

In 1988, Nahavandi and Malekzadeh suggested that differences between acquired and acquiring companies' cultures did not necessarily cause members of the former to evaluate the acquirers' cultures negatively. Although their work was widely cited, the questions of how members of acquired companies form their cultural evaluations and what drives the evaluation dynamics remain unexplored. We attribute this to the lack of a theoretical language in the acquisition literature for talking about the subjectivities of the people in the acquired companies and their understanding of cultures. In this paper, we extend Nahavandi and Malekzadeh's work by introducing a conceptualization of subjectivity based on a post-structuralist perspective, as constituted by various discourses in their environment. In three cases of acquired companies, we explore the discursive frames employees use to form their cultural evaluations, and the links between these discursive frames and the employees' accounts of immediate events, in order to understand the changes in cultural evaluations over time. The findings indicate (i) a temporal aspect in people's use of different discursive frames to construct their cultural evaluations, and (ii) that the shifts in the use of discursive frames lead to changes in cultural evaluations.