

# Multifunctional organisation — a systems-theoretical concept and its practical implications

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## Abstract

**Purpose** – This *Theory Transfer and Impact Article* addresses a paradox in how organisations are observed and theorised: while governments are assumed to be political, schools educational, and firms economic, these same organisations often act across multiple functional domains—accumulating capital, performing research, or exercising power. The article proposes the concept of the multifunctional organisation to make sense of this paradox and to reorient organisational theory and practice toward a more realistic and functionally unbiased understanding of organisational complexity.

**Design/methodology/approach** – The article reframes organisations as multifunctional systems that selectively process the codes of multiple function systems. It builds on existing systems theory in the tradition of Niklas Luhmann, recent empirical studies, and applied frameworks to transfer this theoretical insight into practical management implications.

**Findings** – The multifunctional perspective reverses the prevailing analytical bias: instead of treating functional plurality as a special case, it proposes a multifunctional turn—one that assumes multifunctionality as the norm and recasts monofunctionality as a rare and revealing exception. This lens provides new tools for organisational profiling, stakeholder analysis, and environmental scanning across function systems, offering strategic and policy-relevant insights.

**Originality/value** – The article pioneers a new line of observation in organisation studies by systematically linking systems theory with practical diagnostics for leadership, organisation design, and strategy. It contributes to the decentring of political-economic bias in management models and invites researchers and practitioners to rethink the nature and function of organisations under conditions of societal complexity.

**Keywords** Functional bias, Organisational identity, Stakeholder salience, Multifunctional turn

**Paper type** Research paper

## 1. Organisation and function

We tend to assume that we know what organisations are for. Governments are political organisations. Banks are economic organisations. Schools are for education, hospitals for health, churches for religion. These expectations are so deeply rooted in everyday common sense that they often go unquestioned — until they are contradicted by what we observe.

Consider the state. We expect it to perform political functions. And yet, many of its activities are related to economic issues: collecting taxes, managing public enterprises, investing in markets, and at times aggressively pursuing revenue growth. Governments go bankrupt, sell off assets, and compete commercially as well as for international investment. Are they still political organisations—or increasingly economic ones?

Or take the school. Officially, it is an educational institution. But anyone who has worked in or around education knows that schools are also sites of political contestation—over curricula, language policy, values education—and economic calculation, as parents weigh school choices in terms of rankings, returns, and reputational capital. Are schools still educational organisations—or also political and economic battlegrounds?



The same holds for firms, churches, and universities. Companies lobby governments. Churches operate profit-making ventures. Universities are expected to educate, research, innovate, and commercialise—all at once.

These are not marginal anomalies. They point to a deeper paradox: we expect organisations to organise around specific functions, yet observe organisations that routinely exceed or contradict those expectations.

The dominant theoretical response has long been to insist that organisations must primarily align with one societal function — that they form as subsystems “of their function system” (e.g. [Schirmer and Michailakis, 2015](#), p. S76). But this insistence is no longer descriptively adequate. Nor is it practically helpful.

Instead, we suggest taking the paradox seriously and think of them as sites where the contradictions of modern society are not merely reflected, but processed—where political, economic, legal, scientific, and other logics collide and become the object of structured decision-making. This perspective shifts the question from whether organisations have a “true” function to how they manage the multiplicity of functions that society now demands of them.

In doing so, we enter into direct dialogue with the hybrid organisation literature. A significant body of research has shown how organisations increasingly operate at the intersection of multiple institutional logics, combining, often uneasily, competing aims such as profitability and social mission ([Battilana and Dorado, 2010](#); [Pache and Santos, 2010](#); [Smith and Besharov, 2019](#)). This literature has advanced our understanding of identity conflicts, role ambiguity, and governance dilemmas within such hybrid entities. Our approach is sympathetic to these insights but departs from them in a fundamental way. Rather than treating hybridity as a deviation from a monofunctional norm, we argue that *multifunctionality* is the structural condition of organisational life in functionally differentiated society; and hybrid tensions are not the exception: they are the rule. Finally, we propose that a systems-theoretical understanding of multifunctionality may help clarify and structurally address the tensions identified in hybrid organisation research—not by eliminating functional plurality, but by treating it as the systemic norm of organisational life in modern society.

## 2. The multifunctional turn

At the heart of the paradox lies a powerful analytical lens: the distinction between monofunctionality and multifunctionality. Modern society, as systems theory observes, is functionally differentiated—multiplied rather than divided into subsystems such as economy, law, politics, science, education, and health, each governed by a distinct binary code ([Roth et al., 2017](#)). In classic systems theory, organisations are assumed to form *within* these function systems: a bank aligns with the economic code (payment/non-payment), a court with legal code (legal/illegal), a university with the scientific code (true/untrue). This is the model of monofunctionality: each organisation is seen as primarily aligned with a single function system.

This assumption shaped much of 20th-century organisation theory. Even as concepts like polyphony ([Andersen, 2003](#)) or heterophony ([Andersen and Born, 2007](#)) emerged to describe organisations that process multiple rationalities or voices, these were treated as exceptional or hybrid cases—deviations from the presumed monofunctional norm.

However, recent theoretical developments suggest the reverse may be true ([Roth et al., 2018](#)). In practice, multifunctionality is the rule, not the exception. Organisations do not merely operate within one function system—they selectively operate multiple codes simultaneously. A university operates in science, education, economy, politics, and increasingly, morality. A hospital operates across health, law, economy, and religion. A corporation must navigate law, economy, media, and politics—sometimes all within a single annual report.

This leads to a multifunctional turn in organisational analysis. From this perspective, *every* organisation is, in principle, multifunctional, and truly monofunctional organisations are rare—perhaps best understood as ideal types or regulatory fictions. This shift reverses the analytical default: instead of assuming monofunctionality and explaining deviations, we begin

by assuming multifunctionality and examine how—and to what extent—organisations structure and manage their multifunctionality.

A multifunctional organisation, then, is one that incorporates elements of different function systems *into the structure of its decision premises*:

- (1) Decision programmes that respond to multiple system logics (e.g. economic profitability *and* legal compliance).
- (2) Membership criteria that span professions and disciplines.
- (3) Communication channels attuned to multiple audiences and system codes.
- (4) Organisational cultures that combine, for instance, scientific rigour, economic efficiency, and political goals.

This reframing opens the door to more nuanced analyses of organisational behaviour, identity, and environment. It also highlights the strategic, communicative, and structural work required to manage multifunctionality—work that many organisations are doing without necessarily naming it as such.

### 3. Hybrid versus multifunctional organisations

The concept of multifunctional organisations shares conceptual affinities with the growing body of research on hybrid organisations: entities that operate at the intersection of multiple institutional logics (Battilana and Dorado, 2010; Pache and Santos, 2010; Ebrahim *et al.*, 2014; Battilana *et al.*, 2015). Hybrid organisation theory has documented how organisations blending economic, political, and social goals often experience internal tensions, role conflicts, and accountability dilemmas, particularly when they are evaluated according to incommensurable standards (Smith and Besharov, 2019). These studies have made valuable contributions to our understanding of pluralistic organising and the institutional pressures shaping it.

Our approach does not reject these insights. Rather, we suggest that a systems-theoretical lens may help reframe (and potentially resolve) some of the enduring problems identified in the hybrid organisation literature. Instead of viewing functional plurality as an exceptional or anomalous condition requiring management or mitigation, we propose that organisations in modern functionally differentiated society are structurally multifunctional by default. What hybrid theory treats as a deviation from monofunctional clarity, systems theory reveals as the organisational norm.

This reframing has both conceptual and diagnostic consequences. The tensions observed in hybrid organisations, between social mission and financial viability, or between moral legitimacy and institutional compliance, are not necessarily signs of instability, but symptoms of deeper structural couplings between organisations and multiple function systems. The multifunctional lens, grounded in Luhmann's (2018) concepts of decision premises and function systems, offers tools for observing how these multiple codes are selectively inscribed in an organisation's programmes, structures, and communications.

In this sense, we do not position multifunctionality as a substitute for hybridity, but as a shift in analytical perspective. Multifunctionality is not a typological category: it is a systemic condition. This shift allows us to move from describing tensions to understanding their structural basis, and from documenting dilemmas to developing strategies for navigating them. The multifunctional perspective thus complements and extends the hybrid agenda by offering a broader theoretical foundation and more differentiated tools for organisational diagnosis and design.

### 4. Theory transfer beyond functional bias

The multifunctional perspective proposed in this *Theory Transfer and Impact Article* is based on the premise that all organisations are multifunctional by default. The processing of multiple

function system codes is not a pathology or peculiarity—it is constitutive of how organisations operate in a functionally differentiated society. Seen from this angle, what has been treated as special becomes general, and what has been treated as standard (monofunctionality) becomes a limiting case—an idealised configuration rarely found in empirical reality.

This reconceptualisation unlocks new terrain for both theory and practice:

- (1) *From logic management to structural analysis*: Rather than asking how organisations manage multiple logics, the focus shifts to how organisations are structured to process multiple system codes across decision premises.
- (2) *From hybrid organisations to multifunctional environments*: Hybrid forms are not temporary or rare exceptions, but strategic responses to the multifunctionality of organisational environments. Firms operate not just in “the market” but in environments saturated by political, legal, scientific, or religious codes—all at once (see [Roth et al., 2020a, b](#)).
- (3) *From sectoral bias to systemic sensitivity*: Established models—such as stakeholder analysis or PEST frameworks—are implicitly biased toward the economic and political function systems. A multifunctional approach calls for tools that scan organisational environments across *all* function systems, not just the dominant two ([Roth et al., 2018](#); [Roth and Valentinov, 2020](#)).

In this sense, the multifunctional organisation concept contributes to a broader decentring of economic and political bias in organisation theory. Moreover, it provides a systematic semantic setting for connecting insights from cybernetics, systems theory, and organisation studies: the concept of decision premises ([Luhmann, 2018](#)), the code logic of function systems, and the role of organisations within and as environments for decisions that cannot be clearly resolved within any single system.

In short, organisational multifunctionality is not a theme to be added to the theory of organisations—it may well be the theory of the organisation in a functionally differentiated society.

## 5. Reflexive insights

One of the central contributions of systems theory—particularly in its second-order cybernetic form—is the insistence that the observer must be included in the observation. In the context of multifunctional organisations, this principle takes on particular relevance.

The very act of identifying an organisation as “economic”, “political”, or “educational” reveals more about the coding system used by the observer than about the organisation itself. Consultants, managers, policymakers, and researchers alike bring their own functional biases into their assessments. A public official may interpret a tech firm’s platform in terms of legality or democratic legitimacy. An economist may focus on its monetisation model. An ethicist may raise questions of good and bad. All may be observing the same organisation—but through the lenses of different function systems (see [Roth et al., 2019a, b](#); [Laursen et al., 2022](#); [Roth et al., 2025](#); [Žažar, 2022](#)).

In this sense, stakeholder theories are not just models of the environment; they are projections of functional priorities. And management models are rarely neutral. Tools like SWOT or PEST embed assumptions about which function systems matter—often privileging political, economic, or legal codes while neglecting others (e.g. scientific, religious, or artistic) ([Roth et al., 2017](#)). The use of such models reflects not only what is seen, but also what is systematically *not seen*.

Recognising multifunctionality, then, means recognising one’s own observation is itself functionally coded. Thus, the multifunctional perspective challenges observers—whether scholars, consultants, or leaders—to observe their own observation. It invites a shift from the stance of the analyst to that of the participant-observer, and from unreflective diagnosis to reflexive engagement.

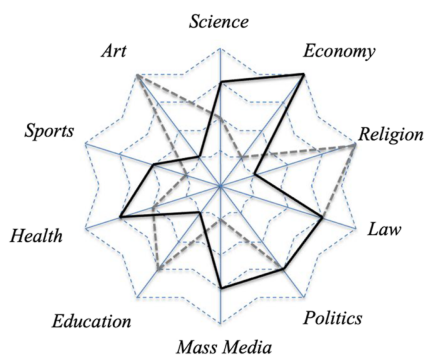
## 6. Functional diversity: implications for management and organisation

If we accept that organisations are not monofunctional entities but systems of decision capable of processing multiple function system codes, this insight must inform not only how we describe organisations, but how we design, lead, and advise them. The concept of the multifunctional organisation opens new possibilities for organisational profiling and environmental screening — possibilities that are currently obscured by monofunctional or politically-economically biased models.

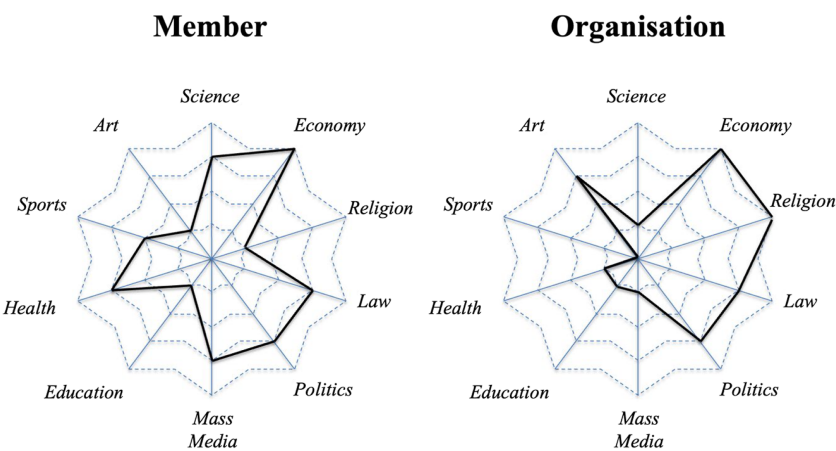
### 6.1 Profiling organisational multifunctionality

Most organisational analysis focuses narrowly on goals or formal structures, often conflated with hierarchy. A multifunctionality perspective suggests profiling organisations through a lens of *functional diversity*, assessing how different function system codes are in operation across all types of decision premises [Luhmann \(2018\)](#), including:

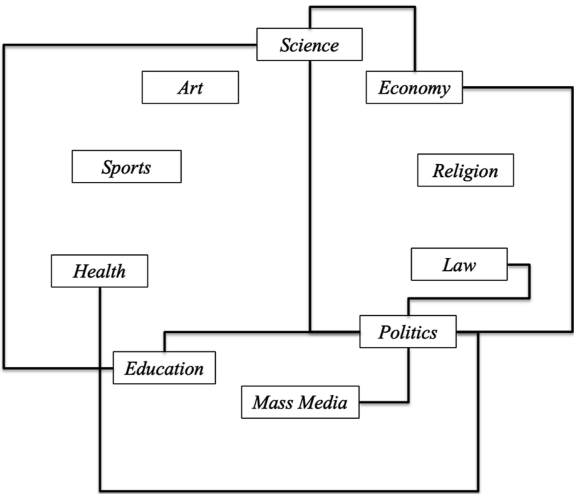
- (1) *Decision programmes*: Are strategic goals aligned with only one function system (e.g. economic profitability), or do they incorporate other codes (e.g. legal compliance, scientific excellence)? Is actual decision making (black line in [Figure 1](#)) aligned with the organisation's ostensible purpose (grey dashed line)? Do current decision-making patterns (black line) differ from past ones (grey dashed line)?
- (2) *Membership structures*: Who qualifies as a member? Do staff or affiliates represent multiple function systems (e.g. lawyers, scientists, salespersons)? Is diversity only demographic, or also functional? How good is the functional fit between an organisation and its members ([Sales et al., 2023](#)) (see [Figure 2](#))?
- (3) *Communication channels*: Does the organisation speak only in economic terms (KPIs, ROI, shareholder value)? Or also in legal (compliance), political (policy alignment), or scientific (evidence-based)? (How and how often) Do organisational subdivisions associated with specific functions communicate with one another (cf. [Figure 3](#))? Are some functional subdivisions more central than others within the network of organisational communication?
- (4) *Organisational culture*: Which function systems define so-called organisational values and rituals? Are there competing or coexisting logics (e.g. entrepreneurialism vs. academic rigour, or safety vs. innovation)? How strongly do organisational cultures differ and clash (see [Figure 4](#)) not only in standard B2B conduct, but also in the context of mergers and acquisitions? ([Sales et al., 2022](#))



**Figure 1.** Profiling multifunctional organisations (figure by authors)



**Figure 2.** Comparing the functional profile of an organisation and one of its members (figure by authors)



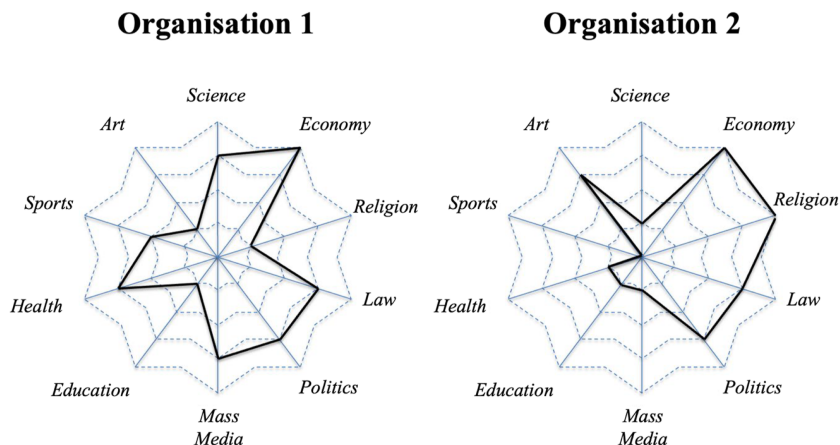
**Figure 3.** Inter-functional communication in an organisational context (figure by authors)

Such profiling can help organisations understand not just what they do, but what codes they structurally embed—and where conflicts, blind spots, or redundancies may arise. It also clarifies where tensions are intrinsic (e.g. good/bad vs. profitable/unprofitable) and where they may be artificially suppressed by dominant coding.

6.2 Screening multifunctional environments

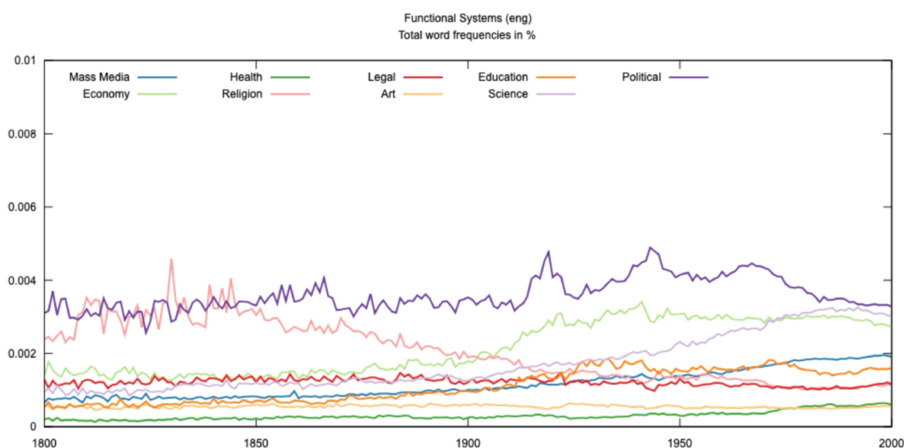
Organisations do not operate in a neutral environment. They operate in functionally saturated environments—in society as a dynamic, structurally evolving ecology of function systems. Traditional environmental scanning tools such as PEST or stakeholder mapping largely reduce this complexity to political and economic signals.

A multifunctionality lens offers new tools for observing:

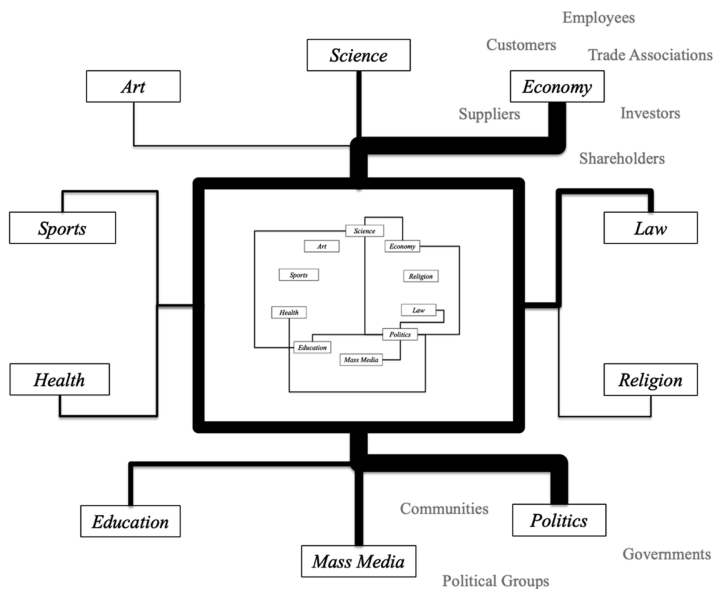


**Figure 4.** Contrasting the functional profile of two organisations, e.g. in a M&A context (figure by authors)

- (1) *Shifts in macro-level functional prominence.* A recent line of research (Roth *et al.*, 2019a, b, 2020a, b) provides evidence that the relative importance of different function systems varies over time and across linguistic or cultural contexts (see Figure 5). This means that organisations must continually adjust which codes they prioritise, as shifts in societal emphasis—for example, from economic growth to personal or planetary health—alter the conditions for legitimacy and success. For management, this underscores the need for environmental scanning tools that go beyond political and economic metrics to detect changes in the broader functional architecture of society.
- (2) *Function-sensitive stakeholder identification.* Figure 6 illustrates the functional bias prevailing in traditional stakeholder models, where salient stakeholders are typically political or economic ones. By contrast, a multifunctional scanning helps surface overlooked stakeholders, including scientific communities, religious institutions, artistic avantgardes (Valentinov *et al.*, 2019).



**Figure 5.** The changing importance of function systems in the English language area between 1800 and 2000 (figure courtesy of Roth *et al.*, 2019a, b)



**Figure 6.** The political-economic bias of dominant stakeholder salience models (figure by authors)

- (3) *Code-specific moralisation.* One and the same issue may be considered good from a political point of view (as expressed by a “1” in the “+” cell of [Table 1](#)) but bad from an economic perspective (as expressed by a “1” in the “–” cell). At the same time, the same issue may be considered scientifically ambivalent (a “1” in each of the two cells) or indifferent from an artistic standpoint (a “0” in each of the two cells). Recognising which code a moral judgement refers to is critical to understanding judgements on organisational purpose and performance as they are framed by internal and external stakeholders, including so-called social movements.

6.3 Management implications

Together, these tools make it possible to observe the organisational environment, including the self-observation of an external observer—to identify not only who is observing the organisation, but *how* they are they are, and *which system’s criteria* they are applying. This helps organisations and external observers alike to anticipate and appreciate complexity, and not just to blindly react to or perform it.

Recognising organisations as structurally multifunctional systems—rather than functionally pure entities—also alters the foundations of strategic thinking, leadership development, organisational design, and policy formulation. Below are four practical orientations for translating this insight into action:

**Table 1.** Ethical considerations in the context of functional differentiation

	POL	ECO	SCI	ART	REL	LAW	HEA	SPO	EDU	MME
+	1	0	1	0	1	0	1	0	1	1
–	0	1	1	0	0	1	0	0	0	1

**Source(s):** Table modified from [Roth et al. \(2025\)](#)



**6.3.1 Strategic navigation, not alignment.** Traditional strategy frameworks often begin by aligning an organisation's mission to a singular environment—a market, a political field, a social cause. A multifunctional lens, by contrast, calls for *navigation* between multiple, co-present environments structured by different function systems.

*Recommendation:* Design strategy processes that include multiple evaluative criteria (e.g. profitability, scientific validity, legal feasibility, public legitimacy) and make explicit how trade-offs are handled over time. This turns strategic inconsistency from a liability into a managed form of functional reflexivity.

**6.3.2 Leadership across codes.** Leaders are no longer just vision-setters or performance drivers—they are code translators, mediating between distinct logics within and around the organisation (Neisig, 2024).

*Recommendation:* Develop leadership capacities that include fluency in function-system-specific rationalities — not just financial literacy, but also multifunctional moral sensitivity, legal reasoning, and epistemic discipline. Leaders should operate as translators and be able to switch codes without collapsing them.

**6.3.3 Designing for code diversity.** Though functional diversity does not follow a the-more-the-better principle, and though the concrete diversity requirements will differ widely across contexts, organisational design should build capacity to engineer code diversity into decision premises. This means not only appointing cross-functional teams but ensuring that *multiple system logics are structurally represented*.

*Recommendation:* Audit decision programmes, membership rules, communication styles, and cultural signals for code alignment. Identify the relevant codes, assess which ones dominate, which are suppressed, and where critical blind spots exist.

**6.3.4 Policy beyond sectors.** Public policy and governance models often reinforce functional biases to political and economic issues and assign resources accordingly (Roth *et al.*, 2019b).

*Recommendation:* Rethink regulation and funding instruments to account for multifunctionality. Design incentives, reporting schemes, and evaluative metrics that presume neither unchecked functional biases nor default monofunctional identities.

This shift is not a matter of adding complexity for its own sake. It is a strategic simplification: a recognition that the world is already complex, and that the most adaptive organisations are those that are structurally equipped to process this complexity with clarity, agility, and reflexivity.

## 7. Closing observations

In a society of functionally differentiated communication, organisations are not simply vehicles for executing monolithic purposes—they are arenas for translating between incommensurable logics. Their ability to function depends less on clarity of mission than on structural agility: the capacity to absorb, recombine, and operationalise codes that do not naturally align.

Seen in this light, multifunctional organisation is not an anomaly but a mirror of modern society. Its paradoxes are not problems to be solved, but conditions to be managed—or better, observed with greater precision. What appears as inconsistency or mission drift may, from another perspective, be the organisation's structural response to societal complexity. And what is often described as dysfunction may in fact be systemic overfunctioning: the attempt to maintain coherence in an environment where coherence is no longer the norm.

Our approach also enters into constructive dialogue with the hybrid organisation research agenda. The tensions that hybrid theory identifies, role conflicts, mission drift, identity pluralism, are not dismissed by the multifunctional perspective. Rather, they are structurally reframed. These tensions do not arise from exceptional organisational forms, but from a broader societal condition in which organisations are routinely confronted with multiple, functionally coded expectations. By shifting focus from institutional alignment to code processing, multifunctionality offers a systemic vocabulary and a set of analytical tools that may help address some of the open dilemmas in the study and practice of hybridity.

This reframing opens several paths for future research. First, it calls for empirical work on *how* organisations structure their multifunctionality, across decision premises, membership, and communication; and *how* this structuring changes over time. Second, it invites comparative studies between organisations traditionally labelled as hybrids and those not yet theorised as such, to assess whether the multifunctional lens reveals previously unobserved structural patterns. Third, it suggests a research agenda on the environments of organisations: which function systems dominate in which contexts, how shifts in functional prominence (e.g. from economic to political codes) reshape organisational legitimacy, and how environmental scanning tools might be redesigned to detect these shifts.

The multifunctional reframing proposed in this article also casts monofunctionality in a new light. Rather than serving as the assumed norm, monofunctionality becomes the special case and attractive object of research—a rare, possibly fragile configuration where all decision premises align cleanly with a single function system. Truly monofunctional organisations are difficult to find in reality, but even approximations of the ideal type would be exceptionally interesting to study: not because they represent the general case, but because they illuminate the limits of structural specialisation under conditions of societal complexity.

In this sense, monofunctional organisations are like controlled experiments: useful not for generalisation, but for contrast. Their existence sharpens our understanding of how multifunctionality operates by offering temporary clarity in a world of supposedly blurred boundaries.

This perspective does not deny the utility of function-specific forms of organisation—economic, political, legal, etc.—but it insists on situating them within a broader ecology of function systems. It invites us to stop asking which single function an organisation “really” serves, and to start asking how organisations construct temporary coherences out of structurally conflicting expectations.

For organisation theory and practice alike, this raises a final question: What happens when we treat multifunctionality not as an exception to be explained, but as a condition to be expected—and monofunctionality as the rare and revealing exception?

The answer may be a new kind of attentiveness—one attuned not to fixed identities, but to structural multiplicity, functional navigation, and observational reflexivity. In short: a shift not only in how we observe organisations, but also in how we organise our own observations.

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