Chapter 2
Accounting Change: Integrated Reporting Through the Lenses of Institutional Theory

Abstract Institutional theory has been largely adopted in accounting studies to frame research. The chapter explores Management Accounting Change as a lens to observe how the isomorphic and intra organizational dynamics interact, driving towards the adoption of the Integrated Reporting. More specifically, drawing on various Institutional theory strands such as New Institutional theory and Old Institutional Economics, complementary with change management theories, a complete theoretical framework is formulated. This approach intends to grasp—through a deep understanding of institutions, routines and change, both planned and unplanned and to what extent accounting change is related to the adoption of Integrated Reporting. For these reasons the case study presented in the last chapter is intended to analyse the process started in a public sector organization towards the adoption of the Integrated Reporting, by showing the undergoing management accounting change process.

Keywords Integrated reporting · Management accounting change · Institutional theory · Old institutional economics · New institutional sociology · Routines

2.1 Accounting Change: An Institutional Perspective

The present chapter explores the phenomenon of accounting change with respect to the use of Integrated Reporting (IR) in public sector entities, in an attempt to gain a better understanding of how the isomorphic and intra organizational dynamics interact and influence the process of accounting change on both the macro and micro levels. Scholars have widely discussed the fact that studying accounting change cannot be limited to the consideration of techniques and related effects, generated by the environment or by specific agents of change. On the contrary, it needs to take into account the processual dynamic of these changes and the related effects on organizations (Laughlin 1991; Broadbent and Guthrie 1992; Larrinaga

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and Bebbington 2001; Contrafatto and Burns 2013). The attempted change depends on the activation and interaction of the isomorphic forces as well as on the intra organizational dynamics that guided the overall change process, from the starting point to its end, resulting in the uprising of new daily accounting practices and routines.

The phenomenon of change and its complexity has guided the adoption of a theoretical triangulation. Several scholars call for the use of multiple theories to discuss the role of different actors, practices, routines as well as institutional factors in accounting change (Modell 2007; Hoque et al. 2013). In the current research, the adoption of a theoretical triangulation supports a thorough understanding and explanation of the phenomenon under investigation from different perspectives and levels, such as the institutional and managerial approaches on a macro and micro level. Drawing on various Institutional theory strands such as the New Institutional theory and Old Institutional Economics complementary with change management theories, a complete theoretical framework is formulated. It will facilitate the understanding of accounting change as it relates to the adoption of IR. In particular, New Institutional theory perspectives were employed in order to interpret the dynamics of accounting change on a macro level of analysis, whilst Old Institutional Economics and managerial approaches were combined to advance a complete explanation of the dynamics of accounting change at a micro organizational level.

According to Lapsley and Wright (2004), the adoption of accounting innovations from public organizations is highly influenced by governmental policy. Isomorphic forces such as coercive, normative and mimetic ones have been slightly activated by the external environment, in order to direct public entities towards the adoption of IR, while a stronger pressure has been exerted on the private domain.

Furthermore, public entities are complex social and activity systems. They are mainly characterised as bureaucratic organizations that operate within a dynamic environment: attempts to change these organizations through legislative reforms are not always effective in terms of change (Brunsson and Sahlin-Andersson 2000). Institutionalized change in a management accounting system requires a profound transformation in the existing routine as well as in management accounting culture, thus allowing new forms of behaviour to evolve (Burns and Scapens 2000; Padovani et al. 2014).

Bearing in mind these premises, this chapter reviews the literature on Institutional theory and its various strands, as well as the most relevant theories of management accounting change. Light is shed on issues such as the reasons behind accounting change, the driving and embeddedness of dynamics and their interactions, phase models of change toward gaining a successful insight into the comprehension of the processes driving the adoption of IR. The following section discusses institutional theory and the rationale behind the adoption of institutional theory assumptions. It discusses the different institutional approaches and strands from an alignment to this study perspective and the way they relate to the research area. The third section discusses management accounting change in terms of its nature and reviews the preconditions and processes of change. The last section focuses on the processes of change, and on gaining a better understanding of the different stages of change towards the successful organizational response and reaction for the introduction of IR. Finally, it discusses the common sense which derives from analysis identified above.

2.1.1 Institutional Theory

Institutional theory is not merely one theory, but a wide range of different views of organized human behaviour. These different views have in common the assumption that human action is in some way constrained by social structure, which is the product of past social interactions. Institutional theory challenges the idea of the economically rational actor, who can freely select the optimal action alternative, without considering the restrictions posed by the social environment of which the actor is a part. It regards the actor's action choices for a large part contingent on the norms, values and habits embedded in his social setting. Institutional theory attends to the deeper and more resilient aspects of social structure. It considers the processes by which structures, rules, norms, and routines, become established and institutionalized as authoritative guidelines for social behaviour. It also delves into how these elements are created, diffused, adopted, and adapted over space and time, and how they fall into decline and disuse.

2.1.2 Why Institutional Theory

Action and change in organisations and their environments are central to this study. Organizations, "are groups of individuals bound together by some common purpose to achieve certain objectives" (North 1990, p. 5). Organisations are viewed as open systems (Scott 1998) in contact with their environment. They are part of an organisational field in which they are subject to the influences of institutions (DiMaggio and Powell 1991a, b; Scott 2001b). Organizations can be treated as actors in some circumstances but generally can be regarded as institutions. Indeed, under some conditions, organizations can be treated as single economic actors, but the inevitable existence of rules within organizations means that organizations must be regarded as a type of institution (Hodgson 2007). During the last two decades, organizational researchers have paid significant attention to the study of organizational action from several perspectives including contingency theory (Mintzberg 1979, 1981; Miller and Friesen 1984), population ecology (Hannan and Freeman 1977, 1984), resource dependence (Pfeffer and Salancik 1978), and various strands of institutional theory such as transaction cost economics (Williamson 1985), New Institutional Sociology (Meyer and Rowan 1977; DiMaggio and Powell 1983; DiMaggio and Powell 1991a, b; Meyer and Rowan 1991; Mouritsen 1994) and Old Institutional Economics (Hodgson 1993). Furthermore, organizational change has been studied in several modes across a plethora of discipline areas, and has been theorized using a variety of lenses, including institutional theory (Brignall and Modell 2000; Burns and Scapens 2000; Ribeiro and Scapens 2006). Dacin et al. (2002) state that "institutional theory has risen to prominence as a popular and powerful explanation for both individual and organisational action" and it can help to indicate factors that influence how organisations respond to change. Institutional theory has evolved into a body of literature encompassing multiple levels of analysis concerning change throughout organisations. It deals with how organisations are affected by forces that lie beyond their control (Hoffman 1999) and is built on the notion that institutional environments are socially constructed (DiMaggio and Powell 1983). According to this view, the institutional environment and its participants play key roles in shaping organisational systems, structures and behaviours. Institutional theorists suggest that institutional theory can be applied to a variety of different organisations and many different levels of analysis, stretching from a macro-system perspective to an organisational sub-system perspective (Scott 2001a, b). Institutional theory has been adopted to explain changes in accounting practices and to clarify the influence of these practices on institutional and organizational change (Dillard et al. 2004).

Consistently, institutional theory has also proven its explanatory power in earlier research on IR showing that it can constitute a useful framework for studying the response to external pressure in the process of the adoption of IR (Jensen and Berg 2012; Frías-Aceituno et al. 2013; Wild and van Staden 2013). More specifically, Jensen and Berg (2012) adopted this lens to discuss determinants of IR, with a focus on the elements that can favour an integrated approach rather than maintaining separate reporting on corporate social and environmental accountability, raising questions about how corporate social responsibility is embedded in the strategic planning process of an entity and why organisations adopt IR. Frías-Aceituno et al. (2013) examine the institutional factors—and in particular the role played by the legal system—that drives some leading companies to adopt IR as a communication tool which expresses the interconnections between organizational strategy, governance, performance and prospects, as well as the contexts in which they operate (p. 45). Wild and van Staden (2013) recall New Institutional theory as a valuable lens to comprehend motivations and drivers of institutional change, with regard to the understanding of shifts in accounting behaviour. Thus, in the following paragraphs institutional theory and an explanation for accounting change under this perspective are discussed.

2.1.3 Institutions, Routines and Change

Institutional theorists study the role of institutions in society. Institutions are complex, functionally differentiated systems that consist of multiple elements and components. They are defined as: "a way of thought or action of some prevalence and permanence, which is embedded in the habits of a group or the customs of a people" (Burns and Scapens 2000, p. 5). According to North (1990, p. 3) "Institutions are the rules of the game in a society", or more formally, the humanly devised constraints that shape interaction and reduce uncertainty by providing a structure to everyday life. Boons and Strannegård (2000, p. 9) define institutions as "action patterns that have become taken for granted within an organizational field". Repeated actions are turning into institutions, which consequently influence organizations. Thus, Burns and Scapens (2000) consider institutions as underlying behaviour, while Boons and Strannegård (2000) depict institutions as the behaviour itself.

Furthermore, Djelic and Quack (2003) propose that institutions have both a structural dimension, including formal and informal rules and systems, and an agency dimension, including action patterns. The most visible formal rules are the laws enacted by a legitimate body representing the common interests of the people. The formal rules stand on a foundation of taken for granted rules which constitute the informal institutions of society. Also, North (1990) has proposed a distinction between formal and informal institutions. Formal institutions constitute rules and laws such as constitutions and regulatory systems, while the informal institutions constitute norms of behaviour, conventions, and self-imposed codes of conduct. Formal institutions are enforced by the state or by a superior authority, whereas informal institutions are more likely to be enforced by the members of a society. Formal and informal institutions also differ in the pace with which they change. The majority of literature treats informal institutions as a source of resistance, rather than a resource for change (North 1990; Eggertsson 1996; Shaw 1997; Williamson 2000). They are believed to possess a certain inertia that slows down the process of change and hence, are often taken for granted. North (1990) argued that although informal institutional change can be an extremely lengthy process, institutions could change via collapse, replacement by another informal institution, or replacement by a formal institution. In contrast, formal institutions have been pointed out as a locus of opportunity for change (Ostrom 1999; Williamson 2000). Formal institutions change easier and more effectively than informal ones. For instance, in his hierarchy of institutions, where the higher levels are less liable to change than the lower ones, Williamson (2000) places formal bodies at the second level, whereas informal institutions lie at the first level. Formal institutions may change in different ways, for instance they can change in terms of formal institutional design, or in terms of formal institutional strength (Williamson 2000).

The concept of institutions is often associated with that of organizational routines. Pentland et al. (2010, p. 917) discussed that research on organizational routines is "still struggling with how to conceptualize, observe and compare […] organisational routines". Routines are considered as including everything that is stored, maintained and developed in the organization, and which is the ultimate key to its survival (Jones and Craven 2001). Hodgson (2008, p. 19) stated that "routines are not behaviour; they are stored capacities or capabilities". Literature of routinized behaviour investigates routines at a micro level perspective, emphasizing the cognitive process of individuals and at a macro level perspective emphasizing structural and institutional constraints. In contrast with the view that organizational routines are a source of inertia (Hannan and Freeman 1989) has considered them as a source of change as well as stability (Burns and Scapens 2000; Feldman and Pentland 2003; Quinn 2010). Feldman and Pentland (2003, p. 96) characterize them as “a repetitive, recognizable pattern of interdependent actions, involving multiple actors” that are an accretion of organizational practices.

Beyond any question, there is a strong connection between institutions and organizational routines. By being an essential part of organizations, routines constitute the inner content of an institution, since they execute the same role of compiling rules and norms. Boons and Strannegård (2000) have provided a definition which points out the role of routines in institutions. Institutions, they claim, “are to be understood as action patterns that have become taken for granted within an organizational field. Repeated actions turn into institutions that, in turn, exert influence on organizations” (p. 9). However, the role of routines for institutions has been quite varied. More recent studies claim that routines have the capacity to enable or inhibit organizational or institutional change (Feldman 2000; Howard-Grenville 2005). As routines are dynamic, people’s reflections on and reactions to the outcomes of routines can change the routines, which eventually may lead to institutional transformation (Feldman 2000). Hodgson (2007) has labelled routines as the key mechanism for institutional transformation. Lounsbury and Crumley (2007) have investigated how innovation in activities may lead to the establishment of a new practice via institutionalization. They argue that a practice is best understood as a kind of institution and can provide insightful knowledge about the origins of institutional transformation. The mechanism of reciprocal action between routines and institutional innovation takes the form of translation of macro institutes to the micro level forms and reversely from the micro level to the macro one. A routine can both shape and be shaped by the institution that governs its organizational activity. Institutions themselves evolve through a process of routinization of human activity (Burns and Scapens 2000) and routines themselves can be institutionalized (Barley and Tolbert 1997). The institutionalization of a routine implies that over time it can come to support the “taken-for-granted” ways of thinking and doing of particular organizations (Mouritsen 1994).

“If the nature of actors and their modes of acting are constituted and constrained by institutions, how can these actors change the very institutions in which they are embedded?” (Scott 2001b). This question seems to indicate that institutional change may not be possible; along this line, earlier research using an institutional approach was focussed more on persistence rather than on change (Oliver 1992; Stensaker 2004). However, it is supported that “although institutions function to provide stability and order, they themselves undergo change, both incremental and revolutionary” (Scott 2001a). Some authors also speak of deinstitutionalisation, meaning that legitimacy of an established institution erodes or discontinues, after which a new institution can come into place, possibly replacing the old institution (Oliver 1992; Scott 2001b).

North (1990) described changes in institutions with the help of a sports metaphor. Rules can constrain players, but sometimes one can get away with breaking the rules. This depends on the monitoring of these rules. The purpose of the rules is to define the way the game is played. However, the rules of the game can be changed due to external factors, advertisers who want the game to be more attractive for example, but also due to internal factors such as teams because the new rules suit them better than the existing ones. Following this metaphor, institutional change can thus be caused by factors exogenous as well as endogenous to the institution. Possible external factors leading to changes in institutions are the introduction of new technologies, major changes in policies, major political upheavals, social reform, economic crises or dislocations and shifts in cultural beliefs and practices (Scott 2001b).

The state is perceived as one of the major sources of stability or change, as it can define the rules of the game (Fligstein 1991). Governments clearly play a strategic role in institutional change, having the capacity to influence both positively and negatively the restructuring of national institutions as facilitators or inhibitors of institutional change (Pearce 2001; Djelic and Quack 2003). Facilitating governments are supportive of organizations, and provide predictable laws and regulations that these governments are capable of enforcing. For example, under the EU pressure and transitional aspirations, governments were a significant force triggering the import of new institutions to transitional contexts (Djelic and Quack 2003). Governments that are less facilitative are less supportive of organizations, more erratic and weaker. An ineffective or non-facilitative government creates an environment characterized by greater uncertainty (Pearce 2001).

2.2 Institutional Approaches: An Overview

In the literature, institutional approaches have been divided into three categories, which are titled as New Institutional Economics (Foster and Ward 1994), New Institutional Sociology (Carruthers 1995; Covaleski et al. 1996) and Old Institutional Economics (Scapens 1994; Burns and Scapens 2000). The focus of this study is on the two latter perspectives as both facilitate and guide this research and contribute to the formulation of the theoretical framework. Before discussing the specifics of each strand, two common underpinning assumptions should be noted. Firstly, institutional theory is built on the belief that institutional environments are socially constructed; that is, they are a human fabrication (Meyer and Rowan 1977; DiMaggio and Powell 1983; DiMaggio and Powell 1991a). Secondly, institutional theory takes the view that organisations are open systems. This suggests that the external environment and its participants help to shape organisational structures and activities (Scott 1998). Scott (1998, p. 21) sums up this view by explaining that “Every organisation exists in a specific physical, technological, cultural and social environment to which it must adapt. No organisation is self-sufficient; all depend for survival on types of relations they establish with larger systems of which they are a part.”

Thus, from an institutional perspective, organisations operate in an environment dominated by rules, taken-for-granted assumptions and routines about what constitutes appropriate or acceptable organisational forms and behaviour (Meyer and Rowan 1977; DiMaggio and Powell 1991a, b). This institutional environment is viewed as defining not only the appropriate organisational systems, structures and behaviours but also the manner in which they conform to institutionalised beliefs in society. In general, this perspective assumes that the institutional environment constrains the organisation and determines its internal structure and, consequently, the behaviour of the actors in the organisation (DiMaggio and Powell 1983).

The next section describes the Old Institutional Economics and then the New Institutional Sociology perspectives. The differences between the two strands are not so deep but are still relevant. While the latter is concerned with the institutions in the organisational environment that shape structures and systems, the former is concerned with the institutions that shape the actions and thoughts of individual human agents (Scapens 2006).

2.2.1 Old Institutional Economics: The Concept

Old Institutional Economics' theory challenged the concept of the "rational economic man" suggesting that economic activities are not necessarily outcomes of rational decision-making but are products of the social environment (Hodgson 1998; Parto 2005; Vatn 2005). Typically, Old Institutional Economics believes that individuals' behaviour and the mechanism of the market are both significantly influenced by the institutional context; and the latter, it argues, requires a theoretical explanation in its own right. Old Institutional Economics theory supposes that the individuals and organizations' actions are determined by the socially learned and acceptable behavioural patterns (Nelson 1994; Hodgson 1998; Abdul Khalid 2000). However, being influenced by the institutional context does not mean that individuals are passive. Rather, both individual behaviour and societal norms are mutually reinforcing; they both influence and are influenced by each other (Hodgson 1993; Dugger and Sherman 1994). In addition, individual behaviour is seen to be driven by habit. When habits become part of group actions, they can evolve into routines and customs (Hodgson 1998). Hodgson (1998) links the concept of habits with the notion of institutions. The theory suggests that institutions are ways to support the interests and handle the conflicts amongst various individuals, organisations or groups and the wider environmental forces and actors (Vatn 2005). Therefore, from the Old Institutional Economics viewpoint, institutions embrace settled ways of thinking and doing, which are common to a specific community/group (Burns and Scapens 2000). For Old Institutional Economics researchers, the adoption of new structures, systems and behaviour in organizations would be seen to be strongly influenced by politics, society, and the cultural environment. Such institutionalists contend that the adoption of change might be a potential source of conflict and resistance. The implementation of new systems will succeed to the extent that there is broad congruence between the new systems and existing routines and institutions in companies. That is, the adoption and successful implementation or rejection and resistance to change of a new system and practice is dependent on whether the norms and values underpinning their adoption and implementations are in accordance with the norms and values of actors in organizations, those who are going to adopt, implement and use it. Old Institutional Economics perspective is more about why and how particular systems and practices emerge, sustain and/or change over time i.e., the dynamics of the change process rather than the outcomes of a change event (Burns 2001). As Scapens (1994) argues, it is more fruitful to use the Old Institutional Economics framework to understand the processes of change, change facilitators and resistance to change. This framework highlights institutions (with habits, and routines as their building blocks) at individuals, groups, firms and/or society levels of analysis and focuses on both formal (rules based) and informal (tacit/cognitive-level) aspects of institutions (Burns 2001). Accordingly, and also in summary, an Old Institutional Economics approach would more directly consider why and how such organizations activities emerged and are sustained and/or changed over time.

However, an organization's survival requires it to conform to societal norms of acceptable practice in order to achieve high levels of production efficiency and effectiveness. From the New Institutional Sociology perspective, the success of an organization is defined to the extent to which the organization embodies societal ideals concerning norms of rational behaviour. From this point of view, more societal legitimacy can be achieved by more conformity to societal norms. This legitimacy, which affects the organization structure defining its domain of activity, is the main factor in the survival and growth of an organization (Meyer and Scoot 1992). This could be considered the reason for the adoption of IR, which in a few years has emerged and established worldwide (Rowbottom and Locke 2016).

2.2.2 New Institutional Sociology

During the last two decades in particular, researchers have increasingly adopted New Institutional Sociology to assist them in conceptualising and explaining organizational actions and practices. It is because of its challenge to conventional wisdom and the prevailing research beliefs that assert that organizations are bounded, relatively autonomous and made up of rational actors (Abernethy and Chua 1996; Baxter and Chua 2003). The foundations of New Institutional Sociology were laid by Meyer and Rowan's (1977), who had identified inconsistencies and observed the loose coupling of formal structures/procedures and actual work practices, which existing organisational theory could not explain (Meyer and Scott 1992). In comparison to the previous approaches on the study of organisations, New Institutional Sociology provides an enriched conceptualisation of the environment and how this may impinge on organisations. However, it still conceptualises organisations as actors that respond in a relatively unified fashion to environmental stimuli or to pressures from the networks in which they are involved (Ribeiro and Scapens 2006). New Institutional Sociology views organizations as embedded within larger inter organizational networks and cultural systems. This institutional environment not only influences the organization's input and output markets but also its beliefs, norms and historical traditions. Furthermore, the institutional environment is characterised by the elaboration of rules, practices, symbols, beliefs, and normative requirements to which individual organizations must conform to receive support and legitimacy (Abernethy and Chua 1996). The success of an organization from a New Institutional Sociology perspective is defined by the extent to which it embodies societal ideals regarding norms of rational behaviour. New Institutional Sociology maintains that an organization's internal and formal structures and processes, that is, all the procedures, rules and routines defining how the organization's activities need to be carried out in order to achieve its goals, are formed by its external wider social environment/societal, institutionalised rules (Scott and Meyer 1983; Meyer and Rowan 1991; Scott 1991) rather than overriding internal aims for cost-minimisation or internal technical requirements. New Institutional Sociology has been utilised by researchers in order to explain why some organisations that exist in highly institutional environments appear to be similar. According to this, organisations tend to follow the formal structures and procedures that are valued in their social and cultural environment in order to achieve legitimacy and to secure the resources that are essential for their survival (McKinley and Mone 2003; Ribeiro and Scapens 2006). This search for legitimacy and resources leads organisations to adopt the most visible formal structures and procedures that are diffused within their social and cultural environment. Organizations operating in similar environments are said to experience comparable demands over what is generally regarded as being acceptable behaviour and, consequently, will have similar structures and processes (DiMaggio and Powell 1991b). An organization that conforms to societal rules obtains external legitimacy and increases its chance for survival, irrespective of whether new rules or procedures would make the organization more effective (Carpenter and Feroz 2001). Thus, being efficient is not the only way that organizations can survive. Legitimacy in the external environment that is from the state, the government, the parent companies and other external bodies, is another means of ensuring survival (Carruthers 1995). Such congruence in organizational structures and processes, grounded by the pressures of environmental expectations and beliefs, is said to have emerged through a process of isomorphism (DiMaggio and Powell 1991b). Isomorphism is "a constraining process that forces one unit in a population to resemble other units that face the same set of environmental conditions" (DiMaggio and Powell 1983, p. 149). DiMaggio and Powell (1991a, b) identify three mechanisms through which institutional isomorphic change occurs and through which organizations adopt systems and procedures, each with its own antecedents: coercive, normative and mimetic. These reflect the three pillars of institutions (Scott 2001b) that we conceive of as a continuum ranging from rigid approaches to subtle interventions. The regulative, normative, and cultural-cognitive pillars are the three analytical elements that make up or support institutions. Each element operates through its own mechanisms and processes. Distinguishing between the different analytical elements or pillars should help identify the processes taking place and the different pressures that institutions can exert. However, as Scott (2001b) also acknowledges, in reality the distinction between the pillars is not always that strict; in reality, inter-pillar communication is possible. Rules and regulations are almost by definition part of institutional theory; institutions are seen to provide structure just as rules and regulations. According to Scott (2001b), the regulatory process in the sense of the regulative pillar concerns "the capacity to establish rules, inspect others' conformity to them, and, as necessary, manipulate sanctions—rewards or punishments—in an attempt to influence future behaviour" (p. 52).

The regulative institutional pillar represents the rules and the laws of the institutional environment (Kostova and Roth 2002). Regulative institutions directly relate to "rule-setting," "monitoring," and "sanctioning" activities in an organization (Scott 1998, 2001a, b) such as laws stating which behaviours are allowed (Palmer and Biggart 2002). For instance, the government can exert coercive pressure by political laws and decrees through which different types of constraints are applied. Besides constraints, it can provide some form of assistance, but again conditioned upon compliance to a set of nationally defined rules of the game. According to this pillar, a coercive mechanism takes care of conformation to institutions. Coercive isomorphism results from external pressures and by cultural expectations in the society. According to DiMaggio and Powell (1991a, b) it is the response to "both formal and informal pressures exerted on organisations by other organisations upon which they are dependent and by cultural expectations in the society within which organisations function" (p. 66). Coercive isomorphism, which stems from political influence and the problem of legitimacy, consider in particular the form of regulatory or other authoritative imperatives. However, this is not the case for IR as at present, because even if an internationally accepted Framework exists, only South African listed companies provide an IR by law. In the absence of coercion, other pressures on organizational behaviour may lead to accounting change driving towards the adoption of IR.

The *normative* institutional pillar refers to values, beliefs, norms and assumptions existing in the institutional environment that capture prescriptive, evaluative and obligatory dimensions of social life and provides structures of acceptable behaviour (Scott 2001a, b; Kostova and Roth 2002; Palmer and Biggart 2002). Normative institutions encompass rules-of-thumb, standards, operating procedures, occupational standards and educational curricula, and are based on social interactions and obligatory parts of these interactions (Hoffman 1999; Wicks 2001). They comprise of values, which reflect the proper ways, and norms, which reflect ways that are supposed to be followed (Scott 1998, 2001a, b). Their ability to influence employees and firm behaviour derives from seeking out conformity, enforcing social obligation, social necessity, and shared understandings of what is proper in the organization (Wicks 2001; Palmer and Biggart 2002). According to this pillar, the second mechanism is normative isomorphism which is "associated with professionalization" (DiMaggio and Powell 1991a, b). Normative isomorphism "arises when professionals operating in organisations are subject to pressures to conform to a set of norms and rules developed by occupational/professional groups" (Abernethy and Chua 1996, p. 574). In other words, the source of isomorphic organisational change is normative and stems primarily from professionalization (DiMaggio and Powell 1991a, b). In this form of isomorphism, organisations feel obliged to adopt structures, systems and processes that have been advocated by dominant occupational and professional groups (Burns 2000). The normative mechanism involves multiple processes of professionalization encouraged, or not, by the government for adoption by local institutions through some of the key actors. Jensen and Berg (2012) neglect this kind of mechanism in the case of IR, claiming that "Normative pressure denotes the impact that educational or professional authorities exert by setting standards to legitimate organizational practices. As business schools have not yet adopted IR in their curricula, these pressures are also negligible" (p. 301). However, Wild and Van Staden (2013) consider a further institutional pillar that can be applied while discussing the adoption of IR, the mimetic isomorphism, which is part of the cognitive institutional pillar.

The *cognitive* institutional pillar refers to widely shared social knowledge and cognitive categories such as stereotypes and schemes that represent the models of "individual behaviour based on subjectively constructed rules and meanings that dictate appropriate thought, feeling and action" (Wicks 2001, p. 57). Cultural-cognitive elements are "the shared conceptions that constitute the nature of social reality and the frames through which meaning is made" (Wicks 2001, p. 57). Cognitive institutions embody symbols-words, signs, and gestures as well as cultural rules and frameworks that guide understanding of the nature of reality and the frames through which meaning is developed (Hoffman 1999). They are reproduced through mimetic processes and organizations and organizational members follow these cognitive institutions without any conscious thought (Zucker 1983; Palmer and Biggart 2002). For cultural-cognitive theorists, compliance with cognitive components of the institutional environment occurs in many circumstances because other types of behaviour are inconceivable and routines are followed because they are taken for granted as "the way we do these things" (Scott 2001b, p. 57). The basis for compliance for an institution is also "taking this for granted" and is spread through mimicking others. This is the third mechanism, mimetic isomorphism, which occurs when organisations face uncertainty and "model themselves on other organisations" (DiMaggio and Powell 1983, p. 151). Organisations tend to copy those organisations that are perceived, in the same organisational field, to be more legitimate or successful, or those outside their organisational field that are similar to themselves in complexity. Mimetic isomorphism functions under ambiguous goals or an uncertain environment. Scapens (1994) argues that mimetic behaviour has a conformity element, wherein organisations adopt contemporary practices to legitimise their structures, systems and processes by appearing to be in control. Thus, the mimetic pressures imposed by the governments can arise from the drive to reduce uncertainty. Through this type of pressure, the government can for instance, encourage multiple imitations of the role model actors. Further, Jensen and Berg (2012, p. 301) posit that "IR is too new and the number of organizations having adopted it is too low to cause such a bandwagon effect". Considering the introduction of IR practices, Wild and Van Staden (2013) stated that the progressive adoption of this comprehensive communication tool can be considered as driven by a perceived need to conform to wider industry norms regarded as best practice, thus exercising a mimetic pressure on organisations within certain industries to adopt IR.

Together, coercive, mimetic and normative institutional processes can contribute to an emergent norm regarding organisational structures and procedures and the implementation of reform such as in this study with the accrual accounting system and its implementation. DiMaggio and Powell (1991a, b) argue that coercive, mimetic and normative forces produce homogeneity within a certain organisational field. However, the same authors pointed out that it may not always be possible to distinguish between the three forms of isomorphic pressure, and in fact, two or more of these may be operating simultaneously making it nearly impossible to determine which of them was potent in all cases. Summarizing, in the above sections, it is argued that an institutional perspective integrating New Institutional Sociology and Old Institutional Economics expands the levels of analysis encompassing both extra (macro) and intra (micro) organizational factors and consequently enhances the understanding of the conceptualisation of organizations actions and practices in terms of management accounting change.

2.3 Management Accounting Change

Accounting change and especially management accounting change research has drawn the interest of various researchers for many decades (Napier 2006). It was the 1980s that saw the emergence of this debate about management accounting change (Hopper and Powel 1985; Johnson and Kaplan 1987; Hopwood 1987, 1988; Scapens 1990). Since Hopwood (1987, p. 207) stated that little was known about "the preconditions for such change, the change process or its organizational consequences" accounting change has become an increasingly popular subject of considerable research and debate in management accounting literature. According to Burns and Scapens (2000) "Management accounting change has become a topic of much debate in recent years. Whether management accounting has not changed, has changed, or should change, have all been discussed" (p. 3).

This is not surprising, as change has been considered as being directly related to the organizational culture of the "New Economy", which is characterized by innovation, fast-paced operations, informal practices and the entrepreneurial spirit of risk investment. Therefore, many organizations have been experiencing significant changes in their organisational designs, competitive environments and information technologies which have highlighted the need for management accounting change (Bjøornenak and Olson 1999; Burns and Vaivio 2001). These changes ranged from minor modifications in existing management accounting systems which have been continuously to be used (Burns and Yazdifar 2001) to complete replacements or significant changes in management accounting systems and practices (Laitinen 2001; Sulaiman and Mitchell 2005).

As a result, there has been an increase in the number of empirical research studies interested in examining management accounting change in practice, although it has been argued that the nature of change is often taken for granted and its definition is avoided by researchers (Quattrone and Hopper 2001).

Furthermore, several studies have explored changes in management accounting practices and the role of accounting systems within the historical context of management accounting across organisations and public sector or the diffusion of new management accounting techniques (Lapsley and Wright 2004; Ax and Bjørnenak 2005; Fujimura 2007). In practice, both the rate of implementation and the degree of success of these new accounting techniques and systems have been variable (Kasurinen 2002). These empirical research studies have been conducted across many different business sectors and different national settings, and have adopted a multitude of research perspectives and methods. Many studies have been conducted in an attempt to understand why changes in management accounting practices actually occur (Scapens 1994; Anderson 1995; Abernethy and Chua 1996; Granlund and Lukka 1998; Burns and Scapens 2000; Granlund 2001; Soin et al. 2002; Guerreiro et al. 2006; Spraakman 2006). For example the drivers and correlates of accounting change (Anderson 1995; Libby and Waterhouse 1996; Gosselin 1997) have been examined as well as the conditions for the possibility for change and the influence of institutionalised elements on accounting change (Abernethy and Chua 1996; Burns and Scapens 2000). Several studies have proposed and/or adapted various conceptual frameworks, some from outside the accounting area, in order to explain how these changes have taken place in an effort to address a number of issues, including the management of the process of change and resistance to accounting change (Cooper 1990; Innes and Mitchell 1990a, b; Pettigrew et al. 1992; Scapens and Roberts 1993; Argyris and Kaplan 1994; Covaleski et al. 1996; Briers and Chua 2001; Quattrone and Hopper 2001; Guerreiro et al. 2004; Scapens 2006). Further, studies have confirmed that the circumstances of management accounting change can be both varied and complex by attributing importance to concepts such as trust, power and organizational politics (Burns 2000; Tomkins 2001). However, there is the view that less attention has been paid by researchers to the management accounting change process. It is supported that limited research has been conducted to understanding the process of management accounting systems and practices emergency or failure through time (Burns and Scapens 2000). In accordance with Stubbs and Higgins (2014), research in this area is ground on the idea that there is a need to promote a deep understanding of internal mechanisms employed by early adopters of IR, or to detect the extent to which IR is stimulating innovative disclosure mechanism. Thus, the constituents of management accounting change are discussed hereafter.

2.3.1 The Nature of Management Accounting Change

Much has been written on the changing nature of management accounting practice. It is broadly argued that the nature of change is often taken for granted and its definition is avoided by researchers (Burns and Vaivio 2001; Quattrone and Hopper 2001).

Management accounting change has been explored by various researchers via the employment of numerous approaches. Both interpretive and critical approaches as well as mainstream accounting approaches have been debated and formed theoretical frameworks to support management accounting research. Mainstream accounting researchers have not been particularly interested with the operational context of accounting, and accounting change has been viewed as an outcome of rational behaviour. With regard to mainstream approach, change has been best described with relevance to ideal accounting configurations instead of being explored via the complicated dynamics of change over time (Burns 2000). Contradictory, the interpretive and critical approaches have been considered management accounting change in its real life context such as organizational, cultural and social context. According to the interpretive and critical accounting approach, management accounting practices have been viewed as social practices and it is accepted that they are socially constructed implying thus the key role of social actors being involved in the management accounting process (Ryan et al. 2002). In this vein, a wide range of social theories have constituted a solid base for accounting researchers towards examining the process of accounting change in an organisational context such as the institutional framework that was broadly used lately (Scapens 1994; Burns and Scapens 2000; Moll et al. 2006; Ribeiro and Scapens 2006). According to Moll et al. (2006) an increasing number of organisational researchers who seek to understand why and how accounting has come thus far, have adopted institutional perspectives in order to conceptualise and explain management accounting change. More recently, the prominent role that institutional theories have taken in studying management accounting and accounting change has also been demonstrated by many researchers who have been concerned with the social and institutional dimensions of the organisational environments at the macro and micro levels (Moll et al. 2006; Ribeiro and Scapens 2006; Dragu and Tiron-Tudor 2013). According to Wickramasinghe and Alawattege (2007, p. 427), since the 1990s institutional theory "has become one of the popular theoretical frameworks in management accounting studies" and its main aim is to provide "an alternative framework with a sociological flavour". It is broadly accepted that institutional theory suggests the introduction of new accounting techniques in response to external environment changes legitimising thus organizational operations and securing organizational survival and stability (Scapens 1994; Burns and Scapens 2000; Ribeiro and Scapens 2006). Institutional theory considers management accounting to be an institution within the organization and perceives it as a widely taken for granted routine that embeds established and organisation wide accepted habits (Guerreiro et al. 2006). From an institutional theory perspective, Burns and Scapens (2000) have conceptualized management accounting change as change in organizational rules and routines. It is through the process of change and its institutionalization that management accounting, over a specific time horizon, may reflect the established rules and routines in an organisation as "taken-for-granted" ways of thinking and acting (Burns and Scapens 2000; Sulaiman and Mitchell 2005). Therefore, from the preceding discussion it can be derived that the adoption of an institutional theory perspective can constitute an alternative theoretical framework in explaining and interpreting change in management accounting and change also experienced in specific setting such as IR.

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 et al. 1999, 2003; Buscoet al. 2006; Wanderley et al. 2011). On the one hand, management accounting change can be understood as the introduction of new management accounting techniques (Baker and Bettner 1997; Hopper et al. 2001; Wanderley et al. 2011). 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 actually being used. Therefore management accounting changes occur with the creation and introduction of new techniques or with changes in the way managers use management accounting information generated by traditional systems (Wanderley et al. 2011). Wickramasinghe and Alawattege (2007) suggest change in management accounting as a learning methodology to understand how environmental factors shape the internal process within an organization.

According to learning methodology, the process of change reflects on the question of how management accounting techniques emerge, evolve and transform when new demands from the changing environment are in place. Management accounting change can be reflected in recent developments in three major areas: cost management, strategic management and management accounting in new organisations. It is considered as a shift from mechanistic to post-mechanistic approaches of management accounting.

By the 1990s, a stream of technical innovations were apparent and descriptions of their practical implementation were widespread, e.g. quality costing (Clark 1985), Activity Based Costing (Innes and Mitchell 1990a; Granlund and Lukka 1998; Sharman 2003; Kaplan and Anderson 2004), life cycle costing (Shields and Young 1991), throughput accounting (Darlington et al. 1992), Activity Based Cost management (Friedman and Lyne 1995), target costing (Dutton and Ferguson 1996), functional cost analysis (Yoshikawa et al. 1995), strategic management accounting (Dixon and Smith 1993; Coad 1996; Dixon 1998; Guilding et al. 2000; Lord 2007), shareholder value techniques (May and Bryan 1999; McLaren 1999) and the balanced scorecard (Kaplan and Norton 1992, 1996; Johnson 1998; Kasurinen 2002; Huang 2009). An increasing volume of case study research has provided further, more detailed evidence for the contemporary existence and nature of management accounting change. Cases, through their descriptive detail of management accounting change, have confirmed the great variety of forms through which change could take in practice. For example, Innes and Mitchell (1990b) found, in a series of high-tech company cases, a set of technical changes ranging from the replacement of management accounting techniques to their modification and extension. Amat et al. (1994) and Vaivio (1999) provided instances of change involving the supplementation of information in existing performance measurement packages. Kaplan (1986) and Granlund (2001) recounted changes concerning the alteration of the operation of ongoing cost systems. Shank (1996) and Jones and Dugdale (1998) observed the replacement of management decision support systems with new techniques. Wallander (1999) provided that management accounting change could also involve the abandonment of a technique, in this case traditional budgeting. Finally, Anderson and Young (2001) chronicled the “patchwork” variation of the technical nature of Activity Based Costing implementation across the production plants of two automobile producers. In these corporations change varied from comprehensive costing system replacement to tentative, partial and temporary change of a more modificatory type.

Case study research has also revealed some other dimensions of management accounting change. First, changes can be of different levels of importance and indeed the same type of change can be viewed differently, in this respect, in different organizations and by different parties to the change (Friedman and Lyne 1995; Innes and Norris 1997). Second, the level of success is another factor distinguishing change. This can range from failure to the achievement of different degrees of success (Cobb et al. 1992; Malmi 1997; Friedman and Lyne 1999). Other survey-based analyses have had a focus which has been extended beyond the adoption of new high profile techniques to consider the volume and prediction of management accounting change per se (Libby and Waterhouse 1996; Williams and Seaman 2001). Case studies have also been conducted to investigate how IR could help towards organizational change (Frías-Aceituno et al. 2013; Rowbottom and Locke 2016) routed on the first premises made by Eccles and Krzus (2010). Moreover Stubbs and Higgins (2014) conducted an exploratory study involving 15 organizations in Australia studying the internal mechanisms employed by early adopters of IR, elaborating on Laughlin’s (1991) model of organisational change. As things stand, further consideration on the process of change and connection with the adoption of IR would be beneficial in order to gain a deeper understanding of the development of IR.

2.3.2 Understanding the Process of Change

Some extant accounting research has sought to reveal the constellation of elements conditioning accounting change. Historical studies have narrated complex configurations of socio-historical influences that create the conditions of possibility for accounting change including seemingly distant and global social discourses, such as those relating to efficiency or economic growth (Hopwood 1987; Miller 1991; Bhimani 1993). Collectively, research concerning the preconditions of accounting change affords an appreciation of the complex situations from which accounting change may emerge, and the multiple contextual elements constraining and/or enabling such change.

Given the fact that many entities both in the private and the public domains have experienced significant changes in their business environment, with advances in information technology, new management strategies, and a greater focus on quality and customer services, many relevant management accounting studies have highlighted the significant changes in these operating environments (Innes and Mitchell 1995; Kaplan and Norton 1996; Scapens 1999; Burns and Vaivio 2001; Hussain and Hoque 2002). These changes have influenced the choice of which management accounting systems and techniques would be most effective and have engendered the organization to reconsider its design and strategy in maintaining and/or improving performance (Baines and Langfield-Smith 2003; Choe 2004; Waldron 2005). In order to understand how different factors combine and interact to provide "real life" circumstances which either result, or do not result, in accounting change, a strand of studies has analysed the influencing factors in the process of management accounting change. Such studies have examined aspects of organisational design (Baines and Langfield-Smith 2003), organisational structure (Anderson 1995; Gosselin 1997) and corporate strategy (Shields 1995; Gosselin 1997; Baines and Langfield-Smith 2003). Further, certain organisational characteristics have proved to be preconditions for accounting change, such as: the presence of change facilitators (Innes and Mitchell 1990a, b), individual actor and task characteristics (Anderson 1995), qualities of accounting or manufacturing technologies (Innes and Mitchell 1990a, b; Baines and Langfield-Smith 2003), catalysts and motivators of change (Innes and Mitchell 1990a, b; Laitinen 2001), capacity for change (Libby and Waterhouse 1996) and top management support, linkage to performance evaluation and compensation, training and resource adequacy (Shields 1995).

Innes and Mitchell (1990a, b) analysed the factors influencing management accounting change and develop a threefold classification for describing the forces that exert pressure on organizations for change. The factors that correspond to a specific set of circumstances which affects management accounting change are termed as motivators, catalyst and facilitators. The interaction between these variables promotes change not only in management accounting but also other related disciplines (Innes and Mitchell 1990a, b; Laitinen 2006). *Motivators* are the factors that influence the observed changes in a general manner and relate to the level of competition in the market, the organisational structure, the production technology, the product cost structure and the length of the product life cycle. *Facilitators* are those factors that affect the success of accounting change such as accounting staff resources, computing resources and the degree of autonomy from the parent company. *Catalysts* are the factors that are directly associated with the change and the occurrence of which corresponds closely to the timing of change. The authors (Innes and Mitchell 1990a, b) considered that accounting change could occur through the interaction of these three types of factors. The motivators and catalysts act positively to generate change but can only become effective when suitable facilitating conditions exist. Innes and Mitchell (1990a, b) claimed that factors for accounting change are mainly focused on driving change and lacks explanation on how the process of accounting change occurs within an organisation.

Laitinen (2006), on the other hand, used four categories of factors to explain management accounting change i.e. organizational, financial, motivational factors and management tools. Changes in environment and technology are used as motivational factors in explaining management accounting change and changes in organizational factors, i.e., structure and strategy. Besides that, organizational structure and strategy have been considered as contextual factors inside the firm that may have a connection with change in management accounting (Moores and Yuen 2001).

Financial factors are used as outcomes of management accounting and organizational change. Granlund (2001) suggested that low financial performance might put economic pressure on the firm to change its management accounting systems to increase performance. Baines and Langfield-Smith (2003) suggested that if management accounting change pairs with a greater reliance on accounting information, it might result in improved performance. Thus, financial performance might be an antecedent or an outcome factor of management accounting change.

Scholarly work has observed the effect of institutional influences on change agendas as well; these could affect change through attempts to legitimise actions and demonstrate conformance with institutionalised rules and expectations (Covaleski et al. 1993). An organisation's institutional environment also influences the relative importance and role of new accounting practices in an organisation's "control mix" (Abernethy and Chua 1996). Covaleski et al. (1993) and Amat et al. (1994) argued that interactions and relative power between individual entities and their institutional environment should be investigated when considering the influence of institutional factors on accounting change.

There is also an extant literature exploring the processes of accounting change. The notion of "translation" is drawn upon in these studies to reflect the ways in which partisan interests are connected to diverse elements and funnelled through "obligatory passage points" (Miller 1991; Chua 1995). Further, various types of "boundary objects" have been observed to mediate and tie together diverse interests within networks, facilitating the process of accounting change (Briers and Chua 2001). Other work in relation to the processes of change has sought to examine the diffusion of accounting technologies. For example, Malmi (1999) examined the drivers of Activity Based Costing diffusion via several surveys of Finnish companies and found that the drivers of diffusion alter during the course of the diffusion lifecycle. Perera et al. (2003) also provided an account of diffusion with respect to transfer pricing at an Australian government trading enterprise. In this account, Perera et al. (2003) showed the importance of considering "secondary stage adoption" of organisational values, norms and previous experiences in understanding the trajectory of accounting diffusion.

Further studies examine the mobilisation of resistance in change processes. Resistance is seen to emanate from diverse origins and be rooted in a range of established organisational contingencies and historical legacies (Scapens and Roberts 1993; Malmi 1997). Such contingencies and legacies create inertial forces that counter change agendas (Granlund 2001). Studies have also characterised the enactment of resistance, identifying specific strategies that may be employed by professional groups to resist change. For example, in studies of accounting change in the British medical sector, it has been argued that the construction of "absorber groups" has contributed to the resistance of change by medical professionals (Laughlin et al. 1994; Broadbent and Laughlin 1998). These buffer groups of individuals were perceived to facilitate resistance by shielding the day-to-day practices of medical professionals from managerial incursions precipitated by accounting change. In summary, there has been a concerted research agenda to map the politics of change, factors influencing and shaping the trajectory of change, sites of resistance and the importance of influential agents and supporting elements in change processes.

Cobb et al. (1995) carried out a longitudinal case study to study management accounting change examining factors that hinder, delay or prevent change, i.e. the barriers to change. Examples of barriers have been indicated such as the changing priorities, accounting staff turnover and staff attitudes towards change. Several other factors have also been identified to influence the process of change within organizations, i.e. leadership and the influence of individuals and momentum for change, which is associated with the expectation of continuing change. In this study, motivators, catalysts, facilitators, leaders and momentum are collectively defined as advancing forces of change. Moreover, advancing forces and barriers are referred to as influencing forces of change. Cobb et al. (1995) explain that change can occur through the people within the organisation in relation to their need for information and their attitudes towards the change process.

Kasurinen (2002) in an effort to build on previous studies identified barriers to change. He claimed that motivators, catalysts and facilitators may be necessary to create a potential for change, but action by individuals is needed to overcome the barriers to change. Otherwise, the change initiative would be deflected by the barriers. On the other hand, change will not occur without commitment through the management process. Kasurinen (2002) suggested that the role of the barriers and of the influencing forces in the change process would be more easily recognized in a real-life organization, particularly if investigated at the early stages of a project. This consideration can be applied also in the case of IR: as discussed later on in depth, the preparation of IR requires the adoption of the "integrated thinking" which will result only by a process of management change. Moreover, considering that the role of accounting as a mediating practice, suitable to link up different actors with a common narrative and able to support a network of relations within and beyond the boundaries of the enterprise (Miller and Power 2013), the IR assumes nowadays a pivotal role both in changing management practices and in promoting different relations with a large plethora of stakeholders.

Christensen (2002) investigated the process of accounting change in the New South Wales State Government of Australia. Christensen (2002) focused on the history of the reform process and emphasized on the key actors of change identifying three groups of key actors: promoters of change, producers of information and users of information. Change could be promoted by people and organisations with a vested interest in wanting change, and it can be stimulated by the producers of information such as public servants in central agencies and government agency managers. Further, change could be stimulated by the users of information such as the politicians holding responsibility for individual portfolios or whole-of-government, as well as Opposition politicians and Parliamentary adjuncts. However, despite the desire for change, there can be implementation barriers, such as characteristics of the public sector itself and its accounting system that can restrict the options available to implement change.

2.3.3 The Notion of Change

Organizations have been defined as social structures that are created by individuals aiming to support collaborative pursuit of specified goals (Scott 2003). Organisations vary in terms of sizes and shapes, but, generally, every organisation has structure, a set of goals, technologies, participants, and physical limits that shape and constrain actions (Fligstein 1991; Scott 2003). The underlying assumption is that organisations can respond to changes in their environment because they are open systems (Lawrence and Lorsch 1986; Scott 2003). Furthermore, even though organisations may be confronted with the same or similar institutional environments, not all experience these influences the same way or respond in the same way (Scott 2001b). This implies that organisations are, at least to some extent, responsive to their institutional environment and influenced by this changing environment, and respond to these changes in one way or another. Meyer and Scott (1994, p. 210) viewed organizations as particularly affected by a changing environment, and stated that "… we see local organisation structures as embedded in a wider organisational system, and much affected by its properties". Although, it is important to know that organisations can respond to their environment, it is equally important to know how they might respond. Although the successful management of change is accepted as a necessity in order to survive and succeed in the highly competitive and continuously evolving environment of today, Balogun and Hailey (2004) reported a failure rate of around 70 % of all change programmes initiated. There is evidence that despite the efforts of understanding change better and learning from experience, change implementation in organisations still faces many problems. Elements such as the inability of managers to establish a sense of urgency for change, the wrong implementation of programs related to timing or to the structure of the objectives and the limited authority of leaders have been considered as causes of change failure (Beer et al. 1990; Pfeffer 1992; Kotter 1996). It may be suggested that the failure of change implementation implies a fundamental lack of a valid framework of change implementation and management as what is currently available to academics and practitioners is a wide range of contradictory and confusing theories and approaches (Burnes 2004). Thus, given the premise that change is unavoidable, the only rational solution is to learn more about what creates successful change, and to search for ways to manage change in a manner that best serves the interests of the organisation. When organizations respond to challenges by embarking on a change management path, they are faced with choices of which one of the management methods, techniques, and systems would be most effective (Kotter 1996; Waldron 2005). Furthermore, to explain the organizational and human response to change and the determinants of a successful change process it is needed to understand the notion and the nature of change and the why and how the change is affected by the dynamics of the change process.

According to Quattrone and Hopper (2001, p. 404) "little is known about what change is". However, there seems to be an agreement on two important issues. Firstly, it is agreed that the pace of change has never been greater than in the current business environment (Balogun and Hailey 2004; Burnes 2004; Carnall 2003; Kotter 1996; Luecke 2003). Secondly, there is a consensus that change being triggered by internal or external factors affects all the different kinds of organizations (Carnall 2003; Luecke 2003; Balogun and Hailey 2004; Burnes 2004). Change has become a broadly accepted paradox through the statement of the Greek philosopher Heraclitus that “change is the only constant”. Change is an ever-present feature of organisational life, both at an operational and strategic level (Burnes 2004). Weber and Weber (2001) supported that many organizations have recognized that change is an organizational good which enhances the productiveness and success of the organization. Described simply, a change is a shift in some condition or situation from its present state to a new and different state (French and Bell 1999; Mecca 2004). From this perspective, change involves a deliberative approach to revising and replacing what is currently in place. The word “change” is often used to refer both to a shift that occurs in the organization’s external environment, as well as the changes that occur inside of the organization in response to shifts in its external environment.

Literature on organizational change has described and defined change in several ways, either from an organizational or an individual perspective. Change has often been viewed as being related to the operations and structures of organisations. Lewin (1947, 1951) is one of the early researchers in the area of change, particularly with his examination of the social responses to change and the psychological processes experienced by those involved with change. Lewin (1947, 1951) depicted change as being a dynamic process between the driving forces of change and the competing forces of resistance and defined organizational change as an event that is frozen, unfrozen, and refrozen (Lewin 1951). Organizational change was expressed as “an empirical observation of difference in form, quality, or state over time in an organizational entity. The entity may be an individual’s job, a work group, an organizational strategy, a program, a product, or the overall organization” (Van de Ven and Poole 1995, p. 512).

Ford and Ford (1995, p. 543) described change as “the difference(s) between two (or more) successive conditions, states, or moments of time”. It has also been claimed by Schalk et al. (1998, p. 157) that change is “the deliberate introduction of novel ways of thinking, acting and operating within an organisation as a way of surviving or accomplishing certain organisational goals”. These definitions consider change as a planned process that occurs within an organization without referring to triggers leading to change or change management. More recently, Lines (2005, p. 10) also viewed change as a planned process and focused on the organizational outcomes describing the process of change as “a deliberately planned change in an organisation’s formal structure, systems, processes or product-market domain intended to improve the attainment of one or more organisational objectives”.

However, according to Grover et al. (1995) change is, at best, “complex and not easily accomplished, involving the manipulation of interactive relationships among such organisational subcomponents as management, people, structure, technology and rewards”.

Change is referred to as the effective implementation of planned change through a sequence of activities, processes and leadership that produces organisational improvements to enhance economic potential and the creation of competitive advantage (Cummings and Worley 2001). Change is also characterized as an effort that consists of actual physical changes to operations and different emotional stimulation, is painful in the workplace, moving from what is certain and known to the otherwise (Bernerth 2004). Since the need for change often is unpredictable, it tends to be reactive, discontinuous, ad hoc and often triggered by situations of organisational crisis (Luecke 2003; Burnes 2004; De Wit and Meyer 2005). There is the common view that change cannot be understood as a sequence of events occurring within a specified time period (Dawson 1994; Greenwood and Hinnings 1996). This infers that a processual approach should be used to understand why and how change is developed in the subject organisation.

2.3.4 Why and When Change?

Triggers of change "are the factors which may conspire to initiate change both internally and externally regardless of whether these are seen as needs, opportunities or threats" (Grundy 1993). Organisational change literature suggests organisations change for many reasons. For example, change can occur as a response to external pressures i.e., market pressures, government laws and regulations, technological advances, competitors, customer expectations, social and political changes or internal pressures e.g., power dynamics, new strategic directions of the organisation, obsolete services and products, changing size and complexity of the organization and an increasingly diverse workforce (George et al. 2002; Kieffer 2005). Further, it is suggested that organisations do not always wait for legitimacy to be conferred; rather, they can make a conscious choice in order to be perceived as legitimate. It is also contended that there may be multiple pressures for change that may be interdependent. As an example Dawson (1994, p. 14) wrote, "a push for change in technology may result from competitive pressures or from the exposure of local engineering personnel of the benefits of new developments in capital equipment".

Greenberg and Baron (1993) described organisational change with some examples (Table 2.1). Change is characterized as planned and deliberate or unplanned and random due to external or internal changes.

The planned approach emphasises the importance of understanding the different states, which an organisation will have to go through in order to move from an unsatisfactory state to an identified desired state (Elrod II and Tippett 2002). Planned change concerns the deliberate and concerted effort for new conditions and circumstances to be established. Unplanned change is not consciously produced. It is produced rather through side effects, through some subsidiary event or secondary effect or even unexpected consequences of action (Ford and Ford 1995; April 1999). The planned approach to change was initiated by Lewin (1946) and since

Table 2.1 Examples of organisational change (adapted from Greenberg and Baron 1993, p. 624)

	Planned change	Unplanned change
Internal change	• Changes in products or services • Changes in administrative systems	• Changing employee demographics • Performance gaps
External change	• Introduction of new technologies • Advances in information processing and communication	• Government regulations • External competition

then a large amount of research has been conducted around the planned change approach, as it was subscribed to by Lewin (Cummings and Worley 2001). However, there is the view that organisations change mainly due to external pressure rather than an internal desire to change (Goodstein and Burke 1997). Thus, although the planned approach to change is long established and held to be highly effective (Bamford and Forrester 2003; Burnes 2004), it has come under increasing criticism since the early 1980s (Kanter et al. 1992; Burnes 1996). Criticism was mainly exercised by the advocates of the emergent approach. They suggested that the planned approach viewed organizations operating under constant conditions and moving in a pre-planned manner from one state to another new one (Bamford and Forrester 2003). They also claimed that the change planned approach focused mainly on small scale change with a common agreement questioning thus its applicability in rapid and major change needed in an increasingly rapid changing business environment and that the emergent approach suggests that change be driven from the bottom-up rather than the top-down (Bamford and Forrester 2003; Burnes 1996, 2004). The emergent approach stresses the unpredictable nature of change, and views change as a process of learning. According to the advocates of the emergent approach to change it is the uncertainty of both the external and internal environment that makes this approach more pertinent than the planned approach (Bamford and Forrester 2003). To cope with the complexity and uncertainty of the environment it is suggested that organisations need to become open learning systems where strategy development and change emerges from the way a company as a whole acquires, interprets and processes information about the environment (Dunphy and Stace 1993). The approach stresses a promotion of "extensive and in-depth understanding of strategy, structure, systems, people, style and culture, and how these can function either as sources of inertia that can block change, or alternatively, as levers to encourage an effective change process" (Burnes 1996, p. 14).

It could, therefore, be suggested that the emergent approach to change is more concerned with change readiness and facilitating change than to provide specific pre-planned steps for each change project and initiative. As the emergent approach to change is relatively new compared to the planned approach, it is argued that it still lacks coherence and a diversity of techniques (Wilson 1992; Bamford and Forrester 2003). However, according to Burnes (1996) the general applicability and validity of the emergent approach to organisational change depends on whether or not it is believed that organisations operate in dynamic and unpredictable environments to which they constantly have to adapt. As Burnes argues (1996, p. 14), "the emergent model is suitable for all organizations, all situations and at all times". Independently from whether the planned or emergent approach is viewed, as suitably concerned the change efforts organizations make in order to face changing environmental challenges, they do not guarantee the type of strategies and responses from organizations. According to Oliver (1991), organisational responses to institutional pressures "will vary from conforming to resistant, from passive to active, from preconscious to controlling, from impotent to influential, and from habitual to opportunistic, depending on the institutional pressures toward conformity that are exerted on organisations" (p. 151).

Scott pointed out different strategies and aspects followed by organizations at different rates (Scott 1998). Participants' key role is recognized as influencing the type of organizational response to changes, as "in order to make a decision to change an organisation, individuals must perceive a need and source for that change" (Fligstein 1991, p. 315). In the end, the adoption of new work practices or behaviours is more likely to be accepted if people affected by the change would perceive the related benefits.

Lapsley and Pettigrew (1994) discussed management accounting change in the public sector realm—and specifically in healthcare organizations—as a helpful approach to afford the complexity related to public sector organizations. In this kind of organization, characterized by ambiguity objectives, where output is often difficult to define and measure readily (Hofstede 1981), approaching innovative management accounting practice can be supportive for the success (and the flourishing) of the entity. Elaborating on the two models proposed by Pettigrew and Whipp (1993), Pettigrew et al. (1992) and Lapsley and Pettigrew (1994) focused on the 'why' and 'what' of change, encompassing both external and internal factors. Thus, a model of change, which includes economic, social and political events side by side with the factors characterising any single organization is discussed. The factors namely are identification of a high quality and coherent policy, availability of key people to lead the change, existence of long-term environmental pressures, presence of a supportive organizational culture, development of effective managerial and clinical relations, existence of cooperative inter-organizational networks, articulation of simple and clear goals, and stipulation of a change agenda and its locale. With regard to these internal factors, the authors consider how the needed changes are formulated, by whom and how the change effort itself is managed.

Based on the work of Lapsley and Pettigrew, Padovani et al. (2014) highlighted how these factors have to be managed as interlinked and mutually reinforcing loops. In addition, with respect to the inner context, the Padovani et al. model includes also 'receptive' and 'non-receptive' contexts for change. The former refers to organizations in which different actors favourable accept and/or promote the changes. The latter is related to organizations within which some parties oppose to change, creating thus barriers to its successful implementation.

Many change models have been promoted about a better understanding of change relating to organizations. Among the first ones published and also the most renowned and referred model of planned change is Lewin's (1951) three-phase process: *unfreezing* the old, *moving to new* and *refreezing* the new behaviour or situation. Lewin suggested that in order for change and new behaviour to be adopted successfully, the previous behaviour has to be discarded (Elrod and Tippett 2002; Burnes 2004). The first phase of *unfreezing*, preparing the climate for change, creates discomfort with the status quo and alters the present stable equilibrium which supports existing behaviours and attitudes. The *moving phase* involves evaluation and analysis, the design and implementation of a new dispensation developing thus new responses based on new information. The refreezing phase institutionalises the change by reinforcing the new equilibrium of the organisation at a different level through various mechanisms, for instance, performance management, training, entrenching of organisational values, and stabilize the change by introducing the new responses into the personalities of those concerned (Armstrong 2006). This model of change recognises the need of discarding old behaviour, structures, processes and culture before successfully adopting new approaches (Bamford and Forrester 2003). Lewin's three-step model is still considered to be one of the most accurate descriptions of how change occurs, describing change as a series of transitions between different states. According to the model, no change will occur unless unfreezing the system, and no change will last unless the refreezing the system. According to Burnes (2004) Lewin's model was implied group dynamics and suggested how individuals will usually go along with the group norm. Armstrong (2006) also noted that Lewin's model suggested a "field force analyses" by analysing and assessing the restraining or driving forces of change and taking actions to increase or decrease respectively the driving or restraining forces. Lewin's model has been criticised for being too simplistic and thus, not offering practical enough information for carrying out change in practice (Kanter et al. 1992; Elrod and Tippett 2002).

Several authors have, therefore, developed Lewin's work in an attempt to make it more practical (Bamford and Forrester 2003). For example, Bullock and Batten (1985) developed a four-phase model of planned change that contains phases of exploration, planning, action and integration. The model concerns both the processes of change and describes the methods employed to move an organisation from one state to another, and the phases of change and describes the stages an organisation must go through to achieve successful change implementation. Robertson and Seneviratne (1995) added changes in technology and physical setting to the ways change can be accomplished. The proposed model illustrates three phases. First, planned interventions create changes in the organization work setting. These changes in the work setting lead to behavioural changes which, finally, impact organizational performance and individual development considering them as the desired organizational outcomes. According to Grover et al. (1995) change implementation revolves around activities pertaining to the initiation, adoption and institutionalisation of change. Initiation efforts include establishing a vision, aligning change efforts with the organisation's strategy, identifying opportunities, enabling IT systems, and so on. Adoption revolves around commitment and communication. It may therefore involve senior management's commitment to new values, mustering the required resources, and communication between management and employees with regard to the need for, scope of and commitment required for the project. This phase requires careful preparation in anticipation of organisation-wide radical change. Institutionalisation includes designing, installing and evaluating new business processes, structures and systems. Goodstein and Burke (1997) have also added more detailed phases and action into Lewin's model describing unfreezing phases such as top management changes, reduction of the levels of hierarchy, redefinition of the business and top management commitment and involvement. The moving phase contains empowering and participation of employees, supporting the change by support groups, new incentives and bonuses, intensive training according to the business strategy and values and management tools to support the change. The final phase of refreezing relates to continuous monitoring and feedback, promoting the new values, new performance appraisal system and use of task forces.

One of the most popular is Kotter's phase model (Table 2.2). Kotter (1995, 1996) studied over a hundred organisations having carried out a planned change effort and came up with eight most common mistakes causing programs to fail. However, he introduced methods for avoiding those mistakes and fatal errors by constructing an eight stage change process for implementing organisational transformation. He justified the eight step model by first claiming that all useful changes tend to be associated with a multistep process that creates enough power and motivation for overwhelming the sources of inertia.

Kotter stated that it is imperative to pay attention to all of the phases and depending on the nature of the change and the current state of the organisation, all successful change efforts go through all eight stages in his process (Kotter 1996). More recently, Kotter and Cohen (2002) suggested that large-scale organisational

Table 2.2 Kotter's eight step phase model (1995, 1996)

Kotter's eight step phase model	
1.	Establishing a sense of urgency, harnessing the external crises and opportunities facing an organization
2.	Creating the guiding coalition, engaging the participants within an organisation around change
3.	Developing a vision and strategy articulating the desired end result of the change process
4.	Communicating the change vision within the organisation through all available communication channels
5.	Generating short term wins and publicising the success of managing change
6.	Generating short term wins and publicising the success of managing change
7.	Consolidating gains and producing more change revising processes and operations that are inconsistent with the change vision
8.	Anchoring new approaches in the culture by articulating the change efforts with future organisational success

change efforts can only be successful if the following eight steps are handled well: increase urgency, building the guiding team, getting the vision right, communication for buy-in, empowering action, creation of short-term wins, sustaining the effort and making change stick. The above mentioned elements are all considered essential steps within a successful change initiative. Furthermore, Kotter (1995) reviewed the results derived from the incorrect order or wrong way the eight steps are followed. More recently, Armstrong (2006) building on Kotter's eight steps model, proposed enacting actions in each step, such as follows:

1. Establishing a sense of urgency by taken consideration of market and competitive realities and by identified and discussed crises or major opportunities.
2. Forming a powerful guiding coalition by assembling a group with enough power to lead the change effort and encouraging the group to work together as a team.
3. Creating a vision to help direct the change effort and in turn developing strategies for achieving that vision.
4. Communicating the vision using every vehicle possible to communicate the new vision and strategies and teaching new behaviours by the example of the guiding coalition.
5. Empowering others to act on the vision by getting rid of obstacles to change, changing systems or structures that seriously undermine the vision and encourage risk taking and non-traditional ideas, activities and actions.
6. Planning for and creating short-term wins, planning for visible performance improvement, creating those improvements and recognizing and rewarding employees involved in the improvements;
7. Consolidating improvements and producing still more change by using increased credibility to change systems, structures and polices that don't fit the vision, hiring, promoting and developing employees who can implement the vision and reinvigorating the process with new projects, themes and change agents.
8. Institutionalizing new approaches by articulating the connections between the new behaviours and corporate success and developing the means to ensure leadership development and succession (Armstrong 2006).

However, even change models have not survived without criticism. For instance, Kanter et al. (1992) argued that phase models may be just a little too simple. Cummings and Worley (1993) further addressed that another deficiency in planned change and phase models is that the picture they portray about change effort is misleading. They also noted that in practice even planned change is chaotic by nature, involving shifting goals, surprising events, and unexpected turnarounds. Furthermore, change and phase models have been typically characterised as a sequence of phases or activities needed to be carried out in a successful organisational change. Merely outlining some general steps, however, is not adequate and does not meet the challenge, namely offering information as to how different steps should be taken in different situations, surroundings and environments (Cummings and Worley 1993). The criticism on phase models is mainly focused on their oversimplifying nature and the lack of causality and clear contingency frameworks. Kotter (1996) also reminded that although different phases are described in a quite straightforward and simple way, they often overlap and thus the entire change effort increasingly resembles an evolving process rather than clearly phased progression. He further notes that it is not meaningful to draw a clear line between the phases separating the end of one step from the beginning of the next. Although Kotter stated that it is important to initiate action in the specific order described in his eight-stage model, many different stages may be under way at the same time. Still, he seriously pointed out, that both forgoing even a single step and failing to build a solid base for moving up in the process almost always creates problems (Kotter 1996).

2.4 Integrated Reporting: An Accounting Change Approach

Recently researchers have utilised various institutional theory strands with a clear aim towards gaining insights into the areas of organisational and management accounting change. More specifically, New Institutional Sociology and Old Institutional Economics have often dominated and advanced the study of management accounting and management accounting change aiming towards the investigation of the environmental and organisations' social and institutional dimensions. Both institutional perspectives embed into their analysis social dimensions such as culture and society, and they both focus in the way in which institutions shape organizations and the actions of organizational actors, and how new rules and institutions may emerge under institutional pressures. Despite striving towards the achievement of this aim, the convergence between both institutional strands has not proven its merit yet providing rather complementary insights. According to both of them, institutions organize action while they provide the definition of the behaviour and the appropriate actor relationships (Yazdifar 2003). However, New Institutional Sociology focuses on the external pressures exerted on organisations that shape them and impact on their structure and the way they are governed (Scapens 2006). On the other hand, Old Institutional Economics focuses on institutions that cultivate and shape the organizational actors thoughts and actions (Scapens 2006).

Mainly, by considering management accounting change, this study intends to verify, through a case-study on the progressive implementation of the IR, how the intra organizational dynamics play a key role in the evolution of management accounting change interacting with each other, and impacting on the overall result and success of the change process. This means, that even though the initial stage of motivating/encoding may be successfully activated, the successful progress of the process can fall in part or entirely in the next phase of managing/enacting or later on in the final stage of reproducing/institutionalizing.

The emergence of the need for change and the initial positive reaction of the staff involved with change under a strong coalition that will guide and support change is not enough to secure the successful progress of the change process. Managing the whole process has also demanded to be activated in a positive way such as top management commitment, communication, professional training and assistance of supporting systems developing thus new behaviours and securing the universal participation in the change process. Achieving successful change pre requires supporting participants to adjust to the continuously changing environment, keeping communication and maintaining the organization's vision clear during the change process while taking into consideration every member involved. Therefore, change is more likely to be successfully completed (Brisson-Banks 2010).

Finally, in reaching the final stage of the change process, there is a requirement for new practices to be enforced by continuous repetition, evaluation and rewarding, in order to be totally institutionalized and also unconsciously accepted and considered as routines on a daily basis and lead to the positive outcome of the accounting change process.

The above discussion highlights once more the complexity of the management accounting change process. This means that the relevant skills and expertise are needed to bring about the change to be successfully adopted in each phase of the change process. Therefore, this study hopefully contributes to the provision of knowledge related to the phenomenon of accounting change and allows for a deeper understanding of the management accounting change process in order for the phenomenon to be more efficiently managed by key organizational actors and managers of similar organizations. The case study proposed in the last chapter analyses the adoption of IR by looking at the undergoing management accounting change process in light of the model discussed by Armstrong (2006).

Grounding on the theories and the model discussed in this chapter, the case study proposed in the last chapter intends to grasp a useful "lesson to learn" for other entities located in the public sector realm, that intend to introduce IR.

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