

A process model of management accounting change based on the contributions of institutional theory

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Abstract

Objective: This study aims to identify and discuss the core elements of the process of management accounting change in an organisation to serve as a theoretical framework and to explain the process of management accounting change as an outcome of the inter-relationship between exogenous and endogenous factors.

Method: This paper is based on a conceptual literature review of the institutional theory studies on management accounting change.

Results: Institutional theory has been widely used to study management accounting change. The institutional literature on management accounting change is fragmented and disjointed though, providing an unstructured picture of the dynamics and outcomes of the process of management accounting change. This situation makes the task of explaining the complexity of management accounting change extremely difficult. In this paper, it is argued that the complexity of management accounting change comprises four key elements: (1) the internal and external pressures for change and the interplay between them; (2) the role of agency; (3) the idiosyncratic internal elements; and (4) the process of institutionalisation.

Contributions: Drawing on institutional theory and these four elements of management accounting change, an integrated framework is developed to capture and examine the macro and micro level dynamics in management accounting change.

Keywords: Management accounting; Institutional theory; Change; Accounting.

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1. Introduction

The issue of management accounting change has been the subject of several studies over the past two decades (Berry, Coad, Harris, Otley, & Stringer, 2009; Hiebl, 2018; Parker, 2012). Institutional theory has been the dominant theoretical perspective adopted in these studies (Scapens & Bromwich, 2010; Soeiro & Wanderley, 2019). In particular, new institutional sociology (NIS) and old institutional economics (OIE) have been prominent in extending the study of management accounting and its change towards the inclusion of social and institutional dimensions of organisations and their environment (Jarvenpaa, 2009; Modell & Wiesel, 2008). Although the institutional research on management accounting change has provided a comprehensive understanding of the management accounting change process, however, research on management accounting change based on this approach is fragmented and disjointed, providing an unstructured picture of dynamics and outcomes of the process of management accounting change. As a consequence, the interpretative institutional research has not yet fully provided the so-called theoretical generalisation (Scapens, 1990). This can jeopardise the interpretative nature of the explanation of the process of management accounting change based on the pattern model. This model adopts a holistic approach in which the relationships between various parts of the system and the system's relationship with its context serve to explain the system (Scapens, 2004). Therefore, it is paramount to identify and summarise the key elements of the process of management accounting change to support the difficult task of theorising the complexity of this process in an organisation.

This study then aims to identify and discuss the core elements of the process of management accounting change in an organisation to be able to provide a theoretical framework and explain the process of management accounting change as an outcome of the inter-relationship between exogenous and endogenous factors. The following research question was formulated: **What are the core issues of the management accounting change process and how can these elements be integrated into a 'skeletal' theoretical framework?**

Our starting point in this paper is Scapens' (2006) analysis of the core elements of the process of management accounting change. Scapens (2006, p. 27) states that: "It is this complex 'mish-mash' of inter-related influences which shapes management accounting practices and explains the diversity we see in the practices of individual companies". Based on this discussion, it is proposed that this complexity of influences in the process of management accounting change encapsulates four elements: (1) the internal and external pressures for change and the interplay between them; (2) the role of agency; (3) the idiosyncratic internal elements of the process of change; and (4) the process of institutionalisation in itself. Therefore, to fully explain and understand the process of management accounting change in an organisation, it is necessary to study and explain these four elements and their interaction.

The remainder of the paper is organised in three main sections. First, the institutional understanding of management accounting change based on the four key elements of change: the internal and external pressures for change and the interplay between them; the role of agency; the idiosyncratic internal elements; and the process of institutionalisation is explained. After this, the process model to study management accounting change in an organization is developed and presented. Then, the final section provides concluding comments.

2. Understanding management accounting change

Researchers and management accountants have debated on issues regarding the relevance, nature, and roles of management accounting systems within organisations over the past 30 years. This debate has intensified due to the major transformations in the organisational environment that have taken place in the last few decades (Bromwich & Scapens, 2016; ter Bogt & Scapens, 2019). Nowadays, organisations face an uncertain business environment with increasing market competition. As a result, organisational resources and processes have to be organised and monitored to achieve organisational goals. To achieve this, management accounting systems play an essential role because they provide information for the decision-making process (Quattrone, 2017).

In the late 1980s, the discussion about the process of management accounting change within the broad organisational context became a popular topic of debate among management accounting researchers, in particular after 'Relevance Lost: The Rise and Fall of Management Accounting' Johnson and Kaplan's book in 1987. As mentioned previously, Johnson and Kaplan (1987) questioned the relevance of contemporary management accounting practices. The main argument was that management accounting did not follow the fast development of the organisational environment. In other words, there has not been sufficient change in management accounting techniques to match the changes in the organisational environment and to support the growing demand for information. Johnson and Kaplan (1987) stated that in general, companies opted for internal information systems which were mainly designed to meet the requirements of external financial reports. For this reason, they called for the development and implementation of new 'advanced' management accounting techniques.

Since then, new 'advanced' techniques have been developed and introduced in the management field. The principal management accounting techniques introduced in the 1990s were: activity-based costing (ABC); activity-based management (ABM); life cycle costing; target costing; quality costing; functional cost analysis; throughput accounting, strategic management accounting; shareholder value techniques; economic value added (EVA); the balanced scorecard (BSC); and supply chain management (SCM) (Ax & Bjornenak, 2007).

The debate over the changing nature of management accounting has been supported by a wide array of research, whose findings are not uniform and, sometimes, contradictory (Burns, Ezzamel, & Scapens, 1999; Burns, Ezzamel, & Scapens, 2003; Busco, 2006; Modell, 2019). On the one hand, management accounting change can be understood as the introduction of new management accounting techniques, such as ABC or the BSC. North American accounting scholars (Lukka, 2007) largely support this particular view. On the other hand, management accounting change can be understood as the process of change in the manner in which traditional and/or new techniques are being used. Therefore, management accounting change occurs with the creation and introduction of new techniques or with changes in the way managers use management accounting information generated by traditional systems.

Management accounting change has been exhaustively studied from functionalist, behavioural, interpretive and critical perspectives (Berry et al., 2009). Each of these perspectives has offered unique and varied ways of interpreting, understanding and criticizing management accounting change as contextually grounded phenomena, replete with multiple dimensions and characteristics. In particular, the qualitative research on change has been providing evidence that management accounting change is non-linear, unpredictable, uncontrollable and involves much more than simply technical change (Parker, 2012).

Institutional theory has been the most influential and popular theoretical lenses in theorising management accounting change (Parker, 2012; Soeiro & Wanderley, 2019). Smets, et al. (2012) have identified three existing approaches to analyse institutional change, which emphasise differences in the origin, mechanism, and unfolding of change. The first approach depicts institutional change as resulting from exogenous shocks, such as shifts in social values, regulatory policies, or technological regimes. The second stream focuses on the triggering role of endogenous organisational field-level contradictions. It is argued that organisations at the interstices of these contradictions become able to consider different responses to institutional pressures and to initiate change. The third approach focuses on the role of the intra-organisational dynamics, that is, the notion that intra-organisational interests and values condition the organisational responses to institutional pressures. These three approaches have collectively provided important insights into why, where, and how a change in institutional logics and their associated organisational arrangements might occur.

The literature on institutional theory and accounting change has also benefitted from these general studies on institutional change. This paper draws on Scapens (2006) to provide a broad picture of the institutional understanding of the management accounting change process and to identify the core elements to explain this process. Scapens (2006) reviews the utilization of the institutional theory, particularly the Burns and Scapens (2000) framework, in the study of management accounting change. In his paper, Scapens (2006) shows the importance of the process of institutionalisation (routinisation) to understand management accounting change. Also, he explains why the interplay of external and internal pressures, the role of agency, and the issue of trust and power are primordial aspects to consider to make sense of the process of management accounting change in an organisation. Scapens (2006, p.27) concludes:

“At one level there are broad systematic pressures shaping management accounting practices (...) But in addition to these external pressures, there are internal pressures for and constraints on management accounting practices. Management accounting change in organisations has to be seen as an evolutionary, path-dependent process in which existing ways of thinking (institutions), circuits of power and trust in accountants can all have an impact on how the actors within the organisation respond to external institutional and economic pressures.”

Based on Scapens (2006), it was identified that the core elements involved in the process of management accounting change are: (1) the interplay of internal and external pressures; (2) agency; (3) the idiosyncratic internal elements of change; and (4) the process of institutionalization. The interplay of internal and external pressures, the role of agency, and the process of institutionalisation are explicitly presented by Scapens (2006) as key elements to understand management accounting change. In this paper, the label ‘the idiosyncratic internal elements of change’ was created to aggregate all factors that make up the intra-organisational dynamics and might influence the process of change, such as the previous institutions, power, and trust as highlighted by Scapens (2006), and other factors presented in the institutional literature such as, politics (Burns, 2000), organisational culture (Busco & Scapens, 2011), and capacity for action (Greenwood & Hinings, 1996). Then, this paper moves on to explain in detail the four key elements of management accounting change.

2.1 The internal and external pressures for change and the interplay between them

Management accounting change has many reasons or drivers for change (Innes & Mitchell, 1990; Scapens, Ezzamel, Burns, & Baldvinsdottir, 2003; Yazdifar & Tsamenyi, 2005). Change can occur as a response to external sources, such as market pressures, government laws, consumer expectations, technology, social and political change or internal pressures, such as a change in the power dynamics of the organisation, a change in dealing with a process or behaviour problem, or a change in the size and complexity of the organisation (Carruthers, 1995; Greenwood & Hinings, 1996). As a consequence, institutional change is not only seen as arising out of pressures from an organization's external environment, but also from the actions of organisational actors (Greenwood, Díaz, Li, & Lorente, 2010; Tracey, Phillips, & Jarvis, 2011). It is the interaction of the external and internal pressures that shape the process of management accounting change (Busco, Quattrone, & Riccaboni, 2007; Dillard et al., 2004; Hopper & Major, 2007; Moll & Hoque, 2011; Scapens, 2006; Tsamenyi, Cullen, & Gonzales, 2006). As a result, this interplay between internal and external pressures must be considered as a key element to understand and explain management accounting change in an organisation.

Although the literature on accounting change has identified that the interplay between the external and internal pressures is paramount to understanding change, the extant literature typically emphasises the dichotomy between exogenous and endogenous factors affecting change (Liguori, 2012). In order to overcome this situation, some authors have extended the Burns and Scapens (2000) framework by incorporating the external environment and explaining the interaction between internal and external factors for change (Busco, Riccaboni, & Scapens, 2006; Busco & Scapens, 2011; Nor-Aziah & Scapens, 2007; Ribeiro & Scapens, 2006; Yazdifar, Zaman, Tsamenyi, & Askarany, 2008). Although, these studies have provided a valuable contribution for the management accounting change field, they focus on only one aspect of the process of change, such as trust (Busco et al., 2006; Nor-Aziah & Scapens, 2007), culture (Busco & Scapens, 2011), and power and politics (Ribeiro & Scapens, 2006; Yazdifar et al., 2008). Also, these studies do not fully theoretically articulate how the criteria and practices at the inter-organisational and intra-organisational levels are linked.

To theorise the interplay between external and internal organisational factors in the process of change, the Dillard et al.'s (2004) model is particularly useful. Dillard et al. (2004) advocate that the process of institutionalisation moves in a recursively cascading manner through three levels of socio-historical relationships, namely economic and political level (PE), organisational field level (OF), and Organisational level. Dillard et al.'s framework is supported by the concept of 'axes of tension' proposed by Weber (1958, 1961; 1968) and insights from structuration theory, in particular three structural type concepts, namely: 'signification', 'legitimation', and 'domination' (Giddens, 1976, 1979, 1984) to indicate how criteria and practice are linked over the three levels of the social system. This theoretical conceptualisation gives support for theorising and explaining how the external and internal pressures are interlinked and how they shape the process of management accounting change.

2.2 The Role of Agency

Agency is the actions taken by individual members or agents of a social system in time-space (Giddens, 1984). Agency is a central issue in the process of change (Englund & Gerdin, 2011, 2018; Englund, Gerdin, & Burns, 2011; Leonel-Junior & Cunha, 2012). Busco et al. (2007) consider this issue as one of the key dimensions of the research in management accounting change. The importance of this issue has been acknowledged by the academic community and, in later contributions, researchers have been more interested in the actors' agency in the institutionalised world (Lounsbury, 2008). The role of agency in the process of change is a particular challenge for the institutional theory, because of the embedded agency problem, i.e. the difficulty of explaining how change occurs in institutionalized organisations (Johansson & Siverbo, 2009).

The difficulty in explaining change is because institutional theory argues that social and economic activity is governed, enabled and constrained by widely shared regulative, normative and cultural-cognitive norms, creating stability and similarity (Van Dijk, Berends, Jelinek, Romme, & Weggeman, 2011). However, research has shifted attention from the stabilising effects of institutions to agency and institutional change, by investigating strategic responses to institutional pressures (Oliver, 1991), institutional entrepreneurship (DiMaggio, 1988) and institutional work (Kaghan & Lounsbury, 2011; Lawrence, Suddaby, & Leca, 2009). Among these approaches institutional entrepreneurship has been increasingly adopted by academic scholars to explain how actors can contribute to changing institutions despite pressures towards stability and inertia (Battilana, Leca, & Boxenbaum, 2009; Royston Greenwood & Suddaby, 2006; Hyvönen, Järvinen, Oulasvirta, & Pellinen, 2012; Lounsbury & Crumley, 2007; Sharma, Lawrence, & Lowe, 2010; Tracey et al., 2011).

The concept of institutional entrepreneurship refers to the actions of "actors who have an interest in particular institutional arrangements and who leverage resources to create new institutions or to transform existing ones" (Maguire, Hardy, & Lawrence, 2004, p. 657). Individuals, organisations and collectives have been pointed out as examples of actors who can act as institutional entrepreneurs. However, not all actors appear to be equally motivated to initiate change. Battilana, et al. (2009) highlight that the actors' willingness to exert agency depends on two conditions: (a) field characteristics (i.e. mature field or emerging field), and (b) actors' social position (i.e. dominant or marginal). Although these are important characteristics to analyse agency and institutional entrepreneurship, it is the accumulation of institutional contradictions that enables agency to introduce change as institutional fields are comprised of multiple logics and structures that often overlap and conflict (Greenwood et al., 2010; Hyvönen, Järvinen, Pellinen, & Rahko, 2009; Lok, 2010; Michael Lounsbury, 2007; Wagner, Moll, & Newell, 2011). Such heterogeneity is likely to give rise to institutional incompatibilities that become a source of internal contradiction, which can be defined as "a pair of features that together produce an unstable tension in a given system" (Battilana et al., 2009, p. 75). The accumulation institutional contradiction is likely to trigger actors' reflective capacity, enabling them to take some critical distance from existing institutional arrangements, to propose new forms of acting and organising, and to mobilise others about their projects and ideas (Greenwood & Suddaby, 2006; Seo & Creed, 2002).

The Seo and Creed (2002) provide a consistent framework to theorise the role of agency in the process of change. Some authors (Abrahamsson & Gerdin, 2006; Burns & Baldvinsdottir, 2005; Burns & Nielsen, 2006; Hopper & Major, 2007; Sharma et al., 2010) have used the Seo and Creed's (2002) framework to explain the process of institutional change in the management accounting field. The main pillar of the Seo and Creed (2002) framework is the view that institutional change should be understood as an outcome of the dynamic interactions between institutional contradictions and human praxis. The concept of contradictions is key to Seo and Creed's (2002) framework because it can explain when, how and why institutionally embedded agents might come to challenge, and subsequently attempt to change their and other's taken-for-granted beliefs and ways (Burns & Baldvinsdottir, 2005). Seo and Creed (2002) identified four sources of contradiction: technical inefficiency, non-adaptability, institutional incompatibilities, and misaligned interests.

First, isomorphic conformance to the prevailing institutional arrangements to obtain legitimacy might be at the expense of technical efficiency. Several authors highlight that conformity to institutional arrangements may conflict with technical activities and efficiency demands (Meyer & Rowan, 1977; Powell & DiMaggio, 1991). The possibility of loose coupling can lead to a discrepancy between the functional/technical requirements of the company and institutional requirements. This possible discrepancy can be a source of institutional contradictions.

Second, contradictions can arise from non-adaptability to the external environment. According to Burns and Baldvinsdottir (2005), once institutions are in place, they tend to be self-enforcing and taken-for-granted. As a result, there is little or no response to shifts in external factors due to psychological and economic lock-in towards (internal) institutional arrangements. Seo and Creed (2002, p. 228) summarise this source of contradiction by stating that "although institutionalization is an adaptive process, once in place, institutions are likely to be both psychologically and economically locked in and, in a sense, isolated from unresponsive to changes in their external environments".

The third source of contradiction is related to intra-institutional conformity that creates inter-institutional incompatibilities. In other words, conformity to specific institutional arrangements often leads to conflict with alternative institutions. Seo and Creed (2002) emphasise that individuals and organisations are increasingly exposed to multiple and contradictory, yet interconnected, institutional arrangements. As a consequence, an organisation or individual that conforms to particular embedded institutional arrangements might be incongruent to other institutional settings and different time-space circumstances (Burns & Baldvinsdottir, 2005).

Finally, the fourth source of contradiction is due to political struggles among various participants who have divergent interests and asymmetric power (Seo & Creed, 2002). Seo and Creed (2002) point out that actors whose ideas and interests are not adequately served by the existing social arrangements can act as potential change agents who, in some circumstances, become conscious of the institutional conditions. Therefore, a contradiction can emerge due to misalignment between institutionalised ways and the divergent perceived interests of actors embedded in such ways (Burns & Nielsen, 2006).

Institutional contradictions are the essential driving forces of institutional change, but human praxis is a necessary mediating mechanism between institutional contradictions and institutional change. Praxis defines human agency of a political nature which, though embedded in existing institutions, attempts to influence and secure change in the institutional configuration (Burns and Nielsen, 2006). This definition is similar to that of an institutional entrepreneur. In the same vein as Greenwood and Suddaby (2006), this paper considers human praxis and institutional entrepreneurship are similar concepts. According to Seo and Creed (2002, p. 230) praxis has three components: (1) actors' self-awareness or critical understanding of the existing social conditions, and how these social conditions do not meet actors' needs and interests; (2) actors' mobilisation, rooted in new collective understandings of the institutional arrangements and themselves; and (3) "actors' multilateral or collective action to reconstruct the existing social arrangements and themselves".

2.3 The idiosyncratic internal elements of the process of change

The idiosyncratic internal elements of the process of change are the items that make up the intra-organisational dynamics. The management accounting change literature has provided many examples of factors that make up the intra-organisational dynamics, such as power (Burns, 2000; Coad & Herbert, 2009; Jacobs, 2009; Kholeif, Abdel-Kader, & Sherer, 2007; Tsamenyi et al., 2006), trust (Busco et al., 2006; Johansson & Baldvinsdottir, 2003; Nor-Aziah & Scapens, 2007; Seal, Berry, & Cullen, 2004; Taylor & Scapens, 2016), politics (Burns, 2000; Yazdifar et al., 2008) and organisational culture (Busco & Scapens, 2011; Jansen, 2011; Moll & Hoque, 2011; Yazdifar et al., 2008).

The literature on organisational and accounting change has provided substantial evidence that to understand and explain change it is necessary to examine the organisational interpretation of the social, political and economic contexts and intra-organisational dynamics (Schreyögg & Sydow, 2011; Steen, 2011; Thomas, Sargent, & Hardy, 2011). The management accounting literature shows the intra-organisational dynamics and its implications at various hierarchical levels of an organisation play an important role in the process of management accounting change (Burns, 2000; Tsamenyi et al., 2006; Yazdifar, Askarany, Askary, & Daneshfar, 2005).

Organisations are open to the external environment and influenced by external pressures, but organisations' responses to external forces and expectations are no longer assumed to be invariably passive and conforming across all institutional conditions (Greenwood et al., 2010; Hardy & Maguire, 2008; Oliver, 1991). How organisations respond to external pressures, becomes a function of intra-organisational dynamics (Greenwood & Hinings, 1996; Ma & Tayles, 2009).

To theorise the influence of the idiosyncratic elements on the management accounting change process, Greenwood and Hinings (1996) provide a strong framework. This study provides a systematic view and a typology of the idiosyncratic elements of the process of change. Their ideas have been used extensively by the institutional organisational change literature (e.g. Greenwood & Suddaby, 2006; Pache & Santos, 2010), as well as, by the management accounting change literature (e.g. Liguori & Steccolini, 2012; Ma & Tayles, 2009).

Greenwood and Hinings (1996) identified four main intra-organisational factors that can create institutional contradiction and influence the process of change. These factors are: (a) the interests of those affected by change - groups seek to translate their interests into favourable allocation of scarce and valued organisational resource; (b) value commitments, which are the values that are generally the prevailing conceptions of what a company should be doing, of how it should be doing it and of how it should be judged (Liguori & Steccolini, 2012); (c) the power dependencies which is the power of particular groups to influence the process of change; and (d) the capacity for action, which is determined by a combination of technical and managerial capacities (Greenwood & Hinings, 1996; Liguori & Steccolini, 2012). Greenwood and Hinings (1996) view these four elements as the filters of the external pressures for change acting as change precipitators and/or mobilises. As a consequence, the idiosyncratic internal elements can trigger change and influence the process of institutionalisation.

In addition to the above idiosyncratic elements of change, the 'previous institutions' are part of this category (Scapens, 2006). The 'previous institutions' represent the set of rules, routines, and assumptions that the organisational actors followed before the process of change. The previous institutions should be considered as a factor that influences change, because new practices tend to be constrained by past actions, and existing/previous routines and institutions will shape, to some extent, the selection and implementation of the new set of rules and routines (Burns, 2000; Burns and Scapens, 2000; Scapens, 2006).

2.4 The Process of Institutionalisation

Institutionalisation refers to both the implementation and internalisation of new practices (Dambrin, Lambert, & Sponem, 2007). By analysing the process of institutionalisation, one seeks to explain how new practices became accepted and take root as values and beliefs in an organisation (Kreuzberg, Beck & Lavarda, 2016). Scapens (2006) states that routinisation and institutionalisation are at the heart of the Burns and Scapens (2000) framework. Burns and Scapens' (2000) framework has been widely adopted to explain management accounting change, in particular, the process of institutionalisation of new practices (e.g. Burns & Quinn, 2011; Guerreiro, Pereira, & Frezatti, 2006; Herbert & Seal, 2012; Lukka, 2007; Nor-Aziah & Scapens, 2007; Soin, Seal, & Cullen, 2002; Yazdifar et al., 2008; Callado & Pinho, 2015; Espejo & von Eggert, 2017).

According to the Burns and Scapens (2000) framework, the process of institutionalisation follows four stages. The first step concerns the 'encoding' of the existing institution and taken-for-granted assumptions and meanings into the new rules, routines, and procedures which embody organisational values, such as management accounting practices. The second process refers to the 'enactment', through the day-to-day activities performed by organisational actors, of the routines and rules which encode the institutional principles. The third process represents the 'reproduction' of the rules and routines over time, through their repeated use in practice. The last step refers to 'institutionalisation' of routines and rules which have been reproduced through the behaviour of the individual actors.

In sum, the process of institutionalisation can be described as a process in which rules and routines are first encoded within the underlying assumptions that condition how people behave and then enacted by organisational members and gradually reproduced through their everyday actions, ultimately being institutionalised, that is, taken-for-granted by the majority of the organisational actors (Burns and Scapens, 2000).

3. A process model of management accounting change

The recent literature on accounting change that draw on institutional theory, i.e. after the Scapens (2006) paper, continues to discuss these four issues on change (i.e. (1) the interplay of internal and external pressures; (2) agency; (3) the idiosyncratic internal elements of change; and (4) the process of institutionalization), which reinforces the view that these four elements taken together are key to explain management accounting change. This recent literature aims to refine our understanding regarding these four elements of the process of change. For example, Ezzamel, et al. (2012) refine our understanding regarding the interplay between the external and internal pressures to introduce change by exploring tensions that emerged between the new business logic, prevailing professional logic, and governance logic in the education field in the UK. They found that competing logics in a field impact upon budgeting practices and the interpretation of budgetary outcomes.

Hyvönen, et al. (2012) draw on the concept of institutional entrepreneurship to study the role of actors and agency in institutional changes at organisational field level by exploring the emergence of accounting shared service centres in the municipal sector in Finland. They conclude that institutional entrepreneurs operate at different levels simultaneously, at the organisational field level institutional entrepreneurs need to interact with other actors who share the same interests and, at the organisation level, they need to find critical audiences that are receptive to their change agenda.

The idiosyncratic internal elements of the process of change are the items that make up the intra-organisational dynamics. Liguori and Steccolini (2012) explore this issue by aiming to explain why in the accounting change process, organisations confronting similar external environmental pressures show different outcomes of change. The authors use the archetype theory (Greenwood & Hinings, 1996) to undertake this study. Liguori and Steccolini (2012, p. 27) conclude with their study that “accounting change can be prompted by external stimuli, but, once the change is prompted, the outcomes of the change are explained by the dynamics of intra-organisational conditions”. Another example of research that explains the importance of internal elements in the process of change is the Jansen (2011) study that explores the effects of managers’ leadership style on the process of management accounting change.

The process of institutionalisation has also attracted considerable attention in the recent literature. Dambrin, et al. (2007) explore the issue of institutionalisation by studying the process by which a change in the institutional logic of an organisational field diffuses through the management control system of a firm. This paper is based on the approach developed by Hasselbladh and Kallinikos (2000). This framework suggests studying management accounting change as an institutional process based on the concepts of ideals, discourses, and techniques of control. Dambrin, et al. (2007) concludes that institutionalisation is completed only if ideals, discourses, and techniques are coherent. Although this recent literature refines our understanding regarding these four elements of the process of change, these studies tend to concentrate only on one aspect of the process of change. We understand the contributions and the reasons to adopt this approach due to the interpretive nature of the explanation of the process of management accounting change based on the pattern model, in which the researcher seeks theoretical generalisation (Scapens, 1990, 2004). However, this paper challenges this approach by proposing that to provide holistic analysis and understanding regarding the management accounting change process and its outcomes in an organisation, it is necessary to explain and understand the above four elements and how they interact with each other. In other words, if a study aims to provide a full account and make sense of the process of management accounting change in an organisation, it is argued that the researcher should draw on the above four elements of change to be able to achieve this objective.

The Burns and Scapens' (2000) framework has been widely adopted to explain management accounting change. In a review, however, Scapens (2006) criticised this framework for ignoring issues about the interplay between internal and external institutions, the importance of trust in accountants, the impact of circuits of power, and the role of agency in institutional change. Though a number of prior studies have drawn on these theories individually to study management accounting change, there is now an increasing recognition that change is complex and therefore there is the need to integrate ideas from different theoretical perspectives (Nor-Aziah and Scapens, 2007, Ribeiro and Scapens, 2006, Sharma et al., 2010, Busco and Scapens, 2011, Hopper and Major, 2007).

Hopper and Major (2007) is one of the few studies (see also Sharma et al., 2010) that explain the four elements of the process of management accounting change in an integrated way (however, they do not acknowledge explicitly these four elements of change as the key to understanding change). Hopper and Major (2007) provide useful lessons by explaining that institutional and technical pressures are interwoven and both impact on the process of management accounting change (Cruz, Major, & Scapens, 2009). Also, they stress the importance of studying power struggles and conflicts at the intra-organisational level. Due to the importance of this study, we initially considered adopting the Hopper and Major (2007) model as the theoretical framing for this study, however upon reflection, we decided against it for two main reasons.

First, Hopper and Major (2007) draw extensively on new institutional sociology (NIS), but not explicitly on old institutional economics (OIE). As a consequence, they neglected important concepts, such as lock-in and path-dependence (Ribeiro & Scapens, 2006; Schreyögg & Sydow, 2011). Second, their framework does not deal completely with the issue of the paradox of embedded agency. Hopper and Major drew on the labour process theory to explain the role of agency in the process of change using the concept of praxis. By adopting this approach they were able to explain how struggles within production over the material issue, autonomy, self-identity, and inter-professional rivalry affected accounting change. However, this view can be considered to be too narrow if you take into consideration that Seo and Creed (2002) suggest that praxis will be enabled by four sources of contradictions: inefficiency, non-adaptability, inter-institutional incompatibles, and misaligned interests.

Other attempts to provide an integrated framework to explain management accounting change have been discussed (e.g. ter Bogt & Scapens, 2019). Among these attempts, the work of Wanderley and colleagues (2011) suggest integrating three different frameworks, namely: Burns and Scapens (2000); Seo and Creed (2002); and Dillard et al. (2004). Although Wanderley et al. (2011) discuss and present interesting propositions on how to explore management accounting change, the present paper differentiates from the work of Wanderley et al. (2011) by proposing a 'skeletal' framework, which has the potential to help researchers to explain and rationalise management accounting change, without the constraints of following a specific theoretical way of seeing the world. This is particularly important, as the institutional theory is in constant evolution. Therefore, limiting researchers' theoretical perception about the accounting change phenomenon seems somehow contradictory to the social construction nature of the institutional theory.

In sum, institutional research in management accounting change has been done within three approaches or levels of analysis. First, the macro-level approach with the focus on changes triggered by exogenous shocks. Second, the meso-analysis seeks to explain change caused by field-level contradictions and pressures. Finally, the third approach focus on the intra-organisational dynamics that influence the process of change. In the same vein as Scapens (2006), we conclude that institutional research on management accounting has provided a comprehensive understanding of the complexity of the processes which shape management accounting practices. We then suggest that this complexity of processes involved in the process of change encapsulate four key elements (see above) that together can fully explain the process of management accounting in an organisation. As a result, It is proposed a process model to explain and study management accounting change in an organisation (see figure 1).

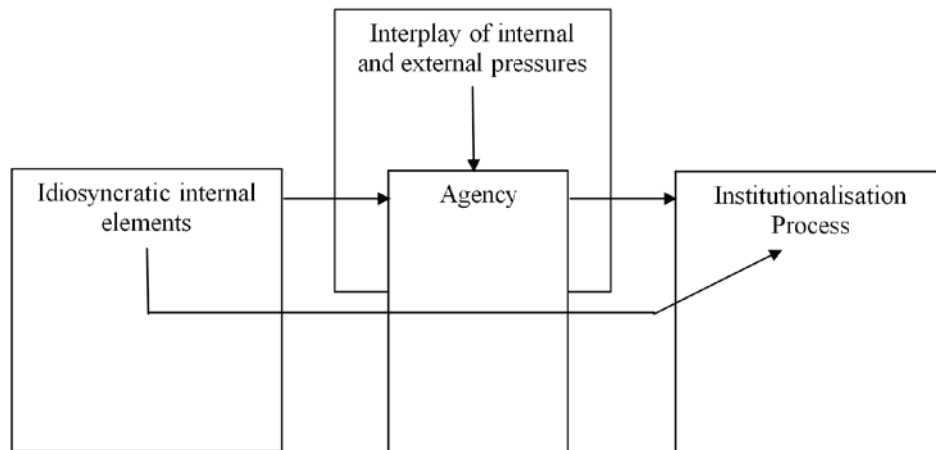


Figure 1. Process Model of Management Accounting Change

This model depicts that the process of management accounting change is triggered by the interplay of internal and external pressures for change. These external environmental pressures and intra-organisational pressures over time will generate institutional contradictions (Seo and Creed, 2002). The accumulation of contradictions may create conflicts among the organisational actors and generate the conditions for institutional change to take place by enabling agency for introducing change. The role of agency in the process of change is also shaped by the so-called idiosyncratic internal elements, as the environmental pressures are filtered by organisations through an internal process (the idiosyncratic internal elements) of interpretation and attribution of meaning. As a consequence, the idiosyncratic internal elements act as change precipitators and/or mobilisers (Royston Greenwood & Hinings, 1996). The idiosyncratic internal elements also shape the diffusion and institutionalisation process of the introduced practice into the organisation (Scapens, 2006).

4. Concluding comments

Institutional theory provided the lens to achieve our objective. Though the extant literature on institutional theory provided detailed explanations of the management accounting change process, it failed to identify and explain the core elements that can provide a holistic and systemic understanding of the process of management accounting change (Wanderley & Cullen, 2012). This observation is similar to that of Ezzamel, et al. (2012, p. 282), who states that “recent interest in ‘management accounting change’ has promised a more dynamic frame of reference, though up till now that model of change has not been clearly defined”. As a consequence, with the endeavour of making sense of the process of management accounting change in an organisation in a holistic and systematic way, this paper revisited the institutional theory contributions on the topic of change, in particular, the one based our study on Scapens (2006) in order to identify the core elements capable of explaining and understanding management accounting change in an organisation.

This paper contributes to the literature on management accounting change by consolidating the institutional understanding that in studying management accounting change, researchers and practitioners have to understand the processes through which management accounting practices change and how they are shaped by the broad external influences as well as the systematic and more idiosyncratic internal influences (Scapens, 2006). In doing so, it is argued in this paper that, in order to provide a full explanation of the process of management accounting change, four elements should be taken into consideration: (1) the interplay of internal and external pressures; (2) the idiosyncratic internal elements of change; (3) agency; and (4) the process of institutionalisation. These four elements of change have the potential to fully summarise and explain the complexities of management accounting change in an organisation. As a consequence, the theorisation and explanation of management accounting change in an organisation may comprise the identification and explanation of these four elements of change. However, the theorisation and explanation of management accounting change using these four elements should be undertaken in an integrated manner, as these elements are interconnected and interrelated.

While it has been acknowledged in the literature that these four key elements are important in understanding and explaining management accounting change, previous institutional studies have failed to explicitly consider how they can be integrated into one framework to theorise and explain management accounting change. To address this situation, this paper proposed a process model based on the four elements of change and its interconnections to explain management accounting change in an organisation. This proposed process model is offered as a suggested guide by which future researchers might systematically examine how management accounting practices are shaped by the intra-organisational and inter-organisational factors involved in the process of change by emphasising the four elements of change.

In terms of a practical contribution, the research might take managers away from their day-to-day implementation activities and enables them to see how management accounting changes were operationalised within their organisation from a broader perspective. For practitioners, it is important to recognise that institutions matter at both inter (economic and political level; and organisational field level) and intra organisational level. At the intra-organisational level, institutions, taken for granted assumptions and the existing internal dynamics can all have a direct and important impact on the success or failure of a programme of change. Therefore, it is the intersection and interaction of the two forces (institutional context and organisational actors) that the direction of change can be shaped.

In terms of future research, the newly developed theoretical framework can be used to explore processes of management accounting change in several organisations since the validity of the theoretical framework presented in this paper would be greatly enhanced if supported by empirical studies of organisational and management accounting change. Additionally, the framework could be further extended to include aspects of recursivity since, as outlined by Dillard et al (2004), the criteria and practices at the intra-organisational level influence the criteria and practices at the organisational field level, as well as the economic and political level.

Although future research on the process of management accounting change may benefit from adopting a qualitative approach, the proposed process model may have important implications for traditional large-scale management accounting change studies based on quantitative methods. However, investigating the process of management accounting change at the intra-organizational level poses certain methodological challenges to those studies based on quantitative data. It may be possible for quantitative studies to consider effects on the management accounting change process including some indirect measures or proxies that do not adequately represent such effects. Such measures are unlikely to capture all the implications of the change process as a more continuous process and may underrepresent the complexity and dynamic nature of this phenomenon.

The process model based on the four elements of change is proposed as a 'skeletal' framework, that is, a generic model that can provide researchers support to rationalise and explain the process of change. This 'skeletal' framework provides the bones (structure) and future researchers will insert the 'flesh' according to each case to make sense of the process of accounting change. Therefore, the proposed model is open to other theoretical approaches to make sense and rationalise the four elements of change.

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