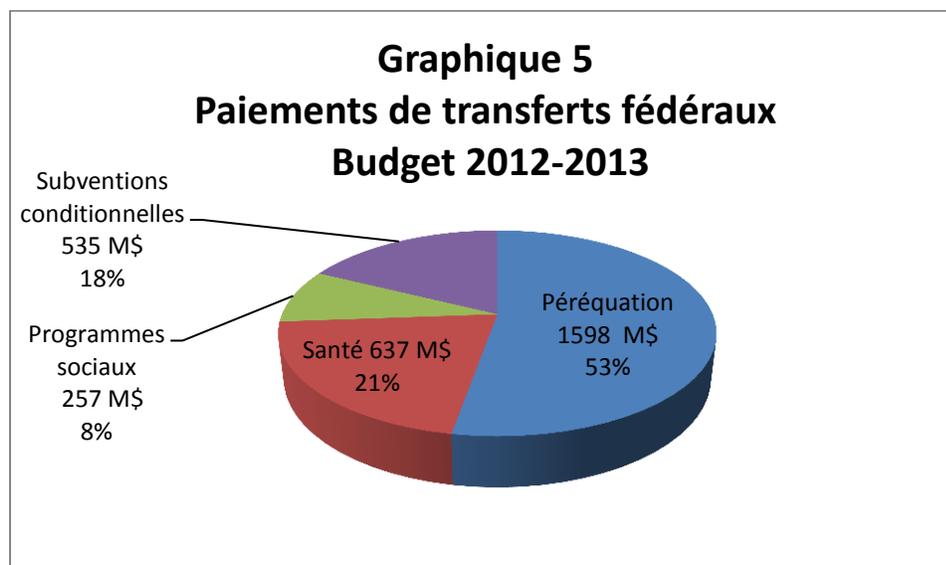


Source : Ministère des Finances, Province du Nouveau Brunswick, Budget 2012-2013.

Tel qu'indiqué précédemment, la deuxième source de recettes pour la province du Nouveau Brunswick provient des paiements de transferts fédéraux (3027 M\$) dont la péréquation, le transfert canadien en matière de santé, le transfert canadien en matière de programmes sociaux, et les subventions conditionnelles. Le graphique 5 présente la distribution de ces transferts fédéraux à la province du Nouveau Brunswick. Tel que démontré dans le graphique, le programme de péréquation fédéral est la principale source de recette de la province, qui est évalué à 1 598 millions de dollars, soit 19,9% des

recettes totales de la province ou 53% des transferts fédéraux. La péréquation est un transfert inconditionnel du gouvernement fédéral et est de loin le plus important programme de transferts fédéraux à la province. Le but du programme de péréquation est de relever, à une norme établie, la capacité de générer des recettes par habitant des provinces bénéficiaires, dans le but d'offrir des services publics comparables à travers le Canada et de permettre un taux d'imposition comparable à tous les citoyens.

Les deux autres programmes de transfert fédéral sont le transfert canadien en matière de santé (637 M\$) et le programme de transfert canadien en matière de programmes sociaux (257 M\$) qui représentent respectivement 21% et 8% des transferts fédéraux en environ 11% des recettes de la province pour l'année 2012-2013. Ces recettes appuient les soins de santé, l'enseignement post secondaire, l'aide sociale et les services sociaux et autres programmes délivrés par la province. Les subventions conditionnelles du Canada représentent 535 millions de dollars, soit 18% des transferts fédéraux.



Source : Ministère des Finances, Province du Nouveau Brunswick, Budget 2012-2013.

L'analyse des recettes de la province du Nouveau Brunswick a démontré que les transferts fédéraux représentent 38% des recettes provinciales, et que les impôts sur le revenu des particuliers (1 317 M\$) et la taxe de vente harmonisée (1 135 M\$) représentent les deux principales sources de revenu interne, soit 49% des recettes de provenance interne ou 67% des taxes et impôts. Il est aussi important de noter que la taxe sur l'essence, les impôts sur le revenu des corporations ainsi que les taxes sur le tabac ne représentent que 7%, 6% et 4% des taxes et impôts respectivement.

Analyse - impôt sur le revenu des particuliers

Dans la section précédente nous avons démontré que l'impôt sur le revenu des particuliers représente la première source de recettes de provenance interne de la province. Dans la partie qui suit, nous allons faire une analyse des revenus et des impôts payés par les contribuables de la province du Nouveau Brunswick. Au besoin, nous comparerons ces données avec celles du Canada et d'autres provinces. A cet effet, le tableau 1 présente les impôts directs en provenance des particuliers pour la

province du Nouveau Brunswick tant au niveau fédéral que provincial pour la période 2001 à 2009. Les données démontrent que l'impôt direct des particuliers tant au niveau provincial que fédéral de la période de 2001 à 2009 a augmenté de 11,65% au fédéral (1785 M\$ vs 1577 M\$) et de 26% au provincial (1248 M\$ vs 923 M\$). Pour la province du Nouveau Brunswick, nous pouvons observer une diminution des impôts des individus pour l'année 2009 par rapport à 2008, ce qui pourrait s'expliquer par la diminution des taux d'impôt au Nouveau Brunswick au cours de cette période. Il faut aussi signaler que les impôts prévus par la province du Nouveau Brunswick pour l'année 2012 à 2013 (1 317 M\$) sont inférieurs au niveau de 2008 (1 339 M\$), ce qui semble donner raison aux personnes qui, à l'époque, estimaient que la province n'avait pas la capacité financière de réduire les taux d'impôts des individus. Il est à remarquer que la province a rétabli, lors du dernier budget en 2013, les taux d'impôts comme ils l'étaient il y a quelques années.

Tableau 1
Impôts directs des particuliers pour la province du Nouveau-Brunswick
(CANSIM 384-0006) de 2001 à 2009

	2001	2002	2003	2004	2005	2006	2007	2008	2009
Total impôts directs (particuliers) (M\$)	2,500	2,480	2,494	2,613	2,713	2,766	3,000	3,202	3,033
Fédéral (M\$)	1,577	1,514	1,527	1,599	1,634	1,636	1,742	1,863	1,785
Provincial (M\$)	923	966	967	1,014	1,079	1,130	1,258	1,339	1,248

Le tableau 2 fait ressortir le nombre de contribuables de la province du Nouveau Brunswick selon les différentes catégories de revenu. Les contribuables représentent les personnes qui ont produit une déclaration d'impôt pour la période de référence et qui étaient vivants à la fin de l'année. On observe une légère augmentation du nombre de contribuables au cours des années; il y avait 591 500 déclarants en 2010, comparativement à 574 070 déclarants pour 2005, soit une augmentation de 3%. Par contre, le nombre de contribuables a diminué pendant les 10 dernières années. Les statistiques montrent une variation négative ou nulle du nombre de résidents pendant la période de 2001 à 2010.

En comparaison, les statistiques canadiennes (tableau 3) montrent une progression (variation en pourcentage depuis 5 ans) plus grande du nombre de contribuables pendant cette période soit une progression qui varie entre 6% et 10% comparativement à une progression de 3% à 6% pour la province du Nouveau Brunswick (tableau 2). Il en est de même pour la progression du nombre de canadiens qui varie de 4% à 5% pendant cette période comparativement à la province du Nouveau Brunswick qui montre une variation négative pendant plusieurs périodes de 5 ans.

Le tableau 2 présente aussi le pourcentage de déclarants avec un revenu supérieur à un certain seuil. À titre d'exemple, pour l'année 2010, 3% des déclarants du Nouveau Brunswick avaient un revenu total supérieur à 100 000\$, 8% un revenu total supérieur à 75 000\$, 20% un revenu supérieur à 50 000\$, 37% supérieurs à 35 000\$, 53% supérieurs à 25 000\$ et 74% supérieurs à 15 000\$. Quoique le pourcentage d'individus dans les catégories de revenus supérieures a légèrement augmenté pendant ces 10 dernières années, le pourcentage de déclarants dans des catégories supérieures est largement inférieur aux statistiques canadiennes (tableau 3) avec 6% des répondants avec un revenu total de 100 000\$ et plus, et 12% avec un revenu de 75 000\$ et plus. De plus, bien que le revenu médian des déclarants du N.B. est passé de 19 000\$ en 2001 à 26 610\$ en 2010 (tableau 2), soit une augmentation de 28,6%, il est quand même 9% inférieur à celui des canadiens qui est de 29 250 \$ en 2010 (tableau 3).

Une autre statistique alarmante pour la province du Nouveau Brunswick est le pourcentage de déclarants qui ont reçu de l'assurance emploi qui est toujours supérieur (presque le double) aux statistiques canadiennes et cela pour chacune des années soit de 2001 à 2009. A titre d'exemple, en 2010, au N.B. il était de 26% comparativement à 15% pour le Canada.

Nous pouvons aussi nous poser des questions sur la contribution fiscale des mieux nantis. A cet effet, les tableaux 4 et 5 présentent la part des revenus ainsi que la part de l'impôt sur le revenu par quintile. Les contribuables sont classifiés en 5 quintiles représentant chacun la part des revenus de 20% des contribuables. Ainsi le dernier quintile représente la part des contribuables avec le revenu le plus élevé soit celle entre 80% et 100%. Il en est de même pour la classification de la part de l'impôt sur le revenu payée par les contribuables où chacun des 5 quintiles représente 20% des contributions en impôt des déclarants. Cette analyse se fera pour 2 types de familles économiques, soit une famille de deux personnes ou plus (tableau 4), ainsi que pour les personnes seules (tableau 5).

Le tableau 4-A présente la part du revenu en pourcentage d'une famille économique de deux personnes ou plus pour la province du Nouveau Brunswick. À titre d'exemple, pour l'année 2011, les déclarants dans le quintile supérieur gagnent 46% des revenus, tandis que la part du revenu des déclarants dans le quintile inférieur gagne 2,2% des revenus. Le quatrième quintile gagne 25,8% des revenus, le troisième quintile, 16,5%, et le deuxième quintile, 9,5%. En combinant ces quintiles, les 40% des plus hauts salariés gagnent 71,8% (25,8% + 46%) des revenus. Ces pourcentages de la part des revenus par les différentes catégories de revenu ont peu changés pendant les années 2001 à 2011.

Le tableau 4-B présente leur part de l'impôt sur le revenu par quintile. Pour 2011, les déclarants dans le quintile supérieur contribuent 55% de l'impôt sur le revenu, tandis que la contribution à l'impôt sur le revenu des déclarants dans le quintile inférieur est de 0,08%. À titre de comparaison, en combinant ces quintiles, les 40% des déclarants les plus imposés contribuent 79,8% (24,8% + 55%) de l'impôt sur le revenu, ou pour résumer, 40% des familles contribuent 80% à l'impôt sur le revenu et le reste des cotisants, soit 60% des familles contribuent environ 20% aux recettes fiscales relié à l'impôt sur le revenu.

Le tableau 5-A présente la part du revenu en pourcentage d'une personne seule pour la province du Nouveau Brunswick. À titre d'exemple, pour l'année 2011, les déclarants dans le quintile supérieur gagnent 52,3% des revenus, tandis que la part du revenu des déclarants dans le quintile inférieur est 0% des revenus. Le quatrième quintile gagne 27,3% des revenus, etc. En combinant ces quintiles, les 40% des cotisants avec les revenus plus élevés gagnent 79,6% (27,3% + 52,3%) des revenus et les 60% des déclarants avec les plus bas revenus gagnent 20,4% des revenus.

Le tableau 5-B présente leur part de l'impôt sur le revenu par quintile. Pour 2011, les déclarants dans le quintile supérieur contribuent 60,5% de l'impôt sur le revenu, tandis que la contribution à l'impôt sur le revenu des déclarants dans le quintile inférieur est de 1,9%. À titre de comparaison, en combinant ces quintiles, les 40% des déclarants les plus imposés contribuent 87,2% (26,7% + 60,5%) à l'impôt sur le revenu, tandis que 60% des déclarants les plus pauvres contribuent 12,8% à l'impôt sur le revenu. Les statistiques démontrent que de 2001 à 2011, la part du revenu du quintile supérieur ainsi que sa part de l'impôt diminue au cours des années.

De façon générale, ces tableaux démontrent que les mieux nantis paient une proportion d'impôt supérieur à leur part de revenu, ce qui peut s'expliquer par le fait que nous avons un système d'impôt progressif, et que le taux d'impôt augmente avec l'augmentation des revenus. De plus, les personnes seules payent un pourcentage plus élevé que des déclarants d'une famille économique de deux personnes ou plus.

Par contre, il y a lieu de comparer la contribution à l'impôt des déclarants du Nouveau Brunswick par rapport à l'Atlantique ainsi que le Canada. Pour simplifier l'analyse nous comparerons uniquement les déclarants dans le quintile supérieur parce que tel que démontré, les déclarants dans les quantiles inférieurs paient peu d'impôt et socialement il serait plus acceptable d'analyser davantage la contribution des mieux nantis. Notre analyse se fera pour deux types de familles économiques, les familles de deux personnes et plus, et pour les personnes seules.

Le tableau 4c présente l'impôt moyen sur le revenu pour les familles économiques de deux personnes ou plus dans le quintile supérieur. Pour l'année 2011, les familles dans le quintile supérieur payaient un impôt moyen de 30,700\$ comparativement à 34,300\$ pour l'Atlantique et de 44,200\$ pour le Canada. Les déclarants du Nouveau-Brunswick ont aussi un impôt moyen pendant les années 2001 à 2011. Le tableau 4d présente le taux implicite d'impôt pour ces mêmes familles. Pour 2011, les familles dans le quintile supérieur avaient un taux implicite d'impôt de 19,5% comparativement à 20,7% pour l'Atlantique et 21,9% pour le Canada.

L'analyse du taux moyen d'impôt sur le revenu et du taux implicite d'impôt pour une personne seule présente des résultats similaires pour les déclarants du Nouveau-Brunswick. Les résultats sont présentés aux tableaux 5c et 5d. Un déclarant seul du Nouveau-Brunswick paye un impôt moyen de 11,400\$ comparativement à 12,900\$ pour l'Atlantique et de 18,600\$ pour le Canada. Le taux implicite d'impôt est de 17,8%, de 19,0% et de 21,6% respectivement, démontant que pour 2011, ainsi que pour les années de l'étude, un déclarant seul du Nouveau-Brunswick, avait un taux implicite d'impôt inférieur que l'Atlantique ainsi que le Canada.

L'impôt moyen sur le revenu ainsi que le taux implicite d'impôt inférieur pour les déclarants du Nouveau-Brunswick dans le quintile supérieur peut s'expliquer en partie parce qu'ils ont des revenus inférieurs que ceux de l'Atlantique ainsi que du Canada. Le taux d'imposition pourrait être une autre raison. Le tableau 6 présente le taux d'imposition provincial et le taux combiné (provincial et fédéral) pour les provinces et territoires canadiens pour 2011. La première colonne présente le taux marginal provincial, la deuxième colonne le taux combiné (provincial et fédéral), la troisième colonne représente le taux marginal pour un gain en capital et les deux dernières le taux d'imposition pour les dividendes déterminés et non déterminés. Le tableau 6 démontre que le taux provincial pour le Nouveau Brunswick était de 14,3% (43,30% combiné), soit le septième plus bas taux provincial après le Québec (24 %, 48,22% combiné), la Nouvelle Écosse (21%, 50% combiné), le Manitoba (17,4%, 46,4% combiné), l'Île du Prince Édouard (16,7%, 47,37% combiné), la Saskatchewan (15%, 44% combiné), et la Colombie Britannique (14,7%, 43,7% combiné). Ce taux d'imposition moindre de la province du Nouveau Brunswick pourrait ajouter à l'explication du taux implicite d'impôt du Nouveau Brunswick.¹

¹ Nous tenons à mettre en garde le lecteur que le système fiscal canadien en plus d'utiliser des taux d'imposition progressifs utilise des crédits non remboursable qui peuvent différer d'une province à l'autre, et une comparaison uniquement du taux marginal d'impôt ne donne pas un portrait fidèle du

Les tableaux 7 et 8 présentent le revenu moyen par quintile pour le Nouveau Brunswick, l'Atlantique, ainsi que le Canada pour une famille économique de deux personnes ou plus et pour une personne seule pour les années 2001 à 2011. Le tableau 7-A démontre que, pour l'année 2011, le revenu moyen pour les familles dans le quintile supérieur était de 152 500\$ comparativement à 7 300\$ pour le quintile inférieur ce qui démontre une large disparité dans le revenu des familles, même s'il y a eu progression du revenu moyen pendant ces années, à raison de 31% pour le quintile inférieur (7300\$ vs 5000\$) et de 11% pour le quintile supérieur (152500\$ vs 135 700\$) pour une famille économique de deux personnes. Par contre, même si le pourcentage d'augmentation du revenu moyen est supérieur pour le quintile inférieur par rapport au quintile supérieur, la différence absolue est troublante avec une augmentation du revenu de 2300\$ pendant 10 ans pour les moins fortunés comparativement à 16800\$ pour le quintile supérieur.

Le tableau 7-B et 7-C présente le revenu moyen par quintile pour l'Atlantique ainsi que le Canada. Les statistiques démontrent que le revenu moyen du quartile supérieur pour 2011 en Atlantique était supérieur de 5% (152 500\$ vs 160 600\$) à celui du Nouveau-Brunswick, et de 23% (152500\$ vs 198 000\$) pour le Canada. L'ensemble des déclarants du Nouveau Brunswick ont un revenu moindre qu'ailleurs au pays, et ce pendant la période étudiée.

Il en est de même pour les statistiques pour une personne seule tel que démontré au tableau 8. Le tableau 8-A démontre que, pour l'année 2011, le revenu moyen pour les personnes seules dans le quintile supérieur était de 61 000\$ comparativement à un revenu moyen nul pour le quintile inférieur ce qui démontre encore une grande disparité au niveau des individus. Le tableau 8-B et 8-C démontrent que le revenu moyen du quintile supérieur pour 2011 en Atlantique était supérieur de 6% à celui du Nouveau-Brunswick, et de 27% pour le Canada. L'ensemble des déclarants seuls du Nouveau Brunswick ont un revenu moyen moindre qu'ailleurs au pays, et ce pendant la période étudiée. Les statistique des tableaux 7 et 8 démontrent donc que les familles ainsi que les individus du Nouveau Brunswick ont un revenu moyen inférieur à celui des familles et des individus du Canada et de l'Atlantique ce qui limite la capacité de la province d'augmenter les recettes provenant de l'impôt sur le revenu des particuliers.

CONCLUSION

La première réaction dans les discours populaires est d'augmenter les impôts des plus riches, parce que chaque contribuable juge qu'il paye trop d'impôts. Il suffit d'aller prendre un café dans un café populaire pour entendre tout le monde sa lamenter à l'effet qu'ils sont trop imposés, et même que le gouvernement les égorge, pour utiliser leurs expressions. L'analyse des données a démontré que la province du Nouveau-Brunswick est dans une situation précaire pour augmenter les recettes fiscales par l'entremise de l'impôt sur le revenu, environs 40% des contribuables de la province payent déjà au-delà de 80% des impôts. Les capacités d'imposition sont aussi limitées parce que 47% des déclarants ont un revenu inférieur à 25 000 \$, et le revenu moyen est inférieur à l'ensemble du Canada ainsi que de l'Atlantique. Du côté des recettes, le Nouveau-Brunswick est très dépendant des transferts fédéraux représentant 38% des recettes provinciales et la position du Fédéral de diminuer les transferts relié à la

fardeau fiscal pour un individu. Il faudrait faire une analyse cas par cas pour évaluer adéquatement la situation fiscale d'un contribuable, d'où l'utilisation d'une moyenne par quintile.

santé pourra avoir un impact sur le budget de la province. Peut-être la stratégie de diminuer les impôts personnels dans le but d'attirer plus de personnes ou d'entreprises n'a pas porté ses fruits, mais l'augmentation des taux ne saura pas redresser à elle seule la situation fiscale de la province.

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Tableau 2
 Nombre de déclarants par catégorie de revenu pour la province du Nouveau-Brunswick
 de 2001 à 2010 (CANSIM 111-0004)

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Nombre de déclarants	565 410	567 700	569 690	572 490	574 070	575 060	580 740	585 060	589 060	591 500
Variation en % depuis 5 ans	6	6	5	4	3	2	2	3	3	3
Résidents	739 160	739 930	737 990	737 800	730 570	729 840	730 630	732 390	735 680	737 220
Variation en % depuis 5 ans	-1	0	0	0	-1	-1	-1	-1	0	0
Pourcentage avec un revenu total :										
-15 000 \$ et plus	60	62	63	65	66	69	71	72	73	74
-25 000 \$ et plus	38	40	41	43	44	46	49	51	52	53
-35 000 \$ et plus	23	24	25	26	28	30	32	35	35	37
-50 000 \$ et plus	10	11	12	13	14	16	17	19	20	20
-75 000 \$ et plus	3	3	4	4	4	5	6	7	7	8
-100 000 \$ et plus	1	1	1	2	2	2	2	3	3	3
Revenu médian	19 000	19 700	20 300	21 000	21 800	22 900	24 270	25 350	25 890	26 610
Revenu médian (indice canadien)	84,1	85,3	86,0	86,1	85,8	86,4	86,8	87,7	89,8	91,0
Pourcentage avec assurance-emploi	27	27	27	27	26	25	25	24	26	26

Tableau 3
Nombre de déclarants par catégorie de revenu pour le Canada
de 2001 à 2010 (CANSIM 111-0004)

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Nombre de déclarants	22 804 290	22 967 720	23 267 830	23 624 530	23 951 820	24 258 900	24 623 550	24 986 960	25 244 320	25 484 240
Variation en % depuis 5 ans	10	9	9	8	8	6				
Canadiens	30 228 420	30 465 870	30 695 230	31 041 180	31 099 150	31 492 030	31 772 910	32 124 240	32 425 050	32 700 430
Variation en % depuis 5 ans	5	5	5	5	4	4				
Pourcentage avec un revenu total :										
-15 000 \$ et plus	65	66	67	68	69	71	73	74	74	74
-25 000 \$ et plus	46	47	48	49	51	52	54	56	55	56
-35 000 \$ et plus	31	32	33	35	36	38	40	42	42	43
-50 000 \$ et plus	17	18	19	20	21	23	25	26	26	27
-75 000 \$ et plus	6	6	7	8	9	10	11	12	12	12
-100 000 \$ et plus	3	3	3	3	4	4	5	5	5	6
Revenu médian	22 600	23 100	23 600	24 400	25 400	26 500	27 960	28 920	28 840	29 250
Revenu médian (indice canadien)	100,0	100,0	100,0	100,0	100,0	100,0	100,0	100,0	100,0	100,0
Pourcentage avec assurance-emploi	14	14	14	14	13	13	13	13	16	15

Tableau 4

Part du revenu (pourcentage) d'une famille économique deux personnes ou plus pour la province du Nouveau-Brunswick (202-0701)
de 2001 à 2011 (CANSIM 202-0701)

A	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Quintile inférieur	1,7	1,7	1,7	1,9	1,8	2,0	2,1	2,3	2,2	2,4	2,2
Deuxième quintile	9,5	9,2	9,3	9,5	9,2	9,4	9,1	9,7	9,3	9,4	9,5
Troisième quintile	17,0	17,0	16,7	16,5	16,6	16,2	16,4	17,3	16,6	17,0	16,5
Quatrième quintile	25,5	25,8	25,2	25,4	25,7	25,4	25,5	25,8	25,8	25,6	25,8
Quintile supérieur	46,4	46,2	47,1	46,7	46,8	47,0	46,9	44,9	46,0	45,6	46,0

Part de l'impôt sur le revenu d'une famille économique deux personnes ou plus pour la province du Nouveau-Brunswick (202-0501)
de 2001 à 2011 (CANSIM 202-0501)

B	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Quintile inférieur	1,1	0,9	1,5	1,3	1,9	1,4	1,1	0,8	0,8	4,2	0,8
Deuxième quintile	6,7	6,3	6,5	6,8	6,3	6,2	5,5	6,5	4,8	4,9	6,3
Troisième quintile	14,5	14,7	14,1	14,4	13,4	12,9	12,7	13,8	13,3	14,1	13,1
Quatrième quintile	24,0	24,2	23,3	23,0	24,0	24,4	23,8	25,0	25,6	23,9	24,8
Quintile supérieur	53,8	53,9	54,5	54,5	54,4	55,0	56,8	54,0	55,5	52,8	55,0

Impôt moyen sur le revenu d'une famille de deux personnes ou plus dans le quintile supérieur pour le Nouveau-Brunswick,
les provinces de l'Atlantique et le Canada pour la période de 2001 à 2011 (CANSIM 202-0501)

C	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Nouveau-Brunswick	30 200	30 100	31 300	31 400	28 900	30 300	31 900	30 200	30 700	30 000	30 700
Atlantique	31 100	31 900	30 300	30 800	31 600	33 200	34 400	34 700	33 700	33 900	34 300
Canada	42 900	42 500	41 700	43 100	42 300	42 600	43 700	46 200	43 200	43 200	44 200

Taux implicite d'impôt sur le revenu (pourcentage) d'une famille de deux personnes ou plus dans le quintile supérieur pour le
Nouveau-Brunswick, les provinces de l'Atlantique et le Canada pour la période de 2001 à 2011 (CANSIM 202-0501)

D	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Nouveau-Brunswick	21,6	21,5	22,0	21,7	20,5	20,8	21,0	20,7	19,8	19,5	19,5
Atlantique	21,9	22,1	21,7	21,7	21,5	21,8	21,9	21,9	20,7	20,8	20,7
Canada	23,4	23,2	23,2	23,2	22,8	22,5	22,1	22,7	21,6	21,5	21,9

Tableau 5

Part du revenu (pourcentage) pour une personne seule pour la province du Nouveau-Brunswick de 2001 à 2011 (CANSIM 202-0701)

A	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Quintile inférieur	0,0	0,0	-0,3	-0,1	-0,1	0,0	0,0	-0,7	-0,4	-0,1	0,0
Deuxième quintile	2,8	2,3	1,9	2,6	3,1	3,3	4,2	3,0	4,4	3,9	5,2
Troisième quintile	10,4	11,4	11,9	13,3	12,4	13,3	13,9	12,9	14,5	14,4	15,2
Quatrième quintile	22,9	26,1	27,5	27,4	27,9	27,6	25,6	26,9	26,7	26,1	27,3
Quintile supérieur	63,9	60,2	58,9	56,8	56,6	55,7	56,4	57,9	54,8	55,8	52,3

Part de l'impôt sur le revenu d'une personne seule pour la province du Nouveau-Brunswick de 2001 à 2011 (CANSIM 202-0501)

B	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Quintile inférieur	2,9	0,4	0,5	0,5	0,6	3,4	0,4	0,0	0,0	1,5	1,9
Deuxième quintile	1,2	2,6	1,9	3,0	1,5	1,5	2,8	1,0	2,0	1,7	3,0
Troisième quintile	5,4	6,3	7,9	9,5	6,8	7,7	7,3	7,2	10,0	7,4	8,0
Quatrième quintile	17,3	20,6	22,3	22,7	24,4	23,7	20,7	22,5	24,0	22,9	26,7
Quintile supérieur	73,2	70,0	67,3	64,3	66,7	63,7	68,7	69,2	64,1	66,5	60,5

Impôt moyen sur le revenu pour une personne seule dans le quintile supérieur pour le Nouveau-Brunswick, les provinces de l'Atlantique et le Canada pour la période de 2001 à 2011 (CANSIM 202-0501)

C	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Nouveau-Brunswick	17 000	11 400	11 100	10 300	11 100	11 800	14 100	15 100	12 100	13 400	11 400
Atlantique	14 000	12 000	14 000	13 000	12 800	13 100	14 400	15 200	13 200	14 200	12 900
Canada	18 500	18 600	20 100	19 600	19 900	21 200	21 100	19 500	19 600	21 500	18 600

Taux implicite d'impôt sur le revenu (pourcentage) pour une personne seule dans le quintile supérieur pour le Nouveau-Brunswick, les provinces de l'Atlantique et le Canada pour la période de 2001 à 2011 (CANSIM 202-0501)

D	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Nouveau-Brunswick	23,6	20,0	19,6	19,1	18,9	19,8	20,8	21,7	18,1	19,8	17,8
Atlantique	22,0	20,6	22,0	20,8	20,6	20,6	21,0	21,8	19,1	20,4	19,0
Canada	22,9	22,8	23,6	23,3	23,0	23,3	23,1	21,8	21,6	23,0	21,6

Tableau 6
Taux d'imposition combinés (fédéral et provincial/territorial) maximaux – 2011

Province/Territoire	Taux provincial/ territorial	Revenu ordinaire	Gains en capital	Dividendes déterminés	Dividendes non déterminés
Alberta	10,00 %	39,00 %	19,50 %	17,72 %	27,71 %
Colombie-Britannique	14,70	43,70	21,85	23,91	33,71
Île-du-Prince-Édouard	16,70	47,37	23,69	27,33	41,17
Manitoba	17,40	46,40	23,20	26,74	39,19
Nouveau-Brunswick	14,30	43,30	21,65	20,96	30,83
Nouvelle-Écosse	21,00	50,00	25,00	34,85	36,21
Nunavut	11,50	40,50	20,25	25,72	28,96
Ontario	11,16	46,41	23,20	28,19	32,57
Québec	24,00	48,22	24,11	31,85	36,35
Saskatchewan	15,00	44,00	22,00	23,36	32,08
Terre-Neuve-et-Labrador	13,30	42,30	21,15	20,96	29,96
Territoires-du-Nord-Ouest	14,05	43,05	21,53	21,31	29,65
Yukon	12,76	42,40	21,20	14,40	30,41

Tableau 7
Revenu moyen pour une famille économique de deux personnes ou plus (CANSIM 202-0701)
de 2001 à 2011

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
A Nouveau-Brunswick											
Quintile inférieur*	5 000	4 900	4 900	5 800	5 200	6 100	6 700	7 300	7 100	7 900	7 300
Deuxième quintile	27 800	27 000	27 500	28 400	27 000	28 400	28 500	30 700	30 300	30 900	31 400
Troisième quintile	49 600	49 800	49 000	49 600	48 600	48 900	51 500	54 900	54 400	56 300	54 600
Quatrième quintile	74 500	75 300	74 300	76 300	75 400	76 800	80 200	82 000	84 400	84 400	85 400
Quintile supérieur	135 700	135 100	138 600	140 500	137 400	141 800	147 300	142 700	150 400	150 600	152 500
B Provinces de l'Atlantique											
Quintile inférieur	4 500	4 600	4 500	5 300	6 100	6 900	7 300	7 100	6 800	6 800	7 700
Deuxième quintile	25 400	25 800	25 900	27 700	27 900	29 400	30 100	30 500	29 900	30 300	32 500
Troisième quintile	48 000	48 200	47 700	49 400	49 500	51 100	53 300	53 800	53 500	54 800	57 000
Quatrième quintile	74 500	75 000	74 600	76 300	76 200	78 400	82 000	82 800	85 100	85 700	89 100
Quintile supérieur	137 100	139 800	135 400	137 300	142 600	147 600	152 100	154 300	157 100	158 600	160 600
C Canada											
Quintile inférieur	9 500	9 800	9 900	10 300	10 600	11 600	12 400	11 700	10 500	10 400	11 500
Deuxième quintile	37 400	37 300	37 000	37 600	38 700	40 000	41 300	41 100	38 700	38 600	40 500
Troisième quintile	63 500	62 800	62 800	63 800	64 700	66 000	67 800	68 700	66 900	67 000	68 500
Quatrième quintile	93 200	93 200	93 000	94 600	96 600	97 800	100 900	102 000	100 800	101 100	103 600
Quintile supérieur	180 200	180 000	176 900	183 100	183 000	186 200	194 400	199 700	196 200	196 400	198 000

Tableau 8
Revenu moyen (dollars) pour une personne seule (CANSIM 202-0701)
de 2001 à 2011

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
A Nouveau-Brunswick											
Quintile inférieur	0	0	-300	-100	-100	0	0	-800	-500	-200	0
Deuxième quintile	3 000	2 000	1 800	2 300	3 100	3 500	4 800	3 500	5 100	4 500	6 100
Troisième quintile	11 300	10 100	10 900	11 900	12 400	13 900	16 100	14 700	16 900	16 800	17 700
Quatrième quintile	24 700	23 300	25 100	24 600	27 700	28 800	29 600	30 800	31 100	30 400	31 900
Quintile supérieur	68 900	53 700	53 800	51 100	56 300	58 100	65 400	66 200	63 900	64 900	61 000
B Provinces de l'Atlantique											
Quintile inférieur	-300	0	-100	-200	-300	-100	-100	-300	-200	-100	0
Deuxième quintile	2 500	2 300	1 900	2 100	2 900	3 600	4 300	3 500	4 000	3 400	4 000
Troisième quintile	11 200	12 000	11 900	11 800	13 000	13 800	15 300	14 300	15 800	15 300	16 100
Quatrième quintile	25 100	26 300	27 100	26 400	28 800	29 900	30 000	30 800	31 300	31 800	31 700
Quintile supérieur	60 600	54 900	61 100	59 300	59 500	61 500	65 300	67 500	66 700	67 300	65 200
C Canada											
Quintile inférieur	-200	-100	0	0	0	100	200	200	0	0	0
Deuxième quintile	6 000	6 700	6 800	7 100	7 200	7 800	8 300	8 400	8 100	7 400	7 200
Troisième quintile	19 100	20 000	19 800	20 100	20 300	20 900	22 100	22 700	22 100	21 900	21 000
Quatrième quintile	36 900	37 300	37 800	38 000	38 500	39 600	40 300	41 900	41 200	40 900	39 100
Quintile supérieur	78 700	79 500	83 400	82 100	85 100	89 300	89 700	87 700	88 500	91 400	83 600

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THE QUANTITATIVE-QUALITATIVE DEBATE: ADD TEMPORALITY AND STIR

This paper discusses the epistemological and methodological foundations of the quantitative-qualitative debate from the point of view of temporality. Ideas from the literature on time and history are consolidated as an analysis of how consideration of temporality sheds light on the interdependence of quantitative and qualitative research. Burrell & Morgan's (1979) conceptual framework is used as an analytical tool for discussing temporal aspects of sociological assumptions about the nature of social science and the methodological assumptions used in management research. Recent literature has called for greater reflection upon the discourse of time in academic research. This paper answers that call by discussing the underpinnings of research methods, and by bringing temporal issues into plain view.

INTRODUCTION

What, then, is time? If no one ask of me, I know; if I wish to explain to him who asks, I know not. Yet I say with confidence, that I know that if nothing passed away, there would not be past time; and if nothing were coming, there would not be future time; and if nothing were, there would not be present time.

– Augustine of Hippo, *Confessiones lib xi, cap xiv, sec 17 (ca. 400 CE)*

Recent discussions in the academic literature have called for greater reflection upon the discourse of time in academic research (Butcher, 2013; Holtom, Tidd, Mitchell, & Lee, 2013; Tomkins, 2013). In Management and Organizational Studies there has also been an increasing call for a historical perspective (e.g., Clark & Rowlinson, 2004; Durepos & Mills, 2012). The theme of temporality resonates strongly with social scientists who are concerned with the validity of their production. For quantitative researchers, “history” is an epistemological threat that events occurring concurrently with treatment could cause the observed effect (Shadish, Cook, & Campbell, 2001). The reporting of research evidence often manifests in the literature as a series of progressive, cumulative and seemingly coherent observations which are supported with rhetorical practices that make great efforts to suggest academic consensus (Locke & Golden-Biddle, 1997). Examples of such rhetorical practices include the referencing of time devoted to a topic and “the introductions of scholarly articles often ‘write time into’ their presentation of the literature” (Locke & Golden-Biddle, 1997, p. 1036).

Qualitative researchers tend to see time and history in quite a different light, viewing these as situated, for example purporting that knowledge-generating and sensemaking processes are influenced by temporality (Weatherbee & Durepos, 2010; Cunliffe & Coupland, 2012). The dominance of the quantitative mode probably means that qualitative researchers will find it difficult to “get by without some (sometimes even quite substantial) knowledge of quantitative methods and methodological standards, whereas in several disciplines there is no immediate need for quantitative researchers to ‘bother’ much with qualitative methods” (Fielding & Schreier, 2001, p. 2). Across research traditions, respondents cannot be totally isolated from outside influences, resulting in knowledge production

processes that have to make validity assumptions about ways of knowing. One important cluster of assumptions relate to temporality.

As a recurring theme in the academic literature, some scholars have claimed that research is fundamentally neither quantitative nor qualitative, or at least that these traditions are not incompatible with each other (e.g., Howe, 1988; Kritzer, 1996; Madill & Gough, 2008; Nash, 2002). The scope of the quantitative-qualitative debate covers a wide territory. Some scholars suggest that all research methods share fundamental similarities while others insist that various research methods are worlds apart. What seems to be missing in the debates is the notion of time. Organizational studies often conceptualize time and history as a knowledge-building process (although the conceptualization may not be specifically recognized) which passes through a linear series of events (Aminzade, 1992; Griffin, 1992; Munslow, 2010). There may also be an implied assumption “that meaning is carried through time” (Cunliffe, Luhman, & Boje, 2004, p. 261). Temporality is a ubiquitous ingredient, often taken as known even though it can be seen as either an objective or subjective concept. Temporality should be explicitly considered as researchers try to make sense of their methods and results. In this paper, I engage with the quantitative-qualitative debate by adding the notion of temporality which has been nearly absent from the discussion to date. Most historians assign particular importance to the explanatory role of time (Griffin, 1992) and organizational researchers (along with historical sociologists) have censured their discipline for tending to ignore time and history when studying the social (Aminzade, 1992). They may do this either by assuming past events hold predictive power regarding outcomes rather than noticing the temporal connectivity of events, or by treating events as determined processes of change bound-up with a greater external environment. It seems in order, then, to ask the following question: How does consideration of temporality shed light on the interdependence of quantitative and qualitative research?

This paper argues that, fundamentally, *research* is neither quantitative nor qualitative; however, research *methods* can be shown to be rather different in degree and different in kind. Although the paper is predicated on the notion that quantitative and qualitative studies are more similar than different, a case can be made that qualitative considerations are always needed to take account of temporality. Therefore, despite the overwhelming incidence of studies that use stand-alone quantitative research methods, it is doubtful that such studies effectively deal with the temporality of social variables without adding qualitative enquiry. This paper proceeds as follows: first, I introduce the quantitative-qualitative debate; second, the similarities and differences of these research traditions are discussed; third, philosophical foundations are explored from the point of view of temporality; finally, I comment on the methodological strand of the debate and conclude that adding temporality to the quantitative-qualitative debate suggests that quantitative research cannot go-it-alone in explaining organizational society.

THE QUANTITATIVE-QUALITATIVE DEBATE

At the outset, the following clarification of the two keys terms is offered (although these brief definitions are by no means unproblematic). By *quantitative* I refer to the mainstream search for explanation based on statistical methods of processing data (especially numeric data) and generally attempting to follow practices of the natural sciences. By *qualitative* I refer to methodological approaches that rely on nonquantitative (or nonstatistical) modes of processing data in a search for understanding that is based on social construction of knowledge. Above I speak of “debate” in the singular but hasten to acknowledge that for at least the past 50 years the academic literature has debated various contests between quantitative and qualitative issues. For example there has been extensive debate (in a variety of fora) over the relative merits of different modes of research. Aldrich (1988) refers to the antagonists in these disputes as “paradigm warriors” (p. 19). Even within categories there is debate. For example, Kidder and Fine (1987) have ascribed two meanings to qualitative: the big Q and the small q. Qualitative work with a big Q consists of an evolving set of questions without a structured design. Qualitative work with a small q includes open-ended questions in a survey that has structure. There is also the compatibility

debate (see Fielding & Schreier, 2001; Howe, 1988) that discusses whether quantitative and qualitative research is similar in temperament at either the level of epistemology or practice. This is the conversation that I wish to enter, bringing along with me the notion of temporality.

Research is considered to be a craft, requiring soft skills such as creativity and adept use of language. In qualitative research creativity helps to account for random and heterogeneous elements that produce epistemological challenges in social studies (Prasad, 2005) and creative ways of knowing give many of its traditions a distinctive artistic character. In quantitative research there is also tremendous scope for crafting, including the selection and implementation of analytic tools such as factor analysis, multidimensional scaling, multivariate analysis, etc., that provide “all sorts of opportunities for ‘playing’ with the data” (Kritzer, 1996, p. 24). Sometimes this creatively reveals unexpected patterns over time. Donna Haraway (1994), a poststructuralist writer, compares this possibility to the game of cat’s cradle where research colleagues can build-up knotted string patterns and pass along some unexpected results. This can be done after playing with the data over different time(s) and space(s).

Quantitative and qualitative – these terms are sometimes used in odd contexts and, as indicated above, some scholars see the two as not very different from each other. It is instructive that chemists (ultra functionalists) use the term “qualitative analysis” when determining what a chemical is made of – really a search for the inner constitution of the chemical. Time is often specifically considered in chemistry experiments. For example, stochastic time evolution is used to study the behavior of chemical molecules; however, in looking at the reactions, temporal behaviour is difficult to hypothesize and deal with through calculation (Rotermund, Engel, Kordesch, & Ertl, 1990). Time is also problematic in Management and Organizational Studies where it is often reduced to the status of a bystander (although perhaps not an innocent bystander), for example as one of many independent variables in a multivariate regression analysis. The idea “that quantitative and qualitative research is essentially the same thing” can be practically shown by looking at some typical research questions. Surely, research questions are at the core of academic activity. For example:

Qualitative researchers in the area of Critical Management Studies address questions such as:

- What is the source of organizational power?
- How does management control the workplace?
- How do employees resist organizational change?

Quantitative researchers in the area of Organizational Behaviour ask questions such as:

- What causes firm financial performance?
- What are the moderating effects of gender on a particular outcome?
- What are the relationships among variables?

These research questions would be dressed-up differently by the two types of researchers but the basic nature of such questions is shared among research traditions, i.e., the quest for knowledge about individuals and organizations. Here is the important point; the above research questions could be easily swapped among researchers of different research traditions and still be of academic interest. There is an excellent story of the principle of the drunkard’s search (Howe, 1988); a drunkard was searching under a street lamp for his house key, which he had dropped some distance away. Asked why he didn’t look where he had dropped it, he replied, “It’s lighter here!” Those who insist that quantitative and qualitative research is incompatible, like the drunkard’s search, call more attention to how to look for something, rather than focusing on the more important questions of where the evidence might be and why it is being looked for.

Research questions can be framed as differences in kind or differences in degree. This provokes an important discussion. However, I don’t see these differences as mutually exclusive. People tend to put too much emphasis on polar extremes; for example, seeing categorical measurement as strictly qualitative

and continuous measurement as only quantitative. In organizational behaviour research we often hear of the dichotomy between introverts and extraverts, but there probably is no pure form of these when temporality is considered. Susan Cain gave a lecture (TED Talks, 2012) on introverts and extroverts, saying that any differences fall along a continuum and movement along the continuum is possible. When temporality is taken into account, after a while it may become apparent that a big enough shift in the difference of degree starts to look more and more like a difference in kind.

Similarities and differences

This paper is predicated on the notion that quantitative and qualitative studies are more similar than different. However, there would be no shortage of opponents to this view, including on methodological grounds. Comparisons of methods are often presented as conflicting approaches, and the conflict has fostered paradigm segregation among academic communities (discussed in the next section). Practical matters also contribute to the dichotomy. Computer software is usually packaged to appeal to separate interests. For example, *atlas.ti* is designed for qualitative analysis (and marketed that way) and *SPSS* for quantitative analysis. The quantitative-qualitative contest is often characterized as numbers versus words, respectively. This dichotomy is sometimes presupposed, as in many statistics textbooks. For example, Zikmund et al. (2010) state that the quantitative versus qualitative debate consists of unnecessary argument since there is effectively only one category, but then subsequent text material is partitioned into those two categories. Discourse in the literature sometimes exhibits a combative tone; quantitative researchers who claim to value statistical significance over “navel gazing” and qualitative researchers who prefer situated knowledge to “number crunching” (Kidder & Fine, 1987, p. 57). Such comments not only declare preferences but also a distrust of the work of others. Nash (2002) laments such disputes since the terms quantitative and qualitative are not logical opposites and the disputes inhibit exchange of ideas. Choosing among statistical or narrative research methods, for example, is not about numbers versus words but is a story of social phenomena as temporally ordered, and the story is subject to retelling (Abbott, 1992).

Those who profess that various research modes share fundamental similarities would likely admit that the look and feel of different research traditions is sometimes worlds apart. The following excerpts from actual research results from management journals illustrate the point:

- #1a: “The two samples were tested for distinctiveness via the assessment of sample differences in mean scores for the research variables. A MANOVA (General Linear Model) was conducted with country as the independent variable and the ten Time 1 and Time 2 psychological constructs as dependent variables... It can be observed that nine of the ten F-tests were statistically significant”
- (Brough et al., 2013, p. 1320)
- #1b: “Table 2 presents means, standard deviations, and correlations. Turnover averaged 18.36% per year, and the logarithm of the productivity averaged 12.05, or annual sales of \$171,099 per employee. The mean q was .46 and the gross rate of return was 5.10%.”
- (Huselid, 1995, p. 654)
- #2a: “Implications for the management theorist as they pertain to a more fragile tone for ‘doing history’ include the acknowledgement of history as multiple socially constructed interpretations of the past.”
- (Durepos, Helms Mills, & Mills, 2008, p. 116)
- #2b: “It means both building and destroying machines, identities, categories, relationships, space stories. Though both are bound in the spiral dance, I would rather be a cyborg than a goddess.”
- (Haraway, 2006, p. 147)

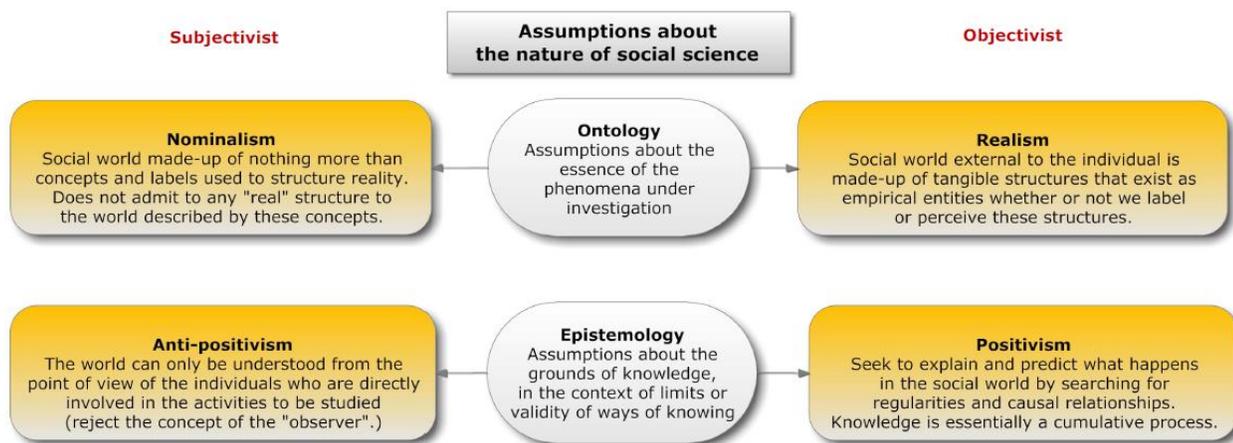
It may be difficult to articulate all the subtle differences between quantitative and qualitative research, although (as illustrated in the above look-and-feel examples) we can easily recognize the

difference when we see it. The positivist results reported in #1a and 1b have a different tone than the interpretivist results in #2a and 2b. Even in these examples, both “kinds” of researchers construct arguments based on the data that were collected and are aware that alternative explanations may exist.

The central role of interpretation in qualitative research is well documented. But most quantitative data in social science are also constructed through subtle interpretation (Kritzer, 1996). For example, the administering of questionnaires to human respondents builds-in interpretation by design. The researcher makes judgment calls in the process of writing survey questions, constructing scales, applying codes, and deciding whether all the data will count as an acceptable response. When and how to delete data is open to alternative approaches such as listwise deletion or pairwise deletion (or no deletion!) From a historical perspective, the important point is that much research data is considered to be irrelevant or even harmful to the analysis. In qualitative research using time as a historical construct, Burke (2012) refers to the possibility of losing knowledges and what Burke (2012) calls “collective forgetting” (p. 147). This raises the question as to how possible is it to demonstrate what counts as knowledge when versions of the truth change over time. We should also recognize that researchers are time-bound in their remembrances or forgetting – initial fieldwork experiences and subsequent research practice developing into academic identity positions and, as expressed by Butcher (2013), “rekindling emotional and embodied responses [for example, by remembering interactions with research participants]... my temporality juxtaposed against my self-perceived belongingness” (p. 249). The processes of knowledge-losing also include destroying and hiding knowledges, for example the practice of public organizations to hold private meetings. Burke (2012) gives a historical summary of political hiding in the economic domain, for example the routine classifying of official secrets in 50-year dormancy rules. Burke also discusses issues of censorship throughout a 250 year period and the modern use of firewalls to block access to computer networks for the sake of security. Knowledge loss is certain to remain a temporal consideration in both quantitative and qualitative research. For example, recent research (Colville, Brown, & Pye, 2012) has expounded on life-histories and stories as an important element of sensemaking in organizations, making it clear that knowledge loss also includes the loss of sensemaking associated with the explanatory power of stories – “if the old stories exert a simplifying latent power over what is seen and what is ignored, how do old stories lose their hold and a new story more in keeping with the times emerges?” (p. 8). Communication always involves temporal ordering. Maclean (2012) comments on aspects of communication when it takes the form of stories, noting that the beginning-middle-end structure contains time based features including a plot and the potential for surprise (I would add that history does the same). Maclean cites Ricoeur (1984) who draws our attention to the “directedness” of a story, which may cause the listener or reader to be “pulled forward” through time (p. 150).

Philosophical foundations and paradigms

At the centre of the quantitative-qualitative debate is a philosophical discussion. Unfortunately much of the attention drawn to methodological divergence derives from a tendency for philosophical and technical issues to be treated simultaneously and occasionally to be confused (Bryman, 1984). Assumptions about the nature of social science are elaborated in a seminal, albeit somewhat outdated (see Hassard & Wolfram Cox, 2013) book by Burrell & Morgan (1979, hereafter B&M). With my apologies to the authors for crudely truncating their richly decorated arguments into one-sentence strands of thought, the following chart outlines alternative approaches developed by B&M regarding assumptions about the essence of the phenomena under investigation (ontology) and assumptions about the grounds of knowledge (epistemology).



B&M articulate a subjectivist-objectivist dimension that makes evident the assumptions that qualitative and quantitative researchers use. Some authors strongly resist what they see as a reification of the subject-object dualism (for a detailed discussion see Deetz, 1996). However, one of the goals of this paper is to examine the role of temporality in long-standing debates (even if reification is present in those debates). Ontologically, B&M promote the view that qualitative research employs interpretive sociology and implies a nominalist stance, understanding reality as socially-constructed through words, behaviours, texts and other symbolic resources. Such a constructivist attitude suggests that “the world” is real only to the extent that we make it so. Different researchers may constitute different social worlds since there can be many realities. Poststructuralism (e.g., Foucault, 1982) deepens the exploration of reality by emphasizing discontinuity, complexity and randomness of events. On the other hand, realism implies a world “out there” which can be known by social scientists. Social phenomena are treated as concrete and external to the individual. Realist ontology has been (and still is) the dominant framework for the study of organizations. Researchers within this functionalist sociology are concerned to provide explanations for the status quo and social order. The approach is pragmatic and problem oriented. This brief explanation oversimplifies the philosophical elements of ontology (and ignores B&M’s second dimension – the sociology of regulation and radical change). The basic difference for purposes of this paper is that subjectivist researchers tend to see reality as being different things for different people; on the other hand, once objectivist researchers find reality, they should all find the same thing. In terms of epistemology, qualitative research tends to be anti-positivist, and quantitative research is closely tied to positivism. This has important implications for how research is actually carried out. It is usual for qualitative researchers to attempt to see the social world from the point of view of the actors, and reflexively seeing themselves as implicated in their own research. Quantitative researchers tend to inquire from the outside, looking for causal relationships and generalizability.

The subjective-objective distinction also involves aspects of temporality including pace, duration, cycle, and trajectory (Aminzade, 1992). Functionalists usually measure objective time, based on fixed points of view and calculated as a factor of the rotation of the earth on its axis. However, sociologists of time prefer to focus on the subjective features of time, including its nonlinearity and pliability (Aminzade, 1992). Quantitative studies have mostly focused on the materiality of time, and how it can objectively structure social action. For example, Holtom et al. (2013) used time-varying covariates and period effects to reach objective conclusions about predictive validity regarding employee turnover. Holtom et al. (2013) explain that a basic assumption in regression models (e.g., Cox regression) is that predictive strength remains constant over time. It is not uncommon to detect a dismissive tone in the limitations section of research papers when such analytical violations are listed as minor annoyances. However, “in the realm of psychological experience, quantifying units of time is a considerably clumsier operation. It is this usually imprecise psychological clock, as opposed to the time on one’s watch, that creates the

perception of duration that people experience” (Cunliffe et al., 2004, p. 266). In the positivist paper referred-to above, Holtom et al. (2013) make an important contribution by explicitly recognizing the need for scholars to improve research efforts by incorporating temporal considerations, positing that theories that ignore or downplay temporality are likely to distort research conclusions.

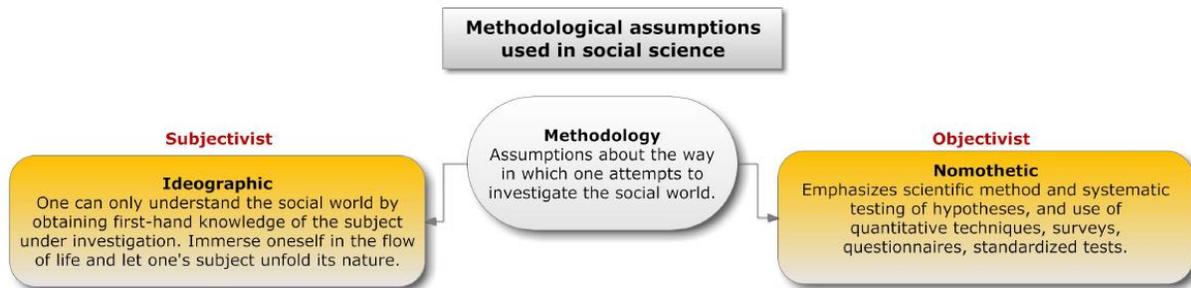
Objective and subjective positions are reflected in research viewpoints. How we conceive of time has a major influence upon our ideas of process. Objectivist researchers usually seek generalizability, i.e., they do not limit their inferences to the contexts of time and space from which their data were drawn. Indeed, they extensively document how their samples are representative of a greater population, even if the research occurs at only one point in time and/or in one place (Griffin, 1992). The mainstream concern is to interrogate variables with statistical tools to show causal outcomes. Often the only temporal criterion for inferring a cause and effect relationship is that the presumed cause must precede the effect. However, one important criticism is that quasi-experiments merely provide a black box view of causality, especially where the actors in a particular treatment may vary in their experience of the temporal flow of events. Presumed causation, of course, rests on the subjective nature of the presumptions – “while widely misunderstood, from the start the primary critics of positivism found the natural science model to be too subjective, not too objective” (Deetz, 1996, p. 193).

B&M (1979) argue that all social theorists are situated in a particular paradigm which defines (a limited range of) intellectual territory. There is room for variations within each paradigm although the four paradigms described by B&M are claimed to be mutually exclusive. This view is not accepted by everyone. In practice, researchers mix quantitative and qualitative data and quantitative studies must deal with ontologically qualitative issues, whether or not these are explicitly recognized by the researcher (Howe, 1988). Logic informs all academic research, whether it is hypothetico-deduction associated with many quantitative studies or the sensemaking associated with qualitative work. Sometimes the appeal to logic takes the form normally presented by the positivist view of natural science, with its insistence on hypotheses, verifiability, generalizability and other trappings of the “scientific method”. As indicated above, positivistic epistemology has gained prominence, and other research methodologies that fail to comply with such a standard are dismissed as unscientific. The paradigm disputes take a toll on qualitative researchers who sense a practical need to be accepted by the positivist mainstream (for example, to achieve tenure or promotion in university appointment processes). Prasad (2005) refers to this as “positivist anxiety”, for example research employing qualitative methods such as interviews, observation, participant observation, ethnography, etc. within positivist assumptions about the nature of social reality (p. 4).

What counts as evidence is partially determined by the ontological and epistemological context in which management ideas develop. But research divisions do not split only along the qualitative-quantitative divide. There is a large amount of competition within paradigms, for example B&M segments the interpretive paradigm into four parts: solipsism, phenomenology, phenomenological sociology and hermeneutics. It seems that the various proponents do not speak directly to those favouring another paradigm, except to attempt to discredit. Unfortunately, the framework of B&M does not recognize that well-established traditions such as phenomenology and feminism transcend disciplinary boundaries. Also, more recent intellectual schools of thought such as poststructuralism (e.g., actor-network theory) were not considered in the B&M framework. The paradigm conflict that exists in the academic literature has much of its basis in the similarities/differences of methods typically cast as quantitative or qualitative. Perhaps it is not likely that positivist organizational theory will heavily integrate subjectivist views within the “normal science” stream. The meta-theoretical assumptions that underpin different paradigms are complex (Moran-Ellis et al., 2006) but there is a call in social science for greater use of multiple study methods to increase the credibility and validity of reported results. This opens-up the question of how researchers deal with the qualitative-quantitative divide in their data sources and methods, which I now turn to in the next section.

Methodology as a strand of the debate

B&M (1979) propose that a further strand of debate centres on the methodological assumptions used in social science. B&M use the subjectivist-objectivist dichotomy for this line of argument. The main points of discussion, as they relate to the quantitative-qualitative divide, are outlined in the following chart (again, crudely truncated from the work of B&M):



If qualitative researchers in the subjectivist mode make a commitment to the epistemological principles of social science research discussed earlier in this paper, then research methods must facilitate an inside view that considers time. For example, unstructured interviewing is a technique that enables first-hand knowledge and immersion in the flow of organizational activities, since the participants themselves help structure the “data” by talking openly. In this mode, they do not choose from predetermined alternative answers or Likert scales. The researcher has to engage with histories (and other stories) and be concerned not only with what is told, but also the temporality and assembly of what is told (Steyaert, Marti, & Michels, 2012). The notion of “history” in Management and Organizational Studies usually assumes an objectivist stance – a knowable past reality. Such methodology looks for associations between the past and what becomes accepted as facts. However, the past and history are ontologically different concepts (Weatherbee, 2012). The process of data analysis, whether the data are quantitative or qualitative, involves an interaction between the analyst and the data. Choices are made at every step of the research process, from the choice of research approach (e.g., taking a deductive approach), the formulation of the research question (e.g., assuming reality is external and objective), and the interpretation of the data (e.g., using SPSS to calculate the statistical significance of relationships). This raises the question of personal values of the researcher and understanding of potential moderating effects of time. Some researchers recognize that a double hermeneutic may be involved – promoting interpretations of a social world that is in itself an interpretation (Deetz, 1996).

This paper advocates the use of qualitative methods to surface knowledge about temporal aspects of organizing. The idea is illustrated by briefly outlining a few frequently used qualitative research methods; ethnography, structured observation and text analysis:

- (1) Ethnography involves immersion in the research setting for an extended period of time. It enables engagement with temporal concepts such as pace and duration. Pace refers to the number of events per segment of time, and duration is elapsed time for a given occurrence or sequence (Aminzade, 1992). Other temporal concepts such as trajectory and cycles problematize the notion of time, involving patterns of path, repetitive occurrences that define a sequence or trending. Taking account of organizational events requires careful study of history, which may be impossible to fathom without qualitative inquiry. Failure to study history diminishes our ability to understand organizational changes. We need an inside view of how fast, as well as how far, people are prepared to puncture social boundaries (Aminzade, 1992).

- (2) Structured observation employs rules for observing behaviour and the recording of field notes. The word “observation” may seem uncomplicated but as pointed-out by Burke (2012) it is not “just another word for ‘looking’ - and the practice may seem timeless... [and he would] like to draw attention to the historicity of observation, including not only the increasingly rapid rise of aids to observation but also a growing awareness of the problems raised by the practice” (p. 35). In quantitative research, both the “structure” and the “observation” in structured observation would likely be seen as problematic, i.e., interference by the researcher. However, this qualitative method sheds considerable light on situated temporality.
- (3) Text analysis is the study of language, such as discourse, conversation, written work and a host of other phenomena treated as text (e.g., videos, music, advertising, etc.). History text reveals the constraints and effects of narration with respect to “the timing of the history text through the narrative distortion of duration.... [which is] most apparent when the historian speeds up or slows down its passage within the narrative in relation to the events told” (Munslow, 2010, p. 163). As researchers narrate their findings there is an unavoidable temporal distortion. There is a tendency within the quantitative tradition to completely ignore this, especially since analysis of text may be characterized as unscientific.

As indicated above, research methods share some fundamental similarities. Recognition of this helps us to remain hopeful for a greater coalescence. Currently, qualitative methods are sometimes used in quantitative research, albeit with different focus. On balance, though, it should be noted that anti-positivist (or postpositivist) researchers primarily engage with qualitative methods, and positivists emphasize quantification in the collection and analysis of data. However, the words versus numbers comparison is inadequate to explain how types of research are carried out. A case can be made that qualitative and quantitative research has a mutually beneficial relationship – for example, qualitative work can assist quantitative research by building a theoretical base, helping to explain survey responses, interpreting statistical results, and by providing case studies. However, sometimes security issues requiring anonymity (from the point of view of the organization being studied) may result in history being neglected or disguised. Anonymous respondents are often statistically claimed to be a general case and timeless rather than actors in historically-situated studies (Clark & Rowlinson, 2004). Positivist researchers need not rely only upon quantitative approaches to learn the whole story. For example, interviews can be carried-out which are then analyzed with statistical software. Qualitative studies can also be used as exploratory work to form the basis for the next quantitative phase of the research project. Also, as proposed in this paper, qualitative work can help the quantitative researcher to understand the temporality inherent in the research platform.

The discussion in this paper leads to a consideration of how quantitative and qualitative methods might benefit from each other’s strengths. The literature has a robust discussion of this idea under terms like mixed methods and triangulation. One indication of the importance of this idea is the recent (2007) establishment of the Journal of Mixed Methods Research which is devoted to the subject. Bryman et al. (2011) reconcile the ontological and epistemological assumptions discussed earlier, with the broader concept of world views that are either positivist or postpositivist. This reconciliation promotes the opinion that there is no inherent incompatibility between methods, although one must recognize that there may be conflicts in the intent of analysis, for example an intention to engage in radical critique (Deetz, 1996) or direct our attention to stories of silent voices and the temporality of meanings have not been privileged (Mulhall, 2013). Notwithstanding the conflicts, it is possible to open several lines of possibility such as the following three aspects:

- (1) Triangulation – this can take any of several approaches. Triangulation can mean the mutual validation of results obtained by different methods (cross-checking) or triangulation as a means toward obtaining a more complete analysis, and triangulation “in its original trigonometrical

sense, indicating that a combination of methods is necessary in order to gain any (not necessarily a fuller) picture of the relevant phenomenon at all” (Fielding & Schreier, 2001, p. 5).

- (2) Quantitative research that facilitates qualitative research – for example, the results of statistical analysis may help screen large numbers of people in an area of research interest to determine who should be qualitatively interviewed. The most important point, here, is that items under study (for example, various demographic issues, historical issues, natural mood states, peer effects, timing issues, etc.) transcend any particular research method.
- (3) Qualitative research that facilitates quantitative research – for example, this can include an open-ended approach to developing hypothesis, or providing deep context to help design questionnaires and determine an approach to administering the questionnaires (for example, subjectively understanding what an experiment “means” to the participant at various point in time, or how historical writings influence the opinions held by research informants).

Shadish, Cook & Campbell (2001) state that qualitative traditions can uncover site-specific threats to the all-important requirement of internal validity. Threats to internal validity are reasons why inferences that the relationship between variables is causal may be incorrect. Identifying validity threats is always context specific and includes several time-related threats. For example, *ambiguous temporal precedence* is confusion about which variable occurred first. This timing issue creates uncertainty about which variable is the cause and which is the effect. Also, we need to be aware that some causation is bidirectional, for example job satisfaction that causes a level of job performance which in turn affects job satisfaction. *History* (in the lexicon of statistics) is the threat that activities occurring at the same time as the administered treatment may cause the effect that was observed. For example, an observed effect may be due to something that happens between the pre-test and post-test such as an effect on job satisfaction where autonomy has been withdrawn in the interim. *Maturation* is the threat that naturally occurring changes over time could be mixed-up with an effect of the administered treatment. People change and events occur naturally over time, and the ways they change may result in differences when the dependent variable is measured at different times. For example, the perceptions of people may change as they grow older, get asked questions just before mealtime, or become more sleepy because the experiment is late at night, etc. Another threat related to time is *attrition* which is the threat that some research subjects withdraw from the study before the administered treatment is completed, e.g., if an early retirement program is highly subscribed, causing the demographics of a pension study group to be significantly altered. Another time sensitive threat is *testing* which is the threat that experience with a test can affect results on subsequent exposures, confusing the treatment effect. Some research subjects may begin to game the research process. For example, familiarity with a test may enhance performance because items are remembered; or (as I personally know) in a weight-loss experiment, weighing someone may cause the person to try to lose weight prior to the next weighing.

With all the above known (temporal) threats to internal validity as extensively identified by Shadish, Cook and Campbell (2001), quantitative researchers would do well to embrace the epistemology and methodology of qualitative research which has greater capacity to uncover aspects of temporality.

CONCLUSION

In this paper, I have been speaking as though research can be neatly described as either qualitative or quantitative. However, I do not wish to convey the idea that qualitative research is a well defined, homogeneous area of study – the situation is far from coherent. Although the field is sometimes defined in the negative (as not quantitative), the wide array of qualitative research traditions has been described as a “fuzzy set” (Madill & Gough, 2008, p. 254) of methods clustered in different ways, with “a dazzling array of methodological choices... and a complex amalgamation of metaphors, paradigms,

techniques and procedures that are primarily united by their nonstatistical orientation” (Prasad, 2005, p. 3). The same can be said of the quantitative category. There are a huge number of alternative approaches all under the umbrella of positivism. Even within categories, numerous options exist. For example, within the category of multiple regression, one can address research questions with various assumptions around temporality by using either standard multiple regression, sequential regression or stepwise regression. If the researcher makes the judgment that data are nested (for example, students nested in classes which are nested in schools which are nested in district school authorities) then hierarchical linear modelling is a further option with its own set of temporal assumptions.

To adequately deal with my research question, I have run the risk of reifying the quantitative-qualitative divide as a punctuated dichotomy. However, it is worth noting that even in methods traditionally viewed as qualitative, the distinction is not always clear. Numerically-aided phenomenology is an example. I particularly enjoyed the following quote from Fielding & Schreier (2001): “even in this type of (postmodern) ethnography, practitioners recognise that all methods impose perspectives on reality by the type of data that they collect, and each tends to reveal something slightly different about the same symbolic reality” (p. 43). This turns postmodernism upon itself. Postmodernism is an ultra-subjectivist research tradition that is characterized by pluralism, fragmentation and whimsical expression. Surely there is room in that tradition (and other traditions) to usefully add quantitative pieces to the mix.

Objectivist conceptions of temporality imply that research subjects all experience time in the same way. This may be seen as a necessary assumption to underpin efforts at generalizability. Subjectivists on the other hand (applying qualitative techniques) understand the passage of time from the point of view of the individual’s experience of it. As is apparent in the oft-cited confession of Augustine that was used as the opening for this paper, time may be experienced subjectively, and the past, present and future are intertwined in our temporal social experience. I believe that mixed methods and triangulation help researchers to be more effective and approach their data with healthy scepticism with regard to temporality. Obviously, it is most helpful when social science does not attempt to “prove” hypotheses while ignoring temporal evidence (as in *Alice in Wonderland*; verdict first, evidence later). The art of research is enhanced by interrelating data from different sources with imagination, and by identifying interesting problems and good study methods. Concern for the validity of research is common in all research traditions. We all want to get it right, even if we have to acknowledge that there may be different versions of what is right. Shadish, Cook & Campbell (2001) express the view that qualitative researchers strongly accept the need for validity, and they state that the similarity of fundamental values among researchers of a wide range of research traditions have more in common than the qualitative-quantitative debates suggest. The underpinning of this similarity is the harmony of interest in producing useful knowledge arising from our study of the social.

I will end by referring to what Kritzer (1996) calls “the pleasure of the statistical text” (p. 25). The idea of research as a source of pleasure should be recognized explicitly. Kritzer says that research has a puzzle-like quality: “we do not want it to be too easy (because it will become boring), but we do want to have a chance of reaching something resembling closure.” The chances of this are far greater if one accepts that all research methods share some fundamental similarities, and contribute valuable temporal insights. Kritzer says that data are fun, sometimes confirming what we know; or as in the earlier mentioned cat’s cradle remark from Donna Haraway, research can also deliver some serious surprises. Consideration of temporality has the potential to deliver creative exploration of the quantitative-qualitative debate. As researchers we struggle to explain the past but our research results are steeped in interpretation and grounded in a particular time and space (Cunliffe & Coupland, 2012) and infused with the potential for various meanings which are socially-constructed across different perceptions of, and movement through, time. We stand to make a greater contribution to Management and Organizational Studies with temporality shedding light on the interdependence of quantitative and qualitative research.

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DAMNANT QUODNON INTELLIGENT? **TRINITY WESTERN UNIVERSITY'S SCHOOL OF LAW¹**

As the 21st Century progresses and Canadian society becomes more diverse, organizational challenges arise when conflicting worldviews collide. The case study *Damnans Quodnon Intelligent?* explores Trinity Western University's proposal to establish a School of Law and the resistance it faces, principally because of organizational policies that flow from the university's identity as a private, Christian post-secondary institution. The case seeks to invite discussion regarding organizational/societal ethical behavior, the management of dichotomous worldviews, the balancing of competing rights, and the salience of diverse stakeholder perspectives.

A CONTROVERSIAL PROPOSAL

On June 18, 2012, Trinity Western University (TWU) announced that it had submitted a proposal to the Ministry of Advanced Education, Innovation and Technology (MAEIT) and the Federation of Law Societies of Canada (the Federation)² to establish a School of Law at its Langley, BC campus. If approved, TWU planned to begin classes in September of 2015. Opposition to TWU's proposal was immediate, with many detractors taking exception to the school's mandate to follow the teachings of the Bible. Some – including the Canadian Council of Law Deans – suggested that such a school would by definition be discriminatory and would not produce lawyers that would be able to be objective in conserving the law. Others opposed the proposal on the grounds that a number of law schools already exist in British Columbia.

The proposal enjoyed the backing of both the University's Senate and Board of Governors³, however as opposition mounted the Board was faced with the prospect that the endeavor might not be approved. While confident that the proposal met all of the criteria required to offer a law degree, there was concern that negative press might have an adverse effect on the school and its students. And what would be the impact on the institution if the proposal was not approved? Could the proposal legitimately be rejected because of TWU's religious beliefs?

¹ This case is based on historical events and not intended to illustrate either effective or ineffective decision-making. The legal term employed in the title (*damnans quodnon intelligent*) is translated as "they condemn what they do not understand."

² Every lawyer in Canada, and notary in Quebec, is required to be a member of a provincial law society and to follow the rules that govern the province or territory in which they practice. The Federation is mandated to represent the public interest and to ensure that each lawyer or notary meets the high standards of competence and professional conduct.

³ TWU's Senate approved the proposal on April 3, 2012, and the Board of Governors signed its approval on April 29, 2012.

Trinity Western University

TWU's founders established "Trinity Junior College" (TJC) in 1962 with a unique vision for Christian liberal arts and sciences education in Canada. While its first graduating class had only four students, by 1982 the university had an enrolment of over 80. In 1985 TJC was granted full membership in the Association of Universities and Colleges of Canada (AUCC),⁴ leading the BC legislature to recognize the school as a university under its new name – Trinity Western University.

As a comprehensive liberal arts, sciences, and professional studies university TWU committed to continually build upon its "Educational Vitality," which included "educating, transforming, and impacting the world through the wisdom and enterprise of its students, alumni/ae, faculty, and staff" (Exhibit 1). The university's mission was based on the Christian faith and "emphasize[d] excellence in academic scholarship, while always keeping in mind how the knowledge and understanding we gain through study can serve the world's deepest needs". It was organized into six schools (Business, Nursing, Education, Human Kinetics, Arts, Media and Culture, and Graduate Studies) and two faculties (Humanities and Social Sciences, and Natural and Applied Sciences), and offered 42 undergraduate and 16 graduate degree programs.

A Proposed School of Law

The development of a law school was seen as the next step in TWU's growth objectives, and would seek to develop "highly competent, professional and ethical graduates who will no doubt distinguish themselves in the legal community and beyond [as] a natural and appropriate advancement of the TWU mission." Its mission would focus on leadership development and would work toward the achievement of three specific ends statements:

- In the pursuit of missional ends globally, Trinity Western University will bring hope, healing, compassion and reconciliation to the world through Christ-like dedication, service and engagement of its students, alumni, faculty and staff.
- Institutionally, the university will be a world-class centre for vital research, exemplary scholarship, and excellence in comprehensive adaptive, integrated learning.
- Individually, the university will assist students in becoming those who can change the world by their competence, character, commitment and calling.⁵

Specifically the proposal was to offer a Juris Doctor (JD) program⁶ "with a view to excellence in leadership development, professionalism and public service". The JD was a graduate level program, and to meet eligibility requirements a prospective student would already possess an undergraduate degree. Building on a common JD curriculum, students would have the "opportunity to specialize in 'Charities and Social Justice' or 'Entrepreneurial' law, with the possibility of exploring legal approaches to social enterprise and social innovation". The program would (a) focus on professionalism, practice competence, and high ethical standards; (b) integrate practical assignments; (c) emphasize leadership and character development; and (d) integrate a Christian worldview.

⁴ The AUCC represents 97 public and private not-for-profit Canadian universities and is involved in the development of public policy, the administration of leadership seminars for university leaders, and the management of scholarships and international programs.

⁵ From TWU's proposal.

⁶ Juris Doctor (JD) is also known as Doctor of Jurisprudence. In the past Canadian universities offered a Bachelor of Laws (L.L.B.) degree, which was common in other Commonwealth countries. The United States offered the JD degree, and over time a perception developed that the Canadian L.L.B. did not meet the same level of education as the American designation. In 2001 the decision was made to adopt the JD designation.

TWU had been planning its offering for many years and felt that this move “[fit] well with the University’s mission to develop Godly leaders for the marketplaces of life.” Janet Epp Buckingham, an associate professor at TWU and Executive Director of the Laurentian Leadership Centre in Ottawa, had initially approached the university with the idea some 20 years prior to the proposal. She held a firm belief that there was a need for a law school “that had a focus on Christian principles of justice in society where students would be able to discuss what it means to be a Christian and be a lawyer and to have a really different kind of focus on law”.⁷ The university struck an advisory council that consisted of lawyers and judges, and laid down plans to construct a new building to house the law school when the proposal was approved (a process estimated to take between 6 to 12 months).

One part of the rationale behind the establishment of a new law school was to “increase accessibility to a Canadian legal education, as demand for entry currently outstrips the number of law school places available”. Buckingham believed that there were many students who desired to study law but were not able to get into law school because of the limited number of seats available – she submitted that many Canadian students had to attend law schools in Australia, England, and the United States – so many in fact that one Australian law school had hired Canadian professors and adopted a Canadian curriculum.

TWU had developed partnerships with various agencies which would “give students unique opportunities to provide needed legal services to the less privileged and [represent] again a natural and appropriate advancement of the TWU mission”. Students would be encouraged to view being a lawyer as a “high calling in a life of service to God and the community,” a perspective that fit well with the overall mission of TWU. From Buckingham’s perspective the Canadian legal system had a Judeo-Christian heritage and the Bible had much to say about the law. “There is a huge amount of the Bible that one can look at in terms of legal principles and justice principles. Clearly, law is something God cares about because it involves the relationships we have in our society”. She submitted that TWU’s law school would be different from the others because “law is a client-focused way of life, and so we want to make sure that TWU’s law school focuses on the client and helps law students to develop into client-focused professionals”.⁸ In her opinion other law schools focused not on the client, but on legal principles, and when students arrived at their articling position⁹ they had to quickly learn the skills necessary to work with clients.

Degree Authorization

The MAEIT was the provincial government agency responsible to oversee the assessment of new degree applications in BC, and in order for TWU to implement a new degree program it was required to apply to the Ministry under the BC Degree Authorization Act. A Degree Quality Assessment Board (QAB) would then be struck to assess the application to ensure that it met “consistent and high-quality criteria”. These criteria, developed in harmony with national standards, included:¹⁰

1. Degree Level Standard
2. Credential Recognition and Nomenclature
3. Curriculum/Program Content
4. Learning Methodologies/Program Delivery
5. Admission and Transfer/Residency
6. Faculty
7. Program Resources

⁷ As related in an interview with journalist Peter Stockland.

⁸ *Ibid.*

⁹ An articling position is an apprenticeship required of all students desiring to become lawyers. It is typically completed at a law firm and before the writing of the bar exam.

¹⁰ An expanded description is provided in Exhibit 2.

8. Program Consultation
9. Program Review Assessment

TWU submitted its proposal and – as per standard practice – it was posted to the MAEIT website for public viewing (June 2012). The QAB completed its assessment and on June 10, 2013 recommended that the proposal be approved, submitting it to the MAEIT for review and final decision. The results of the assessment and the QAB’s recommendations were posted to the MAEIT website along with a final draft of the proposal.

The Federation of Law Societies of Canada and the Canadian Bar Association

The Federation was the national coordinating body for all of Canada’s provincial law societies. Every lawyer (or notary in Quebec) was required to become a member of the law society in the province or territory in which he or she practiced, overseen in turn by the Federation who’s mission was to “[act] in the public interest by strengthening Canada’s system of governance of an independent legal profession, reinforcing public confidence in it and making it a leading example of justice systems around the world.”

In fulfilment of this mandate the Federation had adopted national requirements for law school graduates (Exhibit 4) which were applied when proposals for new law schools were submitted to the Federation’s Approval Committee.¹¹ If a school met the requirements its graduates would be considered to have met the requirements for entry into their respective bar admissions program.¹² Accordingly TWU had concurrently submitted its proposal to the Approval Committee.

The Canadian Bar Association (CBA) differed from the Federation – while Federation membership was mandatory for all lawyers via their provincial law societies, the CBA was an advocacy organization intended to represent the interests of its membership, which was voluntary. The CBA provided lawyers with such benefits as professional development, advocacy in government policy development and law reform, discount pricing for CBA products, and access to conferences, newsletters, magazines, and online resources.

Approaching the Bar

The process of becoming a lawyer in Canada began with the completion of a law degree (e.g. a JD). Graduates then applied for admission to the law society of the province or territory in which they wished to practice law. Once accepted additional steps included:

- Completion of an apprenticeship program (articling)
- Attendance of a professional legal training course (the bar admission course)
- Passing of licensing examinations (the bar examinations)

Upon completion of all prerequisites a candidate would then be “called to the bar” and admitted as a member of the provincial law society.

¹¹ The Approval Committee was appointed by the Federation, which is comprised of seven members – four of which have regulatory experience in Canadian law societies and three of which are Deans at Canadian law schools.

¹² In general “the bar” is considered to mean the legal profession and / or the qualification process whereby a lawyer is licensed to practice law.

Opposition to the TWU Proposal

The Canadian Council of Law Deans¹³ (the Council) opposed TWU's proposal on the basis of the university's character and values as a religious community. Bill Flanagan, Dean and Professor of Law at Queen's University, wrote a letter on behalf of the Council to the Federation challenging the proposal. The Council considered the principal problem to be that TWU "as an evangelical Christian community, has all students who voluntarily enter the university sign on to a 'community covenant agreement'". This agreement (Exhibit 3) reflected TWU's mission, core values, curriculum, and community life and stated explicitly that "according to the Bible, sexual intimacy is reserved for marriage between one man and one woman, and within that marriage bond it is God's intention that it be enjoyed as a means for marital intimacy and procreation". The Council called on the Federation to investigate whether the covenant was inconsistent with federal and provincial law on the basis that it discriminated against lesbian, gay, bisexual, and trans-gendered (LGBT) students.

Constitutional and civil rights lawyer Clayton Ruby, in an editorial in the *Toronto Star*, stated, "It is just wrong to have a law school approve discrimination in its own structure. That kind of discrimination, which denies some people the right to equality, is fundamentally inconsistent with law and democracy".¹⁴

Lawyer Robert Brun wrote to the Federation on behalf of the CBA, calling on it to investigate whether TWU's proposal met the national standards. From the perspective of the CBA, any new law degree program must "strike a balance between freedom of religion and equality, and give full consideration to its public interest mandate and to the values embodied in the Canadian human rights laws." He went on to state that "the Federation has a duty to go beyond a strict determination of a proposed law school's compliance with the national standards. It must assess whether the institution and its program complies with Canadian law, including the protections afforded by the Canadian Charter of Rights and Freedoms and the human rights legislation in BC, and in every province and territory where a proposed law degree may be recognized by the law societies for admission to bar".

Another letter to the Federation from Amy Sadalauskas, Robert Peterson, and Level Chan, representing the CBA's Sexual Orientation and Gender Identity Conference and the Equality Committee, raised the concern that "the National Standards' ethical, constitutional and human rights components" had not been met. They submitted that while TWU operated under the Trinity Western University Act of 1969, which stated that TWU "is recognized as a Christian institution affiliated with the Evangelical Free Church of Canada," the university should not benefit from a suggested exemption from anti-discrimination legislation in the British Columbia Human Rights Code (BCHRC). They reminded the Federation that while BCHRC (s.41(1)) stated that...

41 (1) If a charitable, philanthropic, educational, fraternal, religious or social organization or corporation that is not operated for profit has as a primary purpose the promotion of the interests and welfare of an identifiable group or class of persons characterized by a physical or mental disability or by a common race, religion, age, sex, marital status, political belief, colour, ancestry or place of origin, that organization or corporation must not be considered to be contravening this Code because it is granting a preference to members of the identifiable group or class of persons;

...and that TWU *did not* – according to the Trinity Western University Act – promote the interests of an identifiable group, and that it had not been given authorization to "grant a preference to members of any particular church or religion". The authors pointed specifically to Subsection 3(2) of the Act which stated:

¹³ The Canadian Council of Law Deans consists of the heads of the different law schools and exists to enable executive level communication between Canada's providers of legal education.

¹⁴ Ruby's editorial was published March 1, 2013 in *The Star*, a Toronto newspaper.

(2) The objects of the University shall be to provide for young people of any race, colour, or creed university education in the arts and sciences with an underlying philosophy and viewpoint that is Christian.

The authors submitted that “freedom of religion does not allow one group of individuals to exclude another group of identifiable individuals from access to a public service”.

Trinity Western’s Defense

The university had travelled this road before. In 1997 the British Columbia College of Teachers had opposed its offering of a teacher training program because of its biblical beliefs, stipulating that the school “violated human-rights laws”. The matter escalated all the way to the Supreme Court of Canada who in 2001 sided with the university because the College of Teachers could not prove that TWU graduates would engage in discriminatory actions in the classroom. Nevertheless an editorial in the *National Post* proclaimed that much had changed since then:

“The crux of the issue is how the discrimination and institutional environment at TWU impacts the ability of the school to teach law. In order to permit entry into a provincial or territorial law society (as determined by the Federation), the law degree program must meet national standards in its curriculum. Those standards require critical thinking about ethical and legal issues. No person can truly think critically from one pre-determined lens, in this case, a lens mandated by TWU”.

The university, however, begged to differ, basing its defense in part upon its claimed exemption from certain prescriptions of national and provincial human rights legislation. The Canadian Charter of Rights and Freedoms guaranteed all citizens four fundamental freedoms: (1) freedom of conscience and religion; (2) freedom of thought, belief, opinion and expression, including freedom of the press and other media of communication; (3) freedom of peaceful assembly; and (4) freedom of association, and stipulated that “every individual is equal before and under the law and has the right to the equal protection and equal benefit of the law without discrimination and, in particular, without discrimination based on race, national or ethnic origin, colour, religion, sex, age or mental or physical disability”. Canada’s Constitution Act stipulated that each province was responsible for legislation relating to education, specifying that “nothing in any such law shall prejudicially affect any right or privilege with respect to denominational schools which any class of persons have by law in the province at the union”.

TWU however was a private institution and maintained that it was exempt, in part, from BCHRC human rights legislation and to which the Canadian Charter of Rights and Freedoms did not apply. Canada’s Human Rights Code stated that non-profit organizations of a charitable, philanthropic, educational, fraternal, religious or social nature could avail themselves of an exemption for the purpose of “the promotion of the interests and welfare of an identifiable group or class of persons characterized by a physical or mental disability or by a common race, religion, age, sex, marital status, political belief, colour, ancestry or place of origin,” and that the “organization or corporation must not be considered to be contravening this Code because it is granting a preference to members of the identifiable group or class of persons”.

Douglas Todd, a columnist for the *Vancouver Sun*, explained in an article that the president of the BC Civil Liberties Association (BCCLA), Lindsay Lyster, had denounced the Council for its opposition of TWU’s proposed law school. Lyster had accused “the deans of the country’s secular law schools of wanting to ‘monopolize’ legal education and keep ‘religiously-minded’ people from becoming law students and lawyers”. Todd also quoted Lyster as saying that the Council operated on the premise that “those who are religiously minded should be excluded from all legal education. That would, by extension, include all professors, students and eventually lawyers and judges who held to the religious views the Council says are repugnant”. Lyster believed that in this case the BCCLA supported TWU on the “principle of religious

freedom,” and said “secular universities often imposed restrictions on free thought, including in regards to religious perspectives”.

Other Criticisms

Other critics objected to TWU’s proposal, maintaining that there existed a national shortage of articling positions, a fact that would be keenly obvious in BC, given its three schools of law at the University of British Columbia (Vancouver), the University of Victoria, and Thompson Rivers University (Kamloops). An article in *Maclean’s* magazine (June 25, 2012) suggested that, “given that there is a national shortage of articling positions for law graduates, the decision to open new programs seems curious”.

Interestingly, one reader’s response was to agree that there was a shortage of articling positions and no shortage of lawyers in most of BC (especially in the Lower Mainland area where the proposed school would be located) but that this might be due to the fact that most law school graduates didn’t move to small communities to practice law, but rather settled in to work in the urban areas in which they had studied.

TWU replied that it would be hiring an articling coordinator to help place students – especially in small, under-served communities. “The whole focus is really going to be on building skills alongside building legal analysis and understanding so that when students graduate from the law school they would be able to go into a small firm already with skills that they can use and apply,” said Janet Buckingham. Reiterating her position she explained that many existing law schools are not teaching skills, thus when students graduate and start at their articling position, “they can’t do some of the basic things like drafting contracts and going to court and representing clients”.¹⁵

Damnant Quodon Intelligent?

By July 2013 the prospect of a delayed decision on the proposal appeared possible. While the criteria of the MAEIT appeared to have been met satisfactorily, the Federation seemed hesitant to make a decision, citing the fact that when the national requirements had first been instituted issues such as the ones being raised by the Council and the CBA had not been anticipated and were as such “outside of the mandate of the Approval Committee” (Exhibit 4). To this end the Federation had struck a Special Advisory Committee to investigate the proposal and concerns with it more fully.

For Trinity Western’s part, the university continued to deal with sporadic negative press and the very real prospect that its plans might be delayed, or worse scuttled by a decision against it. Had the university stepped beyond the boundaries of the law? Were its detractors unreasonable in their criticisms? Was there any room for a faith-based school of law in pluralist, post-modern society? The days ahead would prove telling.

¹⁵ As related in an interview with journalist Peter Stockland.

EXHIBIT 1
TWU's Vision Statement

The Vision

The vision for Trinity Western University's future builds on its identity and essence as a Christian university of the liberal arts, sciences and professional studies, and on its historical mission to develop people of high competence and exemplary character who distinguish themselves as exceptional leaders in "the marketplaces of life."

Within a context of global challenges and opportunities, we envision Trinity Western University as a people, a place, a provision of God, and a priority:

AS A PEOPLE,

the University will increasingly be characterized by educational vitality, full of life; organized for excellence into communities of learning; concentrated on areas of competence and character; called to care about the well-being of others; and committed to knowledge and understanding that addresses the world's deepest needs and most profound opportunities.

AS A PLACE,

the University will increasingly draw learners and scholars from around the world into its various campus communities. Trinity Western University communities will increasingly provide venues and resources that facilitate innovative research and scholarship, deep reflection on the meaning and value of truth, and highly-engaging dialogue on the implications of truth for the world.

AS GOD'S PROVISION,

the University will increasingly be a wonderful gift to the world, a steward of resources to be cherished and further developed, including: intelligent and committed people; attractive and functional lands and facilities; state-of-the-art technology; generous financial aid through scholarships and bursaries; and endowments that support the infrastructure necessary for educational excellence.

AS A PRIORITY,

the University will increasingly attract the finest students, faculty, and staff; engage visionary investors and partners who enable mission fulfillment; and raise the prominence of the University on a local, provincial, national, and international level in a way that recognizes twu's graduates and scholarly activities as among the finest in the world.

Trinity Western University, as a people of vitality, a place of beauty and capacity, a provision of God's remarkable resources, and an institution of priority, will become one of the world's premier Christian universities.

EXHIBIT 2
Ministry of Advanced Education
Degree Program Criteria

1. **Degree Level Standard:** The institution must demonstrate that the proposed program meets or exceeds the proposed degree level standard.
2. **Credential Recognition and Nomenclature:** The institution must demonstrate that the program's learning outcomes and standards are sufficiently clear and at a level that will facilitate recognition of the credential by other post-secondary institutions, professional and licensing bodies and employers. Where appropriate, the program, courses or curricular elements are designed to facilitate credential recognition by other post-secondary institutions and by employers, both within the province and other jurisdictions.

The name of the degree should convey long-term meaning; the content of a degree program should be consistent with the name; and the reputation of the institution and of post-secondary education in British Columbia should be enhanced by the quality of the offering. Beyond that is the value to graduates of having a professional credential recognized by appropriate licensing and accrediting bodies as the basis for entry to practice.

3. **Curriculum/Program Content:** The management structures and methods of the program are well defined and permit delivery of the quality of education necessary for students to attain the learning outcomes. The institution must demonstrate that the program in both subject matter and learning outcome standards, offers an education of sufficient breadth and rigour to be comparable to similar programs at the proposed degree level offered by recognized provincial, national and international post-secondary institutions. The curriculum must be current and reflect the state of knowledge in the field, or fields in the case of interdisciplinary and multidisciplinary programs.
4. **Learning Methodologies/Program Delivery:** Learning methodologies are the methods of delivery that will be used to achieve the desired learning outcomes at the degree level standard and at an acceptable level of quality. The institution must demonstrate that it has the expertise and resources to support the proposed method of delivery and ensure its effectiveness. In some cases, it may be more appropriate for the institution to demonstrate that it has a realistic plan to put the necessary expertise and resources in place.
5. **Admission and Transfer/Residency:** The institution should demonstrate that the program is designed to provide flexible admission and transfer arrangements. Where appropriate, the program, courses or curricular elements are designed to facilitate credit transfer by other post-secondary institutions both within the province and other jurisdictions.
6. **Faculty:** The institution must demonstrate that it has the human resources necessary to develop and deliver a quality degree program. In some cases, it may not be feasible for an institution to hire faculty until it receives program approval. In these cases, the institution should provide the specific faculty selection criteria that will be used to ensure new faculty hires have the necessary qualifications for the degree level being offered and program being proposed.
7. **Program Resources:** The institution must demonstrate that it has the physical, learning, and information resources (both start-up and development) needed to assure a program of acceptable quality. These includes facilities, equipment, library resources, laboratories, computing facilities, shops, specialized equipment, etc., and cooperative work placements where this is a component of the program. In some cases, an institution may not be able to ensure resources are in place until after it receives program approval. In these cases, the institution may bring forward a proposal based on a

realistic plan for putting the appropriate resources in place as an alternative to demonstrating that all resources are in place.

8. **Program Consultation:** The institution must demonstrate that it has consulted appropriate individuals and organizations in the development of the program proposal.
9. **Program Review Assessment:** In order to ensure the ongoing currency of the program and the quality of its learning outcomes, the institution must show evidence that a program review and assessment procedure is in place.

EXHIBIT 3

Community Covenant Agreement

Our Pledge to One Another

Trinity Western University (TWU) is a Christian university of the liberal arts, sciences and professional studies with a vision for developing people of high competence and exemplary character who distinguish themselves as leaders in the marketplaces of life.

1. The TWU Community Covenant

The University's mission, core values, curriculum and community life are formed by a firm commitment to the person and work of Jesus Christ as declared in the Bible. This identity and allegiance shapes an educational community in which members pursue truth and excellence with grace and diligence, treat people and ideas with charity and respect, think critically and constructively about complex issues, and willingly respond to the world's most profound needs and greatest opportunities.

The University is an interrelated academic community rooted in the evangelical Protestant tradition; it is made up of Christian administrators, faculty and staff who, along with students choosing to study at TWU, covenant together to form a community that strives to live according to biblical precepts, believing that this will optimize the University's capacity to fulfill its mission and achieve its aspirations.

The community covenant is a solemn pledge in which members place themselves under obligations on the part of the institution to its members, the members to the institution, and the members to one another. In making this pledge, members enter into a contractual agreement and a relational bond. By doing so, members accept reciprocal benefits and mutual responsibilities, and strive to achieve respectful and purposeful unity that aims for the advancement of all, recognizing the diversity of viewpoints, life journeys, stages of maturity, and roles within the TWU community. It is vital that each person who accepts the invitation to become a member of the TWU community carefully considers and sincerely embraces this community covenant.

2. Christian Community

The University's acceptance of the Bible as the divinely inspired, authoritative guide for personal and community life is foundational to its affirmation that people flourish and most fully reach their potential when they delight in seeking God's purposes, and when they renounce and resist the things that stand in the way of those purposes being fulfilled. This ongoing God-enabled pursuit of a holy life is an inner transformation that actualizes a life of purpose and eternal significance. Such a distinctly Christian way of living finds its fullest expression in Christian love, which was exemplified fully by Jesus Christ, and is characterized by humility, self-sacrifice, mercy and justice, and mutual submission for the good of others.

This biblical foundation inspires TWU to be a distinctly Christian university in which members and others observe and experience truth, compassion, reconciliation, and hope. TWU envisions itself to be a community where members demonstrate concern for the well-being of others, where rigorous intellectual

learning occurs in the context of whole person development, where members give priority to spiritual formation, and where service-oriented citizenship is modeled.

3. Community Life at TWU

The TWU community covenant involves a commitment on the part of all members to embody attitudes and to practice actions identified in the Bible as virtues, and to avoid those portrayed as destructive. Members of the TWU community, therefore, commit themselves to:

- cultivate Christian virtues, such as love, joy, peace, patience, kindness, goodness, faithfulness, gentleness, self-control, compassion, humility, forgiveness, peacemaking, mercy and justice
- live exemplary lives characterized by honesty, civility, truthfulness, generosity and integrity
- communicate in ways that build others up, according to their needs, for the benefit of all
- treat all persons with respect and dignity, and uphold their God-given worth from conception to death
- be responsible citizens both locally and globally who respect authorities, submit to the laws of this country, and contribute to the welfare of creation and society
- observe modesty, purity and appropriate intimacy in all relationships, reserve sexual expressions of intimacy for marriage, and within marriage take every reasonable step to resolve conflict and avoid divorce
- exercise careful judgment in all lifestyle choices, and take responsibility for personal choices and their impact on others
- encourage and support other members of the community in their pursuit of these values and ideals, while extending forgiveness, accountability, restoration, and healing to one another. In keeping with biblical and TWU ideals, community members voluntarily abstain from the following actions:
 - communication that is destructive to TWU community life and inter-personal relationships, including gossip, slander, vulgar/obscene language, and prejudice
 - harassment or any form of verbal or physical intimidation, including hazing
 - lying, cheating, or other forms of dishonesty including plagiarism
 - stealing, misusing or destroying property belonging to others
 - sexual intimacy that violates the sacredness of marriage between a man and a woman
 - the use of materials that are degrading, dehumanizing, exploitive, hateful, or gratuitously violent, including, but not limited to pornography
 - drunkenness, under-age consumption of alcohol, the use or possession of illegal drugs, and the misuse or abuse of substances including prescribed drugs
 - the use or possession of alcohol on campus, or at any TWU sponsored event, and the use of tobacco on campus or at any TWU sponsored event.

4. Areas for Careful Discernment and Sensitivity

A heightened level of discernment and sensitivity is appropriate within a Christian educational community such as TWU. In order to foster the kind of campus atmosphere most conducive to university ends, this covenant both identifies particular Christian standards and recognizes degrees of latitude for individual freedom. True freedom is not the freedom to do as one pleases, but rather empowerment to do what is best. TWU rejects legalisms that mistakenly identify certain cultural practices as biblical imperatives, or that emphasize outward conduct as the measure of genuine Christian maturity apart from inward thoughts and motivations. In all respects, the TWU community expects its members to exercise wise decision-making according to biblical principles, carefully accounting for each individual's capabilities, vulnerabilities, and values, and considering the consequences of those choices to health and character, social relationships, and God's purposes in the world.

TWU is committed to assisting members who desire to face difficulties or overcome the consequences of poor personal choices by providing reasonable care, resources, and environments for safe and meaningful

dialogue. TWU reserves the right to question, challenge or discipline any member in response to actions that impact personal or social welfare.

Wise and Sustainable Self-Care

The University is committed to promoting and supporting habits of healthy self-care in all its members, recognizing that each individual's actions can have a cumulative impact on the entire community. TWU encourages its members to pursue and promote: sustainable patterns of sleep, eating, exercise, and preventative health; as well as sustainable rhythms of solitude and community, personal spiritual disciplines, chapel and local church participation, work, study and recreation, service and rest.

Healthy Sexuality

People face significant challenges in practicing biblical sexual health within a highly sexualized culture. A biblical view of sexuality holds that a person's decisions regarding his or her body are physically, spiritually and emotionally inseparable. Such decisions affect a person's ability to live out God's intention for wholeness in relationship to God, to one's (future) spouse, to others in the community, and to oneself. Further, according to the Bible, sexual intimacy is reserved for marriage between one man and one woman, and within that marriage bond it is God's intention that it be enjoyed as a means for marital intimacy and procreation. Honouring and upholding these principles, members of the TWU community strive for purity of thought and relationship, respectful modesty, personal responsibility for actions taken, and avoidance of contexts where temptation to compromise would be particularly strong.

Drugs, Alcohol and Tobacco

The use of illegal drugs is by definition illicit. The abuse of legal drugs has been shown to be physically and socially destructive, especially in its potential for forming life-destroying addictions. For these reasons, TWU members voluntarily abstain from the use of illegal drugs and the abuse of legal drugs at all times.

The decision whether or not to consume alcohol or use tobacco is more complex. The Bible allows for the enjoyment of alcohol in moderation, but it also strongly warns against drunkenness and addiction, which overpowers wise and reasonable behaviour and hinders personal development. The Bible commends leaders who abstained from, or were not addicted to, alcohol. Alcohol abuse has many long-lasting negative physical, social and academic consequences. The Bible has no direct instructions regarding the use of tobacco, though many biblical principles regarding stewardship of the body offer guidance. Tobacco is clearly hazardous to the health of both users and bystanders. Many people avoid alcohol and/or tobacco as a matter of conscience, personal health, or in response to an addiction. With these concerns in mind, TWU members will exercise careful discretion, sensitivity to others' conscience/principles, moderation, compassion, and mutual responsibility. In addition, TWU strongly discourages participation in events where the primary purpose is the excessive consumption of alcohol.

Entertainment

When considering the myriad of entertainment options available, including print media, television, film, music, video games, the internet, theatre, concerts, social dancing, clubs, sports, recreation, and gambling, TWU expects its members to make personal choices according to biblical priorities, and with careful consideration for the immediate and long-term impact on one's own well-being, the well-being of others, and the well-being of the University. Entertainment choices should be guided by the pursuit of activities that are edifying, beneficial and constructive, and by a preference for those things that are "true, noble, right, pure, lovely, admirable, excellent, and praiseworthy," recognizing that truth and beauty appear in many differing forms, may be disguised, and may be seen in different ways by different people.

5. Commitment and Accountability

This covenant applies to all members of the TWU community, that is, administrators, faculty and staff employed by TWU and its affiliates, and students enrolled at TWU or any affiliate program. Unless specifically stated otherwise, expectations of this covenant apply to both on and off TWU's campus and

extension sites. Sincerely embracing every part of this covenant is a requirement for employment. Employees who sign this covenant also commit themselves to abide by TWU Employment Policies. TWU welcomes all students who qualify for admission, recognizing that not all affirm the theological views that are vital to the University's Christian identity. Students sign this covenant with the commitment to abide by the expectations contained within the Community Covenant, and by campus policies published in the Academic Calendar and Student Handbook.

Ensuring that the integrity of the TWU community is upheld may at times involve taking steps to hold one another accountable to the mutual commitments outlined in this covenant. As a covenant community, all members share this responsibility. The University also provides formal accountability procedures to address actions by community members that represent a disregard for this covenant. These procedures and processes are outlined in TWU's Student Handbook and Employment Policies and will be enacted by designated representatives of the University as deemed necessary.

By my agreement below I affirm that:

I have accepted the invitation to be a member of the TWU community with all the mutual benefits and responsibilities that are involved; I understand that by becoming a member of the TWU community I have also become an ambassador of this community and the ideals it represents; I have carefully read and considered TWU's Community Covenant and will join in fulfilling its responsibilities while I am a member of the TWU community.

EXHIBIT 4
Federation of Canadian Law Societies
Approval Committee Mandate

The Approval Committee have the following mandate:

- To determine law school program compliance with the national requirement for the purpose of entry of Canadian common law school graduates to Canadian law society admission programs. This will apply to the programs of established Canadian law schools and those of new Canadian law schools.
- To make any changes, revisions or additions to the annual law school report as it determines necessary, provided the changes, revisions or additions conform to the approved national requirement and reflect the purposes described in this report.
- To make any changes, revisions or additions to the draft reporting timeline set out in **Appendix 4** and any other reporting timelines as it determines necessary to ensure that the compliance process operates in an effective manner.
- To post its final annual reports on the Federation public website and to post information reports on the website, covering, at a minimum, the list of approved law school programs and issues of interest respecting the continuum of legal education.
- To participate in efforts and initiatives to enhance the institutional relationship between law societies and law schools at a national level. This could, for example, include efforts such as promoting a voluntary national collaboration on ethics and professionalism learning that would further enhance teaching, learning and practice in this area.
- To ensure appropriate training for its members.

- To undertake such other activities and make any necessary changes, additions or improvements to its processes as it determines necessary to ensure the effective implementation of the national requirement, provided these reflect the purposes described in this report.

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TEACHING NOTE TO THE CASE:

DAMNANT QUODNON INTELLIGENT? **TRINITY WESTERN UNIVERSITY'S SCHOOL OF LAW**

Case Summary

Trinity Western University has submitted a proposal to establish a School of Law. This proposal has met with opposition primarily because of the nuances of the university's Christian mandate and secondarily because of a perception that an insufficient availability of articling spaces for existing law programs. Real concern has been expressed from certain stakeholder groups that a graduate from a Christian university will not be able to practice law in an objective and non-discriminatory manner.

Objectives of the Case

The case seeks to invite discussion regarding organizational / societal ethical behavior, the management of dichotomous worldviews, the balancing of competing rights, and the salience of diverse stakeholder perspectives.

Basic Pedagogy

Courses: the case is recommended for use in a Business Ethics course, or in that portion of Strategic Management / Business Policy course that deals with organizational and/or societal ethics.

Level: the case is recommended for use at the senior undergraduate level.

Prerequisites / Co-requisites: Business Ethics

Key Issues:

- Organizational / Societal Ethics
- Worldview
- Competing Rights

Research Methodology

This is a research case based upon secondary, publicly available resources.

Relevant Theory

- Ethical Frameworks (utilitarianism, deontology, rights, etc.)
- Legal and Human Rights (conflict, reconciliation)

Discussion Questions

1. **Consider Trinity Western University's application from the perspective of three different ethical frameworks. What would each suggest is the "right" decision for the Federation to make?**

2. **A central issue in the case would appear to be one of competing rights. Trinity Western University is seeking to establish a school of law that is consistent with its institutional beliefs. Primary objections center on the discriminatory practices enshrined in the university's policies and call for the termination of the planned expansion. Can organizational values (such as Trinity Western's) be maintained in a pluralist society, or must they be submerged? Discuss your opinion of the conflict, and whether any means exists whereby these two positions might be equitably reconciled.**

Suggested Responses

1. **Consider Trinity Western University's application from the perspective of three different ethical frameworks. What would each suggest is the "right" decision for the Federation to make?**

While the authors do not intend for the case to have a decision focus per se, positioning the Federation as a tangible actor upon which students can focus may yield some interesting discussion. It is expected that there will be strong opinions on the matter; however requiring students to address the situation from the perspective of discrete ethical frameworks will ideally force them to consider the facts of the case outside of an emotional response.

The authors recognize that there are many different ethical perspectives from which the Federation's decision might be approached. For the purposes of the Teaching Note they have drawn upon the schema suggested by Beauchamp, Bowie, and Arnold (2009) and present three points of view, seeking to faithfully apply each framework by first outlining the perspective and then applying it to the scenario.

(a) Utilitarianism

Students might find they are most familiar with this framework given its prevalence in many types of business analysis (e.g. cost-benefit, risk assessment, etc.). Broadly defined, utilitarianism holds that the consequences of actions ultimately determine their worth from a moral perspective. From this viewpoint the Federation should seek to maximize the greatest possible positive value for all persons affected by the decision, and should seek to minimize negative value (or "disvalue") for all persons affected (which put another way suggests that the greatest good should be done for the greatest number of persons).

It is at this point that students may experience difficulty in generating a utilitarian decision given that they must define what outcome is “good” and determine why this outcome is instrumental for the greatest number of stakeholders. Many will define the population as consisting of the legal community (though some may be tempted to argue at the societal level – which may have worth but may be somewhat nebulous given that case data doesn’t really address this stratum). One approach might be to suggest that the CBA is a proxy for many of Canada’s lawyers and thus represents the “majority.” As such the CBA has made it clear that they oppose the university’s proposal and see approval as being damaging to practice in the legal community. From this perspective utility would seem to suggest that the Federation should not approve the proposal. Questions, however, must be considered. Does the CBA truly represent the legal community in Canada? No – membership is voluntary and while the CBA does play an advocacy role, the case does not reveal that it is a true proxy for the entire community. Does the opposition of the Council have a role to play from a utilitarian perspective? Doubtful – the Council consists of law school deans, who – while playing a key role in the oversight of legal education in Canada – cannot be construed to represent the majority opinion of the legal community.

One debate that is doubtless to arise is whether the “greater good” can be served by a school that includes discriminatory practices in its human resource and student relations policies. A simplistic declaration that “discrimination is wrong” fails to recognize the nuances of this scenario – students should recognize that this is a minority opinion being expressed contra a dominant, widely accepted standard of behavior. In this case utilitarianism might suggest a grounds to not approve the proposal, although some interesting conversation might take place around whether the exclusion of minority opinions in the legal community ultimately serves it well (i.e. a “monopolization” of legal education as suggested in the case by Lyster).

(b) Kantian Ethics (Deontology)

Named for the works of ethicist Immanuel Kant, this framework centers on the ideas that (a) human beings possess inherent moral value and as such should be treated as ends and not means, and that (b) motives are of more importance than the actions they underlie (ergo actors should make the right decisions for the right reasons). The Kantian framework is inherently deontological in that it defines categorical imperatives (rules) that guide decision making.

Deontology is certainly at play in the case – both the MAEIT and the Federation have a set of criteria (rules) against which they are considering TWU’s application. In the MAEIT’s case it would appear that the QAB is satisfied that the university’s application meets the requirements of the categorical imperatives in effect. In the Federation’s case it at least appears that its requirements are being met – ergo, one might conclude that a Kantian perspective would effectively dictate that because the proposal meets the criteria for the establishment of a law school it should thus be approved. Interestingly, the Foundation – because of the opposition that has been expressed regarding the proposal – appears uneasy with the criteria, suggesting that when they had been established a scenario such as this had not been envisioned.

Some interesting discussion might be had around the Kantian prescription that actions based upon political expediency are prudential, but not moral. For example, were the Foundation to move beyond criteria and not approve the university’s application because of the objections of various stakeholders, such action might be construed as being politically motivated and thus – from a Kantian perspective – an immoral (and therefore wrong) decision.

(c) Rights Theories

Rights form the justifying basis of obligations, of which there are two types: *negative obligations*, which require non-interference with the liberty of others, and *positive obligations*, which require action in the provision of benefits or services to others. Broadly, there are two types of rights: *legal rights*, which are derived from membership in a state or group, and *human rights*, which are independent of membership in a state or group and derived from principles of natural justice.

Much can be made of the conflicting rights in the case. First, notwithstanding the objection of the CBA Committee regarding the Trinity Western University Act (1969) (which appears to be a somewhat tenuous argument), a cursory reading of the legislative provisions in the case suggests that TWU has a legal right to its position – this might suggest a negative obligation to refrain from interference with the university’s proposal in respect of the institution’s liberty to act within its legal rights. Second, it is also clear that human rights provisos guarantee citizens freedom from discrimination – this might suggest a positive obligation to act to ensure the maintenance of this benefit and thus not approve the university’s proposal. Thus, students are presented with a situation of competing rights, and doubtless will struggle not to elevate one right above another (this could lead to an interesting discussion regarding the criteria employed in the assessment of which right is considered more or less important, a topic broached in Question 2).

- 2. A central issue in the case would appear to be one of competing rights. Trinity Western University is seeking to establish a school of law that is consistent with its institutional beliefs. Primary objections center on the discriminatory practices enshrined in the university’s policies and call for the termination of the planned expansion. Can organizational values (such as Trinity Western’s) be maintained in a pluralist society, or must they be submerged? Discuss your opinion of the conflict, and whether any means exists whereby these two positions might be equitably reconciled.**

In a pluralist society like Canada situations of competing rights must be expected. As outlined in Question 1 (c) two rights are in direct conflict – the university’s legal right to discriminate (broadly defined as freedom of religion), and the rights of individuals in society to be free from discriminatory practice in the context of employment, etc. (broadly defined as freedom from discrimination). It is not unusual in such situations for each side to claim that its rights are inviolable and unable to be subordinated, and students themselves will likely struggle not to subordinate one right to another.

Can these rights be balanced in a manner that is equitable to all involved? Given the inflammatory nature of the conflict, it is unlikely that balance can be achieved in a way that is *satisfactory* to both sides, but *fairness* may be possible. In previous work by one of the authors in this area, it has been suggested that re-framing the problem might be useful, encouraging the student to step away from the facts of the case to consider a parallel situation in another discipline. For example, students could be encouraged to consider the challenges regularly faced in the field of medicine whereby practitioners are often challenged by a conflict of values on religious or moral grounds, pitting “an individual’s right to religious freedom against the government’s strong interest in protecting citizens from discrimination... lead[ing] to frustration and tension between patients and providers.” (Roshelli, 2009) (NB: this perspective requires students to equate organizational values to individual values).

Canada’s largest association of physicians – the Canadian Medical Association (CMA) – stipulates that a doctor need not provide a full range of services (for which s/he is qualified) to the public should the provision of certain services run contrary to individual conscience or religious belief.

Health care providers should not be expected or required to participate in procedures that are contrary to their professional judgment or personal moral values or that are contrary to the values or mission of their facility or agency. Health care providers should declare in advance their inability to participate in procedures that are contrary to their professional or moral values. Health care providers should not be subject to discrimination or reprisal for acting on their beliefs. The exercise of this provision should never put the person receiving care at risk of harm or abandonment... if a health care provider cannot support the decision that prevails as a matter of professional judgment or personal morality, allow him or her to withdraw

without reprisal from participation in carrying out the decision, after ensuring that the person receiving care is not at risk of harm or abandonment. (CMA, 1998)

Benson (2007) suggests that clashes of rights/beliefs (such as those for which the CMA has made allowance) are “unavoidable and are incidents of living in free and open societies... expression, including religious expression, often creates heat as well as light and even successful constitutional claimants must come to recognize that they cannot get everything they seek in the public sphere.” Benson calls for a balance to be struck between conflicting parties, in this instance the doctor and the patient – the doctor must explain the rationale for declining to render service and the patient must seek medical provisions elsewhere provided he/she is not subjected to the “risk of harm or abandonment.” Moving beyond the medical frame Benson states that,

The argument that one citizen treats another as a second-class citizen when refusing to perform a service based upon the exercise of a constitutionally protected right (conscience or religion) focuses the inquiry into the conflict of beliefs in the wrong place. The way to solve a collision of rights is through balancing or reconciling, not submitting the rights of one citizen to another. (Benson, 2007)

Could the same approach be taken within the context of the conflict manifest in the case? Approval of the university’s proposal could be construed as recognition of its right to religious freedom (and legitimate discriminatory practice) – thus its legal rights are upheld. Students and faculty facing discrimination may find service and / or employment at other schools (of which there are many) – thus the “risk of harm or abandonment” would not appear to be significant and human rights will be served (albeit by another provider). Will discrimination occur? Yes, but legitimately so under the maintenance of the balancing – both parties will be spared material harms (although there may be psychological harms that, while difficult to assess in the context of the case, may have a material bearing upon the discussion). In theory both rights can be balanced, which Benson would suggest represents the most equitable approach to such dilemmas:

When a citizen, in an appropriate manner, sets out grounds for a conscientious or religious objection, the duty shifts to the State or employer – that is, to other citizens – to create the appropriate conditions for a reasonable accommodation. Some commentators appear to approach this the other way around and focus the inquiry on responses to the claim of religious liberty rather than where it should be focused – the request for conscientious and religious exemption. To focus on the “feelings” of the person at the other end of the conscientious or religious refusal deflects us from the proper task at hand and would, in almost every case, be a rationale to treat the exercise of a conscientious or religious refusal as irrelevant. A better example of failure to place any weight at all on the scales of the balance can scarcely be imagined. Exemptions should always be used where the conflict has no other manner of being resolved.

To impose... a supposed “public duty” as a “trump” on individual liberty eviscerates the freedom of conscience and religion and gives no balancing at all when a conflict exists... The quid pro quo that citizens, whether minority or majority, give to other citizens for civic membership is an important aspect of the right of dissent and is essential for both freedom of expression and the public dimension of conscience and religious expression and belief. (Benson, 2007)

Epilogue

On December 17, 2013 the MAEIT announced its approval of TWU's proposal. On the same date the Federation also announced that it would grant preliminary approval to the program (a university can only be granted preliminary approval for a new degree program until students have graduated and are deemed competent to be admitted into provincial law society bar admission programs). In providing its approval the Federation stated that provincial law societies would need to determine whether they would recognize TWU's JD degree.

In February 2014 the Nova Scotia Barristers' Society became the first provincial law society to hold a forum on the issue of accepting TWU's graduates, with most presenters encouraging the Society to deny accreditation to the school and thus exclude graduates from practicing law in Nova Scotia. On March 4, 2014 Mr. Robert Kuhn, Interim President of TWU (and himself a lawyer) met with the Society, encouraging the assembled panel to proceed on the issue "as lawyers and not as personal representatives of any ideological viewpoints." The Society's executive committee stated that it would present a recommendation on the matter on April 25, 2014.

At time of writing TWU has pushed forward the anticipated start date of its JD to 2016, at which time it states that it will accept 60 first year students into the program.