

**The institutionalization process of the accrual accounting in
the decision-making process: an empirical study in the Italian
Regions**

DOTTORANDA: Roberta Calatola

MATRICOLA: 596879

TUTORS DI RICERCA: Prof.ssa Lucia Giovanelli (Università di Sassari)

Prof. Simone Lazzini (Università di Pisa);

Prof.ssa Susana Jorge – Co-international
Supervisor (University of Coimbra)

COORDINATORE: Prof. Giulio Greco

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Introduction

From the late 1980s/the beginning of the 1990s, the public sector modernization processes inspired by the New Public Management theories started to assume increasing importance in Italy. Among the main reasons behind a process of change - aimed at introducing managerial and accounting logics and principles inspired by private sector models - there was the need to find solutions able to both reduce the huge public debt formed during the so-called "welfare state" ("Stato sociale del benessere") period and to improve the efficiency of public administrations in carrying out their activities. Thus, based on the neo-managerial reforms, a considerable rethinking of the Italian public sector's principles and (administrative and accounting) system was implemented. On the one hand, the State's autonomy, power and degree of intervention in providing public services was revised in favor of federalism, administrative decentralization and, more generally, in favor of the subsidiarity principle. On the other hand, the management of public activities had to face the introduction of accounting principles and tools aimed at improving public services' effectiveness and efficiency.

The other factor that led to significant changes within the Italian public sector was the entry of the country into the European Union. In detail, this event had required, on the one hand, the respect of its parameters and, on the other hand, the start of a process of harmonization of public administrations' accounting systems. This process of change had been addressed by Italian Regions, Provinces, Municipalities, metropolitan cities, as well as by the organizations connected to them.

Among the public administrations involved in the accounting reform, those that have been impacted the most are the Regions (Giovanelli & Morich, 2018). Indeed, Legislative Decree 76/2000 regulated a basically homogeneous accounting system, but the Regions, based on their legislative autonomy, gave rise to multiple and different accounting and budgeting solutions. This result was enhanced by the reform of Title V of the Constitution (with the Constitutional law. n.3/2001), which gave to the Regions the legislative power over the harmonization of public budgets and the coordination of public finances. The legislator dealt with this situation of Regions' accounting systems heterogeneity with Legislative Decree 118/2011, as integrated by the Legislative Decree 126/2014, which gave them a mere regulatory competence. In this sense, with these legislative provisions, the Regions lost their power to legislate on their

accounting model, only being able to apply the provisions of Legislative Decree 118/2011 and 126/2014. Finally, the harmonization process gave rise to the Constitutional law. no. 1/2012, which had an impact on the Regions by the allocation of the public budgets harmonization to the exclusive legislation of the State. As highlighted by Giovanelli and Morich (2018), this legislative measure led to a push towards centralization and to the strengthening Court of Auditors' controls on the Regions (law n.174/2012). In detail, it was both a change in practical terms, requiring the adoption of new accounting principles, rules and tools, and in terms of mentality, requiring "a change in the way regional managers and administrators think and approach decisions" (Giovanelli and Morich, 2018).

Among the accounting innovations introduced by Legislative Decree 118/2011 and subsequent amendments, the present study has focused on the introduction and implementation of accrual accounting within the accounting systems of the Italian Regions, given the significant role assumed by those organizations in the process (Pallot, 1992; Broadbent & Guthrie, 2008; Hood, 1991; Hood, 1995b). The paper has focused on the way in which this accounting change process has been implemented by the Italian Regions. In detail, the research objective is to understand whether and to what extent the accrual accounting information - introduced within the Italian Regions with Legislative Decree 118/2011 starting from 2015 - is actually used when financial managers have to make decisions.

The choice of the object of analysis fell on the Italian Regions not only for the mentioned strong impact of the reform (also in relative terms, comparing with the other public administrations involved), but also for their position, role and functions in the hierarchy of Italian public administrations. In detail, Italian Regions are entities placed in an intermediate position between the State - which establishes general rules and distributes resources - and local authorities - which operationally provide public services. In this position, they have coordination role between the State and the local authorities towards the achievement of the objectives set by the political bodies. This coordination activity is carried out mainly through the financing and mobilization of resources at lower levels in order to provide services. In this sense, the Italian Regions have an important role in terms of both the effectiveness and efficiency of the public sector results, making decisions on the resources allocation.

In this context, accrual accounting information is potentially relevant for Regions in order to achieve good results in carrying out their activities. Accrual accounting

information are able to provide significant information to be placed at the basis of the decision-making process in order to take decisions able to ensure the effectiveness and efficiency of the results. From the perspective of the managers, who take part in the decision-making process, the role of the Regions in the transferring resources to the lower levels may represent a stimulus to the use of accrual accounting information, but also an obstacle, if considered useful only in terms of direct provision of services. It could also be considered as an obstacle if managers choose to continue to consider only the cash-based accounting, which remains the most important accounting for the purpose of making their decisions. The last motivation that has led to the choice of the Italian regional context as the object of analysis of the present research is the gap of empirical research focused on the (characteristic) Italian regional reality. As stated by Giovanelli and Morich (2018), "the results or effects produced by accounting innovations within the Regions are not sufficiently investigated in the literature".

The study is addressed to the regional managers of the financial area since they represent the subjects most directly involved by the accounting change analyzed. In other words, the fact that the accounting change - and, more specifically, the introduction of accrual accounting - has been motivated by the need to reach higher effectiveness and efficiency in the results leads the actors who take an active part in the decision-making process to have a relevant role in the success of its implementation. As stated by Giovanelli and Morich (2018), "the accounting change must have an impact on behavior, and produce an improvement in the quality of the governance process, i.e. on the decisions taken at the political and managerial level in order to improve the results". Among the decisions to be made, the financial ones are the ones most involved in the use of accounting information. For this reason, the study has been addressed to the financial managers of the Italian Regions.

In order to achieve the research objective, the concept of "institutionalization" of an organizational practice present in the literature is used. It refers to the process through which a new organizational practice is transformed into a routine, a rule used habitually and integrated in organizational culture and in the ways of thinking and acting of the subjects operating in it. The main reference is the work of Burns and Scapens (2000) focused on the institutionalization of management accounting practices. Management accounting is generally considered to "embrace processes, structures and information for organizational decisions, governance, control and accountability" (Hopper et al., 2009). Similarly to the management accounting, also

the accrual accounting has been recognized to have a key role within the decision-making process of the organizations (Connolly & Hyndman, 2006; Groot & Budding, 2008; ter Bogt, 2008; Kober et al., 2010; Jagalla et al., 2011). As stated within the Conceptual Framework Exposure Draft 1 of IPSASB (2010), the accrual accounting has been introduced within public organizations in order to "provide useful information to the users, whether for accountability purposes or for supporting decisions regarding allocation of resources, political and social decisions". As a consequence, the present study – which focuses on the decision-making processes of public organizations - associates the accrual accounting with the management accounting system: the accrual accounting is considered as a component of the management accounting system, since potentially useful for the public decision-making process. The result is an application of the Burns and Scapens' affirmations and model (2000) to the public accounting change process that occurred with the spread of "new public management" since the 1980s, with a specific focus on the accrual accounting introduction and implementation.

Transferring the concept of institutionalization to the research objectives, the study starts from the assumption that the actual and effective use of the accrual accounting information depends on its institutionalization: if the accrual accounting information is not considered and used at the same level of the other accounting instruments daily used within the decision-making process - first of all financial accounting - it is because they are not institutionalized within the analyzed context. It is because this information has not become organizational institutions, yet. Therefore, in the present study, the use of the accrual accounting within the financial decision-making process is linked to its effective and complete institutionalization. On these premises, the research aims, which define the relevance of the study and give rise to the definition of two research questions, have been formulated: the first one is to understand whether the Italian Regions have institutionalized the accrual accounting information within the financial decision-making process, and where in the institutionalization process they are. the second research aim is to investigate the factors that have been - and still are - able to influence the institutionalization and, therefore, the use of such information, promoting or hindering the process. The focus on the factors and the choice of the second aim of the research starts from the ontological assumptions of the research and, in particular, from the belief that organizations operate within a social framework of norms, values and taken-for-granted assumptions able to define the

economic behaviors that organizations have to reproduce in order to be socially appropriate and/or accepted (Oliver, 1997). As pointed out by Nogueira and Jorge (2016), both external and internal factors have a major role in explaining organizational change, including change in the accounting systems. These factors have a relevant role in influencing the perceived usefulness of financial reports information within the decision-making process of public administrations (Nogueira and Jorge, 2015).

In order to answer the research questions, a mixed quantitative and qualitative research methodology has been used: the administration of the questionnaires among the twenty Italian Regions allows the generalization of the results to the overall Italian regional context; the interviews done in specific cases allow to properly and exhaustively answer to the two research questions defined, also highlighting details that a purely deductive study does not allow to enhance. As a consequence, the choice of a mixed methodology derives from the aim to assure and increase the relevance of the research taking advantage of the strengths that characterize both the methodologies.

In terms of contents, the thesis is structured in six chapters: after the present introduction, a chapter devoted to the theoretical framework follows. The institutional theory is widely exhibited and explained, and the reasons that motivate its application to the present study are described and explained. The literature on which the research is based is thoroughly argued, with particular attention to the studies that have related the institutional theory with both the accrual accounting and the "management accounting change" phenomenon. The third chapter is dedicated to the literature review on both the concept of "institutionalization" and institutionalization process, and the factors recognized as able to influence the process. In this chapter, the research questions and the research hypotheses are defined, and the theoretical conceptual model that constitutes the foundation of the whole research is presented. Chapter 4 is devoted to the research methodology with which the empirical study has been carried out. Chapter 5 is intended to describe the results of the study. Finally, Chapter 6 is dedicated to the concluding remarks. Here the main contributions are presented: the results are summarized and related to the theoretical framework and literature of chapters 2 and 3, and the hypotheses formulated concerning the second research question find answer. Research limitations and practical implications are then highlighted, and some suggestions for future research are provided.

Chapter 2: Theoretical framework

2.1 Introduction

The present research is focused on the actions of individuals that operate in organizations embedded in their respective environments, adopting an institutional perspective. In line with the institutional approaches, the study confers to the environmental and intra-organizational institutions (Smelser & Swedberg, 1994) a prominent role in the understanding of both the results of the organizational activities and the behaviours of the organizational members that have to deal with an organizational change process.

The *rational* assumption that contextual institutions are static constraints which at the end only define the economic equilibrium is rejected, supporting instead the institutions' dynamism and active role in facilitating or preventing change (Boland, 1979). In this sense, the study assumes that the implementation of a change process may not represent the best choice for the organizations in order to achieve the effectiveness and the efficiency of the activities carried out. Moreover, the introduction of new organizational practices, tools, systems do not come from a rational analysis of the *contingencies* aimed at the identification of the best solution, but it is the result of external and internal institutional forces that pressed for its adoption. In this sense, looking at the specific change process on which the research is focused on – that is public accounting change process – the factors recognized as the main incentive/obstacles to change are both external and internal: on the one side, the external pressures to introduce within the public accounting systems the private sector's principles and tools as *New Public Management* recommended is recognized as the main incentive to change. On the other side, the public organizational actors involved in the change process is considered has the main obstacle.

Among the accounting principles, tools and practices introduced in the public sector starting from the Eighties of the last century, the present research focuses on the the accrual accounting, since the relevance recognized in the process to this particular innovation (Pallot, 1992). As a consequence, with an institutional perspective, the current study wants to explore the level of *institutionalization* of the accrual accounting introduced within the public accounting systems. The theoretical adopted theoretical framework corresponds to an OIE-based framework integrated by the NIS perspective,

which allows to admit the existence of both internal and external conditions and factors able to influence the institutionalization of a new type of accounting within the public accounting system, as well as to affect the efforts of an organization toward an accounting change. The research is mainly focused on the role of intra-organizational dynamics in an accounting change process within an organization, but environmental factors and pressures are also taken into consideration because of the recognition of their role in influencing the accounting change process. In details, the NIS' concept that organizations change their practices, rules, systems in order to assure their legitimacy and survivor within the environment in which they operate is recognized, while the *isomorphism* phenomenon is rejected due to the empirical observation of differences between organizations in terms of the accrual accounting institutionalization. Adopting the NIS view, the study integrates an external perspective, recognizing the role of the external environment and pressures in influencing the organizations' ways to operate. On the other side, the adoption of an OIE perspective allows to consider the organizations internal actors and behaviours able to affect the process of accounting change and, in this way, to study the conditions able to influence the *institutionalization* of the accrual accounting. Moreover, because of its characterization of micro-organizational perspective, the OIE perspective's adoption allows to explain the type of organizational differences in terms of institutionalization of the accrual accounting not recognized by the NIS.

From the OIE perspective, the study adopts as main reference the Burns and Scapens' model about an organizational accounting change process (2000), which may be considered the starting point for the explanation of an accounting change process within an organization. This choice is linked with one of the basic assumptions of the study that concerns the qualification of the accrual accounting information in terms of its nature and use within the accounting systems of the public sector. In details, the focus of the Burns and Scapens' analysis was on the *institutionalization* process of new *accounting practices within the management accounting system*, where management accounting is considered to “embrace processes, structures and information for organizational decisions, governance, control and accountability” (Hopper et al., 2009). Similarly to the management accounting, also the accrual accounting has been recognized to have a key role within the decision-making process of the organizations (Connolly & Hyndman, 2006; Groot & Budding, 2008; ter Bogt, 2008; Kober et al., 2010; Jagalla et al., 2011). As stated within the Conceptual

Framework Exposure Draft 1 of IPSASB (2010), the accrual accounting has been introduced within public organizations in order to "provide useful information to the users, whether for accountability purposes or for supporting decisions regarding allocation of resources, political and social decisions". As a consequence, the present study – which focuses on the decision-making processes of public organizations - associates the accrual accounting with the management accounting system: the accrual accounting is considered as a component of the management accounting system, since potentially useful for the public decision-making process. The result is an application of the Burns and Scapens' affirmations and model (2000) to the public accounting change process that occurred with the spread of "new public management" since the 1980s, with a specific focus on the accrual accounting introduction and implementation.

In their work, Burns and Scapens (2000; see also Scapens, 1994) started from the assumption that in many organizations management accounting systems and practices constitute stable rules, routines and "potentially institutionalized organizational practices", recognizing that those "rules and routines can change" (Burns and Scapens, 2000). In this sense, management accounting change is not considered as an outcome (Covaleski et al., 1993) but as a *process*, taking into consideration the "why and how an organization's management accounting becomes what it is, or is not, over time" (Burns and Scapens, 2000). The same assumptions are transposed for the present research purposes, addressing the study towards the exploration of the role actually played by the accrual accounting information within the financial decision-making performed by public managers. With the consideration of the accrual accounting as a potential rule and routine, able to become part of the organizational institutions through a *process* of institutionalization, both the conceptualization of the ways in which the new accrual accounting system evolve over time and the exploration of the factors able to influence the process become possible.

Based on these premises, the present chapter is aimed at the development of a theoretical framework that will provide an exhaustive contextualization able to facilitate the understanding of the research problem and purposes as well as the methodology defined in order to answer to the research questions. The chapter is structured as follows. The first section is dedicated to the description of the institutional theory and its assumptions, making both a comparison with the neo-classical economic theory and the contingency theory (in order to better motivate the

reasons behind the choice of the institutional framework) and a distinction between old and new institutionalism. The concepts and literature on institutions, rules, routines and actions from both the old and the new institutionalism perspectives are then discussed. The third paragraph is devoted to the phenomenon of accounting change, referring to the changes in public accounting that occurred in the age of NPM and looking at the phenomenon from an institutional perspective, with an analysis of the literature on the subject. Afterwards, the focus is placed on a specific process of accounting change, the management accounting change, and the related literature, given the assumption that accrual accounting constitutes a component of management accounting to the extent that it is useful for the decision making process improvement. Finally, the introduction of accrual accounting within the public accounting system is examined, with a reference to the related literature, mainly in terms of benefits and drawbacks associated with its implementation, especially as regard the decision-making process.

2.2 Towards an institutional framework: the old and the new institutionalism

Over the past decades, organizations, organizational members' actions and organizational change have been extensively studied by organizational researchers from multiple perspectives, and one of the most relevant has been the institutional approach (i.e., Brignall & Modell, 2000; Burns & Scapens, 2000; Ribeiro & Scapens, 2006; Lukka, 2006).

North (1990) draws attention to the definition of both organizations and institutions. According to North (1990), organizations are actors or players, groups of individuals bound by a common purpose to achieve objectives. These players may be “political bodies (political parties, the Senate, a city council, a regulatory agency); economic bodies (firms, trade unions, family farms, cooperatives); social bodies (churches, clubs, athletic associations); and educational bodies (schools, universities, vocational training centres)”. The institutional theory is based on the main assumption that the organizational structure, activities and behaviours are shaped and limited by the institutional environments, which are built up by people and their actions (Di Maggio & Powell, 1983; 1991a; DiMaggio & Powell, 1991b; Moll, 2003). Therefore, from the institutional perspective, organizations are seen as open economic actors, environmentally exposed and influenced by institutions (DiMaggio & Powell, 1991a;

1991b). As a consequence, their existence and evolution are influenced by the institutional framework of the society (North, 1990). As claimed by Scapens (1994), organizations act in an environment characterized by 'taken-for-granted' rules and routines, which that constitute appropriate/acceptable organizational forms of behaviour. As a consequence, the organizational members' behaviour may be understood through the consideration of the environment's institutions, and pressures (Goodin, 1996; North, 1990). Scott (1998) stated that "every organization exists in a specific physical, technological, cultural and social environment to which it must adapt. No organization is self-sufficient; all depend for survival on types of relations they establish with larger systems of which they are a part".

Institutional theory assumes that organizations act within a social framework of norms, values, and assumptions about what represents appropriate or acceptable economic behaviour (Oliver, 1997). As stated by Scott (1995), all organizations are subject to institutional processes that "define what forms they can assume and how they may operate legitimately". Institutional theory includes a wide range of perspectives concerning the ways in which institutional forces may influence the human behaviour (Burns & Scapens, 2000). All these views have different origins, but they share the assumption that human actions are confined by the current social structures, which, in turn, are the result of past social interactions. As pointed out by Dillard et al. (2004), "institutional theory is a way of thinking about formal organization structures and the nature of the historically grounded social processes through which these structures develop".

Based on these premises, institutional theory conflicts with the neo-classical theory, which is based on the idea of economically rational actors. Neo-classical economic theory assumes the individuals and organizations' rationality in their choice of the optimal action to be implemented. As a consequence, individuals and organizations can act without any restrictions imposed by their internal and external social environment . Being focused on predicting rational and optimal outcomes without considering the behaviour of individuals in organizations and their underlying reasons, the neo-classical theory does not consider the organizational changing process from one steady state to another one (Burns & Scapens, 2000). Therefore, it is not able to analyze the processes of change (Hodgson G. M., 1993). On the other hand, institutional theory refuses to consider society as a mere aggregation of actors focused on maximizing their utility. It recognizes that organizations are embedded in the

environment, and that they have to face a variety on environmental influences. As a consequence, contrary to the neo-classical theory, the institutional approaches do not consider the efficiency at the guiding principle of the organizational action: efficiency is continuously and collectively redefined (Berthod, 2018). In addition, both neo-classical economics theorists and institutional theorists considered the institutions' existence and role in the economic theory and society. However, the neo-classical theory assumed institutions as tacit, static constraints which ultimately define the economic equilibrium, whereas the institutional approaches recognized institutions as dynamic and active instruments that can facilitate or prevent change (Boland, 1979).

In line with the institutional theory, the contingency theory (Lawrence & Lorsch, 1967; Thompson, 1967) overcomes the concept of the 'one best way' that assumes the existence of a single organizational model, always suitable for all types of organization. Recognizing that organizational change is a response of organizational contingencies, the contingency theory related the organization's survival and performance to the consistency between its systems and all the environmental conditions. As a consequence, like the institutional theory, the contingency theory allows the explanation of both the frequency of the organizational change over time and the organizational difference observable in reality. Nevertheless, their outcomes are different (Donaldson, 2008): the contingency theory and the institutional theory allows to identify the organizational conditions respectively able to produce more internal effectiveness - that is the conditions able to assure the goals achievement - and to assure legitimacy, support and survival (Di Maggio & Powell, 1983). The contingency theory is used in organizational design literature, that is the literature about knowledge and techniques aimed to advice organizations about the best structure to be adopted in order to achieve their goals (i.e., Burton et al., 2006). As claimed by Donaldson (2008), it specifies the organizational structure that best fit with the contingencies, giving detailed prescriptions. On the other side, the institutional theory is not aimed to define the structure that fits with the institutional environment, supporting the existence of a mechanism – the institutional isomorphism - that lead organizations to conform to the structures approved by the external codes and norms. Organizational structures are taken-for-granted by its managers, seen primarily as symbolic, a "ritual" (Meyer & Scott, 1983) or a "myth and ceremony" (Meyer & Rowan, 1977), adopted in order to receive legitimacy and external support. According to Donaldson (2008), institutional theory can be used in order to explain the reasons

behind the adoption of a certain structure by an organization, that is to explain the social processes that lead to the adoption. Indeed, from an institutional perspective, the adopted structure is not necessarily rational, but could be ineffective, or not the most effective, in terms of internal operations. In this sense, the use of the institutional theory “leads the researcher to identify the effects of conforming, or failing to conform, which thereby could inform organizational design” (Donaldson, 2008).

As claimed by Dacin et al. (2002) the institutional theory has become “a popular and powerful explanation for both individual and organizational action”, which allow to identify factors that may influence the response of organizations to change. It is also affirmed that institutional theory can provide a useful theoretical framework for studies focused on different types of organizations and levels of analysis, from a micro to a macro-level perspective (Scott W. R., 2001). Indeed, the institutional approaches may be divided into two main categories, the old institutionalism (or Old Institutional Economics, OIE) and the new institutionalism (or New Institutional Sociology, NIS). In details, the OIE concerns the institutions that shape the actions and thoughts of individuals, whereas the NIS is related to the institutions that influence the organizations’ structures and systems (Scapens, 2006a).

From the NIS perspective, the institutional environment is considered as the set of cultural-cognitive beliefs and regulatory framework that confer stability to a sector (Scott et al., 2000) and its pressures are considered to strongly affect the structure, behaviours and results of the organizations. In this context, the organizations’ adaptation have often a ceremonial nature (Di Maggio & Powell, 1983). Organizations follow the structures and procedures recognized as valid by the socio-cultural environments in which they act in order to address legitimacy and to ensure the resources essential for their survival and growth (McKinley & Mone, 2003; Ribeiro & Scapens, 2006). As stated by Scott and Mayer (1983) and taken up by Scott (1987), organizations must conform to the institutional environments characterized by the elaboration of rules and requirements if they aim to receive support and legitimacy. If organizations conform to a set of institutionalized beliefs, they are rewarded through increased legitimacy, resources, and survival capabilities (Meyer & Rowan, 1977). In this sense, the institutionalization process is driven by institutional pressures, and, more than responding to an effective technical requirement aimed to the achievement of efficiency and effectiveness, it allows organizations to obtain legitimacy from the stakeholders and the related social context (Selznick, 1957; Zucker, 1987; Scott W. ,

1992) through the adaptation to its expectations (Fiss & Zajac, 2006; Smirich, 1983; Meyer & Rowan, 1977; Oliver, 1991) . The result of the process is the structural conformity – or homogeneity – between organizations, defined by the literature as *isomorphism* (Di Maggio & Powell, 1983; 1991). At an organizational level, the term isomorphism suggests that the organizational characteristics change in order to best fit with the external environment (Hawley, 1968). Hannan and Freeman (1977) added that the process of isomorphism takes place when an organizational feature is recognized to be excluded by the institutional environment in which the organization act, or when the decision-makers choose to apply - and replicate - the best organizational solution within their own organization.

From a NIS perspective, as highlighted by Scott (1987), since the concept of institutionalization was “not definitionally linked to a distinctive process”, several authors began to theorize about the types of processes that might be the cause of structural changes that organizations implement in order to conform and “become isomorphic” with an institutional pattern. The best-know classification is that developed by Di Maggio and Powell (1983). Di Maggio and Powell (Di Maggio & Powell, 1983; 1991a) have identified three mechanism leading to conformity and “through which institutional isomorphic change occurs”: the coercitive, the normative and the mimetic mechanisms. The coercive isomorphism “stems from political influence and the problem of legitimacy”, resulting from formal and informal pressures coming from other external and powerful organizations, as well as from the cultural expectations of the society in which organizations operate (Di Maggio & Powell, 1983). In order to conform to the environmental institutions and achieve legitimacy, organizations may activate coercitive mechanism, which consist in “establish rules, inspect others’ conformity to them, and, as necessary, manipulate sanctions, rewards or punishments in an attempt to influence future behaviour” (Scott W. R., 2001b). The normative isomorphism is associated with professionalization (Di Maggio & Powell, 1983), that is the organizational members’ issue to define the methods of carrying out their work (Larson, 1977; Collins, 1979) and to define “the base and legitimation for their occupational autonomy” (Di Maggio & Powell, 1983). As stated by Scott (2001) and Ruef and Scott (1998), the normative mechanism deals with the values and norms about the proper ways to do things. In particular, organizations apply the normative mechanism when they believe that the structures, systems and processes that are viewed as appropriate have to be adopted by professionals (Burns, 2000). Finally,

mimetic isomorphism result from “standard responses to uncertainty” by organizations, which “model themselves on the other organizations” (Di Maggio & Powell, 1983). The organizations may choose to adopt the contemporary practices of other (similar) organizations in order to achieve the legitimization of their structures, systems and processes (Scapens, 1994). As stated by DiMaggio and Powell (1991b), this could happen “when goals are ambiguous, or when the environment creates symbolic uncertainty”, or when technologies are hardly understood (March & Cohen, 1974).

Since according to the new institutionalism the final result of the change process is an isomorphic equilibrium where all the organizations end to have the same accounting systems (Di Maggio & Powell, 1983; 1991a), the NIS approach is not able to explain the reasons behind the different results to similar changes and practices observable in reality (Ribeiro & Scapens, 2006; Greenwood & Hinings, 2006; Collier, 2001). While the new institutionalism focuses on the ways in which the environmental forces shape and constrain organizations (Meyer & Rowan, 1977; Scott W. R., 2001; Powell & DiMaggio, 1991), the old institutionalism is focused on the role of internal rules and routines in shaping the organizational change process (Burns & Scapens, 2000). As supported by Burns (2001), the OIE perspective does not deal with the possible outcome of a change process, but with the way in which new organizational systems or practices arise, remain or change in time. In details, the OIE theory stated that the institutional context, its norms and learned and acceptable behaviour influence the behaviour and actions of organizations (Hodgson G. , 1998; Nelson, 1994). It is focused on the organizational routines and their institutionalization (Scapens, 1994; Burns & Scapens, 2000), supporting that the organizational behaviour is affected by the social setting’s values, rules and norms and vice versa, in a mutual reinforcing relationship (Hodgson G. M., 1993). As highlighted by Burns and Scapens (2000), from an OIE perspective, routines support the know-how of organizations that in turn address the daily decision-making process promoting stability and a probable *resistance* to change. However, “although much of life is stable and predictable, being underpinned by habits, routines, institutions, within human beings there is an inherent curiosity which seeks alternatives to the status quo”. In this sense, “*change* and (Lounsbury, Institutional rationality and practice variation: new directions in the institutional analysis of practice, 2008) are not independent. [...] There is always potential for change” (Burns & Scapens, 2000). In particular, the implementation of

an institutional change may happen thank to the recalled 'idle curiosity' (Veblen T. , 1919; 1898), that is the individuals' curiosity towards innovations and experiment that encourage change, which exist despite the habitual tendencies of human behaviour.

As synthesized by Arroyo (2012), some accounting scholars have based their studies on the combination between NIS and OIE (i.e., Siti-Nabiha & Scapens, 2005; Yazdifar et al., 2008; Ribeiro & Scapens, 2006). According to these studies, compared to OIE, NIS is not able to manage intra-organizational issues that concern the organizational actors. On the other side, OIE allow to understand the change process, but lack in the understanding of the of the management accounting change process like the NIS does (Ribeiro & Scapens, 2006; Yazdifar et al., 2008). In this sense, the combined use has seek to reduce the weaknesses of each approach, highlighting the external variables that influence organizations as well as their effect on the process of change (Siti-Nabiha & Scapens, 2005).

2.3 Institutions, rules, routines and actions

The role of institutions within the society represents a major concern for the institutional theorists. As stated by Scapens (1994), "there is no simple and agreed definition of an 'institution' ", and, according to the different definitions given to the institution concept, different types of institutional analysis have been distinguished (DiMaggio & Powell, 1991a).

From a new institutionalism perspective, North (1990) defined institutions as "the rules of the game of a society, or, more formally, the humanly devised constraints that structure human interaction. [...] They structure incentives in human exchange, whether political, social, or economic". According to the author, institutional constraints include both what is prohibited for individuals and the conditions under which individuals can carry out activities (p. 4). In his view, the major role of institutions is to "reduce uncertainty by providing a structure to everyday life" (p. 3) and "establish(ing) a stable (but not necessarily efficient) structure to human interaction" (p.6), providing the framework in which individuals act and interact each other. As pointed out by Boliari and Topyan (2007), North's view of institutions identified some essential elements of institutions. First, the author made a distinction between formal and informal institutions: formal institutions are "created", as written rules and laws defined by a superior authority. Informal institutions "simply evolve

over time”; they are unwritten rules, self-imposed codes of conduct, conventions, and norms of behaviour “that underlie and supplement formal rules” shaped by the members of a society to manage their relationships with each other (p. 4). Formal institutions may evolve from informal ones and vice versa. Indeed, formal institutions are above the informal – and taken for granted – institutions, and informal rules are an “extension, elaboration, and modification of formal rules” (North, 1990). Considering institutions in relation to the rate of change, formal institutions would change easier than the informal ones, representing an opportunity for change (Ostrom, 1999; Williamson, 2000). On the other side, informal institutions have been typically interpreted as a source of resistance, which slows down the process of change (North, Institutions, institutional change and economic performance, 1990; Eggertsson, 1996; Shaw, 1997; Williamson, 2000). Second, North (1990) highlighted the importance of the enforcement mechanisms, recognizing that institutions are not effective if they are not enforced. Finally, the author stated that these cultural constraints both link the past with the present and future and allow to explain “the path of historical change” (p. 6), the direction of institutional change as well as the difference between organizations. Indeed, organizations are created to take advantage of the opportunities determined by institutions but, as they evolve, they alter the same institutions (North, 1990). So, organizations operate under the institutional framework of a society, and, at the same time, they create their own formal and informal institutions and the enforcement mechanism of both (Boliari & Topyan, 2007). In this sense, institutions may change, for example through a replacement by another informal institution, or even by a formal one (North, 1990).

As pointed out by Burns and Scapens (2000) within the OIE a commonly used definition of institution is “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”. In their work, Burns and Scapens (2000) consider institutions in terms of actions, habits and rules, defining them as “imposing form and social coherence upon human activity, through the production and reproduction of settled habits and thought and action”. Similarly, Veblen (1919) defined an institution as “settled habits of thought common to the generality of men”, and Hamilton (1932) 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”. From an institutional perspective, individuals act driven by certain reasons that are often not rational, but just derived from established and

accepted *rules* of behaviour. In this sense, rules may not represent the best solution in order to achieve the best results, but just “the way in which ‘things should be done’” (Burns & Scapens, 2000), necessary to coordinate and give coherence to the individuals’ actions (Scapens, 1994). It is stated that through the repeated implementation of rules, and the actors’ observation of the daily behaviour, actions may become driven by taken-for-granted and tacit knowledge. As stated by Burns and Scapens (2000), these implicit rule-based behaviours represent the *habits of the group* and “the way in which ‘things are actually done’”, being described also as *routines*. As a consequence, rules have been considered as the formalized statement of procedures, and routines as the procedures actually in use.

According to Burns and Scapens (2000), between *rules and routines* may exist a two-way relationship since a routine may emerge both as the deviation from an original rule, or without any underlying and explicit set up rule. In such cases, a routine is formalized in the form of rule. As pointed out by Dillard et al. (2004), “the relationship between rules and routines is not conceived of as a linear one, but recursive and reciprocal and reflects the outcomes associated with the processes connecting human action and what the authors designate as institutions”. As for the relationship between *habits and routines*, Scapens (1994) claimed that both may help actors to undertake choices within the uncertain and complex context in which they live. The difference between them is that while habits are personal, routines may interest groups, since they are “formalized or institutionalized habits” (Scapens, 1994; Burns & Scapens, 2000). Routines can be defined as “repetitive, recognizable pattern of interdependent actions, involving multiple actors” that come from organizational practices (Nelson & Winter, 1982; Feldman & Pentland, 2003). The main characteristics of routines are stability and reproducibility (Cohen, et al., 1996; Nelson & Winter, 1982). According to Scapens (1994), routines are the result of the reproduction and the adaptation of behaviours in time. They “represent the patterns of thought and action which are habitually adopted by groups of individuals”, potentially part of a cumulative process of change as they continue to be reproduced (Burns & Scapens, 2000). Boons and Strannegard (2000) defined the concept of “institutions” through the one of “routines”, claiming that institutions are “action patterns that have become taken for granted within an organizational field”. Similar to the rules-routines relationship, also the *institution-routines* one has been considered as a two-way relationship. On the one hand, routines can be institutionalized and become part of the organizational taken for

granted ways of thinking and doing (Barley & Tolbert, Institutionalization and structuration: Studying the links between action and institution, 1997). As stated by Mouritsen (1994), with the institutionalization of a routine, it become part of the “taken-for-granted” organizational ways of thinking and doing. On the other hand, institutions may evolve by means of the routinization of organizational people’s current actions (Burns & Scapens, 2000).

Finally, organizational rules and routines play an important role in the relationship between *actions and institutions*. In this sense, some aspects have to be highlighted. First, the routinization of an organizational behaviour requires actors to acquire skills mainly through the observation of the day-to-day actions and the organizational tacit knowledge. As a consequence, the current individuals’ behaviour is not the result of a rational and personal choice, but it is often influenced by past actions turned into routines since recognized as effective (Nelson & Winter, 1982). This means that between past actions and current rule-based behaviour there is a “complex and socially constructed” relationship (Scapens, 1994). As claimed by Scapens (1994), “although past actions may lead to the formation of current rule-based behaviour, there need not to be a logical and rational connection. Past actions may have unanticipated consequences and the formation of rules may be the result of evolution, rather than rational choice”. Second, according to the institutional theory, and similarly to the agency-structure relationship debated by several authors (i.e., Bhaskar, 1975; Giddens, 1984), there is not a single, one-way causal relationship between institutions and actions: institutions influence actions and, at the same time, are the outcome of those actions. For this reason, the relationship between institutions and actions is a kind of duality (Scapens, 1994). Finally, according to Scapens (1994), institutions are not restricted to inform current actions, they define the frame with which the organizational behaviours become taken-for-granted in time. As claimed by Nelson and Winter (1982), rules and routines allow to transmit organizational characteristics through time. At the same time, “by imposing form of social coherence upon human activity, such routines provide a basis for regular and predictable behaviour. Individual actors are able to make sense of both their own actions and the actions of others, and through reflexive monitoring they will reproduce those actions” (Scapens, 1994). As a consequence, organizations are usually slow in the process of change (Di Maggio & Powell, 1983). However, organizations are not static, and changes may happen.

2.4 The accounting change in the age of NPM through the lens of the institutional theory

As highlighted by Liguori et al. (2012), within the public sector accounting is traditionally intended to primarily assure budget compliance and spending reduction. The main information are expenditures, revenues and funding sources, budgetary surplus (or deficit) and cash (Wildavsky, 1964). The rise of the *New Public Management* (NPM) theory (Aucoin, 1990; Hood, 1991; 1995b; Mussari, 1994; Olson et al., 1998; Gruening, 2001; Pollit & Boukaert, 2007) and its strands has compromised the public administration traditional model with the introduction of managerial principles and instruments typical of the private sectors (Ferlie et al., 1996). NPM emerged as an alternative to the traditional bureaucratic public management (Hood, 1995a; 1995b), drawing the attention of both practitioners and academic (Osborne & Gaebler, 1992; Hood, 1995a; 1995b; Hughes, 1998). As mentioned by Liguori et al. (2012), “the NPM advocates strives to transform the old bureaucrats into managers, seen as central actors in the process of change, since they embody economic rationality and focus on efficiency, effectiveness and results”. Managers gained more autonomy from the politicians, carrying out different activities (Weber, 1968; Wilson, 1887). The application of private companies’ management rules, principles and tools promoted by the NPM – in Italy the so-called “aziendalizzazione della pubblica amministrazione” process (Anselmi, 1995; Borgonovi, 1995) - has affected multiple areas including the accounting one, with significant implications for the public financial management’s accounting practices. The introduction and development of managerial and accounting instruments were intended to respond to managerial needs towards the achievement of the economic and managerial rationality (Olson, et al., 1998). Reforms that concerned public accounting, measurement and quantification procedures are known as *New Public Financial Management* (NPFM) reforms (Olson et al., 1998; Lapsley, 1999). Since the aim of NPFM to switch from ex-ante authorizing observations to ex-post reporting observations, the related innovation process of the public sector has given new importance to the *accrual* accounting as well as to non-financial performance measures (Broadbent & Guthrie, 2008; Hood, 1991; Hood, 1995b).

As stated by Knight (2013), the process of accounting change is a complex and continuous process, that requires a contextual approach. In this sense, many scholars

have referred to the social and institutional dimensions of organizations and the environment in which they operate (Hopper & Major, 2007) in order to extend the research on the accounting change within organizations (Cobb et al., 1995; Burns, 2000; Brignall & Modell, 2000; Burns & Vaivio, 2001; Modell, 2002; 2003; Covaleski et al., 2003; Ribeiro & Scapens, 2006; Moll et al., 2006; Nor-Aziah & Scapens, 2007; Ezzamel et al., 2007; Lukka, 2007). Institutional theory claim that an organizational practice can emerge in response to the members' characteristics and obligations as well as to external influences and pressures. Institutional theory concerns the development of the taken for granted assumptions, beliefs and values on which organizational characteristics and practices are based on, included the practice of accounting in organizations (Dillard et al., 2004). As pointed out by Dillard et al. (2004), accounting literature based on institutional theory included research studies about management accounting change (i.e., Scapens, 1994; Burns, 2000; Burns & Scapens, 2000), governmental budgetary processes (i.e., Covaleski & Dirsmith, 1988a; 1988b) and the public sector (i.e., Covaleski & Dirsmith, 1991; Carpenter & Feroz, 1992; 2001; Brignall & Modell, 2000). According to Dillard et al. (2004) "these studies provide evidence suggesting the importance of social culture and environment on the practice of accounting; the use of accounting practices as rationalizations in order to maintain appearances of legitimacy; and the possibility of decoupling these rationalizing accounting practices from the actual technical and administrative processes". Finally, Dillard et al. (2004) have motivated the use of institutional theory for the definition of a theoretical framework useful for both the better understanding of institutions, accounting practices and change processes and the implementation of new accounting techniques and systems, due to the empirical failure of efficient market theory, agency theory and contingency theory (see also Richardson, 1987). As stated by Scapens (2006a) institutional theory has been used in the analysis of the accounting practices and their changes in time. In details, this research development has arisen from the observation of a gap between the accounting theory and the accounting practice (Scapens, 1984; 1985; 1990; 1994). In his empirical study, Scapens (1984) concluded that the mainstream decision-making models developed from the neoclassical economic theories did not match with the models actually implemented and used by most organizations in UK and US.

Both the old institutionalism (or old institutional economics, OIE) and new institutionalism (in particular, new institutional sociology, NIS) recognizes that the

accounting change processes are influenced by multiple variants (Scott W. , 1987), respectively internal and external to the organization. According to the new institutionalism (Meyer & Rowan, 1977; Scott W. R., 2001; Powell & DiMaggio, 1991), accounting change is driven by exogenous variables - as new regulations - and legitimizing behaviours (Covaeski et al., 2003; Ezzamel et al., 2007; Lukka, 2007). The new institutional accounting literature claimed that the implementation and institutionalization of change is the result of influences that come from the external environment (Powell & DiMaggio, 1991; Scott W. R., 2001; Collier, 2001; Lukka, 2007). As stated by Arroyo (2012), “the NIS approach mainly seeks to explain how inter-organizational change is diffused within an organizational field”. As a consequence, most of the studies based on a NIS approach focuses on a macro-perspective, ignoring the micro aspects (Carruthers, 1995; Chua, 1995; Collier, 2001). In details, the attention is on the way in which the external environment, culture and techniques affect the adoption of a new organizational practice (Dillard et al., 2004), such as a new accounting practice. Several scholars have considered the NIS approach to understand the accounting change process that results from the introduction of new accounting practices (i.e., Bush, 1987; Lowndes, 1996; Carpenter & Feroz, 2001; Dacin et al., 2002), with the aim to study the responses of organizations to external institutional pressures. Indeed, as stated by Meyer and Rowan (1977), reforms may be introduced only for “external legitimation” reasons, allowing organizations to be seen as appropriate within the social environment. In their study, Carpenter and Feroz (2001) used institutional theory “to explore how institutional pressures exerted on four US state governments influenced the decision of these governments to adopt or resist the use of generally accepted accounting principles”. They identified three factors able to induce an initial resistance to institutional pressure for change: the membership of bureaucrats within professional associations interested in promoting the accounting principles adoption; possible changes in the existing power relationships after the adoption; the *organizational imprinting*, which is the process by which organizations tend to maintain the original practice - that is the practices adopted at the foundation of the organization “not by rational decision or design, but because they are taken for granted as ‘the way these things are done’ ” (Scott W. , 1987). In this sense, within the public sector, the traditional cash basis accounting would tend to stay in time as accepted as the rational way to account for public money since when the governmental entities have been set up (Carpenter & Feroz, Institutional theory and accounting rule

choice: an analysis of four US state governments' decisions to adopt generally accepted accounting principles, 2001). There would be no rational reasons behind this choice. Cash basis accounting would only be socially accepted as appropriate for the public purpose. Similarly, the accrual accounting implementation within the public sector accounting system may explain governmental behaviour to address institutional pressures and obtain legitimization, but, from the institutional perspective, it does not necessarily play a rational role in enhancing efficiency, and it not necessarily make organizations more efficient. Indeed, the implementation of a new accounting practice - as the accrual accounting - could meet significant difficulties and obstacles that go beyond efficiency considerations, due to the taken-for-granted cash accounting.

Other concepts related to accounting innovations considered from an NIS perspective are the *decoupling* and the *loose coupling*. As stated by Nor-Aziah & Scapens (2007), “the notion of loose coupling is used in NIS to indicate a separation between the systems used to secure external legitimacy and those used to manage the activities of the organization. [...] Loose coupling arose somewhat automatically to buffer internal activities from external inspection and evaluation, and to show a façade of conformity without any real intention to enact change”. From this perspective, accounting has been interpreted as a means to implement the loose coupling since its ability to brings together institutional and technical demands (Collier, 2001), allowing to reach both efficiency and external legitimization (Arroyo, 2012). Nevertheless, if the introduction of an accounting practice aims not to rationalize decisions but only to justify and legitimize them, the accounting become decoupled from the effective decision making process of the organization (Carruthers, 1995). The NIS perspective considers organizations as subjects that passively conform their structures and practices to the environmental requests, failing in considering their active role and the possible resistance behaviors of their members in front of an accounting change (Oliver, 1991). As supported by Modell (2001), loose coupling may derive from resistance at an intra-organization level. Loose coupling and decoupling may be a consequence of the resistance and the passive attitude of organizational actors involved in the change process, which in turn causes inertia and the failure to successfully implement the organizational change (Modell, 2003). In the Nor-Aziah and Scapens’ perspective (2007), resistance is intended to preserve the interests and the ongoing power relations between the organizational actors from the potential consequences of an accounting change. In this sense, the authors claimed that loose

coupling/decoupling depends from the organizational actors' interactions, their power and resistance.

Differently to the NIS perspective (Dambrin et al., 2007), the old institutionalism focuses on the ways in which the accounting change develops through the institutionalization process (Scapens, 1994; Burns, Ezzamel, & Scapens, 1999; Burns & Scapens, 2000; Brignall & Modell, 2000). Burns and Scapens (2000) focused on the change process of the accounting actions and practices' into new taken-for-granted institutions, stating that "accounting rules and routines set in place can change and stabilise into new ones, interacting with the institutional realm." Nelson and Winter (1982) defined accounting "as highly structured set of routines", since its outputs are prepared following the daily rules and procedures. Following this interpretation, Scapens (1994), proposed a perspective for the study of management accounting practices of a firm, alternative to the neoclassical economic perspective predominant at that time within the accounting research. The proposed perspective encouraged to look at the management accounting practices as the outcome of institutional processes "in which habits and routines evolve to give coherence and meaning to organizational behaviour" rather than as the result of a conformation to the abstract ideal of the economic rationality of individual managers, which comes from the "rational" neoclassical theory (Scapens, 1994). As stated by Nelson and Winter (1982), institutionalized accounting rules and practices both make the accounting activities of an organization possible and, to some extent, allow decision making activities to be passed from generation to generation (1994). In this sense, decision-making practices may be considered through the lens of the institutional framework in terms of habits, routines and rule-based behaviour with which managers make decisions (Scapens, 1994). Accounting practices may not be the result of a rational economic choice, but only provide an "appearance of rational behaviour" (Scapens & Roberts, 1993), that allow the understanding of organizational activities, the reproduction of behaviours as well as the achievement of both internal consistency and external legitimacy (Scapens, 1994). In their work, Burn and Scapens (2000) recognized that accounting routines both shape and are shaped by the organizational institutions, that is the organizational embedded values and meanings. As pointed out by Siti-Nabiha & Scapens (2005), Burn and Scapens (2000) and Scapens (1994) also claimed that accounting practices – management accounting practices in particular – may be considered as organizational routines and, if they are enacted and reproduced in time, they may become

institutionalized. If a problem continues to be solved in a certain way over time, the connected behaviour become a rule and, as a consequence, a routine, which can become unconsciously taken-for-granted and, thus, institutionalized (Schein, 1992; Scapens, 1994; Siti-Nabiha & Scapens, 2005).

Institutions and routines provide more or less reliable information about the actions of other people, creating stability and social order about the way in which people should behave (Hodgson G. M., 1988). In this sense, according to Scapens (1994), management accounting provides information that support the creation – and the maintenance over time - of beliefs about the external “economic facts”, which, in the end, lead the decision-making. In other words, the economic facts are represented according to the accounting rules, procedures and conventions of an organization. At first, managers and accountants use and reproduce a new accounting technique and procedure. Then, through the institutionalization process, these technique and procedure evolve according to the environmental circumstances, becoming part of the taken-for-granted organizational activities. The resulting routine is reinforced by the actors’ observation and replication of the tacit knowledge, but it may be changed, or even replaced. As stated by Scapens (1994), “when accounting practices become institutionalized routines, their role in organizational processes and decision-making will be taken-for-granted by members of the organization, accounting categories and meanings will be used to make sense of organizational activity, and potential interorganizational conflict will be mediated through accounting mechanisms”. New technique and procedure may be included within existing institutionalized routines, or they may result in new institutions. However, when a new accounting system is introduced, it is also possible that techniques and procedure come across resistance and conflict (Scapens & Roberts, 1993), precluding them to become part of the institutional basis for the organizational decision-making (Scapens, 1994). As claimed by Burns and Scapens (2000). The non-acceptance, or the resistance to a new accounting rule may lead to a “ceremonial” use. In this case, the new accounting practice is just a ritual used solely in order to show conformity, without any impact on the organizational daily activities and values (Siti-Nabiha & Scapens, 2005; Nor-Aziah & Scapens, 2007).

2.5 The Management Accounting Change

With the diffusion of NPM, public management accounting practices started a change process focused on new accounting systems, budgetary procedures, performance measurement and management system in order to give a “greater emphasis on output controls” (Hood, 1995b). Management accounting information is used by managers and directors to make daily decisions. Since management accounting “embraces processes, structures and information for organizational decisions, governance, control and accountability” (Hopper et al., 2009), it is not addressed to external stakeholders, as financial accounting.

As stated by Modell (2007), “the emergence of novel management accounting techniques and the changing roles of management accountants in contemporary organizations have been accompanied by growing interest in the challenges involved in managing change”. Starting from the 1980s, organizations, practitioners and scholars started to recognize the role of management accounting for the survival of private firms in the new competitive context (Langfield-Smith, 2006; Scapens, 2006a; 2006b; Bjørnenak & Olson, 1999; Burns & Vaivio, 2001).

From the organizations’ perspective, changes in their design, operating context and information technologies required changes in management accounting tools and practices (Bjørnenak & Olson, 1999; Burns & Vaivio, 2001). These changes in management accounting have been either minor - with the same management accounting system and practices that remained in use – (Burns & Yazdifar, 2001) or major, with their transformation or replacement (i.e., Sulaiman & Mitchell, 2005). As analyzed by Ax and Bjornenak (2007), new accounting techniques developed and implemented in organizations include activity-based costing and management (ABC and ABM), balanced scorecard (BSC), life cycle costing, target costing, quality costing, strategic management accounting. As for the scholars, since the 1980s, they started to do research in the field of management accounting change, especially after the observations of both the slowness of the process of management accounting change compared to the growing demand of information by a competitive environment (Johnson & Kaplan, 1987; Burns, Ezzamel, & Scapens, 1999; Scapens, Ezzamel, Burns, & Baldvinsdottir, 2003), and the evident gap between concepts explained within the management accounting textbooks and the actual management accounting practices (Modell, 2007). Before the 1980s studies on factors and processes involved

in the management accounting change were uncommon due to the mainstream economic approach, based on the idea of the existence of an optimal management accounting solutions able to assure the economic equilibrium. As stated by Modell (2007) “the process of transition between such equilibria was of little interest to accounting scholars, so the problem of why theoretically optimal solutions often proved untenable in practice remained largely unexplored”. Burns (2000) claimed that, from the mainstream approach, accounting change – and management accounting change in particular – has been considered in its organizational, cultural and social environment, that is in terms of ideal and rational accounting configurations, leaving out the dynamics of change over time. Since the call contained in Johnson and Kaplan’s book (1987) to reconsider management accounting practices due to the little utility of traditional financial techniques to inform the decision-making process, research started to focus on the issue of change in the management accounting field, deeply analyzing the evolution of the management accounting practices and the social and political processes involved (Modell, 2007). Contrarily to the mainstream approach, the interpretive and critical ones viewed management accounting as a social practice, socially constructed, with social actors having a key role in the process of change (Ryan, Scapens, & Theobald, 2002). Accounting researchers defined a number of theoretical approaches and framework aimed to explore the accounting change process within an organization (Scapens, 1994; Burns & Scapens, 2000; Moll et al., 2006; Ribeiro & Scapens, 2006). Within the interpretive approach, the specific process of management accounting change has been widely studied and conceptualized through the institutional theories (Modell, 2007). As claimed by Wickramasinghe and Alawattege (2007), institutional theory became “one of the popular theoretical frameworks in management accounting studies”. A focus has largely been placed on the *why* and the *how* about the accounting transformation (Moll et al., 2006), as well as on the social and institutional dimensions related to the organizational context, both in a micro and macro perspective (Ribeiro & Scapens, 2006; Moll et al., 2006; Scapens, 2006). Burns and Scapens (2000) have interpreted the management accounting change process as a change of the organizational underlying ways of thinking and acting, that is a change of the organizational rules and routines towards the *institutionalization* of the new introduced practices (see also, Ahmed & Scapens, 2000; Sulaiman S. &, 2005). According to Guerreiro et al. (2006),

the institutional theory considered management accounting as an organizational institution and a taken for granted routine, expression of the organization's habits.

In these studies, management accounting change has been interpreted both as the introduction of new techniques or instruments (Lukka, 2007) and in terms of ways in which accounting techniques are actually employed (Burns, Ezzamel, & Scapens, 1999; Busco, 2006; Wanderley & Cullen, 2013). As a consequence, the concept of change has been different interpretations, and its definition has been often avoided (Quattrone & Hopper, 2001).

According to Modell (2007), research on management accounting change may be distinguished into two main categories: studies focused on factors able to hinder or promote change ("factor studies"), and studies that consider management accounting as a process (process-orientated approaches"). *Factor studies* "seek to identify what drivers and hampers successful implementation of management accounting techniques". *Process-orientated* approaches are "more concerned with the intricate social and political dynamics of implementation" (Modell, 2007). As for the first category, literature supported the view that internal and external organizational environment shape management accounting, causing its change (for example, Innes & Mitchell, 1990; Scapens et al., 2003; Yazdifar & Tsamenyi, 2005). Speaking in terms of *drivers* for change, change of management accounting may result from external social/political change, from new laws, pressures from markets, new technologies, expectations of consumers. It may also be caused by internal drivers like new strategies aimed to reach efficiency (i.e., Lawrence & Sharma, 2002), need to change the organizational size or complexity, problems with organizational process, behaviours or power (Carruthers, 1995; Greenwood & Hinings, 1996). As claimed by Burns and Vaivo (2001), top management plays a key role in leading the organization's management accounting change process. In addition, literature shows that the process of management accounting change is significantly influenced by top management guidelines, organizational culture, power and politics (Burns, 2000; Yazdifar & Tsamenyi, 2005; Tsamenyi, Cullen, & Gonzales, 2006). Innes and Mitchell (1990) defined an accounting change model of by three categories of drivers able to press and promote management accounting change, which start to be related when change occurs: motivators, catalysts, and facilitators. *Motivators* deal with wide changes in the organizational context, like changes related to market, technology, commercialized products, as well as to the organizational structure. *Catalysts* are directly related to

management accounting change, especially in terms of timing of change. Examples are unsatisfactory financial performance, new products, need to boost market share. Finally, *facilitators*, as their name implies, facilitate the process of change, being not sufficient to make change possible (but often necessary). As stated by Innes and Mitchell (1990), factors having a facilitating role are, for example, the organizational computing resources, technologies and staff related to the accounting function (Wanderley & Cullen, 2013). Cobb's et al. (1995) integrated the framework provided by Innes and Mitchell (1990) with the role of organizational members as leaders in management accounting change leaders, barriers to change – that is the factors able to hinder the change process - and momentum for change concepts. Finally, Kasurinen (2002), through the investigation of the barriers related to the Balanced Scorecard implementation within a private company, deepened the study of the barriers of change integrating the Innes and Mitchell and the Cobb et al. models. The author identified three categories of barriers to change: *confusers* refer to the individual level, for example in terms of different goals; *frustrators* are related the organizational level, organizational culture included; *delayers* refer to technical problems, like poor information systems (Wanderley & Cullen, 2013).

As for the public sector, the most relevant contribution in the understanding of the management accounting change has been the “contingency model” of Luder (1992; 1994). In details, the accounting change model developed by Luder (1992) aimed at the identification of factors able to affect the adoption of accounting innovations within the public sector, allowing change to happen. The defined factors are stimuli, structural variables of information users, structural variables of information producers, and implementation barriers (Luder, 1992). Due to its robustness and adaptability (Chan, Jones, & Luder, 1996), the contingency model has formed the foundation of several further studies (Godfrey, Devlin, & Merrouche, 1996; 2001; Monsen & Nasi, 1998; Yamamoto, Accounting System Reform in Japanese Local Governments, 1999; Christensen, Accrual accounting in the public sector: the case of the New South Wales government, 2002; Olorilanto, 2008). Among these studies, Christensen (2002) examined the process of change of an Australian government dealing with the adoption of accrual based financial reporting. Starting from the Luder's contingency model (1994), the author identified three categories of agents - the promoters of change, the producers and the users of information – considered as agents of change able to promote and facilitate an early adoption of public sector accrual accounting

(Christensen, 2002). Research about factors able to promote or hinder the management accounting change process had a key role in promoting the change process, but, as stated by Modell (2007), they do not focused on the socio-political aspects and processes related to organizations that are involved in the introduction and implementation of a new management accounting practice. Indeed, these studies generally linked management accounting change only with economic or technical factors, not considering the political and social dynamics related to its implementation. On the other side, studies aimed to explain management accounting change take into consideration the role of values and history of the organizational context, organizational culture, values, habits and relations of power (Wanderley & Cullen, 2013).

As stated by Modell (2007), contrarily to the studies focused on factors, “process-oriented approaches” consider also the wider social and political aspects of management accounting other than the technical ones. As a consequence, the research on management accounting process has been able to provide “valuable insights into issues such as resistance and power struggles in organizations”, with “important implications for the conceptualization of change and stability and, ultimately, for the very meaning of ‘successful implementation’” (Modell, 2007).

Among the theories used in order to analyze the management accounting change as a process, the most popular one is the institutional theory (Scapens, 2006b). As claimed by Modell (2022), research informed by institutional theory in the accounting research literature has been especially relevant for management accounting research on budgeting (Covaleski & Dirsmith, 1983; Fernandez-Revuelta Perez & Robson, 1999; Kaufman & Covaleski, 2019) costing (Ansari & Euske, 1987; Modell, 2002), performance measurement (Brignall & Modell, 2000; Modell, 2019) and roles of management accountants. In details, many studies have been inspired first by the sociological NIS and later by the OIE, more economics-centred. Research on management accounting change based on an OIE approach firstly refers to the framework defined by Burns and Scapens (2000). In their literature review about management accounting, Wanderley & Cullen (2013), have included examples of research based on OIE and/or NIS. Examples of studies based on the OIE approach are those of Burns (2000), Burns & Scapens (2000) and Burns & Vaivio (2001). Among studies on management accounting change process with a NIS approach there are Powell & DiMaggio (1991), Covaleski et al. (1993;2003), Carruthers (1995),

Modell (2002); Major & Hopper, 2004; Tsamenyi et al., 2006, and Yazdifar and Tsamenyi (2005). Studies that integrate the OIE and the NIS in order to increase the understanding of the management accounting change process include Greenwood and Hinings (1996), Yazdifar (2003), Hassan (2005), Siti-Nabiha and Scapens (2005), Ribeiro and Scapens (2006) and Yazdifar et al. (2008). Finally, multiple research used institutional theory together with other approaches. This is the case of Dillard et al., where, with the aim to understand accounting change, a framework has been defined linking institutional and structuration theories. The institutional research of Dillard et al. (2004) – and other more recent studies on accounting (Burns, 2000; Collier, 2001) - focused on the notion of power and its role in the promotion/hindering of the management accounting change, based on the assumption that this integration “can facilitate a more comprehensive representation of accounting as the object of institutional practices as well as provide a better articulation of the role of accounting in the institutionalization process” . However, research that consider management accounting change as a process is not able to explain the way in which factors (socio-political and/or economic-technical ones) interact in the process promoting or hindering the change (Wanderley & Cullen, 2013).

2.6 The role of the accrual accounting in public sector reforms as a component of management accounting: benefits and drawbacks for the decision-making process

The public reforms related to the diffusion of NPM theories have compromised the public accounting systems and practices with the introduction of managerial principles and instruments typical of the private sectors (Hood, 1991, 1995b; Ferlie et al., 1996), with a focus on measurements and results (Olson et al., 1998; Lapsley, 1999; 2009; Hyndman & Connolly, 2011) in order to better manage public resources and improve the economic and financial control on public activities (Nogueira et al., 2013). As stated by Kuroki et al. (2021), “accompanying the spread of “new public management” since the 1980s, accrual accounting and results-based management has become a global standard”. Indeed, the increased autonomy of public leaders within the decision-making process has made the cash basis information no longer adequate (Nogueira et al., 2013). The budgetary cash-based accounting system started to be not sufficient in

order to accurately show the situation of public organizations in economic and financial terms (i.e., Lapsley, 1999).

The present study considers public accounting as socially constructed, as subject to external and internal institutional forces that pressed for the adoption of new financial and management accounting practices (Pollitt, 1990; Hood, 1991; Miller, 1991; Miller & Napier, 1993; Power, 1997). Given the pressures on the public sector to reform the accounting systems in order to reproduce the private sector practices and achieve efficiency and effectiveness as NPM recommended, accrual accounting had a significant role in the process (Pallot, 1992). In details, the role of accrual accounting – together with non-financial performance measures – was relevant due to the core aim of the public accounting reform to switch from the administration to the management of services and, thus, from ex-ante authorizing observations to ex-post reporting observations (Broadbent & Guthrie, 2008; Hood, 1991; Hood, 1995b).

Accrual accounting is recognized both to be focused on output more than on inputs, and to better assure the accountability, efficiency, and effectiveness principles, with clear advantages for the organizational management systems (Guthrie, 1998; Pallot, 1998; Lapsley, 1999; Lapsley & Oldfield, 2001). As pointed out by Nogueira et al. (2013), according to the international literature, “the main positive aspects resulting from the implementation of accrual accounting (are) explicitly: useful information made available for the decision making and the provision of additional information that enhances transparency, provision of responsibilities and the assessment of the public entities’ performance to the benefit of the users”. As stated by (Poljašević et al., (2021), although accrual information from financial reports is more useful for the external users’ needs of accountability, also public managers require accounting and decision-making tools, in order to achieve efficiency and effectiveness. OECD (2002) claimed that accrual accounting adoption may improve internal management – such as budgeting -, with cost information as well as with financial assets and liabilities’ stocks and flows. As for the international professional organizations, the International Public Sector Accounting Standards Board (IPSASB) and the Governmental Accounting Standards Boards (GASB) promoted the introduction of the accrual accounting information and the enhancement of financial information reporting within the public sector, in order to "provide useful information to the users, whether for accountability purposes or for supporting decisions regarding allocation of resources, political and social decisions” (Conceptual Framework Exposure Draft 1, IPSASB, 2010). In this

sense, the present study considers *accrual accounting as a component of management accounting*, potentially useful for the public decision-making process. Accrual accounting is considered as financial information system and in terms of cost information and budgeting and financial reporting.

A major part of the literature recognized the accrual accounting information as the most important innovation within the accounting change process of public organizations (Pallot, 1997; Guthrie, 1998; Brusca & Condor, 2002; Chan, 2003; Anessi-Pessina & Steccolini, 2007; Pina et al., 2009; Hyndman and Connolly, 2011). However, the international literature includes arguments both in support and against the introduction of the accrual accounting system within the public sector. Andriani et al. (2010), for example, claimed that cash-based financial reporting information were not adequate to improve public performance in order to better meet the governmental needs that the financial management reforms were intended to address, such as the increasement of public accountability, the promotion of an efficient and effective allocation of public resources, the introduction of a consumer-focused decision making, the promotion of a more national and international competitive environment, and the achievement of an improved assessment of both the public activity's economic impact and the fiscal policy sustainability (see McCulloch & Ball, 1992; Ball, 1994; McGregor, 1999; Hoque & Moll, 2001). On the other side, Guthrie (1998) criticised the adoption of accrual accounting by public sector supporting that: the public purpose does not include to make a profit, therefore “profitability is not a relevant measure of performance”; the financial structure, solvency and capacity for adaptation are not relevant; the accrual accounting “provides a narrow view of costs and efficiency [...] with a narrow view of performance” and is “in most cases incapable of, or unsuitable for the task of measuring outputs and outcomes in a public sector environment”.

As highlighted by Kuroki et al. (2021), the introduction of accrual accounting within the public accounting system has become a critical research issue, especially in terms of benefits and drawbacks connected. Research on *benefits* had firstly a normative/conceptual view, being then integrated by empirical studies (Jones R. , 1992; Christiaens & Rommel, 2008). In this sense, research focus was on the intent and, then, on the consequences of the accounting innovation (Lapsley & Pallot, 2000). Based on these premises, several studies stated about the ability of accrual accounting to provide accurate organizational financial information – especially about costs, provided services and resource allocation -, assuring an improvement of

accountability, performance and decision making processes (Likierman, 2000; Hoque & Moll, 2001; Hodges & Mellett, 2003; Chan J. L., 2003). On the other hand, as pointed out by Jagalla et al. (2011) and Kuroki et al. (2021), literature contains studies that challenged the accrual accounting's benefits for public activities (i.e., Pallot, 1997; Hyndman & Connolly, 2011; Laughlin, 2012) as well as studies that did not assign positive effects to the implementation (i.e., Jones & Puglisi, 1997; ter Bogt & van Helden, 2000; Carlin, 2005; Connolly & Hyndman, 2006). Anessi-Pessina et al. (2008) claimed that "an increasing body of literature has criticized the adoption of accrual accounting by public organization on both theoretical grounds [...] and practical considerations". Johnstone (1999) and Carlin (2000) stated that the reform has caused drawbacks such as low-quality decision making in investment and resource allocation. Jones and Puglisi (1997) claimed that the financial cost associated to the implementation of the reform in the Australian public can not be matched with compelling related benefits. Others claims that benefits are constrained only to some settings (i.e., Guthrie, 1998; Carnegie & Wolnizer, 1995; Christiaens, et al., 2015), or that the connected expectations were set too challenging and often not completely manifested, or not manifested at all (Mellett, 1997; Connolly & Hyndman, 2006; ter Bogt & van Helden, 2000). For example, Connolly and Hyndmann (2006) tracked the progress of accruals accounting in the UK central government departments and in the Republic of Ireland, displaying the reasons why "a functional accruals system was established in the UK whereas in the Republic of Ireland the change to accruals accounting was a 'road not taken' ". Kuroki et al. (2021) studied the impacts of the accrual accounting introduction on Japanese local governments management practices, demonstrating that public official in financial section perceive fewer internal benefit, with a decoupling between real practices and legal requirement: "they have so far not recognized the intended benefits, though they had expected higher benefits in internal control". In addition, authors aimed to define factors able to improve the perception of the accrual accounting benefits within the analyzed context, finding that "financial managers in local government feel the merits of accrual accounting in less autonomy in not only politics, but also finance, and few mimetic conditions". Ter Bogt (2008) in his study of local government in the Netherlands highlighted some positive aspects in terms of alignment of the organizational culture and individual behaviour with the ideas of NPM, stating about a "greater focus on performance, external stakeholders, and a businesslike attitude", with a "gradual changes in routines and institutions". As

for the technical benefits on decision-making and control, they are “not so functional and direct as they should be according to the ‘ideals’ of the advocates of NPM” (ter Bogt, 2008). Similarly, Christiaens & van Peteghem (2007) claimed the research lack in identify the benefits of the accrual accounting on both the decision making and the organizational management. With the aim to identify the accrual output-based budgeting’s benefits identified by the literature, Jagalla et al. (2011) highlighted two major issues: the impact on the internal and external transparency, and the impact on the decision making. About the impact on the internal and external transparency as benefit, Politt and Bouckaert (2007) stated thta, compered to a cash-based accounting system, accrual accounting allow to be conscious of a major number of management issues dealing with costs, assets and liabilities. As for the impact on the decision making, for example Groot and Budding (2008) report that the possibility to appreciate the activities’ full cost allows the improved decisions in terms of “resources allocation, coordination and control”. However, the issue of the impact of the accrual accounting on the decision making has been less considered and explored. As affirmed by Jagalla et al. (2011, p. 137),

“Discussion of the areas where decision-making is changed by accrual output-based budgeting goes into far less depth than it does for the various domains of transparency highlighted above. Accordingly, the literature provides us with quite an extensive list of transparency-related benefits but with a significantly less comprehensive list relating to decision making.”

Where both information – cash and accrual - remained available within the accounting systems, researchers started to analyze their usefulness perception among public accounting users, since their key role in the accounting change processes (Christensen, 2003). In the resulting literature, the *usefulness* of the accrual accounting information has been debated (Kober et al., 2010), especially for the decision making (Nogueira et al., 2013). Indeed, the public accounting reform has sought to provide accounting information more useful for the decision making (Luder, 1992). As stated by Liguori et al. (2012), several authors studied the users’ perceptions about the accounting tools and their information. Some of them have considered the introduction of the accrual accounting within the public sector as an innovation able to make the accounting information system more useful for public managers, providing more information about income, expenses, assets and liabilities (i.e., Ouda, 2007; Luder, 1992). In the studies focused only on the internal users, the analysis was placed the

decision-making process led by politicians and public managers (Brusca, 1997; Nogueira et al., 2013). As pointed out by Poljašević et al. (2021) managers use accrual accounting information to make daily decisions more than other public users (see Brusca, 1997; Paulsson, 2006; Kober et al., 2010). Lee (2008) showed that public managers recognize the importance of performance information – which, according to Mack and Ryan (2006), may include also financial information. Wang (2000) and Paulsson (2006) found that this information is appreciated by managers, more than by government representatives. As for the studies focused on both internal and external users' preferences, they show that cash-based budget has remained over time the most important data source (Brusca, 1997; Steccolini, 2004; Paulsson, 2006; Yamamoto, 2008; Liguori et al., 2012; Nogueira et al., 2013; Jorge et al., 2019), with accrual information that continue to be less relevant (Jones & Puglisi, 1997). A different result came from Kober et al. (2010), who showed that if users recognize the value and the benefits connected with the new accrual accounting information, their perceptions may change in time (i.e., Kober et al., 2010). However, the authors considered only financial information, and did not make a distinction among internal users.

Chapter 3: Literature Review

3.1 Introduction

After the detailed description of the research foundations, with the definition of the underlying theoretical framework and assumptions on which the whole study is based (see Chapter 2), the current chapter is aimed at the development of the conceptual model of the research, which allows to answer to the research questions. In this sense, this chapter thoroughly described both the model on which the whole work has been developed - chosen for the analysis of the institutionalization process of an organizational practice from OIE perspective – and the literature related to the factors identified as able to influence the specific institutionalization process here analyzed. The description of the models drawn from the literature is always accompanied by their translation in relation to the research purposes. In other words, the presentation of the literature to which the study refers in order to achieve the research objectives is always accompanied by the “translation” of the relative models and statements to the specific research objectives. In this sense, the reasons that led to the choice of each model are explained. These explanations allows, on the one hand, to define the two research questions and, on the other hand, to define the hypotheses to be verified empirically, which concern the second research question. The “translated” and adapted models are then integrated into an overall *theoretical conceptual model*, which summarized the reasoning underlying the whole study, used as a basis for structuring the analysis. By providing a new theoretical interpretation of the institutionalization process of the accrual accounting within the decision-making process of the financial area of the Italian Regions, the outlined conceptual model is able to contribute to the literature on both the organizational accounting change applied to the public context and the institutionalization of a new organizational practice within a public organization and. Finally, taking into consideration the assumptions made, also the literature relating to the (level of) use of the accrual accounting within the public financial decision-making process is extended with a new contribute.

In detail, the current chapter is structured as follow: the first paragraph is dedicated to the presentation of the institutionalization model of Burns and Scapens (2000), which focuses on the institutionalization of a new organizational practice as a process

splitted into phases, all necessary in order to its successful implementation. The paragraph closes with the definition of the first research question, which concerns the analysis of the institutionalization process within the analyzed context. In the second section the categories of factors identified as able to influence the success of the analyzed organizational change process are presented. In this sense, the second paragraph will be divided into further sub-sections, in order to thoroughly examine the literature related to each identified category of factors, as well as the reasons that underlie each choice. At the end of each sub-paragraph, the relative hypothesis to be verified through the chosen quantitative research methodology (see Chapter 4) will be formulated. Finally, a summary of the hypotheses and the presentation of the developed conceptual model follow. This last paragraph will introduce the following chapter (Chapter 4) devoted to the adopted research methodology, since the defined conceptual model constitutes the basis for the development of the data collection tool used for the quantitative part of the research.

3.2 Literature about the institutionalization of the accrual accounting: the Burns and Scapens' model of an organizational accounting change (2000)

The institutional theory may be used for the understanding of the “management accounting practice per se”, the processes and the factors connected with its change (Scapens, 1994). From an OIE perspective, which considers the internal dynamics of an organization, management accounting practices and systems are considered in terms of reasons and ways in which they evolve in time (Burns, 2001; Scapens, 2006a). Burns (2000) claimed that “processual studies of accounting have important implications both for researchers and practitioners of accounting”. According to Dillard et al. (2004) the process of establishing, appropriating and deinstitutionalizing practices has received little attention in the accounting literature, with the notable exception of Burns and Scapens (2000). The institutional framework developed by Burns and Scapens (2000) has been used by researchers interested in studying management accounting change and change processes at an intra-organizational level (e.g. Busco et al., 2006; Guerreiro et al., 2006; Lukka, 2007; Siti-Nabiha & Scapens, 2005; Soim et al., 2002).

Based on OIE assumptions, Burns and Scapens (2000) developed an institutional framework on organizational change and resistance to change related to the introduction and implementation of new practice and system. It represents the main explanatory framework for the process of management accounting change within an organization, focusing on the *institutionalization* process of new management accounting practice and systems. For their research purposes, Burns and Scapens (2000) considered management accounting as “a routine, and potentially institutionalized, organizational practice”. Management accounting systems and practices are considered part of the organizational rules and routines, which give sense to the actions of the organizational members and reduce any possibility of conflict within the organization (Scapens, 2006) . As claimed by the authors (2000), OIE perspective is able to “provide a focus on organizational routines and their institutionalization, and in studying management accounting change we are studying changes in organizational routines”. As a consequence, with the assumption that management accounting systems and practices are a part of the organizational rules and routines, the developed framework aimed at studying management accounting rules (systems) and routines (practices) considered as organizational *processes*. This, in turn, requires a conceptualization of how new accounting practices evolve in time (Nelson & Winter, 1982).

Burns and Scapens (2000) started from Barley and Tolbert’s (1997) framework to define a new framework able to explore the management accounting change process. Similarly to Barley and Tolbert (1997), which analyzed the relationship between agency and structure over time, Burns and Scapens (2000) focused on the two realms that composed a social system, the *institutional realm* (the structure dimension) - which deals with the organizational assumptions that shape the ways of thinking and behave of actors (Scapens, 2006) - and the *action realm* (the agency dimension). In their analysis, Burns and Scapens (2000) “did not consider the links between the organizational practices and the organizational field, or the possible influence of societal factors or influential actors” (Dillard et al., 2004). Their model contrasts with the NIS research in accounting, which focus on the social, economic and political extra-organizational institutions’ effects on the organizational accounting practices (e.g., Covalleski, et al., 1993; 1996; Carruthers, 1995). The focus is on the ‘old’ institutional economics view of accounting, since the ‘new’ is essentially based on neo-classical economic theory (Burns and Scapens, 2000). As claimed by the authors

(2000), neo-classical economic theory has difficulties in the analysis of change processes, whereas OIE fits with studies on institutional change.

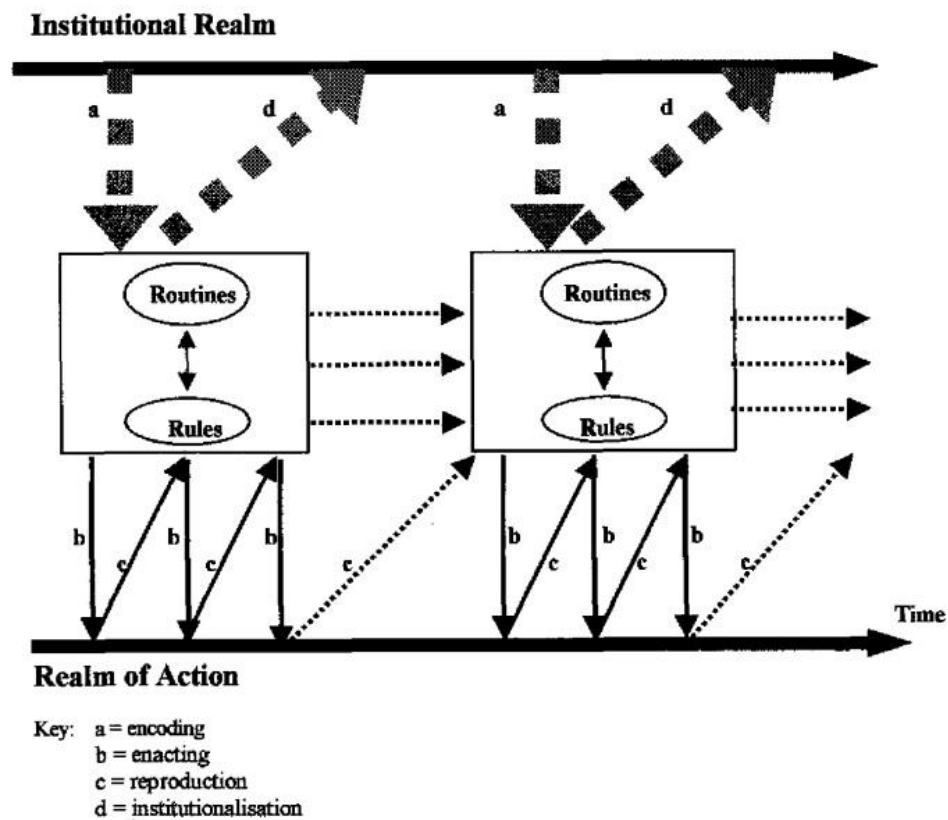


Fig. 1 The process of institutionalization (image from Burns and Scapens, 2000)

Burns and Scapens' framework (2000) – which is set out in Fig.1 – considers the “*institutional realm*”, the “*realm of actions*” and the way in which rules and routines linked these two realms towards the institutionalization of a new organizational practice or system. The arrows related to the institutional realm (arrows a and d) are dotted lines due to the abstract nature of the institutions, while these related to the action realm (arrows “b” and “c”) are multiple due to their continue repetition in time. furthermore, arrow “a” and “d” are broad lines since their nature of ongoing processes.

Institutions “are more abstract than rules and routines” (Burns and Scapens, 2000), including the underlying ways of thinking and assumptions that influence the way people act (Scapens, 2006a). They are the shared taken for granted assumptions that shape the individuals' actions, which are carried out in time (Burns et al., 2003). As claimed by Burns and Scapens (2000) “institutions are the structural properties which comprise the taken-for-granted assumptions about the way of doing things, which shape and constrain the rules and routines, and determine the meanings, values, and

also powers of the individual actors”. Before shaping rules and routines, institutions restrict and shape actions at a specific point in time. On the other side, actions produce and reproduce institutions through their cumulative influence over time (Burns & Scapens, 2000). Therefore, in the authors’ view, institutions and actions are linked by the organizational rules and routines.

Based on these premises, authors divided the *institutionalization* process into four sub-processes: encoding, enacting, reproduction and institutionalization. Encoding and institutionalization deal with the <<*institutional realm*, enacting and reproduction with the <<realm of actions>>, and rules and routines interact between them. As pointed out by the authors (2000), since institutions always exist before any organizational change, they will always shape the whole process (*path-dependency*).

During the phase of <<*encoding*>> (arrow “a” in Fig. 1) institutions are turned into rules and routines. In the case of an organizational change, the new institutional principles related to the new organizational system and practice introduced become part of the organizational rules and routines, entering in the institutional realm. New rules “will be interpreted in the context of the existing rules and routines, and the reproduction of the previous routine will influence the implementation of the new rules and the emergence of the new routines” (Burns and Scapens, 2000). As stated by Scapens (2006a), rules and routines encode the institutions by reflecting the organizational taken-for-granted assumptions, shaping the individuals’ actions. In this case, actions reflect organizational rules and routines, which in turn reflect the organizational know-how (Scapens, 2006). On the other side, the actions of organizational members may change rules, routines and institutions when they have to deal with a new situation. In this case, if the organizational actors undertake their actions repeatedly in time, rules and routines can change relatively quickly. As for their institutionalization, since “the day-to-day actions and the emerging rules and routines may be quite slow to become institutionalized” (Scapens, 2006a). Indeed, institutions are not directly connected and influenced by daily activities, being thus much slower in the process of change.

The phase of <<*enacting*>> (arrow “b” in Fig. 1) takes place in the realm of action, when rules and routines that *encode* the specific institutional principles start to be enacted by organizational members, in their day-to-day activities. As highlighted by Burns and Scapens (2000) the enactment of rules and routines “may involve conscious choice but will more usually result from reflexive monitoring and the application of

tacit knowledge about how things are done”. Moreover, the authors (2000) pointed out the enacting phase may come across resistance by organizational actors, especially if the existing values and routines challenge the new encoded institutional principle, and if these actors have enough power and resources. The third process – the phase of <<reproduction>> (arrow “c” in Fig. 1) – occurs when the new routines and rules that encode the specific institutional principles are reproduced in time, through the repeated behaviours and activities of organizational members. This process involves a “social validation” of the new routines and rules where their values turn into “shared taken-for-granted assumptions” (Yazdifar, 2003). As specified by Burns and Scapens (2000) reproduction may lead to change, which could be either conscious or unconscious if, respectively, actors have resources and reasons to challenge the existing rules and routines, or there is not a monitoring of the routines’ executions or rules and routines are not completely understood/accepted. Moreover, change “will be path-dependent, in that the existing routines and institutions will shape the selection and implementation process” (Burns and Scapens, 2000). The four and final phase – the <<institutionalization>> phase (arrow “d” in Fig. 1) – is the endpoint, the ideal condition for a new practice and system introduced within an organization. In this phase new rules and routines become institutionalized through the repetition of action, with the creation of new institutions in the institutional realm. These institutions become “dissociated from the particular historical circumstances, they exist only in the understanding and stocks of knowledge of the individuals and groups” (Burns and Scapens, 2000). At the end, accordingly to the model, institutions are encoded into the ongoing rules and routines, becoming able to shape new rules and so on.

The Burns and Scapens’ model (2000) just described constitutes the foundation of the current work, on which the research questions have been formulated and the conceptual model has been built. The present research is aimed at studying the process of institutionalization of accrual accounting within the accounting system of the Italian Regions in order to understand the level of use of this type of information within the financial decision-making process by managers. The fundamental basic assumption is that *if the level of use of the accrual accounting information is not high it is because it is not institutionalized* (where, the “high” level of use corresponds to the case in which the regional financial managers, recognizing the potentialities and utility of the accrual accounting information, choose to use it as a basis for making financial

decisions (especially some types of decisions). Based on this key assumption, the aim is to understand at what point Italian Regions are in the process of institutionalization of the accrual accounting introduced by law since the 2015 (Legislative Decree n. 118/2011). The four-steps structure of the Burns and Scapens' model (2000) is used assuming that each of these phases must be implemented for the institutionalization to actually occur. On these bases, the first research question (**RQ1**) is:

RQ1: *Which steps have been accomplished in order to institutionalize the accrual accounting information within the financial decision-making process of the Italian Regions?*

As widely clarified in Chapter 2, the present study, based on an institutional perspective, recognized the role of (internal and external) factors in influencing the organizational activities. Consequently, even the activity of introducing and implementing a new type of accounting information is considered to be influenced by certain factors. In this sense, to the first research objective to understand at what stage of the institutionalization process the Italian Regions are in terms of use of the accrual accounting within the financial decision-making a second one has been added, with the aim to explore the factors that had – and/or still have – a significant role in influencing the process and, at the end, the level of use.

Since the level of use of the accrual accounting information has been associated with its institutionalization, and since the institutionalization is seen as a process, the role of the identified categories of factors has been analyzed through the application of the OIE model described above, that is the Burns and Scapens' model (2000). As a consequence, the second aim of the study aims specifically to understand which are the factors that had – or still have – a major role in the institutionalization process considered both as a whole and in *all the phases* that compose it: the <<encoding>>, <<enacting>>, <<reproduction>> and <<institutionalization>>.

In the current study, the meaning of the four phases of the institutionalization process identified by Burns and Scapens (2000) has been adapted to the object of study, that is the introduction and implementation of the accrual accounting within the Italian Regions' accounting systems for financial decision-making purposes. As a consequence, the phases have to be considered in the context of the financial decision-

making process and from the perspective of managers that make financial decisions.

In this sense:

- The <<encoding>> phase has been considered as the phase in which regional financial managers begin to consider accrual accounting information as a tool to be used when decisions need to be made, in the same way of the other accounting tools already in use. In other words, in the light of the Burns and Scapens model, the encoding phase is considered as the phase in which the institution of accrual accounting - to be used by financial managers when decisions need to be made - becomes a rules and a routine that *encode* the accrual accounting principles. Under such circumstances, accrual accounting is placed on the same level as the financial accounting, that is the accounting institution par excellence in the Italian public accounting system;
- The <<enacting>> phase has been considered as the phase in which the regional financial managers start to use the accrual accounting within the decision-making process. As in the Burns and Scapens' model (2000), this phase is placed in the *action realm*, concerning the daily performed by managers in carrying out their activities. This phase is characterized by a “start of use”, not yet a daily and time-honored use;
- The <<reproduction>> phase has been considered as the phase in which financial managers use accrual accounting information on a daily basis in making decisions. As for the <<enacting>> phase, this phase is placed in the *action realm*, but, differently, it concerns “long-term use”, which corresponds to the choice of managers to continue to use accrual information in making decisions.
- Finally, the <<institutionalization>> phase has been considered the phase in which accrual accounting - used over time by managers and, therefore, *result of the organizational culture influences* - becomes one of the regional organizations' institutions, next to the financial accounting. Based on the assumptions of the study – that is that only the institutionalization of accrual accounting assures its high level of use (see Chapter 1) – this phase represents the ideal one. It constitutes the last phase that each Italian Region should reach in order to fully recognize the potential associated with the use of the accrual accounting information for decision-making purposes, taking all the linked benefits in terms of efficiency and effectiveness of the decisions taken.

Moreover, in order to reach the research objectives, the study considers only the <<encoding>>, <<enacting>> and <<reproduction>> phases in order to investigate about *institutionalization*. In line with the Burns and Scapens' model (2000), the study assumes that, *in order to achieve the institutionalization of the accrual accounting, organizations have to carry out all three phases, ending with the <<reproduction>>*: if organizations encode, enact and reproduce the accrual accounting, its institutionalization – and, therefore, its high level of use within the financial decision making process - will be reached. Differently, the implementation of a single - or only two of the three phases - is not sufficient in order to achieve the result.

Based on these premises, the second research question, focused on factors, has been defined and, then, splitted into two sub-questions.

The second research question (**RQ2**) is:

RQ2: *Which factors are relevant in the institutionalization of the accrual accounting within the financial decision-making of Italian Regions?*

The two sub-questions derived from RQ2 are:

RQ2a: *Which factors are relevant in each of the phases of the institutionalization of the accrual accounting within the financial decision-making of Italian Regions?*

RQ2b: *Which factors are relevant during the whole institutionalization process of the accrual accounting (regardless the phases) within the financial decision-making of Italian Regions?*

The division of RQ2 stems from the goal of achieving the most comprehensive and exhaustive response: with a focus on both the overall institutionalization process and each of its phase it is possible to define not only the most relevant factors that result from the observation of the situation currently existing within the Italian regional sector in terms of institutionalization, but also to appreciate the importance of *each* factor *within* the process and during its implementation. In the first case factors stand as *output* associated with the implemented institutionalization process; in the second case factors stand as *determinants* of the implemented institutionalization process as

currently observable in the analyzed context. In this way, the present study enables also relevant technical consideration, useful for the involved organizations.

The following paragraph is intended to describe the categories of internal and external factors on which the research focuses in order to answer to the RQ2.

3.3 Internal and external factors having a major role in the institutionalization of the accrual accounting within the public financial decision-making

The aim of this section is to reveal the factors identified as having a potential key role in the institutionalization of the accrual accounting within the public financial decision-making of the Italian Regions. These factors originate from diverse literature sources and are not intended ad exhaustive.

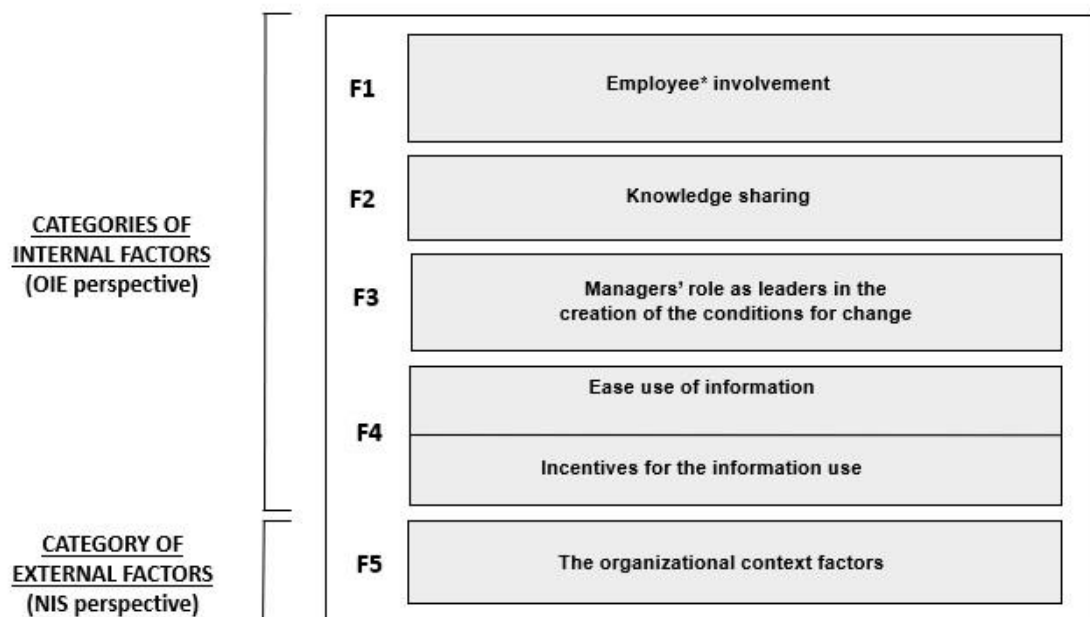


Fig 2 Categories of factors classified according to their underlying institutional perspective (OIE or NIS). An overview.

Five categories of factors have been defined. Since the current study is based mainly on an OIE framework integrated by the NIS perspective (see Chapter 2), these categories may be divided into two macro-categories of factors (Fig 2.) : one macro-category is about factors internal to the organizations (OIE perspective) and include

four categories of factors. The other macro-category is about external factors, based on a NIS perspective.

While the first four categories have been identified directly adapting the factors identified by the considered research works to the research objectives and analyzed context, the fifth and last category refers to specific research works only for their general statements and/or underlying models. In other words, for the definition of the fifth category, the identified factors are not an adaptation of factors already identified by a specific or some specific research works. They are the results of the adaptation of the NIS affirmations and of the existing research on both organizational change – and accounting organizational change in particular – and factors able to affect the internal usefulness of financial information for the decision-making. Finally, the identification of the factors has also resulted from the observation of the conditions that properly characterize the context on which the research focuses, which is the Italian regional one.

Each category includes sub-factors, able to explain and represent them, but the hypotheses formulation stops to the categories of factors' level. As will be discussed in the chapter devoted to the research methodology (Chapter 4), the categories and sub-categories of factors identified form the basis for the development of the data collection tool used for the quantitative part of the study in order to make the analysis more consistent through the use of the data analysis method chosen. In this way, the quantitative data collection tool defined allows to verify the hypotheses that are going to be defined in this chapter and, consequently, to answer to the second research question (RQ1 and RQ2).

As explained above, in studying the institutionalization of the accrual accounting information, the current research focuses on the *process* of institutionalization and its *phases* according to the model of Burns and Scapens (2000). Since according to this model all the phases have to be implemented in order to achieve the effective institutionalization of a new organizational practice/system, each identified factors is here associated with each phase. In this way, at the end, *four groups of hypotheses* will be defined: one group of hypotheses for the <<encoding>> phase, one for the <<enacting>> phase, one for the <<reproduction>> phase and one for the

<<institutionalization>> phase. Each group of hypotheses includes five hypotheses, one for each category of factors identified.

Finally, in order to verify the hypotheses that are going to be defined, the quantitative data collection tool developed (see Chapter 4) has been used among the financial managers of the Italian Regions, since – due to their organizational position and role – they constitute the first organizational actors to be involved in the accounting change process analyzed (and in the use of the accrual accounting information in particular). As a consequence, these hypotheses must be read and seen from the perspective, perceptions and experience of financial managers, that is according to the way in which they perceive the association of each factor to each of the four phases of the institutionalization process (see Fig 3).

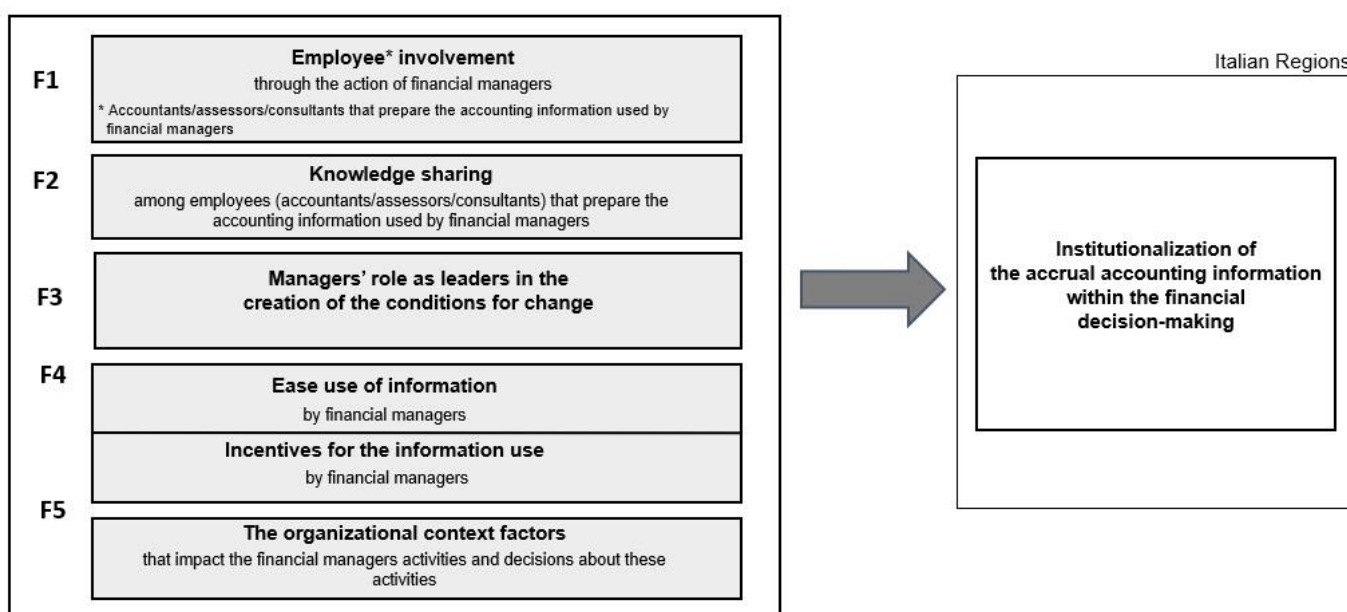


Fig 3. An overview of the five identified categories of factors from the financial managers' perspective.

Based on all these premises, each of category of factors will be thoroughly examined below, with a detailed description of the underlying literature and the reasons behind their choice for the research purposes.

3.3.1 First and second categories of factors: the “employee involvement” and the “knowledge sharing”

As will be thoroughly explained in this paragraph, both the categories of factors “1” and “2” identified in order to answer to the second research question are focused on the role of employees in the process of institutionalization of the accrual accounting within the financial decision-making of the Italian Regions. As for the other categories of factors that are going to be defined, based on the key assumptions of the study, the ultimate purpose is to understand if and how much these factors are connected with the level and intensity of use of the accrual accounting by the Italian Regions’ financial managers, when they have to take decisions.

The employees to which the study refers are the individuals working within the accounting offices and/or that are the assessors/consultants of the top-management, which prepare/interpret the accounting information that will be used then for making decisions. If those individuals are aware and able to appreciate the accrual accounting information’s potentialities within the financial decision-making process, this would lead, in turn, to a higher-quality relations with the financial managers in terms of their needs for information for making decisions, as well as to a higher-quality accounting documents, based more on the managers’ needs.

The theoretical reference is the work of Hussain et al. (2018), which is based on the Lewin’s model (1958) on organizational change process. The reason behind this choice stems from some similarities between the Lewin’s model and the model of Burns and Scapens (2000) on which the study is based. Indeed, both the models admit the existence and importance of the institutionalization phase for the success of a change process within an organization (Lewin defined the institutionalization phase as “unfreezing” phase, see below). In addition, in line with the OIE perspective adopted (see Chapter 2), the actors involved in the change process represent the key internal factor able to influence the result of an organizational change process towards the institutionalization of the new introduced organizational practice/tool, through behaviours that promote or hinder it. Within the organization, the two main figures involved are, precisely, the leaders and the employees. In order to foster the successful implementation of an organizational change process, employees’ behaviours and, first, the organizational culture can be coordinated by leaders who recognize the benefits of change. As stated precisely by Hussain et al. (2018), during an organizational change, the leadership plays a key role in coordinating with employees, sharing their knowledge, and giving them the opportunity to make decisions in the organizational level.

The role of the leadership in the analyzed accounting change process is here overshadowed, and the focus is placed on the situation actually present within the organizations – and in each phase of the institutionalization process – in terms of “employee involvement” and “knowledge sharing” by employees, which are, respectively, the first and the second categories of factor identified. According to Lewin (1958), these two categories of factors are particularly relevant in the phase in which the organizational actors have to actually implement the accounting change, that is the “transition” phase. Here the employees’ behaviours – for or against change – are considered as able to compromise the institutionalization achievement through all the institutionalization process.

The Lewin’s model. The Lewin’s model (1947; 1958) is focused on the phenomenon of change within organizations, looking at the factors able to assure its successful implementation. As extensively in Chapter 2 (“Theoretical Framework”, in the section entitled “The Management Accounting Change”), according to Modell (2007), research on management accounting change may be distinguished into two main categories: studies focused on factors able to hinder or promote change (“factor studies”), and studies that consider management accounting as a process (process-orientated approaches”). While *process-orientated* approaches are “concerned with the intricate social and political dynamics of implementation”, *factor studies* “seek to identify what drivers and hampers successful implementation of management accounting techniques” (Modell, 2007). As for the first category, literature supported the view that internal and external organizational environment shape management accounting, causing its change (for example, Innes & Mitchell, 1990; Scapens et al., 2003; Yazdifar & Tsamenyi, 2005). Among the management literature concerned to identify factors able to assure the successful implementation of an organizational change process, the Lewin’s model (1951) – the so-called “Force-field analysis” model- suggests the existence of *driving forces* and *restraining forces* as factors respectively against and in support of change (see Fig. 4.) . Driving forces support and encourage change while restraining forces act in the opposite direction, discouraging change, and, in the Lewin’s view, before a change these two kinds of forces are in an equilibrium state. This means that an organizational situation of status quo is the result of an equilibrium between the two sets of forces, and when the organization have to

deal with change, to manage change or to react to change both driving and restraining forces have to be modified, respectively increasing and/or reducing them.

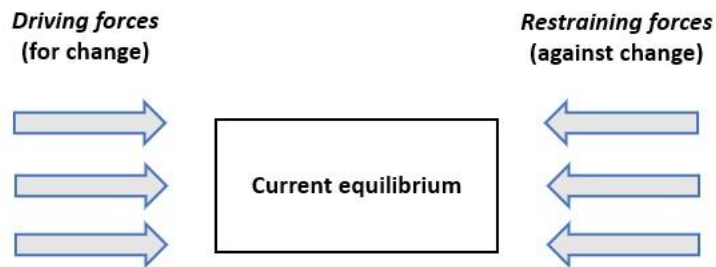


Fig. 4 Force field analysis (Lewin, 1958).

Based on these premises, the model defined by Lewin (1947; 1958) provide a general framework for the understanding of the process of change within organizations (Burnes, 1996). It is about a planned and/or intentional *process* of change within organizations, articulated in three phases, from the organizational *present state* to the *desired* one, passing through the *transition state* (see Fig.5) . The three identified stages of the process are the “unfreezing” of the present level, the “changing/transition” toward the new level and the “refreezing” of the new level. According to the author (1958), in order to achieve change both the organizational structure and actors have to change. Actors have to change their values and behaviours, and all the organizational levels have to be involved – from the individual level to the organizational and the interpersonal one. As stated by Burnes (1996), “before new behaviour can be adopted successfully, the old has to be discarded. Only then can the new behaviour become accepted”. In this sense, the “unfreezing” phase toward change is essential.

Unfreezing deals with the present state and corresponds to the phase of preparation for change. As pointed out by Hussain et al. (2018), the Lewin’s model postulates the unfreezing of the current organizational state in order to achieve a successful organizational change. In this phase driving and restraining forces have been recognized as having a key role in making inadequate the existing organizational structure and pattern of behaviours. As stated by different authors, the introduction of driving forces is not sufficient. For example, Schein (1996) claimed that “for change to occur, this force field (of driving and restraining forces) had to be altered under complex psychological conditions because just adding a driving force toward change

often produced an immediate counterforce to maintain the equilibrium”. As a consequence, “the equilibrium could more easily be moved if one could remove restraining forces since there were usually already driving forces in the system”. The issue is actually reaching the restraining forces, since they are often “psychological defenses or group norms embedded in the organizational or community culture” (Schein E. H., 1996). As claimed by Robbins (2001) the preparation, motivation and involvement of organizational actors in the process of change may allow to achieve the unfreezing.

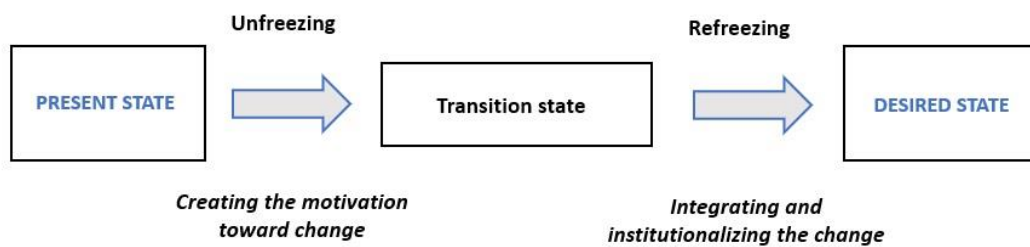


Fig. 5 The organizational process of change (Lewin, 1958).

In line with the model, once the unfreezing phase is reached, the phase of changing/transition can be managed. According to Schein (1996) the unfreezing phase have to be followed by the changing one, since the unfreezing “creates motivation to learn but does not necessarily control or predict the direction”. The changing phase requires the modification of the organizational structure and culture, with the definition of new values and structures (Burnes, 1996). In this sense, it has been considered as the phase of managing the process of change. Since people involved in the process of change may react in different and unpredictable ways, from “passively resisting it to aggressively trying to undermine it, to sincerely embracing it” (Kotter & Schlesinger, 2008), the prediction of the change process’ outcome is hard (Lewin, 1947). As pointed out by Burnes (1996), in his work Lewin (1958) highlights that an organizational change is often short-lived, with a recovery of the old patterns. As a consequence, “it is not sufficient to define the objective of change solely as the achievement of a higher level of group performance. Permanence of the new level should also be included in the objective” (Burnes, 1996). In this sense, the phase of “refreezing” is fundamental for the successful implementation of an organizational change. During the refreezing the changes are adopted by people through their daily behaviours, becoming internalized or institutionalized. In this sense, this phase may be

matched with the *institutionalization* of a new organizational practice (see Burns and Scapens, 2000). The refreezing phase involve organizational culture, policies and practices (e.g., Schein, 1996) and is about the achievement of a new state of equilibrium.

As highlighted by Lewin (1958) leaders have a key role in managing an organizational change throughout all the different phases identified, motivating and involving organizational actors in the implementation and preservation of introduced changes over time. as stated by Laura and Stephen (2002), in a change context leadership can be defined as “the process of diagnosing where the work group is now, and where it needs to be in the future, and formulating a strategy for getting there. Leadership also involves implementing change through developing a base of influence with followers, motivating them to commit to and work hard in pursuit of change goals, and working with them to overcome obstacle to change”. Based on this framework, Hussain et al. (2018) introduced the concepts of employee involvement in change and knowledge sharing as drivers of the Lewin’s “transition” phase. After the “unfreezing” of the old organizational status quo, people have to implement the changes. In order to stimulate the change process, employees have to be driven towards the change (Pierce et al., 2002) through the actions of leaders, which “should educate communicate, participate, involve, task support, provide emotional support and incentives, manipulate, co-optate and coerce the employees about change” (Hussain et al., 2018). On the other side, during the transition phase the knowledge about the changes must be shared in order to generate the value of organization (Hussain et al., 2018).

In explaining the concept of “employee involvement”, Hussain et al. (2018) mention the definition provided by Glew et al. (1995), which stated that “employee involvement seeks to increase members’ input into decisions that affect organization performance and employee well-being”. According to Hussain et al. (2018), this concept can be explained in four elements, able to stimulate the employee involvement: the power, the information, the knowledge and skills, and the rewards. For the purposes of the study, the “employee involvement” has been recognized as the first category of factors (**F1**) having a major role in the institutionalization process of the accrual accounting within the financial decision-making process of the Italian Regions. As for the just mentioned four elements, they have been considered as the sub-factors that describe and represent the “employee involvement”. In details:

- The employees' power - intended as level of autonomy and freedom of action in carrying out their activities - represents the first sub-factor able to explain the category "employee involvement" (**F1.1**);
- The information received by employees about the accrual accounting constitutes the second sub-factor (**F1.2**);
- The employees' knowledge and the skills acquired within the organization through organized training activities represent the third sub-factor (**F1.3**);
- The rewards granted to the employees related to the use of the accrual information constitute the fourth sub-factor (**F1.4**).

As mentioned above, the hypotheses formulation stops to the categories of factors' level. These four sub-factors have been considered only for the development of the quantitative data collection tool in order to make the answer to the second research question more consistent, through the use of the data analysis method chosen (see Chapter 4).

Based on these premises, the first group of hypotheses (**H1-H4**) is:

H1: *the employee involvement has a relevant role in the phase of <<encoding>> of the accrual accounting information within the financial decision-making of Italian Regions.*

H2: *the employee involvement has a relevant role in the phase of <<enacting>> of the accrual accounting information within the financial decision-making of Italian Regions.*

H3: *the employee involvement has a relevant role in the phase of <<reproduction>> of the accrual accounting information within the financial decision-making of Italian Regions.*

H4: *the employee involvement has a relevant role in the phase of <<institutionalization>> of the accrual accounting information within the financial decision-making of Italian Regions.*

As for the knowledge sharing, Hussain et al. (2018) recognized the relevance of the "individuals' sharing of beliefs, experiences, skills, competencies and abilities" when

the organizational activities are carried out, mentioning the supporting literature (e.g., Brown & Duguid, 1991; Ambrosini & Bowman, 2001; Wenger et al., 2002). As stated by the authors, sharing knowledge is “the organizational learning process” and results in what employees know about the organization. This knowledge is recognized to be divisible in explicit and/or tacit. Explicit knowledge “can be easily transferred in documents, databases and manuals”, whereas tacit knowledge is “the member’s internal skills, intuitions and memories” (Hussain et al., 2018).

As specified above, for the purposes of the present study, the “knowledge sharing” represents the second category of factors (**F2**), identified as having a major role in the institutionalization of the accrual accounting within the financial decision-making process of the Italian Regions. The distinction between explicit and tacit knowledge, instead, has resulted in the definition of the sub-factors able to explain and represent this category:

- The employees’ sharing of the explicit knowledge about the accrual accounting information by means of documents, databases, and/or manuals among all the organizational management levels (**F2.1**);
- The employees’ sharing of the tacit knowledge and the experience-based competencies about the accrual accounting information (**F2.2**).

These two identified sub-factors have been considered only for the development of the quantitative data collection tool in order to make the answer to the second research question more consistent, through the use of the data analysis method chosen (see Chapter 4). The hypotheses formulation stops to the categories of factors’ level. On these basis, the second group of hypotheses (**H5-H8**) is:

H5: *the knowledge sharing has a relevant role in the phase of <<encoding>> of the accrual accounting information within the financial decision-making of Italian Regions.*

H6: *the knowledge sharing has a relevant role in the phase of <<enacting>> of the accrual accounting information within the financial decision-making of Italian Regions.*

H7: *the knowledge sharing has a relevant role in the phase of <<reproduction>> of the accrual accounting information within the financial decision-making of Italian Regions*

H8: *the knowledge sharing has a relevant role in the phase of <<institutionalization>> of the accrual accounting information within the financial decision-making of Italian Regions.*

3.3.2 Third category of factors: The role of managers as leaders in the creation of the conditions for change

As Hussain et al. (2018) (see above), also Fernandez e Rainey (2006) recognized the relevance of the Lewin's model (1947;1951) among the multiple models and frameworks existing in literature about "the process of implementing change within organizations" and "factors contributing to success" (e.g., Kotter J. P., 1995; 1996; Armenakis, Harris, & Feild, 2001; Burke, 2002).

Among the factors identified as able to contribute to the succes of an organizational change process, Fernandez e Rainey (2006) focused on the role of managers as "leaders of change initiatives in public organizations". Their work is about the ways in which managing a succesful organizational change in the public sector, recognizing a significant body of research that support the critical role that managers frequently have in making organizational change happen, also within the public sector (e.g., Doig & Hargrove, 1990; Judson, 1991; Kotter J. P., 1995; 1996; Bingham & Wise, 1996; Hennessey, 1998; Armenakis et al., 1999; Borins, 2000; Burke, 2002). According to the authors, these body of research is united by the identification of *eight factors* on which change leaders – and change participants – should pay special attention. Differently to the other studies that consider the same factors, but as steps to be followed in order in a linear progression (e.g., Kotter J. P., 1995; Armenakis, Harris, & Feild, 1999), Fernandez and Rainey (2006) consider them as able to "influence the outcome of change inistatives *at different points* of the process". In this sense, their view is in line with those other studies that reject the linear trend of a change process (e.g., Amis et al., 2004). Finally, rather than look at these factors as characterized by "additive effects", the authors treat each of them as "potentially contributing to the successful implementation of change".

The eight factors identified by Fernandez and Rainey (2006) are:

1. *Ensure the need.* As pointed out by the authors, there is a wide body of literature – also belonging to the public-management research - that recognize the role of managerial leaders during a process of organizational change (e.g., Judson, 1991; Kotter, 1995; Armenakis et al., 1999; Abramson & Lawrence, 2001; Burke, 2002). According to the authors, “managerial leaders must verify and persuasively communicate the need for change” (p. 169). Leaders have to recognize the need for and desirability of change. Then, they have to convince other organizational members about this necessity, starting from the Lewin’s (1947;1951) phase of “unfreezing” as suggested Armenakis and Field (1999).
2. *Provide a plan.* Together with the commitment in convincing the organizational members about the need for change, managerial leaders have to provide a plan for achieve it. This plan “serves as a road map for the organization, offering direction on how to arrive at the prederred end state, identifying obstacles, and proposing measures for overcoming thos obstacles” (p. 169).
3. *Build internal support for change and overcome resistance.* With the support of several mentioned studies, Fernandez and Rainey confirm the role of managerial leaders in overcoming the resistance of the organizational members that have to deal with a change process within their organizations. In details, they point out the value of participation of organizational member in all the phases of the change process, especially in the public sector, to which leaders have to “commit time and effort” (p. 171).
4. *Ensure top-management support and commitment,* that is assuring that an individual or a group of managers will “lead the transformation” taking personal risks, supporting the idea that this may be an effective solution in order to maintain the commitment to change (Kanter, 1983) and make successful change possible, also within the public sector (e.g., Abramson & Lawrence, 2001; Berman & Wang, 2000).
5. *Build external support.* As stated by the authors, “managerial leaders must develop support from political overseers and key external stakeholders. [...] The impact of these actors on the outcome of change efforts stems in part from theoir ability to impose statutory changes and control the flow of vital resources to public organizations”. They recognized the role of political overseers in defining and sharing a vision in favour of the change, as well as the role of skilled appointees in managing the change.

6. *Provide resources*, enough to support change. As pointed out by the authors, consistent body of research in literature found that a change process is not cheap, and require a redirection of the organizational resources towards all the activities that a change process requires. The provision of inadequate resources in support of a planned change “leads to feeble implementation efforts, higher levels of interpersonal stress, and even neglect of core organizational activities and functions” (p. 172).
7. *Institutionalize change*, both among employees and managerial leaders through a modification of their behaviours. In details, in line with the mentioned supporting literature (e.g., Lewin, 1947; Kotter, 1995; Edmondson et al., 2001), the authors claimed that employees “must learn and routinize these behaviors in the short term”, while managers “must institutionalize them over the long haul so that new patterns of behavior displace old ones” (p. 172).
8. *Pursue comprehensive change*. In other words, accordingly to Fernandez and Rainey - and to many other researchers, also belonging to the public sector research -, the succesful implementation of an organizational change process relies, among the other factors, on the leaders’ role in making systemic changes to all the subsystems of the organization. All the organizational sub-systems have to be informed and involved in the process of change.

As pointed out by the authors, the eight identified factors “should serve not as a road map but as a compass for practitioners seeking to find their way amid the susained, persistent, and challenging pressures for change they confront daily”. For the purposes of this study, the Fernandez and Rainey’s work (2006) has been chosen because it represents a synthesis of the extensive literature about the role of managers as leaders for the success of an organizational change. Moreover, being the study focused on the public sector, it fits perfectly with the objectives of the present research. Finally, the present study, mainly based on an OIE perspective, is fully in line with the authors’ view, recognizing both the relevance of the identified factors during *all* phases of the organizational change process, and the individual relevance of each factor (not only a cumulative one).

Based on these premises, the third category of factor (**F3**) identified in this study as having a major role in the institutionalization of the accrual accounting within the financial decision-making process of the Italian Regions corresponds to “the role of

managers as leaders in the creation of the conditions for change”. The eight factors identified by Fernandez and Rainey (2006) and just described constitute instead the sub-factors able to explain and represent the category. In details, with an adaptation to the research purposes, the eight sub-factors related to the F3 category are:

- The communication activities carried out by managers about the need for the accounting change (**F3.1**);
- The presence of an action plan to be followed by managers during the accounting change process (**F3.2**);
- the managers’ commitment in obtaining a general internal support for the accounting change, overcoming any connected form of resistance (**F3.3**);
- the managers’ assumption of the responsibilities and risks associated with an effective introduction of the accrual accounting (**F3.4**);
- the managers’ commitment to promote the potential of the accrual accounting information within the decision-making process (**F3.5**);
- the managers’ commitment to obtain support in terms of promotion of the accounting change from political figures and/or groups of interest belonging to the external political context in which the Region operates (**F3.6**);
- The presence of adequate resources to support an effective introduction of the accrual accounting, to be handled by managers (**F3.7**);
- The managers’ commitment in adopting an integrated approach to the accounting change process, involving all the organizational levels and sub-systems (**F3.8**).

As observable, the factor “institutionalize change” identified by Fernandez and Rainey in their work has been excluded from the analysis of this study due to the actual difference of perspectives. Indeed, the authors considered the concept of “institutionalization” as a factor on which managers have to work on in order to assure a successful implementation of a change process within public organizations, while for the present research is the opposite to be valid: it is managers that are regarded as factors able to contribute to the institutionalization of the change within an organization, viewed as a process. Moreover, following the authors affirmations in the explanation of each identified factors, the one named “ensure top-management support and commitment” has been adapted and splitted into two different sub-factors: “the managers’ assumption of the responsibilities and risks associated with an effective introduction of the accrual accounting”, focused on the whole organization, and “the

managers' commitment to promote the potential of the accrual accounting information within the decision-making process", focus on the decision-making system.

These sub-factors have been considered only during the development of the quantitative data collection tool in order to make the answer to the second research question more consistent, through the use of the data analysis method chosen (see Chapter 4). The hypotheses formulation stops at the category level. On these basis, the third group of hypotheses (**H9-H12**) is:

H9: *the role of managers as leaders in the creation of the conditions for change has a relevant role in the phase of <<encoding>> of the accrual accounting information within the financial decision-making of Italian Regions.*

H10: *the role of managers as leaders in the creation of the conditions for change has a relevant role in the phase of <<enacting>> of the accrual accounting information within the financial decision-making of Italian Regions.*

H11: *the role of managers as leaders in the creation of the conditions for change has a relevant role in the phase of <<reproduction>> of the accrual accounting information within the financial decision-making of Italian Regions*

H12: *the role of managers as leaders in the creation of the conditions for change has a relevant role in the phase of <<institutionalization>> of the accrual accounting information within the financial decision-making of Italian Regions.*

3.3.3 Fourth category of factors: Ease use of information/Incentives for the information use

The work of van Helden and Reichard (2019) is a combination of a literature review and a thematic viewpoint about the "use of accounting information" issue and the "usability-use" phenomenon. The aim of the literature review was "to give a broad overview of the findings of empirical studies on the usability and use of public sector accounting information" (p.479), "to identify the different variables playing a role in the whole context of "use of accounting information" and to collect and assess empirical data indicating the existence of certain characteristics of the whole use issue and its

antecedents” (p.480). As pointed out by the authors, the majority of the reviewed articles focuses on two main type of users of accounting information, politicians and manager, while the others group of users have been widely ignored. Moreover, both politicians and managers have been found to consider the usability of the accounting information quite positively (Kober et al., 2010; Liguori et al., 2012; ter Bogt et al., 2015) and the actual use mostly low or moderate (Ezzamel et al., 2005; Yamamoto, 2008). As for the thematic viewpoint, a focus on specific aspects considered to be relevant in order to explain the ”usability-use” phenomenon has been made, with a distinction between the *usability* and the actual *use* of accrual accounting information within the public sector and the identification, for each of these concepts, multiple influential factors.

The *usability* is generally about the perception of use of accounting information, which comes before the actual use. As claimed by the Van Helden and Reichard (2019, p.488), “usability means that the users of the information in an accounting document potentially appreciate it for supporting their decision makin or accountability”. According to the reviewed literature, the usability perception of accounting information has been found to depend on multiple factors, as “the quality of the provided information”, in terms timeliness and understandability (p. 481). As for the actual use of accounting information, it has been defined as “tha actual consultation, which can include the reading and analysis, of the information in an accounting document by its users for supporting their decision making or accountability” (p. 488). According to the literature reviewed, among the antecedents related to the actual use of the accounting information there are the information overload, the size of a public organization or its financial position, and the role of intermediaries (Caruana; Buylen & Christiaens, 2016; Jorge et al., 2016).

Before the actual use, and also before the usability of the accounting information, Van Helden and Reichard identified a thirs factor, the *user need*, considered as “a desirable characteristic of information included in an accounting document, as expressed by the potential users of this document” (Fig. 6). According to the view of the authors, the usability-use relation is integrated by the user needs: if user needs are satisfied, usability comes, and when usability is recognized, the actual use of accounting information starts. Moreover, as pointed out, if and when the actual use is reached, certain new actions are expected, as “a revision of the underlying politics, or a better, i.e. more efficient operation” (p.489). As observable from the figure below

(Fig. 6) extrapolated from their paper, Van Helden and Reichard (2019) included to this “too simple picture” about the user needs-usability-use relation some of the relevant antecedents that came from the literature review. Differently the analyzed research, the authors made an explicit distinction between the different influences that some antecedents have on the usability and the use of accounting information, proposing a new elaborated picture on the theme. Those antecedents have been considered as factors explaining the usability on the one side, and the actual use on the other side.

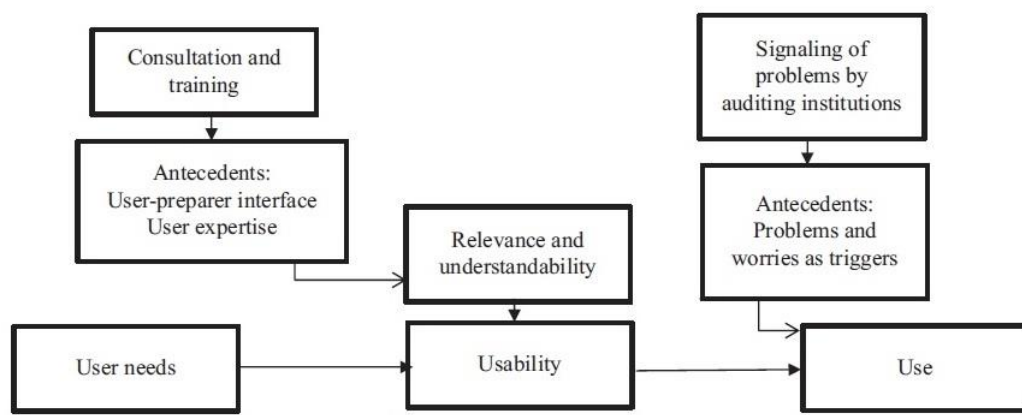


Fig. 6 Van Helden and Reichard (2019): “an elaborated picture of the links between user needs, usability and use of accounting information, including important antecedents”.

In the user needs-usability-use relation, usability has been considered in terms of *relevance* – that is the alignment of the information provided with “what users need for their decision making or accountability” (p.489) - and *understandability* – that, according to the authors’ view, is related to the format and the channels through which information is made available. Among all the antecedents able to explain usability “both at the individual decision-making level and at the organizational level”, Van Helden and Reichard focused on two factors:

- “*the extent to which preparers* – that is the accountants who produce all types of accounting information – *and users of accounting information interact about the needs for accounting information of these users*”;
- “*the degree to which users have adopted some accounting knowledge necessary for an understanding of the provided accounting information*, for example, through *training or practical experience*” (p.489).

As for the antecedents of the actual use, the authors started for the assumption that the usability of the information included in an accounting document do not automatically correspond to the actual use of this document. In this sense, “an incentive for using accounting information is necessary”. Among the factors able to incentive the actual use, the authors made a focus on the existence of:

- *problems to be solved;*
- *certain worries about the actual operation of a set of activities.*

For the purposes of the current research, the needs of users correspond to the needs related to the financial accounting information, and come up when financial managers have to make decisions. In this occasions, managers are supposed to use the accrual accounting information, but the effective use is recognized to be positively or negatively influenced by some factors. On these bases, in order to understand the effective level of use of accrual accounting information within the decision-making process by financial managers, the current study considered as essential the introduction of the concept of “usability” next to the one of “use”, considering them as two distinct and successive situations influenced by different factors. For these reasons, the work of Van Helden and Reichard just described has been chosen as a reference in the identification of the factors that have played – or that still play – a significant role in the process of institutionalization of the accrual accounting towards its high use among financial managers.

Based on these premises, the present research defines the fourth category of factors having a major role in the institutionalization of the accrual accounting within the financial decision-making process of public administrations (**F4**) through the Van Helden and Reichard model (2019), splitting it into two categories: the “ease use of information” (**F4a**) and the “incentives for the information use” (**F4b**). F4a deals with the *usability*, whereas F4b concerns the *actual use* of the accrual accounting information.

On the one side, the determinants related to the usability concept to which Van Helden and Reichard refer are considered in this study as able to increase the perception of information’s ease use, constituting the sub-factors of the F4a category of factors:

- The level of interaction between managers and who prepare the accounting documents about the accrual information that is useful for the decision-making has been identified as the first sub-factor (**F4a.1**). This interaction is about the information needs of managers in making their decisions;
- The know-how, the competences and the professional training already held by managers about the accrual accounting has been defined as the second sub-factor (**F4a.2**);
- The managers' work experience within their organization has been considered as the third sub-factor (**F4a.3**).

On the other side, the factors related to the actual use to which Van Helden and Reichard refer are considered in this study as able to incentive the use of information, constituting the sub-factors of the F4a category of factors:

- the presence of problems within the decision-making process that can be solved through the use of the accrual accounting information has been defined as the first sub-factor (**F4b.1**);
- the presence of worries related to certain activities that may be solved through the use of the accrual accounting information has been defined as the second sub-factor (**F4b.2**).

According to the purposes of the study and to the framework on which the conceptual model will be developed at the end (that is the Burns and Scapens' framework, 2000), each of the two categories (F4a and F4b) has been matched with a different phase of the institutionalization process. Completely in line with the assumption of Van Helden and Reichard just analyzed (2019), the underlying reasoning is the as follow: if public managers start to consider accrual accounting as a tool to be used when they have to make financial decisions (<<encoding>> phase of the Burns and Scapens model, 2000), this means that they start to consider it useful and *usable* (not to actually use it, yet). Then, once the perception of usefulness and usability of this information has been achieved, managers can start to *actually use* it (<<enacting>> phase Burns and Scapens model, 2000), and choose to continue to do so over time (<<reproduction>> phase Burns and Scapens model, 2000). Especially during the encoding phase, the presence of certain internal condition able to display the ease of use of the accrual accounting information may push the definition of a positive perception about its usability. If this happens, then during the enacting and the

reproduction phases, the presence of incentives can respectively push the use of the accrual information and keep it on a high level over time. As a consequence, the F4a category has been matched with the <<encoding>> phase and the F4b category with the <<enacting>> and the <<reproduction>>. In any case, these five sub-factors just defined have been considered only during the development of the quantitative data collection tool in order to make the answer to the second research question more consistent, through the use of the data analysis method chosen. The hypotheses formulation stops to the categories of factors' level. Finally, as will be thoroughly explained in the Chapter 4, during the development of the quantitative data collection tool the matching between F4a and F4b categories of factors and the <<encoding>>, <<enacting>> and <<reproduction>> phases of the institutionalization process have been considered and applied.

On these basis, the fourth group of hypotheses (**H13-H17**) is:

H13: *the ease use of information has a relevant role in the phase of <<encoding>> of the accrual accounting information within the financial decision-making of Italian Regions.*

H14: *the presence of incentive for the information use has a relevant role in the phase of <<enacting>> of the accrual accounting information within the financial decision-making of Italian Regions.*

H15: *the presence of incentive for the information use has a relevant role in the phase of <<reproduction>> of the accrual accounting information within the financial decision-making of Italian Regions*

H16: *the ease use of information has a relevant role in the phase of <<institutionalization>> of the accrual accounting information within the financial decision-making of Italian Regions.*

H17: *the presence of incentive for the information use has a relevant role in the phase of <<institutionalization>> of the accrual accounting information within the financial decision-making of Italian Regions.*

3.3.4 Fifth category of factors: The organizational context factors

As explained in Chapter 2, the theoretical framework of the present study is based on the institutional theories and, in line with the macro-perspective of the NIS, recognizes the relevant influence that the external organizational environment has on the way organizations operate. In this sense, within the developed conceptual framework has been included one category of factors identified about external factors, recognized by literature as having an influential role during an organizational accounting change.

Based on this premises, the fifth and last category of factors (**F5**) identified as having a major role in the institutionalization of the accrual accounting within the financial decision-making process of the Italian Regions corresponds to “the organizational context factors”. In order to identified it, the present study has referred to the work of Dillard et al. (2004) as integrated by Quinn and Hielb (2018).

Dillard et al. (2018) proposed a framework on the institutionalization of an accounting practice based on both institutional and the structuration theories and aimed at expanding them. As stated by the authors, they proposed an expanded framework that “outlines a dynamic social context within which the process of institutionalization, transposition and deinstitutionalization take place and within which radical as well as incremental change can be addressed” (p.507). It investigates organizational changes in accounting practices as well as their influence on institutional and organizational change in order to achieve a more complete and clear understanding of the dynamics involved.

According with the institutional researchers – and, in particular, according to the NIS researchers - Dillard et al. (2004) recognized organizations as socially constructed. Since the organizations operate under governance structures that define how to operate legitimately, “institutionalized, rationalized elements are incorporated into the organization’s formal management systems because they maintain appearances and thus confer legitimacy whether or not they directly facilitate economic efficiency” (p.510). However, in contrast with the institutional researchers that consider institutionalization as an outcome, where organizations passively conform to the recognized acceptable practices (*isomorphism*), Dillard et al. (2004) consider institutionalization and resulting institutions as a reflection of the power and the political interests of the organizational actors. In this sense, they are in line with

DiMaggio (1988) who stated that institutionalization is a function of “the relative power of the actors who support, oppose, or otherwise strive to it”.

In building their framework aimed at the analysis of the institutionalization processes, the authors extend the OIE based Burns and Scapens’ conceptualization of an organizational management accounting change since it stops to the organizational level and the related factors. According to them the OIE perspective taken by Burns and Scapens “is limited in recognizing higher levels of social, political and economic issues that influence and define the organizational context. Further, it does not address the means by which actions at the organization level may influence the institutional context at the organizational field level or the societal level” (p. 511). The result is a multi-level framework that explains the “dynamics associated with the institutionalization process”. In details, Dillard et al. (2004) define “three levels of socio-historical relationships” (p. 512):

- The *economic and political level*, defined as the level where norms and values are set and disseminated among the members of the society. According to the authors in this group primary agents may be governmental official, regulators and legislators:
- The *organizational field level*, considered to include “socio-economic configurations” such as “industry, groups, professional institutes, geographical collectives”;
- The *organizational level*, that is the level where individual organizations stay. As specified by the authors, in their view the Burns and Scapens view may be integrated here.

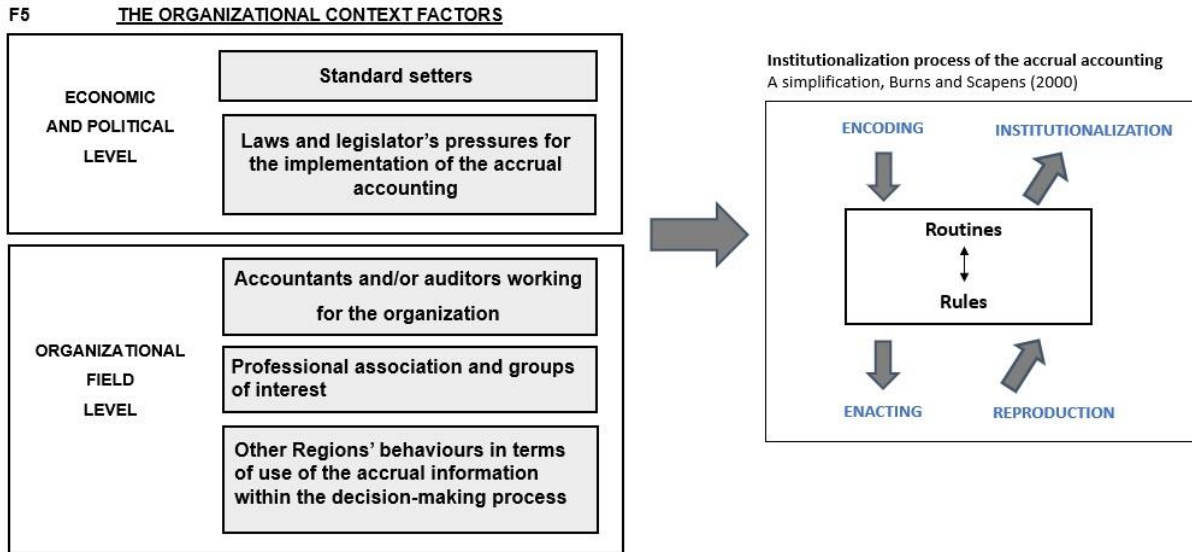
According to the authors, the first level may include agents like governmental official, regulators and legislators; the second one may encompass industry leaders, labor unions and external consultants, while managers and workers may be included actors of the organizational level. Quinn and Hiebl (2018) have referred to this classification, but the three levels have been used purely as descriptive categories, in order to support the analysis, to explain “a cascading effect which results in organizational level institutions”, like Dillard et al. (Quinn & Hiebl, 2018, p. 546).

The Quinn and Hiebl’s framework (2018) aimed at provide an more detailed understanding of the foundations of management accounting routines. As claimed by the authors, the objective of their study has been “to explore the foundations of management accounting routines - which ultimately may become institutionalized practices - and factors leading to such foundations” (p.544). To this end, it was

assumed that the foundations of management accounting routines are likely to be influenced by a combination or interaction of factors which act during the process of routinization at the organizational, the organizational field and the economic and political levels. As a consequence, the Burns and Scapens' model about the institutionalization process (2000) has been considered and integrated with the Dillard et al.'s three level classification (2004), modifying and/or expanding them.

More in details, only the beginning of the institutionalization process designed by Burns and Scapens – that is “the encoding of institutional principles into rules and routines” (Burns and Scapens, 2000) - has been taken into consideration, since it deals with the formation of organizational routines. At this point of the process, Burns and Scapens considered institutions – and, thus, also routines, since they are the result of repetitive actions of institutions - as already formed or institutionalized in the “institutional realm” (Burns and Scapens, 2000). Differently, Quinn and Hiebl started the process with an action (the “action realm of Burns and Scapens), which is considered to become an institution only after repeated enacting and reproduction. According to the authors, when this first action occurs, it is likely that it is not casual, but “influenced or informed by one or more of the factors”(p. 546), which thus constitute the foundation of a management accounting routine.

In contrast with Quinn and Hiebl, the present study has not modified the model of Burns and Scapens with the just described integration, but the original version has been maintained. Indeed, the study aims to understand the influence of certain factors not only in the routinization phase (<<encoding>>), but during all the phases of the institutionalization process identified by Burns and Scapens (<<encoding>>, <<enacting>>, <<reproduction>> e <<institutionalization>>). However, like Quinn and Hiebl, the integration of the two models has been taken up in order to integrate the OIE perspective with the NIS one. In this way, the underlying theoretical assumptions of the study have been “translated” and integrated in the model that underlies the analysis, and both internal and external factors have been considered. Finally, since the focus is on the *external* factors, only the “organizational field level” and the “economic and political level” of the Dillard et al.'s (2004) model have been considered. The result is a new model that integrates the Dillard et al. (2004), the Quinn and Hiebl (2018) and the Burns and Scapens' models (Fig. 7).



External factors having a major role in Institutionalization process of the accrual accounting within the financial decision-making of Italian Regions.
Based on Dillard et al. (20004) and Quinn and Hiebl (2018).

Fig. 7 The current underlying model for the “F5” category of factors’. An adaptation and integration of the Quinn and Hiebl (2018), Dillard et. al (2004) and Burns and Scapens (2000)’ frameworks.

Among the factors able to shape management accounting, Quinn and Hiebl (2018) select from the literature regulation/legislation, economic conditions, professional associations, human and non-human actors and habits, that “are not intended as an exhaustive list” (p. 544). Similarly, the current study identified a number of factors external to the organization that constitute a selective synthesis of NIS affirmations, on the existing research on organizational change – and accounting organizational change in particular – and on factors able to affect the internal usefulness of financial information for the decision-making. Finally, the identification of the factors has also resulted from the conditions that properly characterize the context on which the research focuses, which is the Italian regional one. As for the research already existing, Nogueira and Jorge (2016) pointed out that, according to the organizational theory, both external and internal factors have a major role in explaining organizational change, including change in the accounting systems. Among the external factors able to motive managers to consider and work *voluntarily* on accounting information, Deegan (2002) identified “the desire to comply with legal requirements”, “to manage particular (perhaps powerful) stakeholder groups”, “to comply with [...] particular codes of conduct”, and to “legitimize the organization’s operations” (pp. 290-291). Looking at studies focused on accounting change processes and financial information usefulness,

and focusing the attention on the public sector, Buylen & Christiaens (2013) identified as influencing factor the institutional and legal pressures, among the others. Nogueira and Jorge (2016) focused on the external factors able to influence the usefulness of the financial reporting in the internal decision-making of local governments, identifying: “the pressure of a national problem”, “pressure from controlling bodies (Court of audits, Inspectorate general of finance, among others)”, “political pressure (local or central)”, “pressure from professional organizations (external auditors, among others)”, “citizens’ control”, and “media and public opinion scrutiny” (p. 222).

Based on these premises, in a NIS perspective, the sub-factors identified as able to explain and represent the F5 category of factors are:

- The standardization bodies (standard setters) (**F5.1**);
- The laws and legislator’s pressures for the implementation of the accrual accounting within the accounting system (**F5.2**);
- The accountants and/or auditors working for the organization (**F5.3**);
- The professional association and groups of interest (**F5.4**);
- The other Italian Regions’ behaviours in terms of use of the accrual information within the decision-making process (**F5.5**).

As specified above, these sub-factors deal only with the Dillard et al.’s “organizational field” and “economic and political” levels, and they are not intended to be an exhaustive list. Moreover, they are not an adaptation of factors already identified by a specific or some specific research works, but the results of the adaptation of the NIS affirmations and the existing research on both organizational change – and accounting organizational change in particular – and factors able to affect the internal usefulness of financial information for the decision-making. Finally, the identification of the factors has also resulted from the observation of the conditions that properly characterize the context on which the research focuses, which is the Italian regional one.

Similarly to the other identified categories of factors, they have been considered only during the development of the quantitative data collection tool in order to make the answer to the second research question more consistent, through the use of the data analysis method chosen (see Chapter 4), while the hypotheses formulation stops at the category level. On these basis, the fifth group of hypotheses (**H18-H21**) is:

H18: *the organizational context factors have a relevant role in the phase of <<encoding>> of the accrual accounting information within the financial decision-making of Italian Regions.*

H19: *the organizational context factors have a relevant role in the phase of <<enacting>> of the accrual accounting information within the financial decision-making of Italian Regions.*

H20: *the organizational context factors have a relevant role in the phase of <<reproduction>> of the accrual accounting information within the financial decision-making of Italian Regions*

H21: *the organizational context factors have a relevant role in the phase of <<institutionalization>> of the accrual accounting information within the financial decision-making of Italian Regions.*

An overview of the identified hypotheses through the lens of the institutionalization process' phases. Since one of the aim of the present study is to understand which factors have had a major role in the institutionalization of the accrual accounting within the financial decision-making of the Italian Regions, and since this aspect is explored through the consideration of the factors' role in each of the phases of the institutionalization process, the formulated hypotheses are grouped in relation to the phase to which each of them is referred (Fig 8).

Institutionalization phases	Categories of factors					
	CF1	CF2	CF3	CF4	CF5	
ENCODING	H1	H5	H9	H13	H18	➔ <u>HYPOTHESES GROUP 1 (HG1)</u>
ENACTING	H2	H6	H10	H14	H19	➔ <u>HYPOTHESES GROUP 2 (HG2)</u>
REPRODUCTION	H3	H7	H11	H15	H20	➔ <u>HYPOTHESES GROUP 3 (HG3)</u>
INSTITUTIONALIZATION	H4	H8	H12	H16 H17	H21	➔ <u>HYPOTHESES GROUP 4 (HG4)</u>

Fig.8 The research hypotheses grouped according to the related phase of the institutionalization process.

In these sense, the first group of hypotheses (“hypotheses group 1”, **HG1**) includes the hypotheses related to the role of each of the five categories of factors in influencing the <<encoding>>phase (**H1, H5, H9, H13** and **H18**); the second group of hypotheses (“hypotheses group 2”, **HG2**) includes the hypotheses related to the role of each of the five categories of factors in influencing the <<enacting>>phase (**H2, H6, H10, H14** and **H19**); the third group of hypotheses (“hypotheses group 3”, **HG3**) includes the hypotheses related to the role of each of the five categories of factors to influence the <<reproduction>>phase (**H3, H7, H11, H15** and **H20**), and the fourth group of hypotheses (“hypotheses group 4”, **HG4**) includes the hypotheses related to the role of each of the five categories of factors to influence the <<institutionalization>>phase (**H4, H8, H12, H16 and H17** and **H21**).

3.4 The resulting conceptual model of the research

This chapter has been devoted to the definition of internal and external factors having major role in the institutionalization of the accrual accounting within the financial decision-making of the Italian Regions. The definition of those categories has been accompanied by the description of the sub-factors that explain and represent each of them (see Fig. 9 and Fig. 10). However, they have not been considered for the formulation of the research hypotheses. As will be thoroughly explained in the chapter dedicated to the description and analysis of the research methodology (Chapter 4), sub-factors have been used for the development of the quantitative data collection tool in order to make the answer to the second research question more consistent, through the use of the data analysis methods chosen.

Fig. 9 The five categories of factors and the relative sub-factors. An overview. Part 1

	CATEGORIES OF FACTORS	SUB-FACTORS
F1	Employee involvement	Employees' power, autonomy level and freedom of action in carrying out activities Information received by employees about the accrual accounting Employees' knowledge and skills acquired within the organization Rewards to the employees related to the use of the accrual information
F2	Knowledge sharing	Employees' sharing of the explicit knowledge about the accrual accounting Employees' sharing of the tacit knowledge and the experience-based competencies about the accrual accounting
F3	Managers' role as leaders in the creation of the conditions for change	Managers' communication activities about the need for the accounting change Presence of an action plan to be followed by managers during the change process Managers' commitment in overcoming any form of change resistance related to the accounting change Managers' assumption of the responsibilities and risks associated with an effective introduction of the accrual accounting Managers' commitment to promote the potential of the accrual accounting information within the decision-making process Managers' commitment to obtain support in terms of promotion of the accounting change from external political figures and/or groups of interest Presence of adequate resources to support an effective introduction of the accrual accounting, to be handled by managers Managers' commitment in adopting an integrated approach to the accounting change process, involving all the organizational levels and sub-systems

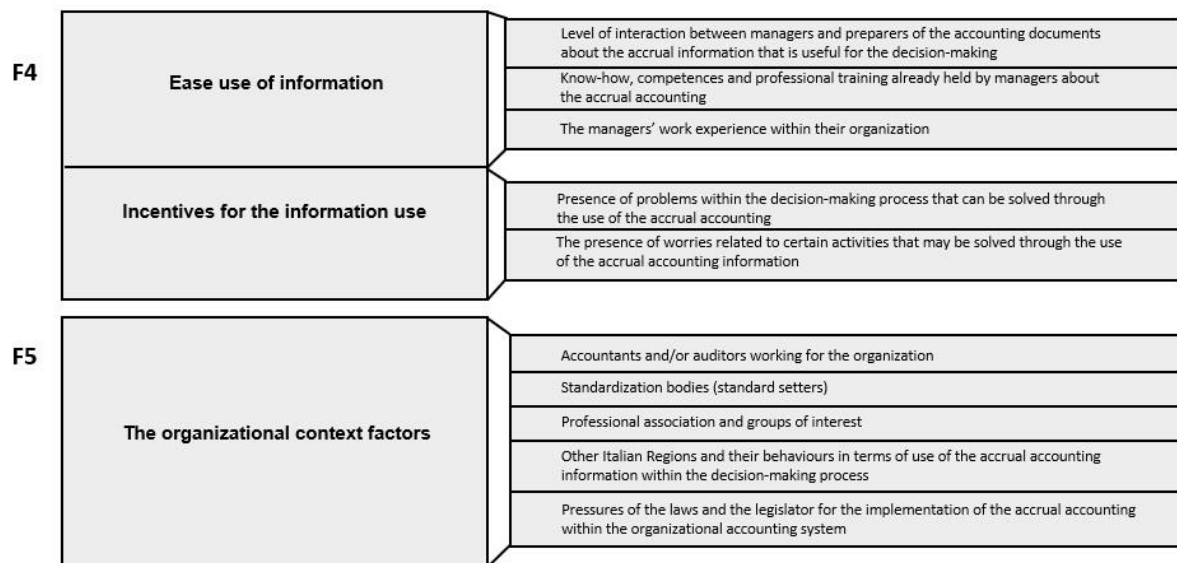


Fig. 10 The five categories of factors and the relative sub-factors. An overview. Part 2

As confirmed by the literature (see Chapter 2), one of the main uses of the accrual accounting during the decision-making process, especially that of the financial area, in order to make decisions able to ensure the effectiveness and the efficiency of the results. This study focuses on the financial decision-making process of the Italian regions, aiming to understand which factors play a relevant role in stimulating or hindering the use of the new accrual accounting information within the financial decision-making process. Financial managers are the first group of organizational actors to have been interested in the introduction of the accrual accounting within the public accounting system, due to their job position and the type of decisions that they have to undertake. For this reason, financial managers are the subjects to which the study is addressed, and the five categories of factors identified have to be considered by their perspective, figure and role within the analyzed context (see Fig. 11). In this sense:

- The first and second categories of factors (“employees involvement” and “knowledge sharing”) are focused on the individuals working within the accounting offices and/or that are the assessors/consultants of the top-management, which prepare/interpret the information that will be used for making decisions based on the managers’ needs. In this sense, the connection with managers exists: in the first case, the involvement of employees in the accounting change process is important in order to make them aware and able to appreciate the accrual accounting information’s potentialities within the financial decision-making process. This, in turn, would lead to a higher-quality

relations with the financial managers in terms of their needs for information for making decisions, as well as to a higher-quality accounting documents, based more on the managers' needs. In the second case, the "knowledge sharing" between accountants/assessors/consultants contributes to increase their awareness about the accrual information's potentialities. Then, when they will interact with the financial managers for whom they prepare/interpret the accounting information, the awareness would increase also among those managers, for the same reasons just described.

- The third category of factors is directly focused on the figure and behaviours of financial managers during the process of implementing accrual accounting, considering their role as change leaders;
- The fourth category of factors concerns the conditions that lead to the use of accrual accounting information by financial managers when they have to make decisions;
- The fifth and last category of factors concerns external factors able to influence the process of institutionalization of accrual accounting within the organization and, consequently, the activity of financial managers. Indeed, according to the NIS perspective (see Chapter 2), the financial managers – as well as all the other individuals who operate within the organization – carry out their activities also on the basis of the stimuli and indications received from the outside, in order to fulfill their tasks, maintain the Region' legitimacy within the public context om which it operates and, thus, continue to be able to operate.

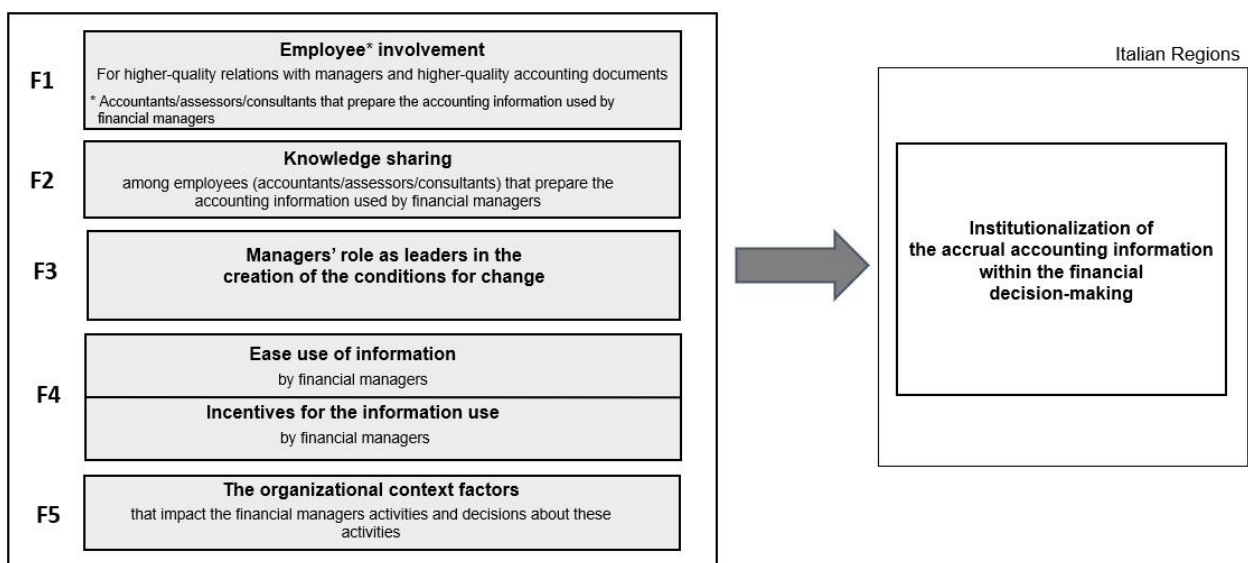


Fig. 11 Categories of factors having a major role for the institutionalization of the accrual accounting within the financial decision-making of Italian Regions: their connection with the research recipients (financial managers).

All the assumptions, explanations and clarifications made in this chapter allow to the definition of a *theoretical conceptual model*, which represents the theoretical founding frame of the research (Fig. 12).

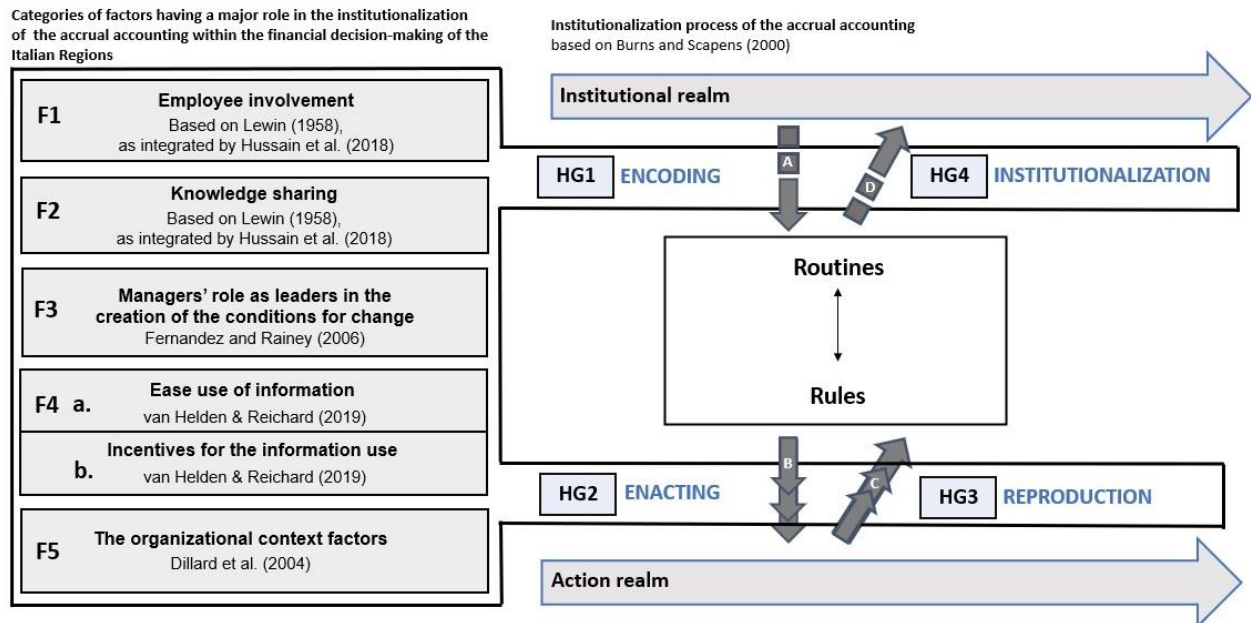


Fig. 12 The theoretical conceptual model of the research.

The left part of the figure shows the five categories of factors identified as having a major role in the institutionalization of the accrual accounting within the financial decision-making of the Italian Regions (F1 – F5). As thoroughly explained in the current chapter and represented in the figure, these categories of factors are considered to have a relevant role in *each* of the four phases of the institutionalization process of the Burns and Scapens model, illustrated in the right part of the representation. In details, by intervening in each phase – and, above all, on the <<encoding>>, <<enacting>> and <<reproduction>> phases of the institutionalization process – the categories of factors are able to influence the ability of Regions to reach the <<institutionalization>> of the accrual accounting and, on the basis of the research assumptions, its high level of use within the financial decision-making process. As a consequence, by integrating these two parts, the theoretical conceptual model is able to address the research towards the understanding how far/how close each Italian Region is in reaching the institutionalization of the accrual accounting within the

financial decision-making and, in turn, its high level of use when financial decisions have to be made.

Finally, on the right side of the figure the abbreviations “HG1”, “HG2”, “HG3”, and “HG4” represent the four group of hypotheses formulated in order to answer to the second research question (RQ2, “a” and “b”), with the application of a quantitative research method (see Chapter 4). In details, in order to answer to this question, the formulated hypotheses have been grouped in terms of the phases to which they refer. In this sense, each group of hypotheses consists of five hypotheses, one for each category of factors, and refers to each of the four phases of the institutionalization process: HG1 is related to the <<econding>> phase, HG2 to the <<enacting>> phase, HG4 to the <<reproduction>> phase and HG5 to the <<institutionalization>> phase.

As will be thoroughly explained in the Chapter 4, the developed theoretical conceptual model has constituted the basis for the development of the data collection tool used for the quantitative part of the research. By providing a new theoretical interpretation of the institutionalization process of the accrual accounting within the decision-making process of the financial area of the Italian Regions, the it is able to contribute to the literature on both the organizational accounting change applied to the public context and the institutionalization of a new organizational practice within a public organization. Moreover, taking into consideration the assumptions made, also the literature relating to the (level of) use of the accrual accounting within the public financial decision-making process is extended with a new contribute. Finally, even if the theoretical model has been developed thinking about the specific analyzed context – that is the regional one, in the Italian public sector - the categories of factors and sub-factors identified may be easily adopted to other public contexts, allowing, in this sense, an “horizontal” extension of the literature, with new empirical studies.

Chapter 4: The research methodology

4.1 Introduction

The current chapter is devoted to the research methodology adopted for the scope of the present research. The main literature reference is the work of Saunders et al. (2016). As will be observable, the theoretical concepts and notions linked to the methodological choices made in order to achieve the research objectives come mainly from this book. Even the structure of the chapter is inspired by its guide through the research process as concerns the methodology. In detail, all the methodological affirmations made in this chapter about the underlying philosophy, approach and design of the present research are made following the structure of the so called "research 'onion'", developed by the authors in order to depict and synthesize all the issues underlying the research choices about the data collection and analysis techniques (Fig. 13).

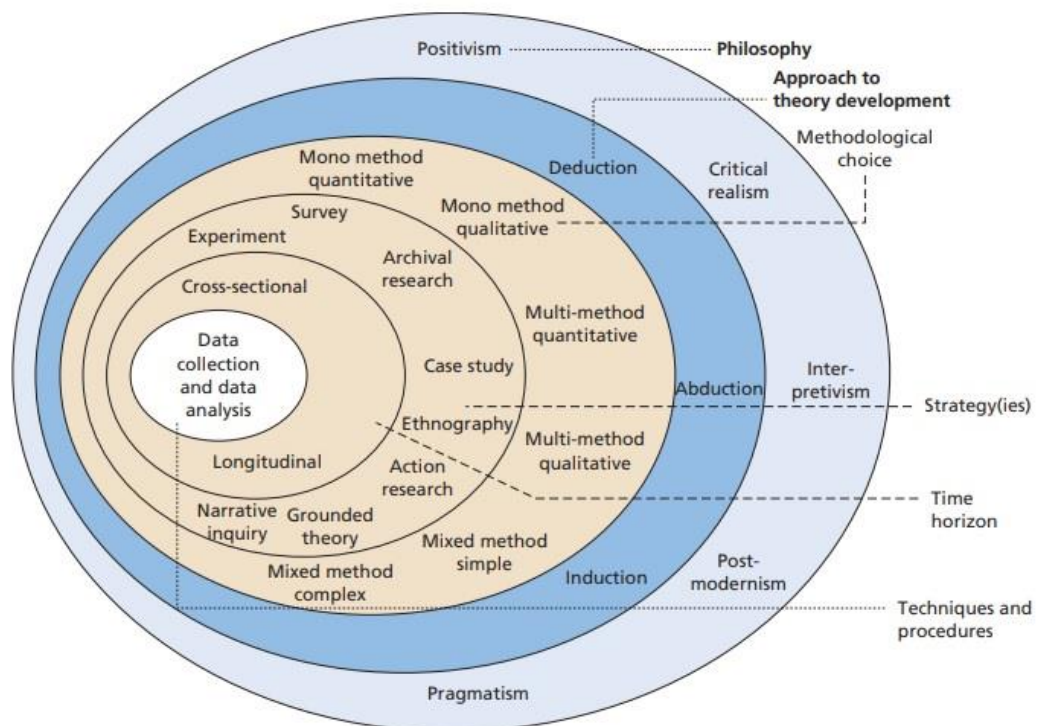


Fig. 13 The research 'onion' (Image from Saunders et al., 2016)

In this sense, at the end of the first paragraph a summary diagram concerning the research and outlining all its methodological assumptions will be represented.

The chapter is structured as follow: the first section is about the underlying philosophy, approach and design of the research. In details, the research philosophy on which the whole research work is based and the research approach are introduced and thoroughly described respectively in the first and second sub-sections of the first paragraph. The research design is then defined in the third sub-section through the identification of the research strategies, the research choices and the time horizon chosen to carry out the study. Finally, the chapter focuses on the data collection techniques and analysis procedures chosen to empirically carry out the research, which are based on the key underlying issues defined in the previous paragraphs.

4.2 The underlying philosophy, approach and design of the research

4.2.1 The research philosophy and its implications

According to Johnson and Clark (2006), when business and management researchers choose the strategy of their studies, they have to be aware of the underlying philosophical commitments they make, because of their impact on the way in which they carry out the research and understand what they are investigating. As pointed out by Alharahsheh and Pius (2020), it is fundamental for researchers to understand their underpinning assumptions in order to: a. select an appropriate methodology and methods for their works; b. connect those assumptions with key findings of their works; c. enable a quality improvement of the research in terms of comprehension, engagement with academic resources and debates, theory application and presentation of the main findings (see, for es., Scotland, 2012)

According to Saunders et al. (2016), the term '*research philosophies*' refers to "systems of beliefs and assumptions about the development of knowledge". As a consequence, the research philosophy includes the assumptions about the way in which the researcher views the world. These assumptions shape all aspects of a research project, being about "the nature of the research, evidence available to support it, and the method used for the research" (Alharahsheh and Pius, 2020). In business and management research is possible to identify some major philosophies, each of which with a different and distinctive 'way of seeing' organizational realities (Morgan, 1986). However, it is not possible to define one single 'best' business and management research philosophy because "each research philosophy and paradigm contributes something unique and valuable results to business and management research" (Saunders et al., 2016).

All research philosophies make three major types of assumption: ontological, epistemological and axiological. As stated by Alharahsheh & Pius (2020), those assumptions concern the researchers' beliefs respectively about the object of the study, the notion of knowledge, and the connection between knowledge and the empirical world (see also Orlikowski & Baroudi, 1991).

Ontology can be defined as “the nature of reality as given by” (Alharahsheh & Pius, 2020; Hudson & Ozanne, 1988). It concerns “the researchers’ assumptions about the nature of the world and reality” (Saunders et al., 2016). As a consequence, ontological assumptions determine on which objects the research focus, and the way in which researchers see and approach them. As stated by Guba e Lincoln (1994), the ontological position is the vision of the world which each researcher is inspired by. It is considered to be the answer on the question of how the world operates and what is the nature of social entities (Bryman & Bell, 2007; Easterby-Smith, Golden-Biddle, & Locke, 2008; Saunders et al., 2016). As stated by Orlikowski & Baroudi (1991):

“Ontological beliefs have to do with the essence of phenomena under investigation, that is, whether the empirical world is assumed to be objective and hence independent of humans, or subjective, and hence having existence only through the action of humans in creating and recreating it. Then, there are beliefs about human rationality, which deal with the intentions ascribed by various researcher to the humans they study. For example, the discipline of economics is premised on beliefs about humans as utility maximizing and as having limited access to information. Finally, there are beliefs about social relations, about how people interact in organizations, groups, and society. For example, researchers may believe social interactions to be stable and orderly in general, or they may believe them to be primarily dynamic and conflictual.”

Epistemology concerns “assumptions about knowledge” (Sunders et al., 2016), about what researchers consider acceptable, valid and legitimate knowledge (Bryman & Bell, 2007; Easterby-Smith et al., 2008). It can be defined as how reality is being known by the researcher (Carson et al., 2001), that is the way in which the researcher is aiming to gain knowledge about reality (Alharahsheh & Pius, 2020). Epistemology also deals with the means to communicate that knowledge to others (Burrell & Morgan, 1979). As a consequence, epistemological assumptions define the contribution to knowledge that a researcher can make as a result of his/her research (Saunders et al., 2016). Since the context of business and management is a multidisciplinary context, different type of knowledge may be legitimated: from numerical data to textual and visual data, from facts to interpretations. Therefore, different epistemologies can be adopted by business and management researchers (Saunders et al., 2016).

Finally, *axiology* is about “the role of values, ethics and intentions within the research process” (Saunders et al., 2016), which researchers incorporate in all stages of the research process. It includes questions about the way in which researchers deal with their own values as well as the values of the research participants (Saunders et al., 2016). As claimed by Heron (1996) researchers comply with axiology if they set their values as the underlying base for making judgments about their research and the ways they carry out it. Axiology is about what researchers intend to achieve with a given research study, that could be a technical answer to specialized problems, or the improvement of the social relations of organizations/the resolution of social inequities (Orlikowski & Baroudi, 1991). In this sense, for example, “conducting a study where you place great importance on data collected through interview work suggests that you value personal interaction with your respondents more highly than their views expressed through an anonymous questionnaire” (Saunders et al., 2016).

Research philosophies can be differentiated in relation to the position of their assumption along the *objectivism-subjectivism continua* (Saunders et al., 2016; Niglas, 2010). As pointed out by Saunders et al. (2016), according to the *objectivism* all social actors and entities experience the only true social world that exist and from which they exist externally, being independent. As a consequence, “interpretations and experiences of social actors do not influence the existence of the social world” (Saunders et al., 2016). In this sense, ontologically, objectivism embraces *realism*, which hold that “social entities exist in reality external and independent from social actors” (Saunders et al., 2016). Epistemologically, through the observation of social measurable facts the objectivism allows to reach new findings and objective generalizations about the social reality. Finally, axiologically, objectivist researchers do not include their values and beliefs in research, since they believe that could bias their findings (Saunders et al., 2016). At the opposite extreme, there is the *subjectivism*. The subjectivism states that “social reality is made from the perceptions and consequent actions of social actors” (Saunders et al., 2016). The perceptions and the deriving actions of the social actors lead to the creation of social phenomena that in turn are affected by and concerned with their existence (Bryman A. , 2001; Saunders et al., 2012, 2016). As pointed out by Saunders et al. (2016), ontologically, subjectivism entails *nominalism* and social *constructionism*, both affirming that do not

exist a single reality applicable for everyone: social phenomena are the result of the language, perceptions and consequent actions of social actors.

According to Saunders et al. (2016) management and business research includes *five main philosophies*: positivism, critical realism, interpretivism, postmodernism and pragmatism. Epistemologically, the most important distinctions are those which consider data collected on “resources” and “facts” and those which consider the data collected by the “feelings” and “attitudes”. Resources and facts deal with a *positivist philosophy*, whereas the feelings and attitudes deal with an *interpretive philosophy* (Saunders et al., 2016).

Positivism “relates to the philosophical stance of natural scientist and entails working with an observable social reality to produce law-like generalizations” (Saunders et al., 2016). Positivist studies are based on real facts that derives from measurement, experiment and observation, as well as on a a-priori fixed relationships between specific variables within the studied phenomena. Indeed, positivism approach’s main objective is to create narrow hypotheses that can be tested in order to test the theories from which they derive (Orlikowski & Baroudi, 1991) – and/or to develop new theories -, as well to generalize findings (Bryman & Bell, 2007 (Burrell & Morgan, 1979); Creswell, 2003; Saunders et al., 2016). In terms of epistemology, positivist research focuses on observable and measurable facts, not being influences by the interpretation of humans (Scotland, 2012; Saunders et al., 2012). Through the use of key universal rules and laws able to support and explain the studied behaviour or event within organizations, the aim of a positivistic research is to find causal relationships between the data gathered in order to generalize findings and reach a law-life generalization similar to those in the physical and natural sciences (Alharahsheh & Pius, 2020; Saunders et al., 2016). As a consequence, positivism is generally associated with quantitative research. However, a distinction needs to be drawn between data about the attributes of people, organizations, etc., and data based on opinions. In this way, “some survey research, while conducted quantitatively, may be seen to fit partly within an interpretivist philosophy” (Saunders et al., 2016).

As stated by Saunders et. al., (2012, 2016), with an exclusive positivist approach, if “such complexity is reduced entirely to a series of law”, rich insights of the complex social world will be lost. These “rich insights” - which include the participants’ perspective within the business and management phenomenon – are considered by the

interpretivism. Interpretivism is a subjectivist philosophy developed indeed through critique of positivism. According to Alharahsheh & Pius (2020), “Interpretivism is more concerned with in depth variables and factors related a context, it considers humans as different from physical phenomena as they create further depth in meanings [...]. Interpretivism considers differences such as cultures, circumstances, as well as times leading to development of different social realities”. Rather attempting to provide definite and universal laws on some key variables and factors that can be generalized to everyone, it aims to include richness in the insights gathered (Myers, 2008; Saunders et al., 2016). Interpretive studies explore the phenomena of interest in its natural setting, without any a-priori understanding of it. Thus, research based on an interpretivist approach aim to understand the phenomenon under investigation relying on the social actor’s point of view. This means that how shared behavioural patterns have been developed during time should be searched in a social group (Creswell, 2003). Finally, in addition to the individuals’ lived experiences and cultural artefacts, interpretivists seek empirically to include their own interpretation in the research (Saunders et al., 2016).

Based on these premises, the present study is the reflection of well-defined ontological, epistemological and axiological underlying assumptions. From an ontological perspective, the research is built on the belief that organizations operate within a social framework of norms, values and taken-for-granted assumptions able to define the economic behaviours that organizations have to reproduce in order to be socially appropriate and/or accepted (Oliver, 1997). Moreover, following the traditional business and management scholars’ ontological assumptions (Saunders et al., 2016), the study supports the view that *resistance to change* is a sort of organizational misbehaviour that happened when change programs went wrong, due to the action of some (internal) factors able to influence the process. Finally, the study assumes that an organizational change, to be effective, has to involve the taken-for-granted values of the organization itself, modifying them.

In terms of epistemology, the study is based on a positivist paradigm, since it works with observable reality within society with the aim to produce generalizations (Alharahsheh & Pius, 2020). However, an extreme positivist position is not adequate for the research purposes. The view that only observable and measurable phenomena can lead to the production of credible and meaningful data is not supported.

Conversely, it recognizes and supports the subjectivist perspective of interpretivism, which states that “humans are different from physical phenomena because they create meanings” (Saunders et al., 2016). As the interpretivism claims, the study supports the belief that cultural backgrounds, circumstances and time make different meanings and create different social realities and insights that positivistic generalizations lost. Finally, from an axiological perspective, the research supports the belief that a personal interaction with the respondents has a much higher value than their autonomous responses. In a questionnaire – which is among the quantitative methods - respondents self-select from answers predetermined by the researcher. As a result, their values, opinions, thoughts cannot influence their answers. In contrast, an in-depth interview – which is among qualitative methods – gives freedom to respondents, which can embed their point of view in their answers. In this sense, the present research recognizes the essential role of an interview in the explanation, contextualization and extension of the questions asked in a questionnaire.

The ontological, epistemological and axiological assumptions of the study have influenced the way to approach and conduct the study.

A theoretical conceptual model is developed based on existing theories. In order to test the existing theories and the resulting built *theoretical conceptual model*, hypothesis have been defined, and a quantitative method has been applied. On the other side, a qualitative study has been carried out, tending towards the interpretivism approach. According to the epistemological and axiological assumptions of the study, the qualitative method assumes a significant weight in the current research: in addition to providing a deep understanding of the analyzed phenomenon (Alharahsheh & Pius, 2020) , it allows to actually answer the research questions. In this sense, the quantitative method is not sufficient for the research purposes. The qualitative method enables less generalization than the quantitative one, but it ensures more quality responses throughout the research (Creswell, 2002; Easterby et al., 2008; Biggam, 2008). As stated by Smith (2011)

“Quantitative analysis of datasets permits modelling which can yield complex predictive models. But rarely do such models consider how the data has been generated or the motives, values and contexts that will guide the numerical outcome. Qualitative research looks to fill this gap by examining the behaviour of ‘actors’ in actual settings

and asking how and why they react as they do to the circumstance and phenomena of the workplace.”

In the current study, the qualitative method has not been used in a preparatory logic – i.e., to understand the cases on which focus on by the application of a quantitative method, as it is often used. Qualitative method has been chosen to:

- a. exhaustively answer to the first research questions (“RQ1”. See Chapter 3), together with the findings resulted from the application of the quantitative method;
- b. answer – as a single method – to one of the two sub-questions of the second research question (in detail, to “RQ2b”. See Chapter 3).

On the other side, the quantitative method has been applied in order to:

- a. find answer to the other sub-question of the second research question (in detail, “RQ2a”. See Chapter 3);
- b. to exhaustively answer to the first research question (“RQ1”. See Chapter 3), together with the findings resulted from the application of the qualitative method.

These methodological choices are directly connected with the foundations of the research purposes. Indeed, the research aims to reach new knowledge about the phenomenon analyzed *as it has been manifested among people and within the analyzed context*. This purpose cannot be completely and effectively addressed only through the selection of pre-existing knowledge from the literature and the application of a quantitative method based on its findings and theories. Studying the phenomenon *through the experience* of the people involved is considered as essential to properly explore and understand the phenomenon in relation to the research questions, and this type of analysis is assured only by the application of a qualitative method. The quantitative method is not recognized as sufficiently adequate for the research purposes: it has to be integrated by the application of a qualitative part.

To summarize, the research is characterized by the positivistic aim to observe the reality within a society in order to produce generalizations to the analyzed context, applying a quantitative method but rejecting the conventional use of the qualitative one. In details, the application of a quantitative method in order to find generalizations about the phenomenon under analysis matches with positivism, but the belief that the single quantitative method would not be enough to adequately meet the research

purposes has led to the implementation of a qualitative method, moving the study toward the interpretivism.

The consideration of the context in which the phenomenon happens, as well as of the events, perceptions and actions of the involved actors match with a subjectivist view. Trying to understand the actual reality through the involved individuals who perceive that reality, this study moves away from the objectivist position that an organizational phenomenon has a reality that is separate from the organizational actors involved, who perceive that reality. According to these premises, the research methods applied in this study have focused on the people's *perceptions*, actions and experiences. As will be explained in this chapter, this kind of findings have been treated both quantitatively and qualitatively, through the application of both quantitative and qualitative data collection and analysis methods. However, due to the results' characterization in terms of perceptions and perspectives, they have to be read in the light of the *specific analyzed context*. This is the reason why, in order to make generalization, it has been chosen a quantitative method able to emphasize the peculiarities of this context, extracting the most relevant results and patterns (see below).

4.2.2 The research approach

The research philosophy is reflected in the *research approach's* choice (Creswell & Clark, Designing and conducting mixed methods research, 2017) As stated by Alharahsheh & Pius (2020), the choice about the research philosophical paradigms, each of which has different assumptions in the way of reality (ontology) and knowledge (epistemology) being perceived, determine a *research approach*, which in turn reflects on the research methodology and methods (Scotland, 2012).

It is possible to identify two main approaches to research, the deductive and the inductive one, respectively attached to the research philosophies of positivism and interpretivism. According to Saunders et al. (2016):

- With *deduction*, a theory and hypotheses are developed and tested through the designed research strategy. In order to allow the measurement, concepts need to be operationalized, mainly quantitatively. Deduction allows generalization,

but the underlying definition of a rigid methodology” does not permit alternative explanations of what is going on”.

- With *induction*, the focus is on the understanding of the context in which the phenomenon happened and on the way in which humans interpreted their social world”, collecting data (typically qualitative data), identifying themes and patterns and creating a conceptual framework based on the data analysis results. As stated by Collis & Hussey (2003), the inductive approach supports that a pre-existing theory is not necessary, but it can be developed during the analysis of the data collected.

As a consequence, if the research starts with a theory - often developed from the existing academic literature -, and the strategy is designed to test this theory through the formulation of hypotheses, the research approach is deductive. Conversely, if the research starts by collecting data to explore a phenomenon with the aim to build a theory, the research approach is inductive.

In line with the way in which an extreme positivistic position is discarded in support of the interpretative philosophy, and in order to properly answer to the research questions, the current study have adopted a deductive approach integrated with an inductive one. In details, through a deductive approach, a theoretical conceptual model has been developed referring to the existing literature, and a set of hypotheses has been defined and tested through the research strategy defined. Then, an inductive approach has been integrated in order to properly answer to the research questions and to highlight all the characteristics of the chosen context. In this sense, the integration with an inductive approach is not deemed solely supplemental to the deductive one: its application allows, on the one hand, to reach an extension of the conceptual model defined through the identification of new unconsidered factors that have a role in the explanation of the phenomenon as it manifested. On the other hand, it ensures the effective and complete answer to the research questions and, thus, the achievement of the research purposes.

4.2.3 The research design

As said in the previous paragraphs, the way researchers answer their research questions will be influenced by their research philosophy and approach to theory

development. This way concerns the so-called *research design*, defined by Saunders et al. (2012, 2016) as a plan with which a research question(s) and objective(s) are operationalized into a research project.

The research design has a key role in providing clear objectives through both the definition of the data collection resources and the data collection and analysis methods, and the link between theory and research argument (Nachmias & Nachmias, 2008; Benz et al., 2008; Saunders et al., 2016). It “reflects decisions about the priority being given to a range of dimensions of the research process” (Bryman and Bell, 2007) through the definition of the research methodological choices, the research strategy and the time horizon (Saunders et al., 2016).

4.2.3.1 The methodological choices of the research

According to Saunders et al. (2016), the first aspect concerning the research design is about a set of methodological choices concerning the quantitative, qualitative or mixed method design, and the exploratory, descriptive, explanatory and/or evaluative nature of the research. The second aspect concerns the research strategy to use, and the last one refers the time horizon. Representing the methodological link between the research philosophy and the chosen methods of data collection and analysis, each of its elements has to be coherent with the research question(s) and objectives, and has to show consistency with the research philosophy.

Concerning the methodological choices, Saunders et al. (2016) identified and described two major techniques, the mono-method and the multiple methods ones:

- A *mono-method* study consists in the use of "a single data collection technique" (Saunders et al., 2016), either quantitative or qualitative. Quantitative study uses numerical data collected through quantitative data collection techniques - such as questionnaires - and analyzed via quantitative data analysis techniques. Contrarily, in a qualitative study, information and data are in a textual form. They are collected through a single qualitative method - such as in-depth interviews – and analyzed through the employment of a qualitative data analysis techniques (Molina Azorín & Cameron, 2010).
- A *multiple methods* study uses more than one method of data collection and analysis. In details, as pointed out by Saunders et al. (2016), if the method implies the use of either a quantitative or a qualitative approach for the multi-

techniques used for data collection and analysis, the research uses a ‘*multi-method*’; if it implies the use of both a quantitative or a qualitative approach for the multi-techniques used for data collection and analysis, the research uses a ‘*mixed-method*’. As stated by Harwell (2011), mixed methods “combines qualitative and quantitative methods in ways that ostensibly bridge their differences in the service of addressing a research question”.

When mixed method is applied, the complementarity (Creswell, 2002), completeness phenomenon (Tashakkori & Teddlie, 2010; Currall & Towler, 2003), corroboration/confirmation and comprehension increase. According to (Dunning et al., 2008), the *corroboration/confirmation* is a ‘broad aim’ of mixed methods use, together with the *comprehension*. Comprehension is about the combination of different research approaches in order to reach a more comprehensive understanding of the investigated phenomenon, whereas confirmation deals with the use of findings that derive from two different sets of data (Dunning et al., 2008; Morse, 2003). As stated by Tashakkori and Teddlie (2008), “unexpected or ambiguous results from a quantitative study”, need to be corroborate/confirmed through the “collection and analysis of in-depth qualitative data”. Also, the quantitative methods can be required in supporting the findings derived from qualitative methods (Dunning et al, 2008).

According to Saunders et al. (2016), “the ways in which quantitative and qualitative research may be combined, as well as the extent to which this may occur, have led to the identification of a number of variations of mixed methods research” (see also Creswell & Clark, 2017; Nastasi, Hitchcock, & Brown, 2010). The authors make three kind of distinctions in order to classify the research methodological choiches. The first distinction is between concurrent research and sequential research:

- *Concurrent mixed methods research* implies “the separate use of quantitative and qualitative methods within a single phase of data collection and analysis” (Saunders et al., 2016).
- *Sequential mixed methods research* involved more than one phase of data collection and analysis “in order to expand or elaborate on the initial sets of findings” (Saunders et al., 2016).

The second distinction is between a *double-phase research design* and *multi-phase design*. as pointed out by the authors (2016), in a double-phase design, the sequential research design can be exploratory or explanatory, respectively consisting in a first

qualitative part followed by a quantitative one, and a first quantitative part followed by a qualitative one. In a multi-phase design, there are multiple (more than two) phases of data collection and analysis.

Finally, according to Saunders et al. (2016), mixed-methods may differ depending on the stage of utilization of a mixed-method: if the research mixes quantitative and qualitative methods at every stage (design, data collection and analysis, interpretation and presentation of the research), it is using a *fully integrated mixed methods* research design. If the utilization concerns only one stage or particular stages, the research is using a *partially integrated mixed methods* research approach (Nastasi et al., 2010; Teddlie and Tashakkori, 2009, 2011).

As stated by Creswell and Plano Clark (2011), quantitative and qualitative research may be used mixed methods research equally or unequally. In this way, based on the purpose of the research, one methodology could overcome the other. This is because the different combination of quantitative and qualitative methods allows the researcher to answer to the research question(s) as well as possible (Tashakkori and Teddlie, 2010). In this way, as pointed out by Saunders et al. (2016), the research could prioritize the qualitative methodology, as it happens with an exploratory study, where qualitative anticipates the quantitative research, or it could prioritize the quantitative methodology, as it happens in a descriptive study, where qualitative could be used to explain particular quantitative findings. This prioritization could also reflect the researcher preferences and approach. For example, an inductive approach typically emphasizes the use of qualitative methods (Saunders et al., 2016).

The other methodological choice is about the nature of the research. In this sense, according to Saunders et al. (2016), research may be designed to meet either an exploratory, descriptive, explanatory or evaluative purpose, or a combination of these. According to the authors (2016):

- *Exploratory research* fits with research questions that have not previously been studied in depth, typically ‘what’ and ‘how’ questions (Saunders et al, 2016). It allows to ask open questions “to discover what is happening and gain insights about a topic of interest” (Saunders et al., 2016). Among the ways to conduct an exploratory research there are the search of the literature, and individual or focus group interviews to the experts of the research subject.

- *Descriptive research* ensures to accurately and systematically describe a population, situation or phenomenon. It can answer ‘what’, ‘where’, ‘when’ and ‘how’ questions, but not ‘why’ questions. In this sense, descriptive research often is used before the explanation one (Saunders et al., 2016).
- *Explanatory research* explores the ‘why’ and the ‘how’ something occurs when limited information is available. It allows to understand a topic investigating patterns and trends in existing data not yet investigated, and to make predictions about the future. Its aim is about explaining the relationships between the phenomenon’s variables (Saunders et al, 2016).
- *Evaluative research* assesses “how well something works” (Saunders et al., 2016). Evaluative research in business and management is often aimed at the assessing of the effectiveness of an organizational strategy, policy, program, initiative or process (Saunders et al., 2016), also in comparative terms. If the evaluative research is also intended to explain the ‘why’ concerning the level of effectiveness, it can produce a theoretical contribution through the comparison with the existing theories.

Based on these premises, the current study has been designed taking advantage of the benefits of both the qualitative and quantitative research methods. Many researchers have used and integrate qualitative and quantitative methods in management and organizational studies (Bryman, 2011; Molina Azorin & Cameron, 2010). As affirmed by Bryman (2011), when organizational and management researchers use a combination of mixed research methods to investigate organizational phenomena, their research achieves more information than the information achievable through a single research method with a better understanding of the studied phenomena. In addition, it is also stated that mixed methods are appropriate when the research questions aim to facilitate the investigation of dynamic phenomena, like innovation and change (Curall and Towler, 2003).

The present study is generally aimed to investigate the organizational dynamics of the analyzed phenomenon as it manifested from its beginning to the present within a specific context, as well as the factors able to influence this phenomenon. With this general purpose, the use of a single research method has been considered as not sufficient in order to exhaustively answer to the two research questions defined (see Chapter 3). A *mixed research methods* have been used *in all the research phases*

(design, data collection and analysis, interpretation and presentation of the research) not only to properly answer to the research questions, but also to reciprocally confirm the research findings of both quantitative and qualitative methods and to deepen and expand them, improving the phenomenon comprehension and reaching a more complete picture of it (FIG.).

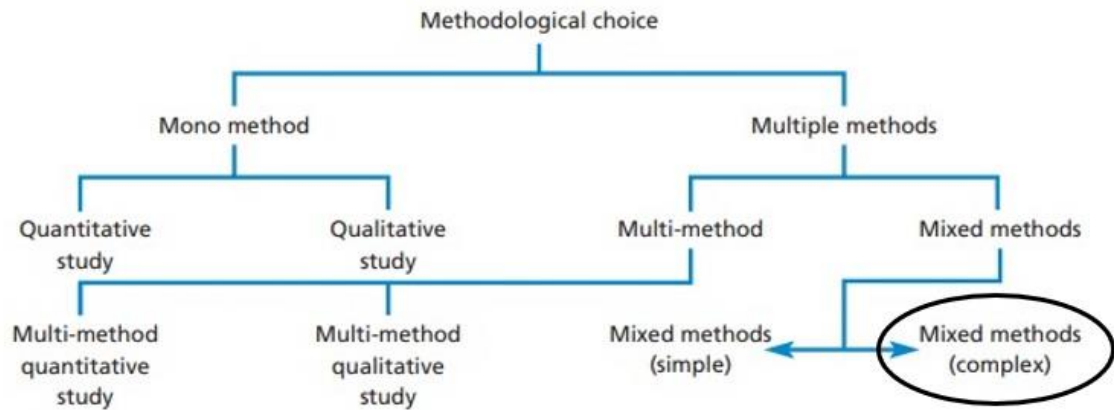


Fig. The research methodological choice (Image from Saunders et al., 2016)

The quantitative data collected has been analyzed quantitatively, and the qualitative one through a qualitative analysis. Moreover, in line with the affirmations of Teddlie and Tashakkori (2009), the research has included an integration phase in order to mix and connect the quantitative and qualitative research findings derived from the mixed method research approach.

According to the aim to confirm, expand and complete the research findings, among the ways in which quantitative and qualitative research may be combined (Creswell and Plano Clark, 2011; Nastasi et al., 2010), the present research has adopted a *sequential mixed method design*. Quantitative and qualitative data have been collected separately at two distinct phases, during the period from 2021 and 2022, being preceded by an explorative data collection phase aimed to drive and focus the research objectives (Fig.).

- The explorative phase involved a web-based survey. With closed and open questions, the aim has been to find the most relevant research space concerning the object of study among a couple of themes selected after a literature review. Results have been analyzed qualitatively, allowing an informed definition of the research object through the observation of the actual situation within the analyzed context.

- The phase of data collection started quantitatively: through a structured questionnaire, data have been collected among the intended audience. This data has been analyzed quantitatively, in order to both find factors having a key a role in explaining the phenomenon as it manifested and to understand the actual situation within the overall analyzed context as concerns the phenomenon manifestation.
- After the administration of the questionnaires, a qualitative data collection phase was implemented through the use of interviews. The qualitative results have been analyzed qualitatively, both individually, to give light to all the details resulting from the experience of the involved actors, and together with the quantitative ones, integrating and harmonizing the results in order to reach a complete and exhaustive understanding of the phenomenon (Teddlie and Tashakkori, 2009).

	DATA COLLECTION DESIGN	STRATEGY	DATA	ANALYSIS
«Phase 0»	EXPLORATIVE DATA COLLECTION	Cross sectional self-administrated questionnaire survey (closed and open questions)	Text and «yes/no» answers	Qualitative
«Phase 1»	↓ QUANTITATIVE DATA COLLECTION	Cross sectional self-administrated questionnaire survey (closed questions)	Numeric	Quantitative
«Phase 2»	↓ QUALITATIVE DATA COLLECTION	Semi-structured interviews	Text	Qualitative

Fig. Data collection phases of the current research.

Finally, in line with the choice of a mixed research method, the current study has been designed to meet a combination of purposes. The quantitative method used for collecting and analyzing data cope with both descriptive and explanatory purposes. In details, the application of quantitative methods has allowed:

- the detailed description of the phenomenon under study as it manifested (and as it is currently manifesting itself, eventually) within the analyzed context. In this sense, it enabled to properly answer to the first research question (“RQ1”) (*descriptive purposes*);

- the discovering of the reasons and the way in which the phenomenon occurs, bringing to light underlying associations with specific factors that had – or still have - a role in the phenomenon manifestation. In this sense, it allows to answer to one of the two sub-questions of the second research question (“RQ2a”, see Chapter 3) (*explanatory purposes*);

On the other side, the qualitative part of the research matches with both exploratory and evaluative purposes. In details, by means of open questions structured in an interview, the application of qualitative methods allows:

- a. to explore both the situation currently present within the analyzed context as concerns the manifestation of the phenomenon from the actors’ perceptions and the existence of new and unconsidered factors that relate with this manifestation, respectively answering to the first research question (“RQ1”) and to one of the sub-questions of the second research question (“RQ2b”, see Chapter 3) (*exploratory purposes*);
- b. to reach conclusions about ‘how’ and ‘how well’ the phenomenon came forward within the analyzed context and to make detailed comparisons about different realities belonging to the analyzed context (*evaluative purposes*).

4.2.3.2 *The research strategy*

According to Saunders et al. (2016) a research strategy may be defined as “a plan of how a researcher will go about answering her or his research question”, and together with the *research choices* and the *time horizon*, it represents the *research design* of the study. It constitutes the methodological link between the research philosophy and the research methods chosen to collect and analyze data (Denzin and Lincoln, 2011). As a consequence, its definition has to be driven by the research philosophical assumptions, the research questions and objectives, the resources available and the time of the research (Saunders et al., 2016).

In their work, Saunders et al. (2016), distinguished between eight types of research strategies: survey, case study, action research, grounded theory, ethnography, experiment, archival research and narrative inquiry. As affirmed by Rowley (2002), the research strategy’s appropriateness depends primarily on the type of the research question. In this sense, the answer to the ‘how’ and ‘why’ questions can be facilitated and supported by a case study or an experiment strategy, whereas the answer to the

‘how’, ‘what’, ‘where’, ‘how many’ and ‘how much’ by a survey or an archival analysis (Saunders et al., 2016).

The first research strategy carried out in the present study is the *case study strategy*. As claimed by Robson (2002), the case study strategy is “a strategy for doing research which involves an empirical investigation of a particular contemporary phenomenon within its real-life context using multiple sources of evidence”. It allows to reach an in-depth understanding of both the research context and the practices, activities, events or individuals’ actions related to the analyzed phenomenon (Creswell, 2003; Easterby-Smith et al., 2008; Saunders et al., 2012; Yin, 2009; Zainal, 2007). Within the field of social sciences, the case study strategy is considered appropriate in analyzing practical organizational situations, problems and processes in government and management research area. For example, it is recognized to fits with research focused on the topic of efficiency and effectiveness of particular government programs (Zainal, 2007). In the specific area of management accounting research, the case study strategy has been shown to be of crucial importance for the development of theories focused on the explanation of both management accounting change and accounting practices within organizations (Burns, 2000).

For the purposes of the research, a case study strategy has been carried out as a method to select the context of analysis among similar contexts. In other words, it choice is here associated with the definition of the object of the empirical study, that is represented by the Italian regional administrations. As thoroughly explained in the introduction of the present work (see Chapter 1), this choice relates to the relevance of the research since the position and role played by the investigated organizations within the analyzed context as well as the lack of empirical research focused on this characteristic context. In this sense, the Italian Region represent the “macro” case study of the current research, selected among the other Italian public administrations due to the importance of their role for the main objective of the research.

The second research strategy chosen in order to carry out the study is the *survey strategy*. This strategy fits with the two research questions to be answered, which are ‘what’ (‘which’) questions (Rowley, 2002). As stated by Saunders et al. (2016), surveys can be carried out by means of face-to-face interviews, by telephone, by mail or through a combination of these solutions, allowing to understand the level of people consensus about certain circumstances and giving a static picture of social life

(Bryman, 2001). In the present study, a survey strategy has been applied through the use of both questionnaires and interviews.

Questionnaire technique for data collection is very common for business and management research, especially within the survey strategy (Saunders et al., 2016). It represents an efficient solution to collect responses from a large number of people and to analyze data quantitatively since each respondent is asked to answer to the same sets of questions that cannot be interpreted in different ways (see Robson, 2011). As stated by Saunders et al. (2016), “questionnaires are usually not particularly good for exploratory or other research that requires large numbers of open-ended questions”, tending “to be used for descriptive or explanatory research”. In an exploratory study a good solution may be to use interviews, - both in-depth and semi-structured -, in order to analyze and understand the research context and what is happening in it (Saunders et al., 2016).

4.2.3.3 The time horizon

As stated by Saunders et al. (2016), surveys and case study strategies can be related to cross-sectional or longitudinal studies. According to the authors, a cross sectional study is a “snapshot” of the phenomenon in a particular time, whereas a longitudinal study is a kind of “diary” or a series of snapshots of the phenomenon over a given period of time. The survey strategy is often related to cross-sectional studies, being aimed for example to the description of the incidence of a phenomenon, or to the explanation of the ways in which factors are related in different organizations. Anyway, cross-sectional studies can also use qualitative or mixed methods research strategies, such as case studies based on interviews conducted over a short period of time (Saunders et al., 2016).

In the present work, the survey strategy characterized by the use of questionnaires and interviews has been related to a one-time cross-sectional study. Since the research goes ahead from 2019, and since it is focused on a phenomenon that started in 2015, it has been unable to cover the overall period that concern the phenomenon in order to follow its development since its beginning until now. As a consequence, the research’s rationale has been to implement a “snapshot” perspective and to integrate it with interviews that contain retrospective questions. This strategy has allowed to collect qualitative data that investigate the phenomenon not only in the present, but also in its evolution in time according to the experience of the people involved.

4.3 The research ‘onion’ of the research

As stated at the beginning of the present chapter, all the methodological assumptions about the current research are made following the guide through the research process and the so called “research ‘onion’” diagram developed by Saunders et al. (2016). On the basis of all the affirmations made so far in this chapter about the underlying philosophy, approach and design of the present research, the research ‘onion’ diagram can be represented as in Fig. It depicts all the issues that underlie the choice of the data collection techniques and the data analysis procedures, which will be thoroughly described in the next paragraph.

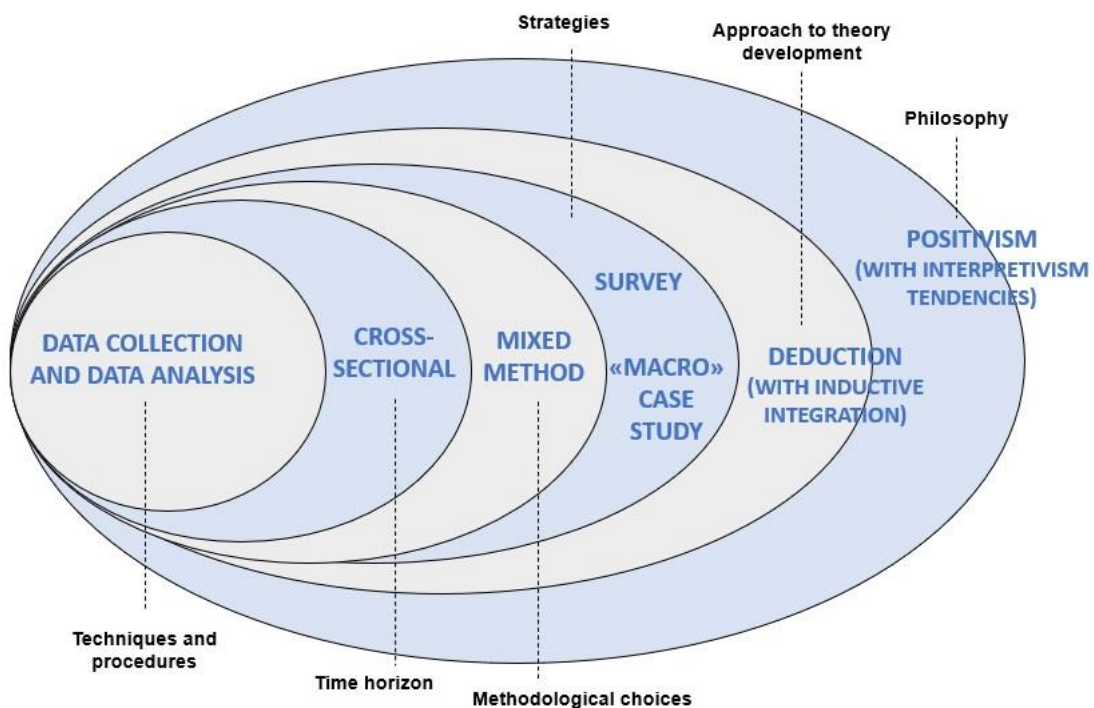


Fig. : The current research ‘onion’ (inspired by Saunders et al., 2016).

4.4 Data collection methods

In order to adequately answer to the research questions and according to the philosophical assumptions of the research, the present study have collected the data through the use of questionnaires and interviews. In both cases, the data collection

phase was carried out among the twenty Regions of the Italian public sector, which constitute the "macro" case study of the present research.

A *questionnaire* has been developed and administrated in order to:

- discover the underlying associations between the analyzed phenomenon – as it manifested – and some specific factors that had – or still have - a role in the phenomenon manifestation. In this sense, it allows to answer to one of the two sub-questions of the second research question (“RQ2a”, see Chapter 3) (*explanatory purposes*);
- Describe in detail the phenomenon under study as it manifested (and as it is currently manifesting itself, eventually) within the analyzed context. In this sense, it enabled to exhaustively answer to the first research question (“RQ1”. See Chapter 3), together with the findings resulted from the application of the qualitative method (*descriptive purposes*).

On the other side, interviews have been carried out in order to:

- thoroughly explore both the situation currently present within the analyzed context as concerns the manifestation of the phenomenon from the actors’ perceptions and the existence of new and unconsidered factors that relate with this manifestation, respectively answering to the first research question (“RQ1”) and to one of the sub-questions of the second research question (“RQ2b”, see Chapter 3) (*exploratory purposes*);
- c. reach conclusions about ‘how’ and ‘how well’ the phenomenon came forward within the analyzed context and to make detailed comparisons about different realities belonging to the analyzed context (*evaluative purposes*).

4.4.1 Phase 0: An explorative questionnaire survey

As anticipated above, the proper data collection phase has been preceded by and “explorative” data collection phase. This phase was completed in 2021 through the use of an online questionnaire addressed to those who carry out both operational and decision-making activities within the analyzed context, that is the Italian Regions. With closed and open questions, the aim has been to find the most relevant research space concerning the object of study among a couple of themes selected after a literature review.

The topic of the explorative questionnaire has been the utility perception and the actual use of the accrual accounting information within both the Italian Regions' operational and the decision-making processes in order to obtain an improvement in the performance of the public services provided. A special focus has been placed on a specific type of accrual accounting information - the cost information – with the aim to understand the existence of a correlation with the performance of the so-called “essential services”, provided indirectly by the Italian Regions through money transfers to other public entities and companies. As can be seen, the topics identified as potentially relevant for the purposes of a research have been the level of use of the accrual information within both the operational and the decision-making processes of the Italian Regions and the level of use of the specific cost information – including the standard cost measure – for making decisions about the provision of essential services.

Results have been analyzed qualitatively, allowing an informed definition of the research object through the observation of the actual situation within the analyzed context. In details, these results have showed:

- a substantial lack of use of the accrual accounting information within both the operational and decision-making processes;
- a good level of recognition of the utility of cost information in providing essential services.

Given the excessive specificity of the intent to focus the research on the use of cost information for the provision of particular services, and taking into account the general major relevance of the accrual accounting information for the purpose of making decisions – which will have an impact also on the community of reference -, it has been decided to focus the study on the decision-making processes. Furthermore, the discovered lack of use of the accrual accounting information in making decisions has led to focus the research on the factors that played a key role in obtaining such a result. In this sense, the results of the explorative phase have represented the key starting information for the definition of the research questions.

4.4.2 Phase 1: A structured questionnaire survey

In order to find answers to the defined research questions, the current study has adopted two different types of data collection methods, which have represented two different data collection phases: the administration of questionnaires, and the conduction of interviews.

The first phase of data collection has been quantitative, with the use of a structured questionnaire. As already mentioned, the questionnaire has been chosen as tool to:

- a. exhaustively answer to the first research question (“RQ1”. See Chapter 3), together with the findings resulted from the application of the qualitative method.
- b. find answer to the other sub-question of the second research question (in detail, “RQ2”. See Chapter 3);

The choice of the questionnaire has been aimed at the *operationalization* of its statements – which have been formulated on the base of the theoretical conceptual model developed that underlies the research (see Chapter 3) - in order to carry out a quantitative analysis of the results, able to provide a *comprehensive* picture of the situation in relation to the research objectives.

As stated by Sunders et al. (2016), “the design of a questionnaire differs according to how it is delivered, returned or collected and the amount of contact you have with the respondents”. In this sense, according to the authors, among the decisions that researchers have to make during the questionnaire design phase there are the choice about the mode of administration to the recipients and the type of questions to include. In the first case, the decision is between a *self-completed* questionnaire – that is a questionnaire completed directly by the respondents - or an *interviewer-completed* questionnaire – that is a questionnaire completed with the help and the guide of the researcher. In the second case, the decision is about the inclusion of *open questions* or *closed questions* (or both of them).

Among the various types of questionnaires that can be used, the present study has made use of a *self-administrated structured questionnaire with closed questions*, accessible *online* by the recipients through a direct hyperlink included within an email. This specific choice has been made taking into accounts the benefits generally attributed to the use of questionnaires and the reasons behind the use of either open

questions or closed ones in relation to the research objective. In this sense, for example, Sarantakos (2005) stated that *structured questionnaires* allow to: obtain a broad coverage; reach easily respondents; use efficiently time; have lower cost; provide alternative choices to respondents and not allow the influence of the researcher. In his study, Tuan Mat (2010) identified a set of benefits connected with the choice of a *mail survey method* for collecting data. In details, the main benefits connected with the use of an email-based survey strategy were found to be a larger – and also geographically dispersed (Saunders et al., 2016) - sample, lower costs, the reduction of sampling errors and the minimization of the phenomenon of interviewer bias. Other benefits are recognized to be the possibility given to the respondents to reply when convenient, the provision of anonymity and the opportunity given to them to reply and express themselves openly and sincerely. Saunders et al. (2016) recognize the same type of advantages, also including the high confidence that the right person will answer. What may pose a problem is the achievement of an appropriate response rate. As for the type of questions, on the one side, open questions are usually used in in-depth and semi-structured interviews in order to give the respondents the possibility and the space to answer in their way (Fink, 2013), being thus long and detailed. In questionnaires open questions are possible “in exploratory research, when you require a detailed answer, when you want to find out what is uppermost in the respondent’s mind or do not wish to list all possible answers” (Saunders et al., 2016). However, questionnaires – especially the self-administrated ones - are often composed by closed questions, characterized by a number of alternative answers from which the respondent have to choose, and recognized to be quickly and consistently answered by the respondents (DeVaus, 1996), as well as easier to answer and to be compared. In the present study, some closed questions have been integrated with a space for a short motivation about the answer given. In this sense, the administrated questionnaire has been designed with closed questions, and integrated with a few open questions in order to give further details to the answers.

The contents of the administrated questionnaire

In the current study, a list of statements has been defined referring to the chosen literature and to the developed theoretical conceptual model in order to answer to the research questions (see Chapter 3). As stated by Saunders et al. (2016), in constructing the questionnaire, the researcher has to give attention to the way of presenting the

questions, their order and flow. In the present research, the questions of the structured questionnaire have been formulated and placed in accordance with the underlying research theory, with the aim to ensure that the research questions would be adequately answered. In this sense, the questionnaire has been divided into three group of questions:

- The first group of questions has been dedicated to the exploration of the phenomenon as it manifested within each organization that belongs to the analyzed context. In details, the aim of the first group of questions has been to understand in which of the phases of the institutionalization process of the accrual accounting within the financial decision-making each Italian Region is actually standing according to the experience of the respondents. As a consequence, these questions are linked with the first research question defined (“RQ1”), aimed to find it an answer. Its statements have been defined through the adaptation of the affirmations of the Burns and Scapens’ model about the institutionalization process (see Chapter 3) to the purposes of the study.
- The second group of questions concerns one of the two sub-questions of the second research question defined (in detail, “RQ2a”, see Chapter 3), being devoted to the understanding of the role of certain factors – the ones identified through the literature and converged in the developed theoretical conceptual model – in influencing each phenomenon’s phase and, at the end, the overall phenomenon analyzed. In details, the aim of the second group of questions has been to identify the factors that have – or still have – a major role in the institutionalization of the accrual accounting within the decision-making process, considered in all its phases and as a whole. Its statements have been defined by reference to the factors and sub-factors included in the theoretical conceptual model of the research (see Chapter 3).
- The third and last group of questions concerns the respondents and organization’s characteristics (for example, the age, the experience, the work position within the financial area, the years of experience in that position). These “personal” questions have been left at the end of the questionnaire in order to not discourage the respondents’ compilation. Other strategies adopted in order to increase the response rate have been the assurance of anonymity and the inclusion of detailed (but not too long and lexically complex) explanation and instructions about the questions, their meaning and intentions.

For the first and the second group of closed questions a *five-step Linkert type scale* has been used. In this way, the participants were asked to indicate their level of agreement or disagreement with a list of statements, in a range from “strongly disagree” to “strongly agree”, choosing a number from “1” to “5”. The use of a Linkert scale has been the rationale to collect numerical data about the respondent perspective and experience regarding the phenomenon under study. It has allowed to turn opinion into numerical data able to be analyzed quantitatively. As for the third and last group of questions, closed *category questions* have been utilized. As stated by Saunders et al. (2016), category questions should cover all possible responses, and have to be designed so that the respondents’ answer can belong only to one category. They are particularly useful for collecting data about attributes, other than about behaviour. The only characteristic for which it has been utilized an open question has been the name of the respondent’s organization – that is the name of the reference Italian Region -, in order to be able to verify which and how many organizations have participated in relation to the overall organizations involved.

The questionnaire’s visual presentation and pilot testing

Together with the type of questionnaire to be administrated, the order and flow to be followed, the visual presentation is fundamental “to make reading questions and filling in responses easy”. It has to “be attractive to encourage the respondent to fill it in and to return it, while not appearing too long” (Saunders et al., 2016). Moreover, it is commonly recognized that longer questionnaires will reduce the response rate in comparison with the shorter ones (Edward et al, 2002), but a very short one may be interpreted as mean of insignificant research (Saunders et al., 2016). All these aspects were evaluated in the current study with a pilot-test of the developed questionnaire.

The pilot testing of the questionnaire to be used to collect data should be done before its administration among the whole research recipients. The purpose of the pilot test is to refine and to find the best version of the questionnaire, “so that respondents will have no problems in answering the questions and there will be no problems in recording the data” (Saunders et al., 2016). It is also useful in order to make sure that the questions will be appropriate to answer to the research questions. In the present study, the developed questionnaire has been submitted first to a couple of academic researchers in order to get feedbacks on the questionnaire’s structure, on the

representativeness, reliability and suitability of questions in relation to the research questions, as well as on their formulation in terms of understandability and length. This preliminary analysis has allowed to assess face and content validity of the main means of data collection before the real pilot testing phase, which has been conducted among people who are as similar as possible to those who will actually complete it. The questionnaire has been piloted at one of the organizations belonging to the analyzed context. In details, a test email with the presentation of the research object and purposes and the link to the online questionnaire has been sent to the financial manager of one of the Italian Region.

The pilot test allowed to test the questionnaire on the basis of both the way in which the respondent had actually filled in the questionnaire and the comments made after the compilation. It was the occasion to assess the time for compilation, the clarity of instructions and questions, the feelings connected with the answer to some questions, the clarity and attractiveness of the layout, any omission or any other comment (Bell and Waters, 2014). Two versions of the questionnaire have been proposed: the first one was written, attached to the presentation email; the second one was on the web, including the related link to the presentation email. As a result of the pilot testing, according to the suggestions made by the pilot-tester, the web version was chosen, and the written version was attached to the email in order to allow recipients to look at the questions before starting the compilation. This solution seemed the best in order to encourage responses, also considering the feedbacks received from the exploratory phase aimed at focusing the research objectives, where some participants demanded the list of questions in order to know the answers in advance.

The phases of administration and follow-up

As affirmed by Saunders et al. (2016), “when your questionnaire is designed, pilot tested and amended, and your sample selected, it can be used to collect data”. In this sense, after the pilot test, the email with the direct link to the online questionnaire has been sent to the institutional email of all the research recipients – that is the financial managers of the twenty Italian Regions -, and, eventually, also to the (generic) email reserved to the financial area of each Region. The email was sent without any pre-contact, with the intention to do more than one follow-up. The follow-up phase has been divided in two different sub-phases: an email resending, and one/more direct telephone contacts. With the same aim of increasing the response rate, phone calls

have been combined with a further sending of the original email, or a new one containing some required details about the aim of the study and/or the questionnaire itself.

4.4.3 Phase 2: Semi-structured interviews

With the dual objective to find a complete answer to the first research questions (“RQ1”. See Chapter 3) and to answer to one of the two sub-questions of the second research question (in detail, to “RQ2b”. See Chapter 3), the second data collection tool used in the current study are the *interviews*.

According to Tolofari (2008), an interview is a conversation aimed to the production of new knowledge through the interaction of people. The interview is flexible, as it can be modified in terms of structure and sequence by the interviewer even when data collection is ongoing (Saunders et al., 2016). The researcher can also review the statements at any time during the interview (Tolofari, 2008). Moreover, it is affirmed that, since interviews are sensitive to the context’s variations in meaning, they allow to gather deeper information and truths (Phellas et al., 2012).

For the current study, according to its philosophical assumption and the research purposes, the qualitative data collection method of the interview has been adopted to get an in-depth exploration of the lived experience of people involved in the phenomenon under analysis. Indeed, the research questions require an investigation of the phenomenon as it manifested with the aim not only to generalize conclusions to the overall analyzed context on the basis of the literature, but also to reach a deeper and extended knowledge. This aim cannot be exhaustively achieved by the single use of questionnaires. The use of interview allows new details about the answers to which the research aims. In details, the conduction of interview allows to properly answer to the first research question (“RQ1”) and to reach new insights about the second research questions (“RQ2”, “a”, and “b”).

Interviews can be structured, semi-structured, unstructured depending on their level of formalization and structure used (Saunders et al, 2016; Bryman & Bell, 2003). Structured interviews are used to collect quantifiable data, whereas semi-structured and in-depth interviews are often qualified as qualitative research. Indeed, as stated by Saunders et al. (2016):

- Structured interviews – that corresponds with interviewer-completed questionnaires - are composed of “standardized set of questions” for each research participant. In order to avoid bias, these questions “should be asked exactly as written, and in the same tone of voice” (Saunders et al., 2016).
- Semi structured and unstructured – or in-depth – interviews are not standardized. In semi-structured interviews “the researcher has a list of themes and possibly some key questions to be covered, although their use may vary from interview to interview. This means that [...] additional questions may be required to explore your research question and objectives given the nature of events within particular organizations”. Moreover, some questions can be omitted, or their order can be changed depending on the flow of the conversation. As affirmed by Williamson (2002), semi-structured interviews are considered a strong qualitative approach because of their high response rate, decreased complexity in terms of questions, and their flexibility. In addition, they allow to explore more deeply thoughts and mindset about the investigated issue.
- Unstructured interviews are informal, there is “no predetermined list of questions to ask [...], although you need to have a clear idea about the aspect or aspects that you want to explore”. In this sense the interviewee can freely talk about the topic.

Among these types of interviews, the current study has adopted *semi-structured interviews* due to their strengths, such as the high response rate, the decreased complexity in terms of questions, and the flexibility (Williamson, 2002), allowing a more deeply exploration of thoughts and opinions about the investigated issue.

Since the development of the interview guide, the structure of questions has been defined in relation to the possible interviewee’s answers: some “yes” or “no” questions have been included, and the continuation of the interview has been made dependent of them. In details, for each “yes” or “no” question, two sets of questions have been defined in order to explore each of the two (contrasting) scenarios (scenario with a “yes” answer, and scenario with a “no” answer). The “yes” or “no” questions were about the situation actually present within the analyzed context in terms of the phenomenon under study, that is the institutionalization phase currently observable as concerns the use of the accrual accounting information within the financial decision-making process of Italian Regions. Depending on the interviewee’s answer to these

questions, the interview went on with follow-up questions concerning the reasons behind the outlined scenario – that is the factors that might have influenced the manifestation of the phenomenon according to the financial manager’s lived experience. Moreover, at times the list of predetermined questions concerning the factors has been modified with the omission and/or the inclusion of some questions, in order to find exclusive and unique details concerning the specific reality and “nature of events” (Saunders et al., 2016) of the analyzed context.

Finally, as stated by Saunders et al., (2016), interviews can be differentiated according to the number of participants and the (eventual) use of means of communication. In this sense, a researcher may interview a single participant or with a group of them, either by a ‘face-to-face’ meeting, or by telephone or Internet (Saunders et al., 2016). In the current study, interviews have been *conducted on a one-to-one basis*, using an online meeting platform (Google Meet, Microsoft Teams, or Zoom). In a couple of cases, the interview has been carried out with more than one participant. In order to ensure a continuation of perspective, the same people who completed the questionnaire have been interviewed. In all cases, the interviewees are individuals belonging to the financial area of the Italian Regions. In detail, they are either the CFOs - alone or accompanied by financial managers - or one/several delegates, who answered from the financial managers' perspective, by reporting their views and points.

4.5 Data analysis methods

The data analysis phase has been carried out with the aim to answer to the research questions by making the most of the results obtained from the implementation of a survey strategy based on both questionnaires and interviews.

In detail, the data collection phase has been carried out among all the Italian Regions, which constitute the "macro" case study of the research. Since the "universe" is made up of a small number of units - the 20 Italian regions -, the analysis has been required tools able to valorize the results. Compared to a study focused on a wide number of units, the present study, by its nature, does not allow to make generalizations to other contexts. Moreover, leaving aside the number of units, the characteristic reality of the Italian Regions does not make a wide generalization: there

are no other context comparable to the structure, functions and position of Regions within the public system. In this sense, a comparative analysis of the results with other contexts, from different countries, has not been considered the right choice in order to valorize the results. Rather, it has been decided to carry out the analysis with the aim to find significant results to be extended to the regional sector and, more generally, to the Italian public sector. The choice of data analysis' tools then has enabled to maintain the detail about each Region as well.

Based on these premises, the results of the questionnaires and interviews have been analyzed through the use of different tools in relation to their (different) nature - the first ones quantitative, the second ones qualitative.

The quantitative results of the questionnaires have been analyzed quantitatively through the use of two techniques: the cluster analysis and the correlation analysis. In detail, the *cluster analysis* has been used with the dual purpose of:

- Identifying groups of Regions which, according to the perceptions of financial managers, are at the same point in the process of institutionalization of accrual accounting within their decision-making process - and, in detail, in the same situation in terms of the three phases of the institutionalization process. In this sense, the analysis has made possible to answer to the RQ1, preserving the detail about the (different) situations that characterize each of the Italian Regions (which a broader generalization of the results to the "regional sector" would not have allowed to highlight). Indeed, each Italian Region has implemented the accrual accounting within its own accounting system autonomously and without detailed and specific directives. The cluster analysis makes it possible to not neglect this aspect, showing the multiple realities that characterize the same context, that is the Italian regional one.

- Identifying groups of Regions that, according to the financial managers' perspective, share the same situation in terms of implementation of the single institutionalization phase and the same role of the five categories of factors in achieving this situation. In this sense, the analysis enables to answer to one of the two sub-questions of the second research question (RQ2a, see Chapter 3), showing groups of Regions that have identified the same categories of factors as having a more or less relevant role in the implementation of each of the institutionalization phases, as they have manifested in practice. In order to answer to this research question, the consideration that each Region has acted differently in terms of investment on certain

factors in order to promote process' development has been taken into account, and the cluster analysis has allowed this aspect to be maintained and enhanced. Differently, a generalization of the results to the "regional sector" as a whole - using a different quantitative analysis technique - would not have allowed that.

- The *correlation analysis (Pearson correlation)* has been chosen with the aim to observe which factors are significantly correlated to each of the three phases, that is the factors considered by the financial managers to have played a more relevant role in each of the three phases, as they actually manifested in practice. This technique has been combined with the cluster analysis with the aim to integrate the answer to RQ2a (see Chapter 3) with a different analysis perspective. Unlike the cluster analysis, the detail in terms of differences between Regions is not considered, and the analysis is placed on the level of the more influential factors, that is the factors that are more involved and more relevant in the implementation of the phase for all the Italian Regions. In this sense, the analysis has made it possible to identify the factors which, according to the perception of the financial managers, are significantly correlated to each phase, playing a significant role in its practical implementation.

The qualitative results of the interviews have been qualitatively analyzed through a *content analysis*, carried out with the use of the "Atlas. ti 9" software. In detail:

- The interviewees' answers related to the identification of the factors which, according to the perception of financial managers, have the most relevant role in promoting/hindering the institutionalization of the accrual accounting within their decision-making process have been codified. The coding has led to the identification of recurring categories of themes and factors on which the interpretation of results has been developed. In this way, this analysis has allowed answering to one of the two sub-questions of the second research question (RQ2b, see Chapter 3).

- The interviewees' answers concerning the situation currently observable within their Regions in terms of phases of the institutionalization process have been codified. the coding has led to the identification of different levels of implementation of each phase on which the interpretation of the results has been developed. In this sense, this analysis has allowed to deepen and exhaustively answer the first research question (RQ1) - investigated, as seen, also through the application of a quantitative research method.

Chapter 5: The presentation and discussion of the results

5.1 Introduction

This chapter is devoted to the presentation and discussion of the results obtained from the analysis of both the questionnaires administered and the interviews carried out among the financial managers of the Italian Regions, with the aim to answer to the two research questions defined (RQ1 and RQ2, "a" and "b"). In detail, the results will be presented and discussed in relation to the research question they answer:

- The first paragraph is dedicated to the presentation and discussion of the results aimed at answering the first research question (RQ1) which, as extensively discussed in chapter 3, is the following:

***RQ1:** Which steps have been accomplished in order to institutionalize the accrual accounting information within the financial decision-making process of the Italian Regions?*

These are the results obtained from the answers to: (a) the first group of questions of the questionnaire; (b) the questions of the interviews related to the three institutionalization phases.

- The second paragraph is devoted to the presentation and discussion of the results aimed at answering the first of the two sub-questions of the second research question (RQ2a), where the second research question (RQ2) is:

***RQ2:** Which factors are relevant in the institutionalization of the accrual accounting within the financial decision-making of Italian Regions?*

Research question RQ2a is:

***RQ2a:** Which factors are relevant in each of the phases of the institutionalization of the accrual accounting within the financial decision-making of Italian Regions?*

These are the results obtained from the answers to the second group of questions of the questionnaire. This paragraph is further divided according to each of the phases of the institutionalization process for which the analysis has been carried out.

- The third paragraph is dedicated to the presentation and discussion of the results aimed at answering the second of the two sub-questions of the second research question, that is:

***RQ2b:** Which factors are relevant during the whole institutionalization process of the accrual accounting (regardless the phases) within the financial decision-making of Italian Regions?*

These are the results obtained from the questions of the interviews related to the factors having a relevant role in the institutionalization of the accrual accounting.

5.2 Steps accomplished by Italian Regions in order to institutionalize the accrual accounting information within the financial decision-making process: results from questionnaire and interviews.

In order to know the situation of the Italian Regions in terms of steps accomplished towards the institutionalization of accrual accounting within the financial decision-making process, the quantitative results of the questionnaires have been analyzed and then integrated by the analysis of the qualitative results of the interviews. Through this integrated analysis, the first research question (RQ1, see Chapter3) has been answered.

5.2.1 Results from the questionnaire.

The focus of the analysis is here on the results relating to the first group of questions. As extensively described in Chapter 4, the first group of questions within the administered questionnaire has been dedicated to the exploration of the phenomenon as it manifested within each organization that belongs to the analyzed context. In details, the aim of the first group of questions has been to understand in which of the phases of the institutionalization process of the accrual accounting within the financial decision-making each Italian Region is actually standing according to the experience of the respondents. On the basis of the assumptions underlying this research - according to which the condition for the the effective use of a new organizational tool corresponds to the achievement of its institutionalization within the organization - this first group of questions has been aimed to know the situation in terms of use of

accrual accounting by financial managers when a financial decision has to be made within the Italian Regions.

Financial managers were asked to express their opinion in terms of level of agreement/disagreement with three statements, each relating to each of the institutionalization phases. As already explained, in order to explore about the institutionalization of the accrual accounting, only the three phases of <<encoding>>, <<enacting>> and <<reproduction>> identified by the Burns and Scapens' model (2000) have been considered (see Chapter 3). The last phase, that of <<institutionalization>>, has been excluded based on the consideration that, if all of the three phases are implemented within the organization, the institutionalization of the new organizational instrument is "automatically" assured. In other words, it is assumed that if accrual accounting starts to be considered as a tool to be used when a financial decision has to be made, if it also starts to be used within the financial decision-making process and if it continues to be used within it over time, the accrual accounting would become an institution of the organization, a rule taken for granted, a routine, habitually used within the financial decision-making process of the Italian Regions.

The three statements of the questionnaire on which the analysis of results has focused are the following:

1. "I consider the accrual accounting as a tool to be used when financial decisions have to be made";
2. "I have started to use the accrual accounting information when financial decisions have to be made";
3. "I am continuing to use over time the accrual accounting information when financial decisions have to be made".

For each statement, the respondents used a Likert scale from one to 5, ranging from the highest degree of disagreement (score 1) to the highest degree of agreement (score 5). These results have formed the input of the cluster analysis, which has allowed to identify groups of Regions sharing the same situation in terms of three phases of institutionalization.

The results of the cluster analysis are the following:

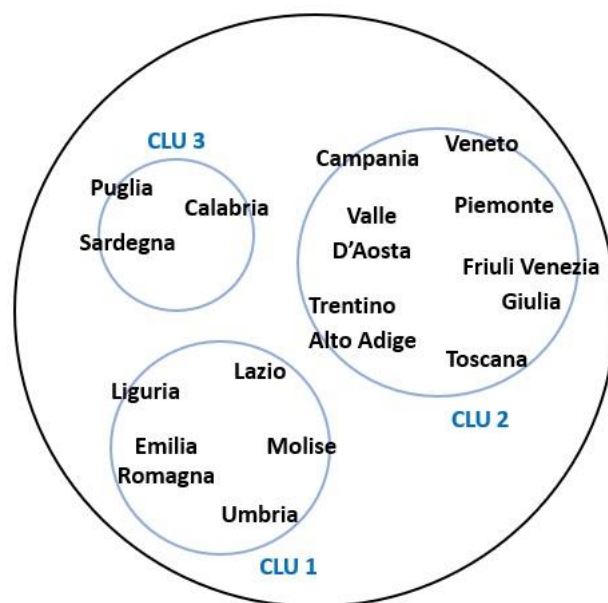
usters (Ward- method)	<<ENCODING>> PHASE	<<ENACTING>> PHASE	<<REPRODUCTION>> PHASE
Cluster 1	2,80	3,80	1,60
Cluster 2	1,29	1,71	1,29
Cluster 3	4,67	3,67	2,33

Tab. Clusters values

**Tab. Clusters composition
size**

Cluster 1		
5	Lazio	3
	Molise	12
	Umbria	14
	Liguria	1
	Emilia Romangna	9
Cluster 2		
7	Trentino Alto Adige	8
	Campania	13
	Piemonte	10
	Valle D'Aosta	2
	Veneto	15
	Friuli Venezia Giulia	7
	Toscana	11
Cluster 3		
3	Pugllia	4
	Calabria	5
	Sardegna	6

Fig. Clusters composition and



Cluster 3 (CLU3) is the smallest size cluster. From the observation of the values, this cluster groups the Regions that are in a relatively better position in terms of institutionalization of accrual accounting within the financial decision-making process. In detail, according to the perception of financial managers, the three Regions that are part of it (Puglia, Calabria, Sardinia), are currently at a good level of implementation of the <<encoding>> phase (4.67) and in a rather good level of implementation of the <<enacting>> phase (3.67). However, they have not started to implement the <<reproduction>> phase (2.33). Translating into terms of use of accrual accounting, the financial managers of the Puglia, Calabria and Sardinia regions have claimed that they have started to consider the accrual accounting information as a tool to be used when they have to make financial decisions with good intensity, that they have started to use such information within their decision-making process, but that they do not use it repeatedly and usually for making decisions. In absolute terms, the only result that stands out is that of the <<encoding>> phase. Concerning the <<enacting>> phase, the use would have started, but not with a very significant intensity.

Cluster 1 (CLU1) is relatively intermediate in size. From the observation of the absolute values, the Regions that are part of it (Lazio, Molise, Umbria, Liguria and Emilia Romagna) are not in a generally good situation in terms of institutionalization of accrual accounting and, considering the various phases, they are not in a good level of implementation for any of them. In relative terms, this is the cluster with the intermediate results and, again in relative terms, the phase that shows the best results is the <<enacting>> phase (value equal to 3.80). In other words, this cluster brings together the Regions which, according to the perception of financial managers, have started to use accrual accounting information with a rather good intensity when they have to make financial decisions. These Regions, in relative terms, perform better than the CLU1 in terms of implementation of the <<enacting>> phase. However, unlike the Regions of CLU1, they are not characterized by a good level of implementation of the <<encoding>> phase. In other words, according to the perception of the respondents, Lazio, Molise, Umbria, Liguria and Emilia Romagna have started to use accrual accounting information within the decision-making process without really starting to consider it as a valid tool to use in support of decisions. This result could suggest a start of use of the accrual accounting information as a mere form of fulfillment, in order to fulfill the obligations required by the law, without really appreciating its

potential in terms of greater efficiency of decisions. Even the CLU1, as well as the CLU3 (and in a worse way than the latter), has not started the implementation of the <<reproduction>> phase (value equals to 1.60).

Finally, Cluster 2 (CLU2), which is the largest, groups together the Regions which, in the opinion of the financial managers, are at a very low level of the institutionalization process of accrual accounting within the financial decision-making process, both in relative and absolute terms. In detail, none of the three phases of the institutionalization process is implemented. In other words, Trentino Alto Adige, Campania, Piemonte, Valle D'Aosta, Veneto, Friuli Venezia Giulia and Toscana are currently in a situation where they have not started to consider accrual accounting as a tool to be used within the process financial decision-making, they have not started to effectively use this information when a financial decision has to be made, and, logically, they do not continue to use it over time for financial decisions purposes.

5.2.2 Results from the interviews.

Concerning CLU1 and CLU2, the analysis of the interviews' results allows to confirm the situation in terms of implementation of each phase for the Regions that have participated in both phases of data collection, as well as to contextualize and deepen the results.

Among the Regions interviewed belonging to the CLU1, the financial managers of Lazio, Emilia Romagna and Liguria stated that they have started to consider accrual accounting as a tool to be used when they have to make a decision, thus recognizing its potential. However, in none of the three cases the accrual accounting is recognized as having the same role and importance of cash-based accounting. As stated by the interviewees: "today we use accrual-based information without considering them at the same level, because unfortunately they are not a.t the same level of the cash-based. We could not consider them at the same level" because "today accrual accounting is only for knowledge purposes". Finally, as for the <<reproduction>> phase, according to the perception of the interviewees, the Regions of Lazio and Liguria have increased over time - starting from its introduction in 2015 - the intensity of use within the financial decision-making process, but this level of use cannot yet be classified as frequent. In this sense, it is possible to state that the financial managers of these two Regions are not yet in a condition of prolonged use over time of the accrual accounting

information when they have to make decisions. Conversely, Emilia Romagna, has declared that any increase in use over time has been observed, clearly placing itself in a situation of non-implementation of the <<reproduction>> phase.

Among the Regions belonging to the CLU2, Toscana, Piemonte, Valle D'Aosta, Friuli Venezia Giulia and Veneto - according to the perception of the financial managers directly involved - share the same situation in terms of the overall implementation of the three phases of the institutionalization process: all stated that they are not in an <<encoding>> phase of accrual accounting within the financial decision-making process. However, qualitative analysis allows us to make a detailed distinction: according to the perceptions of financial managers, Toscana and Piemonte rarely consider accrual accounting when it is necessary to make financial decisions; Valle D'Aosta, Friuli Venezia Giulia and Veneto do not consider it at all. Something similar can be said for the <<enacting>> phase: Piemonte and Toscana have declared that they scarcely use accrual accounting information when they have to make financial decisions; on the other hand, Valle D'Aosta, Friuli Venezia Giulia and Veneto have declared that they have not started using it at all for making financial decisions. For the <<reproduction>> phase, the analysis did not allow us to obtain any additional details, since, according to the respondents' opinion, all the Regions are not continuing to use this information over time within the financial decision-making process - as it is reasonable to expect from the results obtained for the <<enacting>> phase.

On the basis of these observations, the results of the interviews have allowed to deepen those obtained from the questionnaire in three main points:

- For the CLU1, the analysis highlights a consideration of the accrual accounting information as a tool to be used for making financial decisions higher than the value obtained from the quantitative analysis of the data (2.80). One of the financial managers of the three above mentioned Regions interviewed has claimed to have assigned a low score to the <<encoding>> phase for having related it to the role currently covered by cash-based accounting, that is for not considering the accrual accounting at the same level of the cash-based one;

- For the CLU2, the analysis allows to distinguish between Regions that have not started to consider and Regions that have started to poorly consider the accrual information within the financial decision-making process, as well as between Regions that have not started its use and Regions that have started it with little intensity and for a very limited number of decisions.

- The analysis enables to make a more detailed distinction as concerns the prolonged use over time related to the <<reproduction>> phase. This distinction is between Regions which, according to the perception of the interviewees, have not increased over time the use of accrual information in their financial decision-making process - starting from 2015 - and Regions that have done so. In this sense, the latter are at a higher point in the institutionalization process than the Region that has declared no change over time in terms of intensity of use.

These results are summarized in Fig. , which clearly shows at what step of the institutionalization process each of the Regions interviewed currently is, with the detail of the various phases.

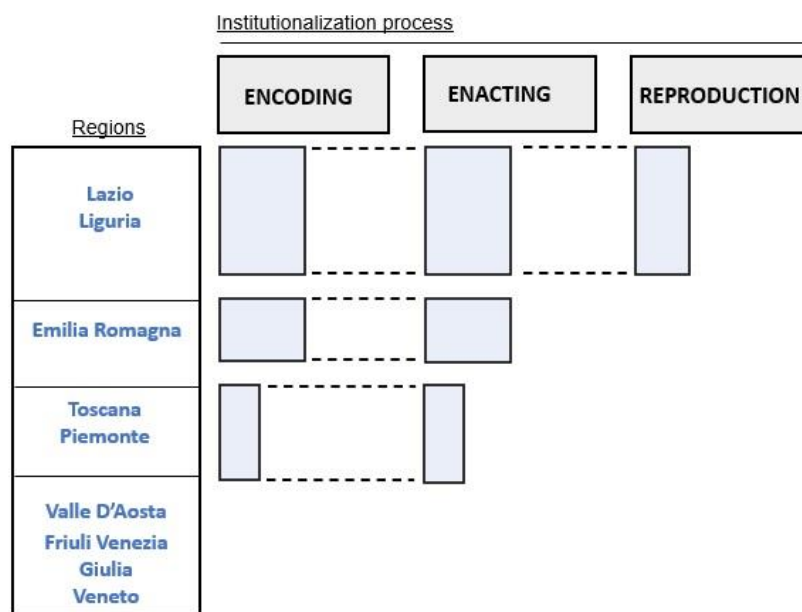


Fig. Steps accomplished by the Italian Region interviewed towards the institutionalization of the accrual accounting within the financial decision-making.

5.3 Factors having a relevant role in each of the institutionalization phases of accrual accounting within the financial decision-making process of the Italian Regions: results from the questionnaires.

In order to know which factors had - and still have - a relevant role in *each phase* of the institutionalization process of the accrual accounting within the financial decision-making of Italian Regions (see Chapter 2), results obtained from the questionnaires have been quantitatively analyzed.

The questionnaire has been addressed to the financial area of each Italian Region. Since their financial offices are typically characterized by the presence of a small number of actors, the answer from an actor able to provide the shared point of view about the discussed theme (financial manager) or from an actor in such a position that allows to have a general and overall picture of the situation (CFO) has been considered enough for the research purposes. Consequently, each Region is represented by a single answer, for a total of 15 answers obtained.

The financial managers who filled in the questionnaire have indicated, according to their experience and perception, the role that each of the identified factors have had in the institutionalization process of the accrual accounting within the financial decision-making system of the Italian regions. In detail, they have expressed their opinion about a list of factors for each of the three phases that, according to the theoretical conceptual model that underlies the research, characterize the process towards the institutionalization of the accrual accounting. As thoroughly explained in Chapter 3, the factors are divided into 5 categories, each of which contains sub-factors able to explain and represent it. These sub-factors remain almost the same for each of the three phases, except for: a. one category (the third one, "F3"), which differs between the <<encoding>> phase and the <<enacting>> and <<reproduction>> phases on the basis of the theoretical framework outlined; b. two sub-factors in the fourth category of factors ("F4") that are excluded from the <<reproduction>> phase analysis.

All these premises have resulted in practice in three sets of answers, each relating to the financial managers' opinion and perceptions about the role of factors in each stage towards the institutionalization of the accrual accounting within the financial decision-making process. In details:

- A set of answers related to the role of factors in the <<encoding>> phase of the institutionalization process;

- A set of answers related to the role of factors in the <<enacting>> phase of the institutionalization process;
- A set of answers related to the role of factors in the <<reproduction>> phase of the institutionalization process.

To those three sets of answers, a fourth one about the current situation in terms of <<encoding>>, <<enacting>> and <<reproduction>>.

Since the answers were given in all cases through the use of the 5-point Likert scale, the quantitative results have been analyzed quantitatively using both *cluster analysis* and *correlation analysis* in order to answer to the second research question (in detail, RQ2a).

The results of the analysis may be divided into three categories:

- Results of the cluster analysis and of the correlation analysis relating to the role of the 5 categories of factors in the <<encoding>> phase;
- Results of the cluster analysis and of the correlation analysis relating to the role of the 5 categories of factors in the <<enacting>> phase;
- Results of the cluster analysis and correlation analysis relating to the role of the 5 categories of factors in the <<reproduction>> phase.

The cluster analysis allows to observe groups of Regions that, according to the financial managers' perspective, share the same situation in terms of implementation of the single institutionalization phase and the same role of the five categories of factors in achieving this situation. The *correlation analysis (Pearson correlation)* allows to observe which factors are *significantly correlated* to each of the three phases and, therefore, the factors considered by the financial managers to have played a more relevant role in each of the three phases, as they actually manifested in practice.

Based on these premises, the results relating to each of the three categories will be presented below, separately.

5.4 Factors having a relevant role in the implementation of the <<encoding>> phase

The first cluster analysis carried out relates the five categories of factors with the first phase of the institutionalization process, the <<encoding>> phase.

Based on the theoretical conceptual model developed and placed at the basis of this research (see Chapter 3):

- the <<encoding>> phase ideally corresponds to the phase in which the institution of accrual accounting - to be used by financial managers when decisions need to be made - becomes a rule and a routine that encode the accrual accounting principles;
- The process of introducing and implementing a new type of accounting information is considered to be influenced by certain factors, internal or external to the organization (see Chapters 2 and 3). Consequently, even one of the phases of the process - the first one - is hindered or stimulated by some factors more than others.

As thoroughly described in Chapters 3 and 4, in filling out the questionnaire the financial managers were asked to express an opinion with a number of statements concerning the role of a set of sub-factors in each of the institutionalization phases. For each factor identified, the respondents have answered using a Likert scale from "1" to "5" that, in this specific case, refers to their level of disagreement (score "1") or agreement (score "5") with statements regarding the role of each factor in the <<encoding>> phase.

In order to implement the analysis of those quantitative results – and to know which of the identified factors have had, according to the financial managers' perceptions, a more (or less) relevant role in starting to consider accrual accounting as a tool to be used when they have to make financial decisions -, it has been necessary to merge the results relating to the sub-factors of each category into a single value. In this sense, the *internal consistency* between the sub-factors belonging to each category has been evaluated through the use of the *Cronbach's Alpha measure*.

Since the Cronbach's Alpha has shown a value higher than 0.07 for all the sub-factors belonging to all of the five categories, ensuring the *consistency* and *reliability*

of each category, the *mean value* between the sub-factors belonging to each category has been calculated, obtaining thus a single value for each category of factors.

The final result, which has represented the input for both the correlation and the cluster analysis, is made up of:

- For each Italian Region, *five (mean) values* relating to each category of factors, expressed on a scale ranging from "1" to "5", where "1" indicates a not relevant role of the single category of factors during the implementation of the <<encoding>> phase and "5" indicates a very relevant role;
- For each Italian Region, *a single value* relating to the <<encoding>> phase, also operationalized through the use of the Linkert scale from "1" to "5" with which respondents were asked to express a "disagree/agree" opinion about the manifestation of the phase in their context.

Results from the cluster analysis. The cluster analysis led to the following results:

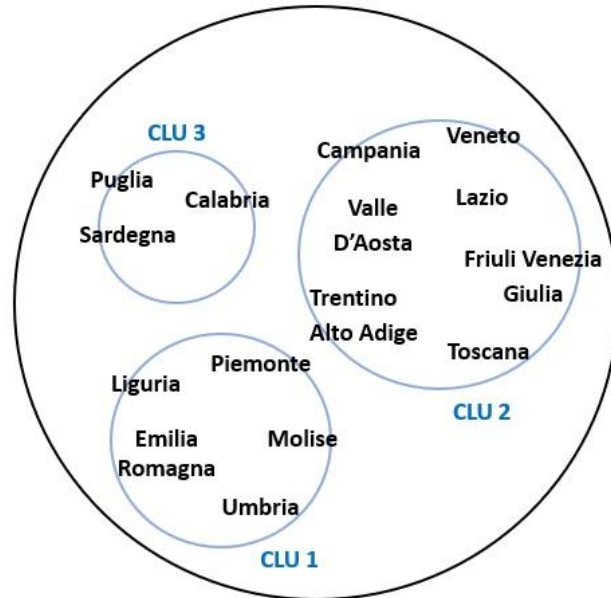
Clusters (Ward- method)	Categories of factors (Mean Values)					<<ENCODING>> PHASE
	F1	F2	F3	F4	F5	
CLU 1	3,20	3,90	4,00	3,13	3,04	2,60
CLU 2	2,36	2,21	2,74	2,00	2,03	1,14
CLU 3	3,83	3,17	3,22	3,00	2,33	4,67

Tab. Clusters values

Tab. Clusters composition

CLU 1	
5	Liguria
	Emilia Romagna
	Piemonte
	Molise
	Umbria
CLU 2	
7	Campania
	Veneto
	Valle D'Aosta
	Lazio
	Toscana
	Trentino Alto Adige
	Friuli Venezia Giulia
CLU 3	
3	Puglia
	Sardegna
	Calabria

Fig. Clusters composition and size



From the observation of the dendrogram, three clusters of Regions have been identified, each of which groups the Italian Regions according to their similarities in terms of both the five categories of factors and the <<encoding>> phase (see Tab. and Fig.).

According to the perception of financial managers, Regions belonging to Cluster 3 (CLU3) share an excellent level of implementation of the <<encoding>> phase and, contextually, the same role played by the five categories of factors in obtaining such a result. This is the cluster with the relatively smaller size, containing three Regions: Puglia, Sardegna and Calabria. From the observation of the results, the relatively more relevant category of factors is F1 "Employee involvement"(value equal to 3.83). In other words, the involvement of the accountants/assessors/consultants that prepare the accounting information used by financial managers is the element that, according to the respondents, represents the relatively most relevant positive factor in determining the current (good) situation of Regions in terms of implementation of the accrual accounting encoding phase (value equal to 4.67). However, it should be emphasized that the results do not show the existence of one or more factors that stand out in terms

of relevance in obtaining such a result (the values do not reach a high score, remaining below "4").

Cluster 1 (CLU1) brings together the Regions which, according to the perception and experience of financial managers, are in a relatively intermediate situation in terms of carrying out the <<encoding>> phase and, contextually, are characterized by the same role covered by the five categories of factors in obtaining such a result. This is the cluster with the intermediate dimension, made up of 5 Regions, which are: Liguria, Emilia Romagna, Piedmont, Molise and Umbria. In this cluster, the categories of factors identified as the most relevant in the implementation of the phase are category 3 (F3) "Managers' role as leaders in the creation of the conditions for change" and category 2 (F2) "Knowledge sharing " among employees (accountants/assessors/consultants) that prepare the accounting information used by financial managers. In this sense, F3 and F2 have to be considered as the factors on which these Regions have focused more in order to promote the consideration of the accrual accounting information within the financial decision-making process. However, the value relating to the <<encoding>> phase (2.60) indicates a current scarce consideration of accrual accounting as a tool to be considered when financial decisions have to be made by the financial managers belonging to the Regions that are part of the cluster. Consequently, the categories of factors F3 and F2 have to be interpreted as the factors on which the Regions would have focused more, but which have proved to be insufficient in obtaining a good implementation of the <<encoding>> phase.

Finally, Cluster 2 (CLU2) brings together the Regions which, according to the perception and experience of financial managers, are in a relatively worse situation in terms of carrying out the <<encoding>> phase and, contextually, are characterized by the same role played by the five categories of factors in obtaining a similar result. This is the largest cluster, made up of Campania, Veneto, Valle D'Aosta, Lazio, Tuscany, Trentino Alto Adige and Friuli Venezia Giulia. From the observation of the results, , according to the perception of the financial managers, no factor was identified as relevant in promoting the consideration of accrual accounting within their financial decision-making process (the values are all around "2"). Without any investment in the phase, the Regions of this cluster have not started to consider accrual accounting within the financial decision-making process (value equal to 1,14).

Results from the correlation analysis (Pearson correlation). Leaving aside the grouping of the Regions on the basis of the situation actually present in each one and considering more generally the overall situation existing in all the Italian Regions, this research has analyzed the *correlation* between the five categories of factors and the phase of <<encoding>> of the accrual accounting. The objective is to identify the factors that are *most correlated* with the <<encoding>> phase, according to the perceptions of the financial managers directly involved in the institutionalization process. The results of such an analysis overlook the classification of factors into negative and positive, i.e. factors able to hinder or promote the good implementation of the <<encoding>> phase. In this case, the analysis seeks to find the *more influential factors*, that is the factors that are *more involved* and *more relevant* in the implementation of the phase.

Categories of factors	Pearson Correlation <<Encoding>> phase
F1	0,578*
F2	0,391
F3	0,222
F4	0,506
F5	0,200

*: Correlation is significant at level 0.05 (two-tailed)

**: Correlation is significant at level 0.01 (two-tailed)

Tab. Pearson Correlation between the five categories of factors and the <<encoding>> phase.

As shown in Tab., the only macro-category of factors that results to be significantly correlated to the <<encoding>> phase (95% significance) is the first one ("F1"), "Employee involvement". As a consequence, according to the opinion and perception of respondents, the involvement of employees (accountants/assessors/consultants) that prepare the accounting information used by financial managers may be considered the currently most influential factor, most involved and with the major role in starting to consider accrual accounting as a tool to be used within the decision-making process of

the financial area of the Italian Regions. Considering in detail the sub-factors that form this macro-category, the most relevant factors are:

- The employees' power - intended as the level of autonomy and freedom of action in carrying out their activities (F1.1);
- The information received by employees about the accrual accounting (F1.2);
- The employees' knowledge and the skills acquired within the organization through organized training activities (F1.3);
- The rewards granted to the employees related to the use of the accrual information constitute the fourth sub-factor (F1.4).

5.5 Factors having a relevant role in the implementation of the <<enacting>> phase

The second cluster analysis carried out relates the five categories of factors with the second phase of the institutionalization process, the <<enacting>> phase.

Based on the theoretical conceptual model developed and placed at the basis of this research (see Chapter 3):

- the <<encoding>> phase ideally corresponds to the phase in which the regional financial managers start to use the accrual accounting within the decision-making process.
- The process of introducing and implementing a new type of accounting information is considered to be influenced by certain factors, internal or external to the organization (see Chapters 2 and 3). Consequently, even one of the phases of the process - the second one - is hindered or stimulated by some factors more than others.

As thoroughly described in Chapters 3 and 4, in filling out the questionnaire the financial managers were asked to express an opinion with a number of statements concerning the role of a set of sub-factors in each of the institutionalization phases. For each factor identified, the respondents have answered using a Likert scale from "1" to "5" that, in this specific case, refers to their level of disagreement (score "1") or agreement (score "5") with statements regarding the role of each factor in the <<enacting>> phase.

In order to implement the analysis of those quantitative results – and to know which of the identified factors have had, according to the financial managers'

perceptions, a more (or less) relevant role in starting to use accrual accounting information when they have to make financial decisions -, it has been necessary to merge the results relating to the sub-factors of each category into a single value. In this sense, the *internal consistency* between the sub-factors belonging to each category has been evaluated through the use of the *Cronbach's Alpha measure*.

Since the Cronbach's Alpha has shown a value higher than 0.07 for all the sub-factors belonging to all of the five categories, ensuring the consistency and *reliability* of each category, the *mean value* between the sub-factors belonging to each category has been calculated, obtaining thus a single value for each category of factors.

The final result, which has represented the input for both the correlation and the cluster analysis, is made up of:

- For each Italian Region, *five (mean) values* relating to each category of factors, expressed on a scale ranging from "1" to "5", where "1" indicates a not relevant role of the single category of factors during the implementation of the <<enacting>> phase and "5" indicates a very relevant role;
- For each Italian Region, *a single value* relating to the <<enacting>> phase, also operationalized through the use of the Linkert scale from "1" to "5" with which respondents were asked to express a "disagree/agree" opinion about the
- manifestation of the phase in their context.

Results from the cluster analysis. The cluster analysis led to the following results:

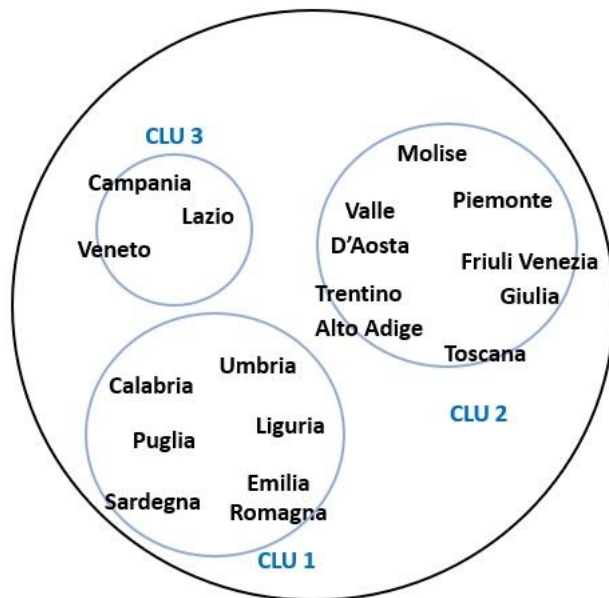
Clusters (Ward- method)	Categories of factors (Mean Values)					<<ENACTING>> PHASE
	F1	F2	F3	F4	F5	
CLU 1	3,71	4,00	4,17	3,18	2,77	4,00
CLU 2	1,88	2,08	1,33	1,71	1,63	1,83
CLU 3	2,33	2,50	3,83	2,57	2,93	2,33

Tab. Clusters values

Tab. Clusters composition

CLU 1	
6	Calabria
	Umbria
	Liguria
	Puglia
	Emilia Romagna
	Sardegna
CLU 2	
6	Friuli Venezia Giulia
	Toscana
	Piemonte
	Molise
	Valle D'Aosta
	Trentino Alto Adige
	CLU 3
3	Campania
	Veneto
	Lazio

Fig. Clusters composition and size



From the observation of the dendrogram, three clusters of Regions have been identified, each of which groups the Italian Regions according to their similarities in terms of both the five categories of factors and the <<enacting>> phase (see Tab. and Fig.).

According to the perception of financial managers, Regions belonging to Cluster 1 (CLU1) share a good level of implementation of the <<enacting>> phase and, contextually, the same role played by the five categories of factors in obtaining such a result. This cluster includes Calabria, Umbria, Liguria, Puglia, Emilia Romagna and Sardegna. From the observation of the results, the relatively more relevant categories of factors are the category F2 “Knowledge sharing” among employees (accountants/assessors/consultants) that prepare the accounting information used by financial managers and F3 “Managers' role as leaders in the creation of the conditions for change”. As observable from their value, these two categories are relevant both in relative terms, compared to the others, and in absolute terms (respectively, 4,00 and

4,17). In this sense, both F2 and F3 may be considered as the currently most relevant factors in the implementation of the <<enacting>> phase, according to the financial managers' perceptions. Considering also the value related to the implementation level of the phase (4,00), F2 and F3 may be considered as positive factors, able to promote the achievement of a good result in terms of starting to use accrual accounting information for financial decision-making purposes.

Cluster 3 (CLU3) brings together the Regions which, according to the perception and experience of financial managers, are in a relatively intermediate situation in terms of completing the <<enacting>> phase and, contextually, are characterized by the same role covered by the five categories of factors in obtaining such a result. This is the cluster with the smallest size, made up of 3 Regions, which are: Campania, Veneto and Lazio. In this cluster, the category of factors identified as the most relevant in the implementation of the <<enacting>> phase is F3 "Managers' role as leaders in the creation of the conditions for change" (score of 3.83). In this sense, F3 have to be considered as the factor on which the Regions would have focused the most in order to promote the start of the use of accrual accounting within the financial decision-making process. However, the value relating to the <<enacting>> phase (2.33) indicates a current low start of use of accrual accounting within the financial decision-making process by the Regions that are part of it. Consequently, the category of factors F3 have to be interpreted as the factor on which the Regions would have focused more, but which has proved to be insufficient in obtaining a good implementation of the <<enacting>> phase. In addition, looking at the value obtained for category F3 (3.83), it can be stated that this category have not played a relevant role, in absolute terms. Consequently, the interpretation is and can only be made in relative terms, comparing the result with the others obtained for the remaining four categories of factors.

Finally, Cluster 2 (CLU2) brings together the Regions which, according to the perception and experience of financial managers, are in a relatively worse situation in terms of carrying out the <<enacting>> phase and, contextually, are characterized by the same role played by the five categories of factors in obtaining a similar result. This cluster includes Friuli Venezia Giulia, Toscana, Piemonte, Molise, Valle D'Aosta and Trentino Alto Adige. From the observation of the results, according to the perception of the financial managers, no factor has been identified as relevant in favoring the start of the use of accrual accounting within their decision-making process (the values are on average around "1"). Without any investment in the phase, the Regions of this

cluster have not started to consider accrual accounting within the financial decision-making process (value equal to 1.83) .

Results from the correlation analysis (Pearson correlation). Leaving aside the grouping of the Regions on the basis of the situation actually present in each one and considering more generally the overall situation existing in all the Italian Regions, this research has analyzed the *correlation* between the five categories of factors and the phase of <<enacting>> of the accrual accounting. The objective is to identify the factors that are *most correlated* with the <<enacting>> phase, according to the perceptions of the financial managers directly involved in the institutionalization process. The results of such an analysis overlook the classification of factors into negative and positive, i.e. factors able to hinder or promote the good implementation of the <<enacting>> phase. In this case, the analysis seeks to find the *more influential factors*, that is the factors that are *more involved* and *more relevant* in the implementation of the phase.

Categories of factors	Pearson Correlation <<ENACTING PHASE>>
F1	0,823**
F2	0,700**
F3	0.629*
F4	0,764**
F5	0,332

*: Correlation is significant at level 0.05 (two-tailed)

** : Correlation is significant at level 0.01 (two-tailed)

Tab. Pearson Correlation between the five categories of factors and the <<encoding>> phase.

As shown in the Tab., the macro-categories of factors that appear to be significantly correlated to the <<enacting>> phase are F1 "Employee involvement" (99% significance), F2 "Knowledge sharing" among the accountants/assessors/consultants

who relate with the financial managers (99% significance), F4 “Incentives for the information use” by financial managers (significance at 99%) and F3 “Managers' role as leaders in the creation of the conditions for change” (significance at 95%). As a consequence, according to the opinion and perception of respondents, these four categories of factors may be considered as the most influential factors, most involved and more relevant in starting the use of accrual accounting within the financial decision-making process of the Italian Regions. Considering in detail the sub-factors that form each macro-category, the most relevant factors are, for the F1 category of factors:

- The employees’ power - intended as level of autonomy and freedom of action in carrying out their activities (F1.1);
- The information received by employees about the accrual accounting (F1.2);
- The employees’ knowledge and the skills acquired within the organization through organized training activities (F1.3);
- The rewards granted to the employees related to the use of the accrual information constitute the fourth sub-factor (F1.4).

For the F2 category of factors:

- The employees’ sharing of the explicit knowledge about the accrual accounting information by means of documents, databases, and/or manuals among all the organizational management levels (F2.1);
- The employees’ sharing of the tacit knowledge and the experience-based competencies about the accrual accounting information (F2.2).

For the F4 category of factors:

- the presence of problems within the decision-making process that can be solved through the use of the accrual accounting information has been defined as the first sub-factor (F4b.1);
- the presence of worries related to certain activities that may be solved through the use of the accrual accounting information has been defined as the second sub-factor (F4b.2).

For the F3 category of factors:

- The communication activities carried out by managers about the need for the accounting change (F3.1);

- The presence of an action plan to be followed by managers during the accounting change process (F3.2);
- the managers' commitment in obtaining a general internal support for the accounting change, overcoming any connected form of resistance (F3.3);
- the managers' assumption of the responsibilities and risks associated with an effective introduction of the accrual accounting (F3.4);
- the managers' commitment to promote the potential of the accrual accounting information within the decision-making process (F3.5);
- the managers' commitment to obtain support in terms of promotion of the accounting change from political figures and/or groups of interest belonging to the external political context in which the Region operates (F3.6);
- The presence of adequate resources to support an effective introduction of the accrual accounting, to be handled by managers (F3.7);
- The managers' commitment in adopting an integrated approach to the accounting change process, involving all the organizational levels and sub-systems (F3.8).

5.6 Factors having a relevant role in the implementation of the <<reproduction>> phase

The third cluster analysis carried out relates the five categories of factors with the third phase of the institutionalization process, the <<reproduction>> phase.

Based on the theoretical conceptual model developed and placed at the basis of this research (see Chapter 3):

- the <<reproduction>> phase ideally corresponds to the phase in which financial managers use accrual accounting information on a daily basis in making decisions.
- The process of introducing and implementing a new type of accounting information is considered to be influenced by certain factors, internal or external to the organization (see Chapters 2 and 3). Consequently, even one of the phases of the process - the third one - is hindered or stimulated by some factors more than others.

As thoroughly described in Chapters 3 and 4, in filling out the questionnaire the financial managers were asked to express an opinion with a number of statements concerning the role of a set of sub-factors in each of the institutionalization phases. For each factor identified, the respondents have answered using a Likert scale from

"1" to "5" that, in this specific case, refers to their level of disagreement (score "1") or agreement (score "5") with statements regarding the role of each factor in the <<reproduction>> phase.

In order to implement the analysis of those quantitative results – and to know which of the identified factors have had, according to the financial managers' perceptions, a more (or less) relevant role in continuing to use over time the accrual accounting information when they have to make financial decisions -, it has been necessary to merge the results relating to the sub-factors of each category into a single value. In this sense, the *internal consistency* between the sub-factors belonging to each category has been evaluated through the use of the *Cronbach's Alpha measure*.

Since the Cronbach's Alpha has shown a value higher than 0.07 for all the sub-factors belonging to all of the five categories, ensuring the *consistency* and *reliability* of each category, the *mean value* between the sub-factors belonging to each category has been calculated, obtaining thus a single value for each category of factors.

The final result, which has represented the input for both the correlation and the cluster analysis, is made up of:

- For each Italian Region, *five (mean) values* relating to each category of factors, expressed on a scale ranging from "1" to "5", where "1" indicates a not relevant role of the single category of factors during the implementation of the <<reproduction>> phase and "5" indicates a very relevant role;
- For each Italian Region, *a single value* relating to the <<reproduction>> phase, also operationalized through the use of the Linkert scale from "1" to "5" with which respondents were asked to express a "disagree/agree" opinion about the manifestation of the phase in their context.

Results from the cluster analysis. The cluster analysis led to the following results:

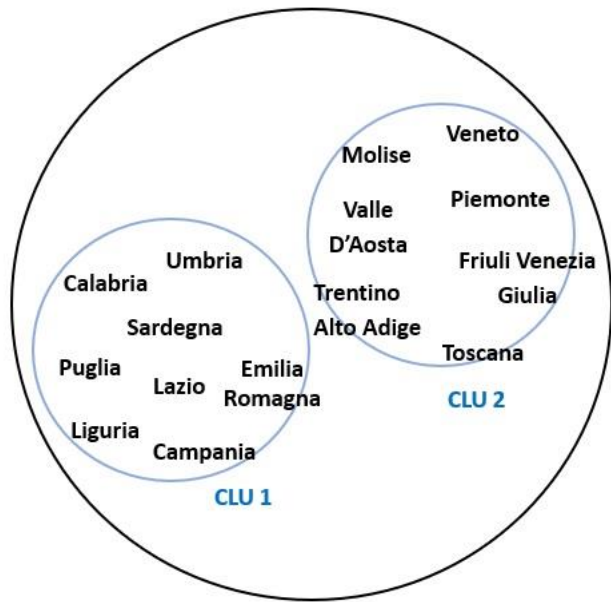
Clusters (Ward- method)	Categories of factors (Mean Values)					<<REPRODUCTION>> PHASE
	F1	F2	F3	F4	F5	
Cluster 1	3,34	4,06	4,00	3,06	2,71	1,75
Cluster 2	1,89	1,93	1,79	1,96	1,76	1,43

Tab. Clusters values

Tab. Clusters composition

Cluster 1	
8	Calabria
	Umbria
	Sardegna
	Lazio
	Puglia
	Liguria
	Emilia Romagna
	Campania
Cluster 2	
7	Friuli Venezia Giulia
	Toscana
	Trentino Alto Adige
	Piemonte
	Veneto
	Valle D'Aosta
	Molise

Fig. Clusters composition and size



From the observation of the dendrogram, two clusters of Regions have been identified, each of which groups the Italian Regions according to their similarities in terms of both the five categories of factors and the <<enacting>> phase (see Tab. and Fig.).

These are two clusters sharing a very similar result in terms of manifestation of the reproduction phase (respectively, a value of 1.75 and 1.43). What distinguishes the two clusters is the role assigned by the respondents to the five categories of factors.

In Cluster 1 (CLU1), the financial managers of Calabria, Umbria, Sardinia, Lazio, Puglia, Liguria, Emilia Romagna and Campania have assigned a relevant role, in both relative and absolute terms, to the second ("F2) and third ("F3") categories of factors

(respectively 4,06 and 4,00). In this sense, the “managers’ role as leaders in the creation of the conditions for change” and the “knowledge sharing” F3 and F2 have to be considered as the factors on which these Regions have focused more in order to promote the use over time of the accrual accounting information within the financial decision-making process. However, the value relating to the <<reproduction>> phase (1,75) indicates a non-use over time of the accrual accounting information within the decision-making process of the Regions that are part of the cluster. Consequently, the categories of factors F2 and F3 have to be interpreted as the factors on which the Regions would have focused more, but which have proved to be insufficient in obtaining a good implementation of the <<reproduction>> phase.

In Cluster 2 (CLU2) none of the five categories of factors was recognized as having a relevant role in the implementation of the phase (values are lower than “2”). According to the financial managers’ perceptions’, this cluster of Regions is in a condition of failure to implement the <<reproduction>> phase, and nothing has been done in order to stimulate it. *Results from the correlation analysis (Pearson correlation)*. Leaving aside the grouping of the Regions on the basis of the situation actually present in each one and considering more generally the overall situation existing in all the Italian Regions, this research has analyzed the *correlation* between the five categories of factors and the phase of <<reproduction>> of the accrual accounting. The objective is to identify the factors that are *most correlated* with the <<reproduction>> phase, according to the perceptions of the financial managers directly involved in the institutionalization process. The results of such an analysis overlook the classification of factors into negative and positive, i.e. factors able to hinder or promote the good implementation of the <<reproduction>> phase. In this case, the analysis seeks to find the *more influential factors*, that is the factors that are *more involved* and *more relevant* in the implementation of the phase.

Categories of factors	Pearson Correlation <<REPRODUCTION PHASE>>
F1	0,488
F2	0,291
F3	0,300
F4	0,301
F5	0,159

*: Correlation is significant at level 0.05 (two-tailed)

** : Correlation is significant at level 0.01 (two-tailed)

Tab. Pearson Correlation between the five categories of factors and the <<reproduction>> phase.

As shown in Tab., none of the five categories of factors is significantly related to the phase of <<reproduction>>. This result, according to the perceptions of the subjects directly involved in the process, suggests a lack of willingness to promote the use over time of the accrual accounting information within the financial decision-making process of the Italian Regions: nothing has been done in order to facilitate the implementation of the accrual accounting <<reproduction>> phase.

5.7 Factors having a relevant role in the institutionalization of accrual accounting within the financial decision-making process of the Italian Regions: results from the interviews

In order to know which factors had - and still have - a relevant role in the whole institutionalization process of the accrual accounting within the financial decision-making process of Italian Regions, qualitative results from the interviews have been analyzed. Each financial manager has answered the questionnaire according to his/her experience, identifying the most relevant factors according to his/her perceptions. All the interviewees have identified specific factors, recognizing them as relevant in *all* the implemented institutionalization phases. This is the reason why the identified factors have been considered as *determinants of the whole process*, with no distinction

between phases. In this sense, those factors represent the most influential, the most involved and with the most relevant role in the institutionalization of accrual accounting within the financial decision-making process of the Italian Regions. The analysis of the role of factors in *each* institutionalization phase has been carried out quantitatively, with the quantitative results of the questionnaires (see below). As for the *whole* process, the qualitative analysis of the interviews made it possible to identify new factors, not identified by the theoretical conceptual model that underlies the research, built starting from the existing literature and placed at the foundation of the questionnaire development (see Chapter 3).

Based on the answers given by the interviewees, factors were divided into three main groups according to their role in the process (see Fig.):

1. Relevant factors that have played a negative role in the institutionalization of accrual accounting within the financial decision-making process of the Italian Regions *due to their inadequacy*. Those factors, according to the financial managers' answers, have hindered – or not promoted - the institutionalization of the accrual accounting, showing to be inadequate to cope with the accounting change process.

2. Relevant factors that have played a positive role in the institutionalization of accrual accounting within the financial decision-making process of the Italian Regions, i.e. factors that have contributed to the institutionalization. In this sense, those factors represent relatively strong points in dealing with the accounting change;

3. Factors in terms of new initiatives directly linked to the accounting change, i.e. ad hoc initiatives, devoted to highlight and share the potentialities of the accrual accounting information for making financial decisions.

The interviewees' answers (see Fig.) highlight the primacy of negative factors linked with the accrual accounting institutionalization and use when financial decisions have to be made. These factors have all been recognized as potentially relevant in order to assure the institutionalization, but they have performed as *deficiencies* and *weaknesses* in the implementation of the accounting change, hindering or not promoting the use of the accrual accounting within the financial decision-making of Italian Regions.

Results show also some positive factors, i.e. factors that, according to the interviews perceptions, have had a relevant role in order to achieve the objective of a successful

implementation of the accounting change. However, these factors are very limited in number and have been identified by a very small number of respondents.

Finally, two ad hoc initiatives were mentioned. Those initiatives may also be considered as positive and potentially relevant factors, but their inadequacy in relation to the objective is explicitly highlighted. Differently, the positive factors identified may also be considered as inappropriate, but their inadequacy may be highlighted indirectly, relating them to the results actually achieved in terms of institutionalization.

Negative factors with a higher frequency	Numbers of regions on the total	Frequencies (%)
Law prescriptions	8/8	100%
Accounting public culture (typically cash-based accounting)	6/8	75%
Lack of potentialities recognition among all the organizational levels	5/8	63%

Negative factors with an intermediate frequency	Numbers of regions on the total	Frequencies (%)
Lack of time	4/8	50%
Lack of training for managers	4/8	50%
Lack of generalized training	4/8	50%
No general competencies	3/8	38%
Regions own role and functions	3/8	38%

Negative factors with a lower frequency	Numbers of regions on the total	Frequencies (%)
Lack of single software for all regions	2/8	25%
Lack of external information request	2/8	25%
No analytical (cost) accounting	2/8	25%
Lack of interest from policymakers	2/8	25%
Internal resistance	2/8	25%
No managers' competencies	1/8	13%
Only technical training activities	1/8	13%
Managers self-interests	1/8	13%
Software improvement	1/8	13%
Low request of analytical (cost) accounting information	1/8	13%
External controls	1/8	13%
Position of the state	1/8	13%

Fig. An overall picture of factors having a negative role in the institutionalization of the accrual accounting within the financial decision-making process of the Italian Regions: the interviews' results.

5.7.1 Relevant factors having a negative role.

Respondents identified a range of factors that, according to their perception, played a negative role in the institutionalization of accrual accounting in the financial decision-making process of Italian regions due to their inadequacy. These factors have all been recognized as potentially relevant in order to assure the institutionalization, but they have performed as deficiencies and weaknesses in the implementation of the accounting change, hindering or not promoting the use of the accrual accounting within the financial decision-making of Italian Regions.

Based on the observed results, these factors have been further classified into three groups according to their frequency, i.e. according to the number of Regions that identified them as relevant, but inadequate.

5.7.1.1 Negative factors with a higher frequency among Regions.

Negative factors with a higher frequency among Regions are factors recognized by a higher number of Regions interviewees as relevant but currently having a negative role in the institutionalization of the accrual accounting within their financial decision-making process by a higher number of Regions (between 8 and 5 Regions, on a total of 8). Those factors are summarized in Tab.

	Frequencies (%)	INTERVIEWS' QUOTES
Law prescriptions	100%	<p><i>“secondo me è stata proprio una scelta del governo. [...] La contabilità finanziaria continua ad essere la principale, e l'economica conoscitiva. Parte dal livello centrale. [...] Se la riforma avesse voluto la sola economica, avremmo fatto così, ci saremo adeguati.”</i></p> <p><i>“siamo ancora in una fase di aggiustamento perché di tanto in tanto arrivano nuovi decreti ministeriali, sulle modalità.”</i></p> <p><i>“la legge per ora si è accontentata di leggere i risultati della contabilità eco-patrimoniale esposti nel miglior modo possibile, il più realistici possibili. ora siamo in questa fase, dove non è neanche previsto e voluto che la contabilità eco-patrimoniale sia utilizzata anche per le decisioni.”</i></p>

<p>Public accounting culture (typically cash-based accounting)</p>	<p>75%</p>	<p><i>“non è presente una mentalità condivisa di utilizzo della contabilità eco-patrimoniale” “la contabilità finanziaria è ancora lo strumento principale sul quale è orientata tutta l’attività gestionale della Regione.”</i></p> <p><i>“è un problema di cultura. Ancora la contabilità eco-patrimoniale non è stata digerita”</i></p> <p><i>“è ancora presente una cultura prettamente tradizionalmente finanziaria.”</i></p>
<p>Lack of potentialities recognition among all the organizational levels</p>	<p>63%</p>	<p><i>“la competenza [...] non può essere estesa a tutti perché la contabilità eco-patrimoniale è talmente residuale che è anti-economico fare una formazione di 2000 dipendenti su questa attività.” “quello che è mancato è in generale una maggiore informazione e maggiore competenza, ma non potrebbe essere altrimenti perché non ci sono gli stimoli affinché questo avvenga nei fatti: la normativa già in sé e per sé parla solo di fini conoscitivi.”</i></p>

Tab. DETAIL. Relevant factors having a negative role: the higher frequencies among the interviewed Regions. Quotes from the interviews (in original language).

Interestingly, all of the interviewed financial managers have recognized the "law prescriptions" as a factor having a relevant role in hindering the success of the accounting change and, therefore, the institutionalization of accrual accounting within the decision-making process. Among the affirmations, they stated that “at the moment, the law has only required to read the accrual accounting results, and to present them in the best possible way, as realistic as possible. We are now in this phase, where it is not even expected and desired that accrual accounting is used also for making decisions.”, and that "if the reform had only talked about accrual accounting, we would have done it. we would have adapted to it". In other words, according to the interviewees, the accrual accounting institutionalization and, therefore, its use when financial decisions have to be made are associated with the role recognized by the law: if the law assigns to the accrual accounting a marginal role, decision-makers may only consider it in this way.

Another factor recognized as relevant but currently having a negative role (by 75% of the interviewees) is the accounting culture that typically characterized the Italian

public administrations: a traditionally cash-based accounting culture: "cash-based accounting is still the main tool on which all the management activities have carried out."; "there is no cash-based accounting mindset". In other words, the interviewees recognize the role of cash-based accounting as a factor able to hinder the introduction and use of accrual accounting within the accounting systems of the Italian Regions and, as a consequence, within their decision-making processes. The cash-based accounting culture is rooted in the Italian public sector, and all public actors, at all levels of government, have a purely cash-based mentality in the management of public activities: "all the employees are experts in cash-based accounting. Therefore, there a mindset change is required. The accrual accounting has different rules, records and ways of evaluating management facts." This objective "still takes time".

Finally, 63% of the interviewees have identified the factor "lack of potentialities recognition among all the organizational levels" as a relevant but currently weak point in the institutionalization process of accrual accounting: the fact that the potential of the accrual accounting information at a decision-making level is not recognized in all the organizational levels hinders the creation of a generalized cash-based accounting mindset, which would lead to the reinforcement of its role and, consequently, to its use also in the decision-making area. As stated by the financial managers interviewed, accrual accounting "is so residual that it is uneconomical to train 2000 employees on this activity"; "what is missing is more information and competences in all organizational levels".

5.7.1.2 Negative factors with an intermediate frequency among Regions .

Negative factors with an intermediate frequency among Regions are factors recognized by an intermediate number of Regions as relevant but currently having a negative role in the institutionalization of the accrual accounting within the financial decision-making process. (See Tab.).

	Frequencies (%)	INTERVIEWS' QUOTES
Lack of time	50%	<p><i>“visto il gran numero di lavoro a carico degli enti, non si possono fare tante più cose rispetto a quello che le norme impongono. E’ già tanto fare bene tutti gli adempimenti richiesti dalla norma, in modo non meramente adempimentale.”</i></p> <p><i>“ormai gli adempimenti sono talmente tanti che alla fine ci si concentra su quelli che sono gli obblighi di legge.”</i></p> <p><i>“a scarsità di tempo e risorse, l’ attenzione è più concentrata sulla parte finanziaria e, quindi, su quelli che sono impegni, delibere e provvedimenti dirigenziali.”</i></p>
Lack of training for managers	50%	<p><i>“sicuramente la formazione dirigenziale poteva essere fatta meglio. Ci sono dirigenti che non conoscono la contabilità eco-patrimoniale”</i></p> <p><i>“sono convintissimo che la formazione dirigenziale porterebbe ad una forma mentis più aperta”</i></p>
Lack of generalized training	50%	<p><i>“ Essendo una Regione, abbiamo una ragioneria centrale e delle ragionerie decentrate nel territorio. La formazione è stata fatta non a livello decentrato ma centrale, formando una quindicina di persone sulla contabilità eco-patrimoniale. ”</i></p> <p><i>“noi abbiamo fatto formazione [...], ma hanno partecipato solo le persone della direzione bilancio e ragioneria. Non è stata rivolta anche agli altri”</i></p>
No general competencies	38%	<p><i>“ la maggior parte delle persone non ragiona in termini di contabilità eco-patrimoniale”.</i></p> <p><i>“La contabilità finanziaria è molto pervasiva. Tutto il processo decisionale, tutti gli atti amministrativi, tutto è incentrato sul rispetto di quello che deriva dalla contabilità finanziaria. Questo fa sì che tutta la struttura, anche sotto il profilo delle conoscenze delle persone, sia orientata verso l’ambito finanziario.”</i></p>
Regions own role and functions	38%	<p><i>“ la contabilità eco-patrimoniale è vista da noi come un limitato strumento informativo perché gestiamo pochi servizi. Siamo un pò come lo Stato, e il 90% della nostra attività è un trasferimento di risorse ai livelli inferiori (Comuni, Province, Città metropolitane, Camere di Commercio, consorzi)”</i></p>

		<p><i>“nel caso delle Regioni, il cittadino percepisce di meno il legame col servizio perché eroghiamo direttamente pochi servizi; l’intervento è meno visibile. Di conseguenza, è più complicato che ci arrivi la domanda e che la risposta sia poi utilizzata”</i></p>
		<p><i>“ i fattori che in qualche modo hanno frenato all’interno sono più legati alle funzioni della Regioni, di natura programmatica e legislativa ancora prevalente”</i></p>
		<p><i>“quando un decisore politico decide sul trasferimento, il tema economico è secondario. Serve il tema finanziario. Si va dopo a vedere se il denaro è stato speso bene e se le risorse sono state gestite efficientemente. [...]. Nella fase in cui assegno le risorse, l’eco-patrimoniale mi serve relativamente poco. “</i></p>
No analytical (cost) accounting	38%	<p><i>“noi non abbiamo una contabilità analitica, quindi per noi la contabilità eco-patrimoniale è semplicemente data da Conto Economico e Stato Patrimoniale. Un dirigente [...], anche volendo, anche volendo, come può utilizzare queste informazioni? “</i></p>
		<p><i>“secondo me alla contabilità eco-patrimoniale bisognerebbe associare una contabilità analitica. Qui c’è ma è solo abbozzata, e secondo me invece dovrebbe essere qualcosa che si segue bene per capire quali sono i settori che hanno più necessità di fondi, o quali spendono inutilmente. Si potrebbe lavorare sull’utilizzo delle risorse.”</i></p>

Tab. DETAIL. Relevant factors having a negative role: the intermediate frequencies among the interviewed Regions. Quotes from the interviews (in original language).

For three of the identified factors, half of the interviewees have recognized a relevant role in the institutionalization and, therefore, in the level of use of accrual accounting within the financial decision-making process of Italian Regions. The first of these factors is the “lack of time”, due to the amount of work that cash-based accounting already imposes. Among the affirmations of the interviewees, some say that “given the amount of work, there is no time to do much more things than the laws

impose”, and that “due to the lack of time and resources, the attention is more focused on the cash-based accounting”, since its information is currently the first to be considered. In other words, according to 50% of the interviewees, the institutionalization of accrual accounting is hindered by the number of requirements associated with the use of cash-based accounting. These requirements do not allow managers to devote time on the accrual accounting information studying and deepening (which would lead to its greater use): “even if we were interested, there would be no time for (further) accounting elaborations on which to base decisions.

The second factor identified is the lack of training, both generalized and, specifically, among managers. In the first case, half of the interviewed Regions have stated that the failure to implement training activities on accrual accounting at all accounting and financial area offices – “centralized and decentralized” – as well as, more generally, at all organizational levels has had an important role in the institutionalization of accrual accounting and, therefore, in its effective level of use for decision-making purposes. In this sense, greater training would have led to greater skills, greater quality of documents, and greater awareness, stimulating a greater and more solid use of the accrual accounting in making financial decisions. In the second case, according to half of the interviewees, there is a training problem specifically at the managerial level, able to hinder institutionalization: “managerial training certainly could be done better. There are managers who know nothing about accrual accounting”. In this sense, if managers’ skills are insufficient, and internal training is not implemented, accrual accounting information cannot be used in the decision-making process. The last two factors recognized as having a relevant but currently negative role by a medium-low number of Regions interviewed (3 Regions out of 8) are the general lack of competencies and the role and functions of the Regions themselves. The lack of competencies is linked to the lack of training – actually existing before it – and, according to the opinion of the interviewees, it is caused by the fact that cash-based accounting is “very pervasive”. This pervasiveness leads to a decision-making process and administrative acts “focused on compliance with what derives from cash-based accounting” and, consequently, to a situation in which “the whole structure, also in terms of actors’ competencies, is oriented towards cash-based information.” As for the factor “Regions own role and functions” within the Italian public system as well, “accrual accounting is seen as a tool with a scarce informative power because Regions provide few services. [...] 90% of our activity corresponds to

a transfer of resources to lower levels (municipalities, provinces, metropolitan cities, chambers of commerce, consortia).” In this sense, the internal factors that have hindered the institutionalization and, therefore, the use of accrual accounting within the financial decision-making process “are more linked to the Regions own functions, characterized by a still prevalent programmatic and legislative nature”. The fact that the Regions exist mainly as legislative and programmatic entities, mostly dealing with resources transfers and scarcely implementing a direct services provision, lead financial managers to make their decisions based almost exclusively on cash-based accounting, which is the only one adequate to correctly make decisions relating to their duties: “when a political decision-maker decides on a transfer, the accrual issue is secondary. The cash-based issue is needed. We go later to see if the money has been well spent and if the resources have been managed efficiently. [...]. When I make decisions to allocate resources, I rarely use accrual accounting information”.

The last factor identified as being able to hinder the institutionalization and, therefore, the level of use of accrual accounting is the lack of an analytical (cost) accounting system. As stated by the interviewees – who make up 38% of the total – the fact that the Regions do not keep analytical accounting leads to considering accrual accounting solely “in terms of the Income Statement and the Balance Sheet”, inadequate as the basis for making efficient decisions. Accrual accounting should be deepened in order to understand its great potentials, such as the possibility of identifying “the sectors that need more funds or those that spend inefficiently”. More generally, the accrual information processed by analytical accounting would allow “to work on the use of resources” and, in this way, to make more efficient financial decisions.

5.7.1.3 Negative factors with a lower frequency among Regions

Negative factors with a lower frequency among Regions are factors recognized by a lower number of Regions as relevant but currently having a relevant but currently negative role in the institutionalization of the accrual accounting within the financial decision-making process(See Tab.).

A first factor identified by the interviewees as able to hinder the institutionalization and, therefore, the use of accrual accounting within the financial decision-making process of Italian Regions concerns the software used and, in detail, the lack of a single

software externally developed that all the Regions may use to keep the accrual accounts and to observe its information. 25% of the interviewees have claimed that the presence of a single software would have facilitated the work of both managers and employees. In reality, they had to face not only a new type of information and a new accounting mindset but also the development of their own accounting system. As they stated, "the tool should be given by the central level. Public administrations cannot be left free to develop their own system. It would be necessary to create a single software, governed and presided over by the State, at the central level." 12% of the interviewees have identified a second factor concerning the software used, but here the focus is placed on the need for its improvement. In this case, as stated, a software's improvement would allow "a deeper use of the accrual accounting also in the analysis of the problems that arise".

Another identified factor is the presence of an internal resistance to the use of accrual-based information, both at a managerial level and, more generally, at all organizational levels. There are currently "two worlds" that the Regions "are trying to get them to meet", but internal resistance is still "strong". According to the perception of 25% of the interviewees, this aspect constitutes a relevant factor in hindering the use of accrual accounting within the decision-making process: "we need a higher willingness to consider not only cash-based accounting information but also accrual-based one".

The third factor identified by 25% of the Regions interviewed is external to the organization, and corresponds to the lack of interest from political decision-makers. According to the interviewees' opinion, managers would take into consideration and use accrual accounting information more if the policymakers appreciated more its potential, requiring its information for the implementation of their own decision-making processes. More generally, the interviewees have also talked about "the lack of external information requests". This negative factor has been identified as relevant in that it can represent a "stimulus to be taken into consideration and used" by managers in carrying out their decision-making activities. The other identified external factor concerns the position of the State in relation to the accrual accounting: "if even the State had taken part in the harmonization process, we would all have started to accept that it is time to change and evolve towards an accrual accounting mindset. But the State did not". In other words, according to the perception of the interviewees, the fact that the State, as the central public administration, is not currently included in the

implementation of the accounting change represents a relevant factor in hindering – or in any case not promoting – the institutionalization of accounting accrual in the financial decision making process of the Italian Regions. The good example of the State would have been crucial in order to promote the use of accrual accounting information among all the lower-level public administrations involved in the process - that is Regions and local governments. Other factors identified are: the low request of analytical (cost) accounting information - which constitutes elaborations of the accrual accounting information -, the implementation of internal training focused solely on a technical level and the managers' competencies.

	Frequencies (%)	INTERVIEWS' QUOTES
No single software for all regions	25%	<p><i>"Dal livello centrale dovrebbe essere dato lo strumento della tenuta della contabilità eco-patrimoniale. Le amministrazioni pubbliche non possono essere lasciate libere di dotarsi ciascuna del proprio gestionale. Occorrerebbe creare uno strumento unico, governato e presieduto dallo Stato, a livello centrale."</i></p> <p><i>"Le Regioni si sono trovate ad inventare un sistema integrato che non esisteva. Ognuna ha lavorato per creare il proprio [...] e si sta attrezzando come meglio può. [...] Forse, se avessimo avuto un programma studiato all'esterno e poi calato sul sistema, magari avremmo fatto passi avanti più velocemente."</i></p>
Lack of interest from policymakers	25%	<p><i>"Il manager agisce sapendo quello che il decisore politico ritiene importante. [...] Bisogna quindi far digerire la contabilità eco-patrimoniale al decisore politico. [...] Se il decisore politico non riesce a capire i risultati della contabilità eco-patrimoniale [...], guarda esclusivamente all'autorizzazione di spesa. Questa contabilità va tradotta in un linguaggio per il decisore politico."</i></p>
Internal resistance	25%	<p><i>"E' come se fossero due mondi, che in qualche modo stanno cercando di conciliare e far parlare, ma la resistenza è forte"</i></p> <p><i>"Ci vorrebbe una maggiore disponibilità delle persone a considerare non solo l'aspetto"</i></p>

		<i>finanziario ma anche quello della contabilità eco-patrimoniale"</i>
Position of the state	13%	<i>"Questo è uno dei fattori che tira indietro, perché, se anche lo Stato fosse entrato in armonizzazione, tutti sarebbero dell'idea che sia l'ora di cambiare e evolversi. invece lo Stato non si è messo a farlo"</i>
Lack of external information request	13%	<i>"Manca lo stimolo e la domanda del committente esterno. Non ho qualcuno che mi chieda: mi fai una comparazione sui costi di funzionamento di queste Regioni? Un confronto tra i bilanci dei consorzi socio-assistenziali, cha hanno un co eco-patrimoniale, per capire se trasferire con un'altra ratio, le risorse che noi eroghiamo ai consorzi? E se non c'è lo stimolo, l'amministratore pubblico non si pone domande di questo tipo. "</i>
Software improvement	13%	<i>"occorre un miglioramento del software, per un utilizzo più profondo della contabilità eco-patrimoniale anche nell'analisi delle problematiche che si verificano."</i>
Low request of analytical (cost) accounting information	13%	<i>"la scarsa e sempre più ridotta domanda di attività di contabilità analitica e controllo di gestione ha un ruolo nell'utilizzo delle informazioni della contabilità eco-patrimoniale"</i>
Only technical training activities	13%	<i>"la formazione interna è stata fatta, ma solo a livello tecnico, lettura di bilanci, per essere compresa. non a livello decisionale vero e proprio."</i>
No managers' competencies	13%	<i>"se ci sono i dirigenti che vogliono imparare, o hanno una determinata cultura, sono più propensi all'utilizzo. Il punto principale è che la maggior parte dei nostri dirigenti sono giuridici e non economici. [...] Alla fine, bisogna partire sempre dall'alto. Gli operativi fanno, ma ci deve essere qualcuno che dà direttive e guarda ciò che viene fatto."</i>

Tab. DETAIL. Relevant factors having a negative role: the lowest frequencies among the interviewed Regions. Quotes from the interviews (in original language).

5.7.2 Relevant factors having a positive role.

The second macro-category identified from the interviews' analysis includes all the factors identified by the financial managers of Italian regions as having a positive role in institutionalization and, therefore, in the use of accrual information within their decision-making process. In other words, this macro-category includes those that, according to the perception of financial managers, currently represent the factors able to promote the use of accrual information when financial decisions have to be made, with positive effects on the implementation of the accounting change under discussion and, in the end, on the efficiency of the Italian Regions' activities.

It should be emphasized that, in all cases, these factors are identified as relevant by less than half of the interviewed Regions. This result derives from the fact that many interviewees have not identified any factor positively associated with the institutionalization of accrual accounting within the financial decision-making process. In other words, such a result appears to be consistent with the situation currently existing within the Italian Regions interviewed in terms of institutionalization (see results shown above) - a situation that would seem to be extendable to the whole Italian regional sector. In this situation, it is logical to expect more factors that represent weak points and fewer other factors that constitute strong points. In any case, the identification of positive factors - regardless of their frequency among the Italian regions - represents a starting point in identifying relative strengths, currently able to promote the use of accrual accounting towards its institutionalization.

Positive factors resulting from the analysis of the interviews are summarized in Tab.

	Frequencies (%)	INTERVIEWS' QUOTES
Skilled financial staff	38%	<p><i>"avendo questa competenza di base all'interno dell'ente, noi la apprezziamo perché siamo consci del valore informativo superiore che proviene dalla contabilità eco-patrimoniale. Di conseguenza, la utilizziamo anche per casi non previsti dalla norma."</i></p> <p><i>"devo dire che il personale coinvolto che ha seguito sin dall'inizio la contabilità eco-patrimoniale aveva già esperienze pregresse . Era quindi una contabilità già conosciuta."</i></p>

External controls	25%	<p><i>"I controlli sia della Corte dei Conti che dei nostri revisori influenzano l'utilizzo dal momento che anche questi stanno iniziando a focalizzarsi su questi aspetti. Di conseguenza, siamo portati a valutare anche quella parte lì, che poi è sottoposta a controllo"</i></p> <p><i>"Ogni anno si innescano dei nuovi controlli da parte della Corte dei conti, i quali si focalizzano molto sulla quadratura e corrispondenza dei dati finanziari con quelli eco-patrimoniali."</i></p>
Introducing an "accrual mentality"	13%	<i>"il primo fattore positivo è sicuramente il fatto di aver introdotto un modo di ragionare in termini economici e non finanziari."</i>
Predisposition of political and financial actors	13%	<i>"io credo che l'aspetto dei collaboratori dentro alla nostra direzione politica e finanziaria sia propulsivo all'introduzione e all'utilizzo della contabilità eco-patrimoniale"</i>
Internal demand of information for management control's activities	13%	<p><i>"è stata un'esigenza nostra, interna e non obbligata per legge, a farci fare comunque un percorso sul controllo di gestione che usa i principi della contabilità eco-patrimoniale che la finanziaria non ha. [...] Conta confrontare i servizi in modo omogeneo, non ragionando in termini di spesa. Per cui, quando si fa il controllo di gestione, uno sforzo in quella direzione serve all'ente indipendentemente dalla norma che è stata approvata."</i></p> <p><i>"c'è un fattore normativo, ma c'è una spinta anche interna per capire come vengono ripartiti i costi tra le varie direzioni. "</i></p>
Recruitment of skilled staff	13%	<i>"le devo dire che, ora che stiamo assumendo nuove figure, nuovi funzionari, abbiamo sicuramente molta meno difficoltà, perché hanno una predisposizione e un'ottima conoscenza della contabilità eco-patrimoniale e, quindi, molta più facilità nell'utilizzarla."</i>

Tab. Relevant factors having a positive role: frequencies among the interviewed Regions. Quotes from the interviews (in original language).

One of the factors identified clearly reflects the logic of fulfillment: the existence of "external controls", mainly "by the Court of Auditors and auditors". As stated by the interviewees "both the Court of Auditors and our auditors' controls influence the use of accrual accounting information since their activity is starting to focus on these

aspects. As a consequence, we are led to evaluate that part of the accounting, since it is, then, subjected to their control". In this sense, accrual accounting is considered and analyzed not for a recognition of its potential, but mainly by necessity.

Differently to this factor, the others identified by the interviewees concern situations able to improve the results through a real recognition of the potential of accrual accounting information for decision-making purposes. The first factor is given by the presence of skilled financial staff: "having these basic competencies within the Region, we appreciate accrual accounting because we are aware of the higher information value associated with its information". Consequently, we use it even if not required the law." In addition to the staff already working within the organization, the interviewees identify the "recruitment of new skilled staff" as a factor able to positively contribute to the institutionalization and use of accrual accounting for financial decisions. As stated by one of the interviewees: "now that we are hiring new figures, we certainly have much less difficulty, because they have an excellent knowledge of accrual accounting and are inclined to use it. As a consequence, it is becoming much easier to use its information."

According to the perception of the interviewees, another "propulsive" factor for the introduction and use of accrual accounting would be the presence of financial and political actors predisposed to its use. In this sense, if financial and political actors recognize the potential of accrual accounting information and use it in carrying out their activities, all the other financial actors - and, more generally - all the actors within the Regions would be stimulated to its use, taking example.

Finally, where a management control system exists, the internal demand of information for management control's activities represents "an internal push to understand the way in which costs are distributed among the various departments". In this sense, one of the interviewees stated that "it was our need - internal and not required by law - to lead us to implement a management control system, which uses accrual accounting principles that the cash-based accounting does not have. [...] It matters to compare services in a homogeneous way, not thinking only in terms of expenditure. Therefore, when carrying out management control, an effort in that direction is necessary, independently from the law."

5.7.3 Implementation of ad hoc initiatives

The last macro-category concerns the presence of initiatives focused on accrual accounting and aimed at raising awareness on the subject (see Tab.). These factors represent factors recognized, on the one hand, as potentially relevant for the institutionalization and use of accrual accounting in the context analysed, and, on the other hand, as insufficient and inadequate in their current conditions.

	Frequencies (%)	INTERVIEWS' QUOTES
Optional activities by a set-up committee	13%	<i>"Abbiamo un comitato che si occupa di valutazione e revisione della spesa pubblica, costituito con la facoltà di economia e con l'ordine dei dottori commercialisti. Si tratta di un'attività spontaneistica, che però poi non diventa strumento di decisione. [...] perché alcune razionalizzazioni sono costose dal punto di vista politico in termini di rielezione"</i>
Internal courses for employees	13%	<i>"sono corsi che abbiamo spinto noi affinché vengano fatti. è stato contattato un docente e stiamo cercando di diffondere la cultura."</i>

Tab. Factors in terms of new ad-hoc initiatives: frequencies among the interviewed Regions. Quotes from the interviews (in original language).

The first factor identified from the analysis of the interviews corresponds to the presence of a Committee "which deals with the evaluation and review of public spending". This committee voluntarily analyzes accrual accounting data, processes them and provides the outputs of these elaborations to the decision-makers. The failure of this potentially relevant initiative comes because decision-makers "do not transform these elaborations into a decision-making tool", and the reason is often related to the fact that "some rationalizations are costly from a political point of view and in terms of re-elections". The second factor is represented by the implementation of internal courses for employees, promoted by the personnel in the financial area with the aim of "disseminating the culture". Also in this case, the potentiality of the initiative is recognized, but it is also recognized its inadequacy in order to solve the issues of poor

training and competencies in order to reach the institutionalization and, thus, the use of the accrual accounting.

The fact that these are the only two factors identified by all the interviewees in terms of ad hoc initiatives, and that each of these factors has been identified only by one of the interviewed Regions is able to give an initial evidence of the inadequacy of the methods with which the implementation and institutionalization of accrual accounting have been carried out within the Italian Regions.

6. Conclusions

The purpose of this research has been, on the one hand, to understand whether the Italian Regions have currently institutionalized the accrual accounting information within the financial decision-making process, and at what stage of the institutionalization process they are. On the other hand, the study has aimed to investigate the factors that have a relevant role in this institutionalization process - and, thus, in the level of use of such information, favoring or hindering the process.

In detail, on the basis of the theoretical conceptual model developed and through the empirical analysis carried out, the study has allowed to obtain answers both at the level of the regional sector as a whole, and at the level of individual Regions and their grouping. Starting from the details of the Regions, and trying to summarize the most important findings, Puglia, Calabria and Sardinia would currently be, according to the perception of financial managers, in a relatively better position in terms of institutionalization of accrual accounting within the financial decision-making process. These Regions consider the accrual accounting information with a good intensity within the financial decision-making process and have started to use this information with a rather good intensity for making financial decisions. However, the start of use is still limited to some types of decisions. The potential of accrual accounting is recognized, but not to the point of choosing to use it with good intensity when making decisions. Lazio, Molise, Umbria, Liguria and Emilia Romagna are not in a generally good situation in terms of institutionalization of accrual accounting and, considering the three phases, they are not in a good level of implementation for any of them. In relative terms, compared to the other Italian Regions, they are the ones that, according to the perceptions of their financial managers, would have started to use accrual accounting information within the financial decision-making process with greater intensity. But, in absolute terms, this intensity of use cannot yet be considered good and constant. Compared to Puglia, Calabria and Sardinia, these Regions consider with less intensity the accrual accounting information as a tool to be used when financial decisions have to be taken. In absolute terms, they do not consider it at all. Consequently, Lazio, Molise, Umbria, Liguria and Emilia Romagna would start to use accrual accounting information within the decision-making process without really starting to consider it as a valid tool to use in support of financial decisions.

This result could suggest a start of use of the accrual accounting information as a mere form of fulfillment, in order to fulfill the obligations required by the law, without really appreciating

its potential in terms of greater efficiency of decisions. In this regard, the results of the interviews have enabled to make a clarification. In detail, Lazio, Emilia Romagna and Liguria have actually started to consider accrual accounting as a tool to be used when they have to make a decision, thus recognizing its potential. However, in none of the three cases the accrual accounting is recognized as having the same role and importance of cash-based accounting. This is the reason behind the choice of a low score in the answer.

Trentino Alto Adige, Campania, Piemonte, Valle D'Aosta, Veneto, Friuli Venezia Giulia and Toscana are currently in a situation where they: (a) have not started to consider accrual accounting as a tool to be used within the financial decision-making process; (b) have not started to effectively use this information when a financial decision has to be made; (c) do not continue to use it over time for financial decisions purposes, as is logical. These are Regions which, according to the opinion of their financial managers are at a very low level of the institutionalization process of accrual accounting within the financial decision-making process, both in relative and absolute terms. However, as highlighted by the interviews, Toscana and Piemonte would rarely consider accrual accounting when it is necessary to make financial decisions; Valle D'Aosta, Friuli Venezia Giulia and Veneto do not consider it at all. Something similar can be said for the effective level of use: Piemonte and Toscana have declared that they scarcely use accrual accounting information when they have to make financial decisions; on the other hand, Valle D'Aosta, Friuli Venezia Giulia and Veneto have declared that they have not even started using it for making financial decisions. Finally, none of the Regions is in a situation of good and continued use of accrual accounting within the financial decision-making process. However, despite the intensity of use cannot be classified as assiduous and habitual when financial decisions have to be made, two of the interviewed Regions, Lazio and Liguria, would have increased the intensity of use within the financial decision - making process in time.

As can be observed, none of the Italian Regions is currently at a good level of implementation of each phase of the institutionalization process and, therefore, well advanced towards the institutionalization of accrual accounting. Not all the Regions have started to consider accrual accounting information as a tool to be placed at the basis of financial decisions and not all of them have started to use this information effectively within the financial decision-making process. Consequently, no financial managers makes continuous use of this information in carrying out their decision-making activity. The study made it possible to keep the details relating to the different situations that have arisen in each Region, existing since each Region has implemented the accounting change process with its own resources and competencies. In this sense, has allowed to identify three main groups of Regions: the group of Regions that have started to consider accrual accounting as a tool to be placed at the basis of financial decisions and that have started, for a limited number of decisions, to use accrual

accounting in this area; the group of Regions that have started using the information for a fairly limited number of decisions, but that do not yet consider it as a valid tool to use; and the group of Regions that are in a situation of non-use of accrual accounting information within the financial decision-making process. In the first two groups, some Regions did not recognize an increase in the intensity of use over time, while others did (although not reaching the point of being qualified as frequent use).

Generalizing the results to the whole regional sector, the study have allowed to state that in none of the Italian regions accrual accounting has yet become an institution in the implementation of the financial decision-making process and, therefore, for the financial managers who preside over it. Based on the assumptions and the theoretical conceptual model on which the study is based, the failure to achieve the institutionalization of accrual accounting within the financial decision-making process translates into the failure to achieve a situation in which the full potential of accrual accounting is recognized and the use is made regardless of the provisions of law. The potential of the accrual accounting information has started to be recognized by financial managers, but all Regions continue to base their decision-making activity in the financial area mainly on financial accounting, which is the first typical institution of the Italian public sector accounting system.

With the aim to understand the main determinants of the situation currently observable among the Italian Regions, the analysis carried out have led to the identification of factors that, according to the perception of the financial managers, would have played the most important role in the institutionalization process of accrual accounting within the financial decision-making process, as it has occurred in practice.

Concerning the analysis of the factors, at the level of implementation of the institutionalization process as a whole, the analysis have identified the factors that, in the institutionalization process as a whole, have represented the weaknesses - and, in this sense, the factors having a negative impact on the success of the process - and the strengths - and, in this sense, the factors having a positive impact on the success of the process. Among the negative factors, the most relevant are the provisions of the law - and in detail, the fact that today accrual accounting has only "cognitive purposes" -, the public accounting culture, typically and traditionally cash-based and the lack of potentialities recognition among all the organizational levels. Among the positive factors, the major role is recognized to the presence of competent managers and employees within the financial area of the Regions.

As concerns the institutionalization process in each of its phases, the analysis has allowed to identify very specific factors for each of them. In detail, in order to start considering accrual accounting as a valid and useful tool to be placed at the basis of the financial decision-making process of the Italian Regions, the most relevant category of factors would be the involvement of the accountants/assessors/consultants who relate with the financial managers. The analysis

carried out makes it possible to classify this category of factors as the most relevant from the Regions that would be in a better situation in this sense (Puglia, Sardinia and Calabria), being also extendable to the entire regional sector. The role of managers in creating the right conditions for accounting change and knowledge sharing are the second and third category of factors identified. However, they are relevant only in relative terms, therefore having to be interpreted as the factors on which Regions with a rather low level of consideration (Campania, Veneto, Valle D'Aosta, Lazio, Tuscany, Trentino Alto Adige and Friuli Venezia Giulia) would have focused more, but which have proved to be insufficient in obtaining a good result. In this sense, only the hypothesis H1 belonging to the "hypotheses group 1" is verified.

In order to promote the effective start of use of accrual accounting information within the financial decision-making process of the Italian Regions, the most relevant factor categories according to the perception of the financial managers of the Regions that would have started the use with greater intensity are the knowledge sharing among the accountants/assessors/consultants who relate with the financial managers and the role of the managers in creating the right conditions for accounting change. At the level of the overall regional sector, the involvement of the accountants/assessors/consultants who relate with the financial managers and the incentives for the use of accrual information are added to these two categories. In this sense, the hypotheses H2, H6, H10 and H14 belonging to the "hypotheses group 2" are verified.

No relevant factor has been identified for the phase of continuous use of accrual accounting in the financial decision-making process of the Italian Regions. This result is entirely consistent with the present situation in terms of phases of implementation. In relative terms, the categories of factors identified as the most relevant are the knowledge sharing among the accountants/assessors/consultants who relate with the financial managers and the role of managers in creating the right conditions for accounting change. However, these categories must be interpreted as the factors on which Regions with a rather low level of consideration (Calabria, Umbria, Sardinia, Lazio, Puglia, Liguria, Emilia Romagna and Campania) would have focused more, but which have proved to be insufficient in obtaining a good result. In this sense, none of the hypotheses belonging to the "hypotheses group 3" is verified.

Despite the detail in terms of results and considerations that a mixed qualitative and quantitative methodology has allowed to achieve, the present study is not without limitations. The main limitation corresponds to the number of responses obtained. Concerning the questionnaire, the number of answers obtained - a total of 15 out of 20 -, despite not having covered all the Regions, allows making generalizations that can be extended to the whole regional sector. The most significant weakness is constituted by the number of interviews, equal to 8. These interviews correspond to the Regions that have given their availability, after the many contacts made. Due to the time restrictions, the data collection phase had to be

concluded in order to proceed with the analysis and interpretation of the results to meet the deadlines. However, despite the small number of interviews, it is possible to observe some repetition in the answers given by the interviewees, especially as regards the identification of the most relevant factors. This repetition of responses allows to approach some saturation effect. Consequently, despite the non-representative number of interviews, the observation of a start of saturation in the answers given by the interviewees would allow to make some initial considerations that can be extended to the Italian regional sector. In the perspective of future research, the number of interviews may be increased, in order to verify if the results of the present work are confirmed and if new factors may be added to the list.

In addition to obtaining new results able to provide new and unexplored evidence about the situation of the Italian Regions in terms of use of accrual accounting - wanted by the recent accounting reform - within the financial decision-making process, the study has provided a new theoretical interpretation of the institutionalization process of the accrual accounting within the decision-making process of the financial area of the Italian Regions. The outlined conceptual model is able to contribute to the literature on both the organizational accounting change applied to the public context and the institutionalization of a new organizational practice within a public organization and. Moreover, taking into consideration the assumptions made, also the literature relating to the (level of) use of the accrual accounting within the public financial decision-making process is extended with a new contribute. Finally, even if the theoretical model has been developed thinking about the specific analyzed context – that is the regional one, in the Italian public sector - the categories of factors and sub-factors identified may be easily adopted to other public contexts, allowing, in this sense, an “horizontal” extension of the literature, with new empirical studies.

Questionario

Il presente questionario ha l'obiettivo di raccogliere dati per la realizzazione di un lavoro di ricerca nell'ambito del Dottorato di Economia aziendale e Management dell'Università di Pisa. Oggetto della ricerca è l'introduzione e implementazione della contabilità economico-patrimoniale nel settore pubblico, così come voluto dal D.lgs 118/2011. Nel dettaglio, il focus dello studio è sul *processo di istituzionalizzazione* della contabilità economico-patrimoniale all'interno del processo decisionale delle Regioni italiane, ed il fine è quello di comprendere se e con quale intensità tali informazioni contabili vengano *effettivamente considerate e utilizzate* al momento della presa delle decisioni.

Per "**istituzionalizzazione**" si intende il processo attraverso il quale una nuova pratica organizzativa si trasforma in una routine, una regola utilizzata abitualmente e, pertanto, incorporata nei modi di pensare e agire tipici dell'organizzazione. Il presente studio si focalizza sul processo decisionale e, quindi, sulle regole e sui modi di pensare e agire che caratterizzano tipicamente la presa delle decisioni.

Il **processo di istituzionalizzazione** può essere scandito in fasi, le quali vedono il rapportarsi tra le "istituzioni" dell'organizzazione (che corrispondono, per l'appunto, alle sue regole e ai suoi modi di pensare e agire tipici) e le azioni attuate dai membri dell'organizzazione sulla base di tali istituzioni.

L'istituzionalizzazione di una nuova pratica organizzativa all'interno del processo decisionale si ottiene:

- a. Se tale pratica inizia ad essere considerata come uno strumento da utilizzare quando occorre prendere delle decisioni, alla pari degli altri strumenti contabili già prima utilizzati (c.d. **fase di encoding**).
- b. Se i *decision-makers* iniziano ad utilizzarla (c.d. **fase di enacting**).
- c. Se tale utilizzo si prolunga nel tempo, divenendo abituale e costante (c.d. **fase di reproduction**).

Con l'attuazione della totalità di queste fasi, la nuova pratica (che, nel presente studio, corrisponde alla contabilità economico-patrimoniale) entra a far parte delle istituzioni dell'organizzazione, divenendo "istituzionalizzata", per l'appunto.

Sulla base di queste premesse, di seguito troverà domande volte a comprendere:

- a. se la contabilità economico-patrimoniale sia attualmente una pratica istituzionalizzata all'interno del processo decisionale regionale italiano e in che misura lo sia. Ciò verrà studiato andando a comprendere in quale fase dell'istituzionalizzazione si trovi ciascuna Regione (se nella fase di encoding, enacting o reproduction) (v. **Gruppo 1** di quesiti - **Fasi dell'istituzionalizzazione in essere**).
- b. quali siano i fattori che sono stati in grado di influenzarne – e che, eventualmente, ancora influenzano – l'istituzionalizzazione della contabilità economico-patrimoniale (v. **Gruppo 2** di quesiti - **Fattori in grado di influenzare le varie fasi dell'istituzionalizzazione**).

Il questionario è redatto in forma anonima, la compilazione richiede circa 15 minuti, ed è fondamentale per il successo della ricerca. Per questo, la ringraziamo molto per la sua partecipazione e disponibilità.

Gruppo 1 - Fasi dell'istituzionalizzazione in essere

In una scala da 1 a 5 (1= completamente in disaccordo; 5 = completamente d'accordo), indicare il suo **grado di accordo/disaccordo** con le seguenti affermazioni:

**1.1.
FASE DI
ENCODING**

Considero le informazioni della contabilità economico-patrimoniale come uno strumento da utilizzare quando devo prendere delle decisioni, alla pari degli altri strumenti contabili che già prima utilizzavo*

1	2	3	4	5
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**1.2.
FASE DI
ENACTING**

Ho iniziato ad utilizzare le informazioni della contabilità economico-patrimoniale nella presa delle decisioni, ma non è un utilizzo costante e radicato

1	2	3	4	5
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**1.3.
FASE DI
REPRODUCTION**

Utilizzo quotidianamente le informazioni della contabilità economico-patrimoniale nella presa delle decisioni

1	2	3	4	5
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*: In altre parole, le si chiede se sia o meno d'accordo col fatto che la contabilità economico-patrimoniale e gli altri strumenti contabili abbiano la stessa utilità e la stessa rilevanza quando deve prendere delle decisioni.

Gruppo 2 – Fattori in grado di influenzare le varie fasi dell'istituzionalizzazione della contabilità economico-patrimoniale all'interno del processo decisionale

Il "Gruppo 2" di quesiti è suddiviso in 3 sezioni, ciascuna dedicata ad una fase dell'istituzionalizzazione (encoding, enacting, reproduction). Per ciascuna sezione troverà 5 categorie di fattori, ognuna delle quali contiene a sua volta una serie di sub-fattori.

Come avrà modo di notare, categorie di fattori e sub-fattori sono molto simili tra una sezione e l'altra. Questo perché si mira a comprendere se, in che misura e - per l'appunto - in quale specifica fase ciascun fattore abbia avuto un peso rilevante.

Le chiediamo di esprimere un'opinione circa la capacità avuta da ciascun fattore di influenzare il suo iniziare a considerare/iniziare ad utilizzare/continuare ad utilizzare la contabilità economico-patrimoniale nella presa delle decisioni (ossia, la capacità di ognuno di influenzare ciascuna fase dell'istituzionalizzazione). Per farlo, potrà utilizzare una scala di intensità a più livelli (c.d. "scala Likert") da 1 a 5, dove "1" indica "nessuna influenza" e 5 indica "influenza rilevante".

2.1. Fattori in grado di influenzare la fase di *encoding* della contabilità economico-patrimoniale all'interno del processo decisionale

In questa sezione si mira a comprendere quali fattori abbiano influenzato la sua predisposizione a iniziare a considerare le nuove informazioni economico-patrimoniali come uno strumento da utilizzare nella presa delle decisioni, alla pari degli altri strumenti contabili già prima utilizzati.

La domanda che viene pertanto posta per ciascun sub-fattore è:

In una scala da 1 a 5 (1= nessuna influenza; 5 = influenza rilevante), in che misura il sub-fattore "X" ha influenzato la sua predisposizione a iniziare a considerare le nuove informazioni economico-

patrimoniali come uno strumento da utilizzare nella presa delle decisioni, alla pari degli altri strumenti contabili già prima utilizzati?

NOTA BENE:

- In questa fase **non** si parla ancora di utilizzo effettivo delle informazioni economico-patrimoniali nella presa delle decisioni. Qui si è ancora in una fase teorica: non già iniziare ad utilizzare le informazioni nella pratica, quanto iniziare a prenderne in considerazione l'utilizzo nella presa delle decisioni.
- Nel rispondere, **le chiediamo di pensare a quello che è effettivamente accaduto (ovvero, al se tali fattori sono stati effettivamente presenti ed hanno avuto una qualche influenza nel suo iniziare a considerare le informazioni economico-patrimoniali nella presa delle decisioni); **NON** al “cosa potrebbe essere” (ossia, al se tali fattori sarebbero capaci di avere una qualche influenza).**
- Le chiediamo infine di **rispondere tenendo conto del sé e del come la fase si sia effettivamente manifestata** (ovvero, in sostanza, tenendo conto delle risposte da lei date nel “Gruppo 1”). In questo senso, per esempio, il non manifestarsi di una fase implica una diversa capacità di influenza dei fattori rispetto al caso in cui tale fase si sia pienamente manifestata.

2.1.1 Prima categoria di fattori: Coinvolgimento dei dipendenti

Esempio: *In una scala da 1 a 5 (1= nessuna influenza; 5 = influenza rilevante), in che misura la formazione, le conoscenze e competenze dei dipendenti (già possedute o ricevute) in materia di contabilità economico-patrimoniale hanno influenzato la mia predisposizione a iniziare a considerare le nuove informazioni economico-patrimoniali come uno strumento da utilizzare nella presa delle decisioni, alla pari degli altri strumenti contabili già prima utilizzavo?*

NOTA BENE: il riferimento è ai **dipendenti che lavorano nell'ufficio contabile/ragioneria e/o che sono i valutatori/i consulenti del top-management** (ovvero, i dipendenti che predispongono le informazioni che poi lei utilizzerà nella presa delle decisioni). Infatti, se tali dipendenti sono consapevoli e in grado di apprezzare le potenzialità delle informazioni economico-patrimoniali nella presa di decisioni, è probabile che si impegnino a promuoverne la presa in considerazione e l'utilizzo presso il top-management.

1. La formazione, le conoscenze e competenze dei dipendenti (già possedute o ricevute) in materia di contabilità economico-patrimoniale

1	2	3	4	5
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2. Le informazioni ricevute dai dipendenti sulle potenzialità della contabilità economico-patrimoniale, che poi loro hanno condiviso con me.

1	2	3	4	5
1	2	3	4	5

3. Lo spazio e le possibilità di intervento dei dipendenti nella mia attività decisionale, ad es. in qualità di consulenti e/o valutatori.

1	2	3	4	5
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4. Il riconoscimento ai dipendenti di premi connessi con l'utilizzo e la promozione delle informazioni economico-patrimoniali

2.1.2 Seconda categoria di fattori: Condivisione delle conoscenze tra i dipendenti

Esempio: *In una scala da 1 a 5 (1= nessuna influenza; 5 = influenza rilevante), in che misura la condivisione tra i dipendenti di conoscenze sulle informazioni di tipo economico-patrimoniale per mezzo di documenti, manuali e/o databases ha influenzato la mia predisposizione a iniziare a considerare le nuove informazioni*

economico-patrimoniali come uno strumento da utilizzare nella presa delle decisioni, alla pari degli altri strumenti contabili già prima utilizzavo?

NOTA BENE: il riferimento è ai **dipendenti che lavorano nell'ufficio contabile/ragioneria e/o che sono i valutatori/i consulenti del top-management** (ovvero, i dipendenti che predispongono le informazioni che poi lei utilizzerà nella presa delle decisioni). Infatti, se tali dipendenti sono consapevoli e in grado di apprezzare le potenzialità delle informazioni economico-patrimoniali nella presa di decisioni, è probabile che si impegnino a promuoverne la presa in considerazione e l'utilizzo presso il top-management.

1. La condivisione, tra i dipendenti, di conoscenze sulle informazioni di tipo economico-patrimoniale per mezzo di documenti, manuali e/o databases

1	2	3	4	5
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2. La condivisione, tra i dipendenti, della conoscenza tacita e delle competenze acquisite con l'esperienza sulle informazioni di tipo economico-patrimoniale

1	2	3	4	5
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2.1.3 Terza categoria di fattori: Facilità d'uso delle informazioni

Esempio: *"In una scala da 1 a 5 (1= nessuna influenza; 5 = influenza rilevante), in che misura la mia interazione con chi si occupa di predisporre le informazioni economico-patrimoniali, con il fine ultimo di definire le informazioni più rilevanti da riportare sulla base dei miei bisogni conoscitivi per la presa di decisioni ha influenzato la mia predisposizione a iniziare a considerare le nuove informazioni economico-patrimoniali come uno strumento da utilizzare nella presa delle decisioni, alla pari degli altri strumenti contabili già prima utilizzavo?"*

1. La mia interazione con chi si occupa di predisporre le informazioni della contabilità economico-patrimoniale, con il fine ultimo di definire le informazioni più rilevanti da riportare sulla base dei miei bisogni conoscitivi per la presa di decisioni.

1	2	3	4	5
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2. Le conoscenze, competenze e la formazione professionale che possiedo

1	2	3	4	5
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3. La mia esperienza lavorativa all'interno dell'organizzazione

1	2	3	4	5
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2.1.4. Quarta categoria di fattori: Ruolo dei managers come leaders nella creazione delle condizioni per il cambiamento

Esempio: *In una scala da 1 a 5 (1= nessuna influenza; 5 = influenza rilevante), in che misura l'attività di comunicazione da me portata avanti sulla necessità di attuare un cambiamento del sistema contabile pre-riforma ha influenzato la mia predisposizione a iniziare a considerare le nuove informazioni economico-patrimoniali come uno strumento da utilizzare nella presa delle decisioni, alla pari degli altri strumenti contabili già prima utilizzavo?"*

1. L'attività di comunicazione da me portata avanti sulla necessità di attuare un cambiamento del sistema contabile pre-riforma.

1	2	3	4	5
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2. L'attività di comunicazione portata avanti dagli altri top-managers sulla necessità di attuare un cambiamento del sistema contabile pre-riforma.

1	2	3	4	5
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3. La predisposizione di un piano d'azione per l'introduzione e l'implementazione della contabilità economico-patrimoniale

1	2	3	4	5
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4. La presenza, tra tutti i membri interni all'organizzazione, di un generale supporto al cambiamento del sistema contabile

1	2	3	4	5
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5. Il mio supporto e impegno nella promozione delle potenzialità dell'utilizzo delle informazioni economico-patrimoniali nella presa delle decisioni. ***

1	2	3	4	5
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6. Il supporto e impegno degli altri top-managers nella promozione delle potenzialità dell'utilizzo delle informazioni economico-patrimoniali nella presa delle decisioni. ***

1	2	3	4	5
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7. Il mio impegno nella creazione di un supporto in termini di promozione del cambiamento contabile da parte di figure politiche e/o gruppi di interesse del contesto nel quale la Regione opera.

1	2	3	4	5
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8. L'impegno degli altri top-managers nella creazione di un supporto in termini di promozione del cambiamento contabile da parte di figure politiche e/o gruppi di interesse del contesto nel quale la Regione opera.

1	2	3	4	5
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9. Il mio impegno nell'assicurare la presenza di sufficienti ed adeguate risorse, necessarie a garantire una efficace introduzione/implementazione della contabilità economico-patrimoniale

1	2	3	4	5
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10. L'impegno degli altri top-managers nell'assicurare la presenza di sufficienti ed adeguate risorse, necessarie a garantire una efficace introduzione/implementazione della contabilità economico-patrimoniale

1	2	3	4	5
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11. Il mio impegno nell'attuazione del cambiamento contabile presso tutti i livelli e i sotto-sistemi dell'organizzazione.

1	2	3	4	5
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12. L'impegno degli altri top-managers nell'attuazione del cambiamento contabile presso tutti i livelli e i sotto-sistemi dell'organizzazione.

1	2	3	4	5
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13. L'assunzione, da parte mia, delle responsabilità e dei rischi connessi con l'efficace introduzione della contabilità economico-patrimoniale.

1	2	3	4	5
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14. L'assunzione, da parte degli altri top-managers, delle responsabilità e dei rischi connessi con l'efficace introduzione della contabilità economico-patrimoniale.

1	2	3	4	5
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2.1.5 Quinta categoria di fattori: Fattori di contesto

Esempio: In una scala da 1 a 5 (1= nessuna influenza; 5 = influenza rilevante), in che misura i contabili e/o i revisori (auditors) che lavorano per la Regione hanno influenzato la mia predisposizione a iniziare a considerare le nuove informazioni economico-patrimoniali come uno strumento da utilizzare nella presa delle decisioni, alla pari degli altri strumenti contabili già prima utilizzati?

1. I contabili e/o i revisori (auditors) che lavorano per la Regione

1	2	3	4	5
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2. Gli organismi di normazione (standard setters)

1	2	3	4	5
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3. Le associazioni di categoria e i gruppi di interesse

1	2	3	4	5
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4. L'utilizzo, da parte delle altre Regioni italiane, delle informazioni economico- patrimoniali per la presa delle decisioni

1	2	3	4	5
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5. Le leggi e la volontà del legislatore sull'implementazione della contabilità economico-patrimoniale all'interno del sistema contabile pubblico delle Regioni

1	2	3	4	5
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2.2. Fattori in grado di influenzare la fase di *enacting* delle informazioni economico-patrimoniali all'interno del processo decisionale

In questa fase si mira a comprendere quali fattori abbiano influenzato la sua predisposizione a iniziare ad utilizzare le nuove informazioni economico-patrimoniali nella presa delle decisioni.

La domanda che viene pertanto posta per ciascun sub-fattore è:

In una scala da 1 a 5 (1= nessuna influenza; 5 = influenza rilevante), in che misura il sub-fattore "X" ha influenzato la sua predisposizione a iniziare ad utilizzare le nuove informazioni economico-patrimoniali nella presa delle decisioni?

NOTA BENE:

- In questa fase si parla di utilizzo effettivo delle informazioni economico-patrimoniali nella presa delle decisioni. In particolare, si fa riferimento alla fase iniziale di utilizzo; al momento in cui ha iniziato ad utilizzare tali informazioni nel processo decisionale.

- Nel rispondere, **le chiediamo di pensare al “cosa è stato”, a quello che è effettivamente accaduto (ovvero, al se tali fattori sono stati effettivamente presenti ed hanno avuto una qualche influenza nel suo iniziare ad utilizzare le informazioni economico-patrimoniali nella presa delle decisioni); NON al “cosa potrebbe essere” (ossia, al se tali fattori sarebbero capaci di avere una qualche influenza).**
- Le chiediamo infine di **rispondere tenendo conto del sé e del come la fase si sia effettivamente manifestata** (ovvero, in sostanza, tenendo conto delle risposte da lei date nel “Gruppo 1”). In questo senso, per esempio, il non manifestarsi di una fase implica una diversa capacità di influenza dei fattori rispetto al caso in cui tale fase si sia pienamente manifestata.

2.2.1 Prima categoria di fattori: Coinvolgimento dei dipendenti

Esempio: *In una scala da 1 a 5 (1= nessuna influenza; 5 = influenza rilevante), in che misura le informazioni ricevute dai dipendenti sulle potenzialità della contabilità economico-patrimoniale (che poi loro hanno condiviso con me) hanno influenzato la mia predisposizione a iniziare ad utilizzare le nuove informazioni economico-patrimoniali nella presa delle decisioni?*

NOTA BENE il riferimento è ai **dipendenti che lavorano nell’ufficio contabile/ragioneria e/o che sono i valutatori/i consulenti del top-management** (ovvero, i dipendenti che predispongono le informazioni che poi lei utilizzerà nella presa delle decisioni). Infatti, se tali dipendenti sono consapevoli e in grado di apprezzare le potenzialità delle informazioni economico-patrimoniali nella presa di decisioni, è probabile che si impegnino a promuoverne la presa in considerazione e l’utilizzo presso il top-management.

1. La formazione, le conoscenze e competenze dei dipendenti (già possedute o ricevute) in materia di contabilità economico-patrimoniale

1	2	3	4	5
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2. Le informazioni ricevute dai dipendenti sulle potenzialità della contabilità economico-patrimoniale, che poi loro hanno condiviso con me.

1	2	3	4	5
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3. Lo spazio e le possibilità di intervento dei dipendenti nella mia attività decisionale, ad es. in qualità di consulenti e/o valutatori.

1	2	3	4	5
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4. Il riconoscimento ai dipendenti di premi connessi con l’utilizzo e la promozione delle informazioni economico-patrimoniali

1	2	3	4	5
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2.2.2 Seconda categoria di fattori: Condivisione delle conoscenze tra i dipendenti

Esempio: *In una scala da 1 a 5 (1= nessuna influenza; 5 = influenza rilevante), in che misura la condivisione tra i dipendenti della conoscenza tacita e delle competenze acquisite con l’esperienza sulle informazioni di tipo economico-patrimoniale ha influenzato la mia predisposizione a iniziare a utilizzare le nuove informazioni economico-patrimoniali nella presa delle decisioni?*

NOTA BENE il riferimento è ai **dipendenti che lavorano nell’ufficio contabile/ragioneria e/o che sono i valutatori/i consulenti del top-management** (ovvero, i dipendenti che predispongono le informazioni che

poi lei utilizzerà nella presa delle decisioni). Infatti, se tali dipendenti sono consapevoli e in grado di apprezzare le potenzialità delle informazioni economico-patrimoniali nella presa di decisioni, è probabile che si impegnino a promuoverne la presa in considerazione e l'utilizzo presso il top-management.

1. La condivisione, tra i dipendenti, di conoscenze sulle informazioni di tipo economico-patrimoniale per mezzo di documenti, manuali e/o databases

1	2	3	4	5
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2 La condivisione, tra i dipendenti, della conoscenza tacita e delle competenze acquisite con l'esperienza sulle informazioni di tipo economico-patrimoniale

1	2	3	4	5
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2.2.3 Terza categoria di fattori: Presenza di stimoli all'utilizzo delle informazioni

Esempio: In una scala da 1 a 5 (1= nessuna influenza; 5 = influenza rilevante), in che misura la presenza di problemi, risolvibili tramite l'utilizzo delle informazioni economico-patrimoniali, ha influenzato la mia predisposizione a iniziare ad utilizzare le nuove informazioni economico-patrimoniali nella presa delle decisioni?

1. La presenza di problemi, risolvibili tramite l'utilizzo delle informazioni economico-patrimoniali *

1	2	3	4	5
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2. La preoccupazione per l'efficace funzionamento di una o più attività, che potrebbe essere garantito dall'utilizzo di informazioni economico-patrimoniali **

1	2	3	4	5
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***: Descrivere brevemente il problema:**

**** Descrivere brevemente la preoccupazione:**

2.2.4 Quarta categoria di fattori: Ruolo dei managers come leaders nella creazione delle condizioni per il cambiamento

Esempio: In una scala da 1 a 5 (1= nessuna influenza; 5 = influenza rilevante), in che misura l'attività di comunicazione portata avanti dagli altri top-managers sulla necessità di attuare un cambiamento del sistema contabile pre-riforma ha influenzato la mia predisposizione a iniziare ad utilizzare le nuove informazioni economico-patrimoniali nella presa delle decisioni?

1. L'attività di comunicazione da me portata avanti sulla necessità di attuare un cambiamento del sistema contabile pre-riforma.

1	2	3	4	5
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2. L'attività di comunicazione portata avanti dagli altri top-managers sulla necessità di attuare un cambiamento del sistema contabile pre-riforma.

1	2	3	4	5
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3. La predisposizione di un piano d'azione per l'introduzione e l'implementazione della contabilità economico-patrimoniale

1	2	3	4	5
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4. La presenza, tra tutti i membri interni all'organizzazione, di un generale supporto al cambiamento del sistema contabile

1	2	3	4	5
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5. Il mio supporto e impegno nella promozione delle potenzialità dell'utilizzo delle informazioni economico-patrimoniali nella presa delle decisioni. ***

1	2	3	4	5
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6. Il supporto e impegno degli altri top-managers nella promozione delle potenzialità dell'utilizzo delle informazioni economico-patrimoniali nella presa delle decisioni. ***

1	2	3	4	5
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7. Il mio impegno nella creazione di un supporto in termini di promozione del cambiamento contabile da parte di figure politiche e/o gruppi di interesse del contesto nel quale la Regione opera.

1	2	3	4	5
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8. L'impegno degli altri top-managers nella creazione di un supporto in termini di promozione del cambiamento contabile da parte di figure politiche e/o gruppi di interesse del contesto nel quale la Regione opera.

1	2	3	4	5
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9. Il mio impegno nell'assicurare la presenza di sufficienti ed adeguate risorse, necessarie a garantire una efficace introduzione/implementazione della contabilità economico-patrimoniale

1	2	3	4	5
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10. L'impegno degli altri top-managers nell'assicurare la presenza di sufficienti ed adeguate risorse, necessarie a garantire una efficace introduzione/implementazione della contabilità economico-patrimoniale

1	2	3	4	5
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11. Il mio impegno nell'attuazione del cambiamento contabile presso tutti i livelli e i sotto-sistemi dell'organizzazione.

1	2	3	4	5
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12. L'impegno degli altri top-managers nell'attuazione del cambiamento contabile presso tutti i livelli e i sotto-sistemi dell'organizzazione.

1	2	3	4	5
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13. L'assunzione, da parte mia, delle responsabilità e dei rischi connessi con l'efficace introduzione della contabilità economico-patrimoniale.

1	2	3	4	5
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14. L'assunzione, da parte degli altri top-managers, delle responsabilità e dei rischi connessi con l'efficace introduzione della contabilità economico-patrimoniale.

1	2	3	4	5
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2.2.5. Quinta categoria di fattori: Fattori di contesto

Esempio: In una scala da 1 a 5 (1= nessuna influenza; 5 = influenza rilevante), in che misura gli organismi di normazione (*standard setters*) hanno influenzato la mia predisposizione a iniziare ad utilizzare le nuove informazioni economico-patrimoniali nella presa delle decisioni?

1. I contabili e/o i revisori (*auditors*) che lavorano per la Regione

1	2	3	4	5
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2. Gli organismi di normazione (*standard setters*)

1	2	3	4	5
---	---	---	---	---

3. Le associazioni di categoria e i gruppi di interesse

1	2	3	4	5
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4. L'utilizzo, da parte delle altre Regioni italiane, delle informazioni economico- patrimoniali per la presa delle decisioni

1	2	3	4	5
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5. Le leggi e la volontà del legislatore sull'implementazione della contabilità economico-patrimoniale all'interno del sistema contabile pubblico delle Regioni

1	2	3	4	5
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2.3. Fattori in grado di influenzare la fase di *reproduction* delle informazioni economico-patrimoniali all'interno del processo decisionale

In questa sezione si mira a comprendere quali fattori abbiano influenzato la sua predisposizione a continuare ad utilizzare quotidianamente, nel tempo, le nuove informazioni economico-patrimoniali nella presa delle decisioni.

La domanda che viene pertanto posta per ciascun sub-fattore è:

In una scala da 1 a 5 (1= nessuna influenza; 5 = influenza rilevante), in che misura il sub-fattore "X" ha influenzato la sua predisposizione a continuare ad utilizzare quotidianamente, nel tempo, le nuove informazioni economico-patrimoniali nella presa delle decisioni?

NOTA BENE:

- In questa fase non ci si riferisce alla fase iniziale di utilizzo, ma all'utilizzo ripetuto nel tempo e, pertanto, quotidiano delle informazioni economico-patrimoniali nella presa delle decisioni.
- Nel rispondere, **le chiediamo di pensare al "cosa è stato", a quello che è effettivamente accaduto (ovvero, al se tali fattori sono stati effettivamente presenti ed hanno avuto una qualche influenza nel suo continuare ad utilizzare le informazioni economico-patrimoniali nella presa delle decisioni); NON al "cosa potrebbe essere" (ossia, al se tali fattori sarebbero capaci di avere una qualche influenza).**

- Le chiediamo infine di **rispondere tenendo conto del sé e del come la fase si sia effettivamente manifestata** (ovvero, in sostanza, tenendo conto delle risposte da lei date nel “Gruppo 1”). In questo senso, per esempio, il non manifestarsi di una fase implica una diversa capacità di influenza dei fattori rispetto al caso in cui tale fase si sia pienamente manifestata.

2.3.1 Prima categoria di fattori: Coinvolgimento dei dipendenti

Esempio: In una scala da 1 a 5 (1= nessuna influenza; 5 = influenza rilevante), in che misura lo spazio e le possibilità di intervento dei dipendenti nella mia attività decisionale (ad es. in qualità di consulenti e/o valutatori) hanno influenzato la mia predisposizione a continuare ad utilizzare quotidianamente, nel tempo, le nuove informazioni economico-patrimoniali nella presa delle decisioni?

NOTA BENE: il riferimento è ai **dipendenti che lavorano nell’ufficio contabile/ragioneria e/o che sono i valutatori/i consulenti del top-management** (ovvero, i dipendenti che predispongono le informazioni che poi lei utilizzerà nella presa delle decisioni). Infatti, se tali dipendenti sono consapevoli e in grado di apprezzare le potenzialità delle informazioni economico-patrimoniali nella presa di decisioni, è probabile che si impegnino a promuoverne la presa in considerazione e l’utilizzo presso il top-management.

1. La formazione, le conoscenze e competenze dei dipendenti (già possedute o ricevute) in materia di contabilità economico-patrimoniale

1	2	3	4	5
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2. Le informazioni ricevute dai dipendenti sulle potenzialità della contabilità economico-patrimoniale, che poi loro hanno condiviso con me.

1	2	3	4	5
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3. Lo spazio e le possibilità di intervento dei dipendenti nella mia attività decisionale, ad es. in qualità di consulenti e/o valutatori.

1	2	3	4	5
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4. Il riconoscimento ai dipendenti di premi connessi con l’utilizzo e la promozione delle informazioni economico-patrimoniali

1	2	3	4	5
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2.3.2 Seconda categoria di fattori: Condivisione delle conoscenze tra i dipendenti

Esempio: In una scala da 1 a 5 (1= nessuna influenza; 5 = influenza rilevante), in che misura la condivisione, tra i dipendenti, di conoscenze sulle informazioni di tipo economico-patrimoniale per mezzo di documenti, manuali e/o databases ha influenzato la mia predisposizione a continuare ad utilizzare quotidianamente, nel tempo, le nuove informazioni economico-patrimoniali nella presa delle decisioni?

NOTA BENE: il riferimento è ai **dipendenti che lavorano nell’ufficio contabile/ragioneria e/o che sono i valutatori/i consulenti del top-management** (ovvero, i dipendenti che predispongono le informazioni che poi lei utilizzerà nella presa delle decisioni). Infatti, se tali dipendenti sono consapevoli e in grado di apprezzare le potenzialità delle informazioni economico-patrimoniali nella presa di decisioni, è probabile che si impegnino a promuoverne la presa in considerazione e l’utilizzo presso il top-management.

1. La condivisione, tra i dipendenti, di conoscenze sulle informazioni di tipo economico-patrimoniale per mezzo di documenti, manuali e/o databases

1	2	3	4	5
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2. La condivisione, tra i dipendenti, della conoscenza tacita e delle competenze acquisite con l'esperienza sulle informazioni di tipo economico-patrimoniale

1	2	3	4	5
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2.3.3. Terza categoria di fattori: Presenza di stimoli all'utilizzo delle informazioni

Esempio: In una scala da 1 a 5 (1= nessuna influenza; 5 = influenza rilevante), in che misura la preoccupazione per l'efficace funzionamento di una o più attività, che potrebbe essere garantito dall'utilizzo di informazioni economico-patrimoniali, ha influenzato la mia predisposizione a continuare ad utilizzare quotidianamente, nel tempo, le nuove informazioni economico-patrimoniali nella presa delle decisioni?

1. La presenza di problemi, risolvibili tramite l'utilizzo delle informazioni economico-patrimoniali *

1	2	3	4	5
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2. La preoccupazione per l'efficace funzionamento di una o più attività, che potrebbe essere garantito dall'utilizzo di informazioni economico-patrimoniali **

1	2	3	4	5
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***: Descrivere brevemente il problema:**

**** Descrivere brevemente la preoccupazione:**

2.3.4. Quarta categoria di fattori: Ruolo dei managers come leaders nella creazione delle condizioni per il cambiamento

Esempio: In una scala da 1 a 5 (1= nessuna influenza; 5 = influenza rilevante), in che misura la predisposizione di un piano d'azione per l'introduzione e l'implementazione della contabilità economico-patrimoniale ha influenzato la mia predisposizione a continuare ad utilizzare quotidianamente, nel tempo, le nuove informazioni economico-patrimoniali nella presa delle decisioni?

1. L'attività di comunicazione da me portata avanti sulla necessità di attuare un cambiamento del sistema contabile pre-riforma.

1	2	3	4	5
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2. L'attività di comunicazione portata avanti dagli altri top-managers sulla necessità di attuare un cambiamento del sistema contabile pre-riforma.

1	2	3	4	5
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3. La predisposizione di un piano d'azione per l'introduzione e l'implementazione della contabilità economico-patrimoniale

1	2	3	4	5
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4. La presenza, tra tutti i membri interni all'organizzazione, di un generale supporto al cambiamento del sistema contabile

1	2	3	4	5
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5. Il mio supporto e impegno nella promozione delle potenzialità dell'utilizzo delle informazioni economico-patrimoniali nella presa delle decisioni. ***

1	2	3	4	5
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6. Il supporto e impegno degli altri top-managers nella promozione delle potenzialità dell'utilizzo delle informazioni economico-patrimoniali nella presa delle decisioni. ***

1	2	3	4	5
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7. Il mio impegno nella creazione di un supporto in termini di promozione del cambiamento contabile da parte di figure politiche e/o gruppi di interesse del contesto nel quale la Regione opera.

1	2	3	4	5
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8. L'impegno degli altri top-managers nella creazione di un supporto in termini di promozione del cambiamento contabile da parte di figure politiche e/o gruppi di interesse del contesto nel quale la Regione opera.

1	2	3	4	5
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9. Il mio impegno nell'assicurare la presenza di sufficienti ed adeguate risorse, necessarie a garantire una efficace introduzione/implementazione della contabilità economico-patrimoniale

1	2	3	4	5
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10. L'impegno degli altri top-managers nell'assicurare la presenza di sufficienti ed adeguate risorse, necessarie a garantire una efficace introduzione/implementazione della contabilità economico-patrimoniale

1	2	3	4	5
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11. Il mio impegno nell'attuazione del cambiamento contabile presso tutti i livelli e i sotto-sistemi dell'organizzazione.

1	2	3	4	5
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12. L'impegno degli altri top-managers nell'attuazione del cambiamento contabile presso tutti i livelli e i sotto-sistemi dell'organizzazione.

1	2	3	4	5
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2.3.5. Quinta categoria di fattori: Fattori di contesto

Esempio: In una scala da 1 a 5 (1= nessuna influenza; 5 = influenza rilevante), in che misura le associazioni di categoria e i gruppi di interesse hanno influenzato la mia predisposizione a continuare ad utilizzare quotidianamente, nel tempo, le nuove informazioni economico-patrimoniali nella presa delle decisioni?

1. I contabili e/o i revisori (*auditors*) che lavorano per la Regione

1	2	3	4	5
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2. Gli organismi di normazione (*standard setters*)

1	2	3	4	5
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3. Le associazioni di categoria e i gruppi di interesse

1	2	3	4	5
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4. L'utilizzo, da parte delle altre Regioni italiane, delle informazioni economico- patrimoniali per la presa delle decisioni

1	2	3	4	5
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5. Le leggi e la volontà del legislatore sull'implementazione della contabilità economico-patrimoniale all'interno del sistema contabile pubblico delle Regioni

1	2	3	4	5
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Gruppo 3 – Caratteristiche dell'organizzazione e degli intervistati

1. **Regione di appartenenza:** _____

Indicare il nome della Regione in cui si ricopre la posizione di manager.

2. **Sesso:**

Maschio

Femmina

Preferisco non dichiararlo

3. **Età:**

meno di 25

tra i 25 e 30

tra i 30 e i 35

tra i 35 e i 40

tra i 40 e i 50

tra i 50 e i 60

- più di 60

4. Posizione ricoperta all'interno della Regione:

- CEO
- CFO

5. Esperienza nella posizione di CEO/CFO:

- meno di 3 anni
 - tra i 3 e i 5 anni
 - tra i 5 e i 10 anni
 - Più di 10 anni
-

Guida all'intervista

La presente intervista ha l'obiettivo di raccogliere dati per la realizzazione di un lavoro di ricerca nell'ambito del Dottorato di Economia aziendale e Management dell'Università di Pisa. Oggetto della ricerca è l'introduzione e implementazione della contabilità economico-patrimoniale nel settore pubblico, così come voluto dal D.lgs 118/2011. Nel dettaglio, il focus dello studio è sul *processo di istituzionalizzazione* della contabilità economico-patrimoniale all'interno del processo decisionale delle Regioni italiane, ed il fine è quello di comprendere se e con quale intensità tali informazioni contabili vengano *effettivamente considerate e utilizzate* al momento della presa delle decisioni.

Per "**istituzionalizzazione**" si intende il processo attraverso il quale una nuova pratica organizzativa si trasforma in una routine, una regola utilizzata abitualmente e, pertanto, incorporata nei modi di pensare e agire tipici dell'organizzazione. Il presente studio si focalizza sul processo decisionale e, quindi, sulle regole e sui modi di pensare e agire che caratterizzano la presa delle decisioni.

Il **processo di istituzionalizzazione** può essere scandito in fasi, le quali vedono il rapportarsi tra le "istituzioni" dell'organizzazione (che corrispondono, per l'appunto, alle sue regole e ai suoi modi di pensare e agire tipici) e le azioni attuate dai membri dell'organizzazione sulla base di tali istituzioni.

L'istituzionalizzazione di una nuova pratica organizzativa all'interno del processo decisionale si ottiene:

- d. Se tale pratica inizia ad essere considerata come uno strumento da utilizzare quando occorre prendere delle decisioni, alla pari degli altri strumenti contabili già prima utilizzati (c.d. **fase di encoding**).
- e. Se i *decision-makers* iniziano ad utilizzarla (c.d. **fase di enacting**).
- f. Se tale utilizzo si prolunga nel tempo, divenendo abituale e costante (c.d. **fase di reproduction**).

Con l'attuazione della totalità di queste fasi, la nuova pratica (che, nel presente studio, corrisponde alla contabilità economico-patrimoniale) entra a far parte delle istituzioni dell'organizzazione, divenendo "istituzionalizzata", per l'appunto.

Sulla base di queste premesse, le domande che sto per farle sono volte a comprendere se la contabilità economico-patrimoniale sia attualmente una pratica istituzionalizzata all'interno del processo decisionale regionale italiano, e in quale fase dell'istituzionalizzazione si trovino le Regioni. Mirano altresì ad approfondire la conoscenza dei fattori che sono stati in grado di influenzarne – e che, eventualmente, ancora ne influenzano – l'istituzionalizzazione.

Come vedrà, l'intervista è suddivisa in tre parti, ognuna delle quali è focalizzata su una delle fasi necessarie per giungere all' "istituzionalizzazione" della contabilità economico-patrimoniale che le ho descritto. Essa è fondamentale per il successo della ricerca. Per questo la ringrazio molto per la sua partecipazione e disponibilità.

Domande sulla fase di "Encoding":

FASE DI ENCODING: come detto, si ha se la contabilità economico-patrimoniale inizia ad essere considerata come uno strumento da utilizzare quando occorre prendere delle decisioni; uno strumento in linea con i modi di pensare e agire tipici del processo decisionale, posto allo stesso livello degli altri strumenti contabili già prima utilizzati.

- Considera le informazioni desumibili dalla contabilità economico-patrimoniale come uno strumento da utilizzare quando occorre prendere delle decisioni, alla pari degli altri strumenti contabili già prima utilizzati?

➤ SE LA RISPOSTA È **SI**:

- *Quando* ha iniziato a considerare le nuove informazioni economico-patrimoniali come uno strumento da utilizzare quando occorre prendere delle decisioni, alla pari degli altri strumenti contabili già prima utilizzati? È stato subito dopo l'introduzione (per legge, a partire dal 2015), o c'è voluto un po' di tempo?
- *Perché* ha iniziato a considerare le nuove informazioni economico-patrimoniali come uno strumento da utilizzare quando occorre prendere delle decisioni, alla pari degli altri strumenti contabili già prima utilizzati? In questo senso, *quali sono stati i fattori* (individuali o organizzativi) che hanno influenzato, positivamente o negativamente, questa sua predisposizione?
- Questi fattori sono stati in qualche modo decisivi nel determinare il momento in cui ha iniziato a considerare le nuove informazioni economico-patrimoniali come uno strumento da utilizzare quando occorre prendere delle decisioni, alla pari degli altri strumenti contabili già prima utilizzati?
A quali fattori si riferisce in particolare?

➤ SE LA RISPOSTA È **NO**:

- *Perché* non considera le informazioni economico-patrimoniali come uno strumento da utilizzare quando occorre prendere delle decisioni, alla pari degli altri strumenti contabili già prima utilizzati?
- A suo parere, *cos'è mancato* nell'organizzazione affinché lei potesse iniziare a considerare le nuove informazioni economico-patrimoniali come uno strumento da utilizzare quando occorre prendere delle decisioni, alla pari degli altri strumenti contabili già prima utilizzati?
- Ci sono state delle iniziative e, più in generale, degli elementi volti a spingerla ad iniziare a considerare le nuove informazioni economico-patrimoniali come uno strumento da utilizzare quando occorre prendere delle decisioni, alla pari degli altri strumenti contabili già prima utilizzati? Perché a suo parere tali iniziative non hanno funzionato/non sono state abbastanza?

Domande sulla fase di “Enacting”:

FASE DI ENACTING: come detto, si ha se i *decision-makers* iniziano ad utilizzare le informazioni della contabilità economico-patrimoniale nella presa delle decisioni.

- Ha iniziato a utilizzare le informazioni economico-patrimoniali nella presa delle decisioni?

➤ SE LA RISPOSTA È **SI**:

- *Quando* ha iniziato a utilizzare quotidianamente le informazioni economico-patrimoniali nella presa delle decisioni? E' stato subito dopo aver iniziato a considerarle come strumento in linea con i modi di pensare e agire che caratterizzano tipicamente il processo decisionale dell'organizzazione, o c'è voluto un po' di tempo?
- *Perché* ha iniziato ad utilizzare le informazioni economico-patrimoniali nella presa delle decisioni? In questo senso, quali sono stati i fattori che hanno influenzato, positivamente o negativamente, il fatto che lei iniziasse ad utilizzare queste informazioni?
- Questi fattori sono stati in qualche modo decisivi nel determinare il momento in cui lei ha iniziato a utilizzare le informazioni della contabilità economico-patrimoniale?
In particolare, secondo lei, quali fattori hanno influenzato l'immediato inizio dell'utilizzo/ quali lo hanno ritardato?

➤ SE LA RISPOSTA È **NO**:

- *Perché* non ha iniziato ad utilizzare le informazioni economico-patrimoniali nella presa delle decisioni?
- A suo parere, *cos'è mancato* nell'organizzazione affinché lei potesse iniziare a utilizzare le informazioni economico-patrimoniali nella presa delle decisioni?
- Ci sono state delle iniziative e, più in generale, degli elementi volti a spingerla ad iniziare a utilizzare le informazioni economico-patrimoniali nella presa delle decisioni? Perché a suo parere tali iniziative non hanno funzionato/non sono state abbastanza?

Nel caso in cui l'intervistato abbia iniziato l'utilizzo senza però iniziare a considerare le informazioni in linea con i modi di pensare e agire tipici del processo decisionale dell'organizzazione:

Perché ha iniziato ad utilizzare le informazioni della contabilità economico-patrimoniale nella presa delle decisioni se non le considera come un valido strumento alla pari degli altri strumenti utilizzati quotidianamente ed in linea con i modi di pensare e agire dell'organizzazione?

Domande sulla fase di “Reproduction”:

FASE DI REPRODUCTION: come detto, si ha se l'utilizzo delle informazioni economico-patrimoniali nella presa delle decisioni si prolunga nel tempo, divenendo abituale e costante.

➤ SE L'INTERVISTATO NON HA INIZIATO L'UTILIZZO:

Non proseguire con le domande relative alla fase di “reproducing”.

Si prosegue con:

“Le mie prossime domande sarebbero state indirizzate a comprendere se l'utilizzo delle informazioni economico-patrimoniali fosse diventato per lei una routine, ma, dal momento che non ha iniziato l'utilizzo, non ha senso proseguire. Potrei però chiederle”:

- Pensa che ci sia la possibilità che, in futuro, l'utilizzo di queste informazioni possa diventare una routine, una regola di utilizzo data per scontata e quotidianamente utilizzata nella presa delle decisioni?

➤ SE L'INTERVISTATO HA INIZIATO L'UTILIZZO:

(utilizzo nel tempo VS. utilizzo attuale)

- Dal 2015, con che intensità ha utilizzato le informazioni della contabilità economico-patrimoniale nella presa delle decisioni?
- Il livello di utilizzo delle informazioni della contabilità economico-patrimoniale nella presa delle decisioni è aumentato nel tempo, a partire dal 2015? Può farmi qualche esempio?
- Ci sono stati dei fattori che hanno influenzato il progresso nell'intensità di utilizzo nel tempo? Quali?
NOTA BENE: qua il focus è sul livello di utilizzo nel tempo, a partire dall'introduzione fino ad oggi.

-
- Oggi con che intensità utilizza le informazioni economico-patrimoniali nella presa delle decisioni?
NOTA BENE: qua il focus è sulla situazione attuale.

➤ SE L'ATTUALE LIVELLO DI UTILIZZO È ELEVATO:

- *Perché* utilizza quotidianamente le informazioni economico-patrimoniali? Com'è arrivato a questo punto di utilizzo? In questo senso, quali fattori oggi influenzano positivamente o negativamente l'utilizzo quotidiano delle informazioni economico-patrimoniali?

➤ SE L'ATTUALE LIVELLO DI UTILIZZO È BASSO:

- *Perché* oggi utilizza poco le informazioni economico-patrimoniali per la presa delle decisioni? Perché non ha aumentato l'intensità di utilizzo?
- A suo parere, *cosa manca* nell'organizzazione che potrebbe spingerla a continuare ad utilizzare quotidianamente le informazioni economico-patrimoniali nella presa delle decisioni?
- Esistono delle iniziative e, più in generale, degli elementi volti alla continua promozione dell'utilizzo quotidiano delle informazioni economico-patrimoniali nella presa delle decisioni? Perché a suo parere non hanno funzionato/non sono state abbastanza?

Domande sulla fase di “Institutionalization”:

Solo in caso di utilizzo abituale e ripetuto delle informazioni economico-patrimoniali nella presa delle decisioni.

- A suo parere, le informazioni economico-patrimoniali sono state incorporate a tutti gli effetti tra gli strumenti da utilizzare abitualmente nella presa delle decisioni? Nel modo di pensare, nell'effettivo utilizzo e tra le routine dell'organizzazione?
- A suo parere, qual è/quali sono le principali cause di questa situazione?

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