

Are we ready to change? A case study of Management Accounting Change (MAC) in an Italian Co-operative

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Abstract

Over the last 30 years, research on Management Accounting Change as a way to understand the circumstances, forces and consequences related to the development and implementation of new techniques has grown in popularity. Accounting practices are context-dependent, as are changes to such practices. They require setting-specific studies that pay attention to the complexity of their enactment and to the elements that shape these practices. This paper presents a retrospective longitudinal case study of a management accounting change project undertaken by a co-operative firm, and includes descriptive and explanatory aims. The factors potentially influencing the firm's decision to invest in management accounting change were related to a requirement for managerial efficiency, the need to legitimize the company to its external stakeholders, and the behavioral aptitude of individual employees in the accounting and management sections. Against proponents' expectations, the project proved difficult to implement because of different forms of resistance and opposition, some explicit, others less obvious, encountered during implementation. The study provides insights into the role played by management control systems in creating and fostering trust in innovation and change.

Keywords: Change, ABC, Routines, Professionalization, Trust, Innovation, Stability, Longitudinal case study.

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1. Introduction

Over the decades, an essential body of literature has focused on the issue of Management Accounting Change (MAC) (Liguori & Steccolini, 2012; Macchia, 2019). Studying why change happens and how it develops, let to increase knowledge on the nature of management accounting practices. Specifically, how management accounting techniques are selected and implemented by companies, as well as their evolution through time, offers researchers the opportunity to explore change from a dynamic observation point (Scapens, 2006).

Management Accounting Systems (MASs) encompass all those internal systems aimed to provide critical information for the operational business decision-making process. The effectiveness and reliability of these instruments are crucial for companies' survival and development (Melis, 2013; Pavan & D'Onza, 2013; Marchi, 2015;). As business aggregates change over time to face new global challenges, MASs are required to change too (Kaplan, 1984). But while needed, change rarely develops quickly, and its outcomes do not always fit with managerial expectations (Quattrone & Hopper, 2001).

For years MASs have been seen under a highly technical and rigid perspective. According to the Neoclassical Theory of the Firm, MAS's role was seen as limited to providing information for management planning and control (Burns & Scapens, 2000a). The change was a means to achieve the firm's desired equilibrium size, so no attention was paid to the process of moving from an equilibrium state to another. As accounting studies developed over time, this approach, which treated changes of MASs as purely technical or accounting-bounded questions, has become increasingly open to reformulation. Today it is commonly accepted that accounting is not a specialised neutral device that simply reports economic activity. It is, instead, a social and institutional practice (Miller, 1994; Carruthers, 1995; Busco *et al.*, 2006). Accounting is a force able to impinge a fundamental change in the organisational structure so that the circumstances in which it operates and develops cannot be ignored (Hopwood, 1983).

Based on that, this study investigates, by using a retrospective longitudinal case study, the process of MAC developed by an Italian Co-operative during the first decade of the 2000s. By relying on Busco *et al.* (2007)'s framework, the reasons why MAC occurred are explained, as explored the process's features over time. The contribution of this work is twofold. Investigating the role of endogenous and exogenous factors in MAC processes

provides researchers with further understanding upon the nature of management accounting practice. Further, it can support practitioners in the practical implementation of new techniques.

The paper is structured as follows. Next paragraph presents the state of the art on MAC. We then describe the research method we used to carry out the study and the reasons for that. Following this, the case setting and management accounting practices within the company are presented. Finally, having discussed our findings, the paper presents conclusions, limitations and future research direction.

2. Literature review and theoretical background

The literature on MAC is vast and rather heterogeneous¹. Studies vary for typologies of the new technique introduced, nature of the business context, research focus and research method (e.g. Adams, 1996; Burns & Scapens, 2000a; Burns, 2000; Reid & Smith, 2000; Granlund, 2001; Anderson & Young, 2001; Norris, 2002; Soim *et al.*, 2002; Major & Hopper, 2005; Busco *et al.*, 2006; Dossi *et al.*, 2012; Francioli & Quagli, 2016).

Evidence shows that companies invest in MAC for several reasons, such as organisational fit, efficiency or managerial fad (Abrahamson, 1991; Reger *et al.*, 1994; Carruthers, 1995). By implementing modern techniques, they look for legitimation in the extra corporate environment (Di Maggio & Powell, 1983) or, by imitating other similar organisations, they search to protect themselves against uncertainty (Malmi, 1999; Soim *et al.*, 2002).

The Neo-Classical Theory of the Firm has considered the adoption of new tools as the product of a purposive choice behaviour based on technical-rational considerations. According to neoclassical theory, decision-makers are utility maximisers; therefore, they act on the market to maximise their utility function at the best price. This rule drives their behaviours and exchanges. When moving to the selection of a new tool, decision-maker should then select the best solution (optimal decision) only after having appraised several alternatives consciously (Vosselman, 2002). However, over the years, a considerable body of empirical research has found evidence that individuals and firms do not own that degree of rationality to achieve optimal behaviours and that neoclassical economics cannot fully explain the process of choice behaviour (Scapens, 1990). In particular, the decision to start a MAC is far to be a predictable, rationale process (Burns & Scapens, 2000a; Burns, 2000;

¹ For an extensive literature review on the topic we suggest Macchia (2019).

Coad & Cullen, 2006). According to social theories, management accounting is a social practice, it is embedded with the social context in which develops and may change as a consequence of social actors' actions (Giddens, 1979). Different approaches have then been used to explore the matter and exceed the limits of neoclassical economics. *Contingency theory* has provided evidence that there is no an ideal form of MAC, but rather particular circumstances or contingencies, usually classified as the environment, the organisational structure, and the technology, dictate the choice in each specific case (Otley, 1980; Innes & Mitchell, 1990; Reid & Smith, 2000; Haldma & Laats, 2002). *New Institutional Sociology* (NIS) has shed lights on the role that *macro extra-organisational factors* play in driving the change. From a NIS perspective, organisations are embedded within more extensive inter-organisational networks and cultural systems, which have the power to influence the organisation's input and output markets, as well as its beliefs, norms and historical traditions. NIS has been used to investigate and analyse forces that seem to cause convergence in MA practice worldwide (Granlund & Lukka, 1998b; Collier, 2001; Yazdifar, 2003). Drawing on *Old Institutional Economics* (OIE), Burns & Scapens (2000a) have moved the attention on the role of *micro intra-organizational factors*: institutions, rules, routines, which are common to a specific community or group. For the Authors, being institutions the structural property of organisations, they inform and shape individuals' actions. In this sense, institutions will influence both the introduction and the enactment of new rules and practices, which will be interpreted in terms of current norms and values, common to the acting subjects. A successful implementation will be possible only if these new rules will be similar or compatible with the existing norms and values, or if a conscious change will be able to question them (Burns & Scapens, 2000a). In the opposite situation, the organisation will manifest resistance to the new system, and the lack of legitimacy could lead to organisational conflict (Yazdifar, 2003). The process of *institutionalisation* will occur only when the new rules, having been reproduced through the actors' behaviour, will be felt like the correct way of doing things. Therefore, OIE conceives institutions as a way to maintain stability, which is embodied in rule-based actions and routinised practices. Under OIE, MAC is an *evolutionary process* rather than a revolutionary one. The existing routines and institutions will always play a fundamental role in shaping the new technique's selection and implementation, leading the new accounting system to become *path-dependent* from the previous one. *Evolutionary theories* have been used by Coad & Cullen (2005) to study the development of inter-organisational cost management practices in a small

enterprise based in England. Within their work, concepts of institutionalisation, capabilities in resource utilisation, learning and change are investigated to develop the knowledge on micro inter-organisational factors. They question the over deterministic view of path-dependency in determining the process of change. In contrast, they stress that search routines, dynamic capabilities, and social-behavioural individual attitude, in some settings, can make the process less dependent on the existing institutions. Relying on Burns & Scapens (2000a)' framework, Busco *et al.* (2006) have deepened MAS's role and its related practices, both as sources and objects of trust/distrust for innovations. Their study shows that *trust* is the key to social validation, which enables to share and consolidate new rules or routine which have been proved to be successful in practice. The emphasis of research on the behavioural, social, and political issues related to management accounting (Roberts & Scapens, 1985; Carruthers, 1995) has then recognised that MAC's process is a complex issue that involves technical but also behavioural changes. As stated by Burns & Vaivio (2001), MAC is rarely a consensual, neutral activity. It questions existing institutions, organisational culture and involves issues of power and politics. Thus, it is usually met by different forms of resistance (Reger *et al.*, 1994; Burns *et al.*, 1999; Burns & Scapens, 2000a; Burns, 2000; Busco *et al.*, 2002). The matter of resistance has been partially addressed by so-called *factors studies* which focus on the elements that affect the successful implementation of new tools. As a result, barriers to change arises from the cost of change (in terms of equipment, human resources, time), lack of skills, management inertia, lack of relevant software, lack of trust in the results, problems in the coordination of change and lack of information on the new technique (Anderson & Young, 1999; Granlund, 2001; Waldron, 2005). Several studies have investigated the development of change projects over time (*process-oriented approaches*), increasing knowledge on organisational inertia (Roberts & Scapens, 1985; Carruthers, 1995; Jansen, 2011; Modell, 2012; Ahmed & Leftesi, 2014; Alsharari *et al.*, 2015; Armitage *et al.*, 2016). What we learned from these works is that resistance, at the level of human resources, occurs in the form of fear of change, difficulty in modifying own behaviours, fear of new technology, lack of belief, lack of patience, fear for job security and opposition to new tasks (Major & Hopper, 2005). It seems that behavioural aspects, rooted beliefs and habits, more than technical shortages, affect innovation processes' success (Reger *et al.*, 1994; Major & Hopper, 2005). "[...] Barriers to change arise from the defensive routines that participants trigger to protect themselves from experiencing embarrassment and threat from the new ideas" (Argyris & Kaplan, 1994, p. 83). For Argyris & Kaplan (1994) to successfully implement a new

technique, three processes are necessary and complementary: establishing the internal consistency and external validity of the new ideas; promoting education and sponsorship; creating internal commitment. Continued support and perseverance are critical variables for change success at top management level, while communication and training are worthwhile to facilitate change acceptance by employees (McGowan & Klammer, 1997; Busco *et al.*, 2002). Shields (1995) and Norris (2002) found that top management engagement, links to quality programmes, resources availability, staff training, non-accountants' ownership of the project, and links to reward system, smooth the way to change.

To sum up, the literature on MAC is characterised by a great variety of approaches and results. No theory has been proved to be superior to the others. Malmi (1999), Granlund (2001), Yazdifar (2003), have stressed that this research topic is so complex that a combination of various theories may be required to investigate all its features, till the most hidden components. To discuss our case study results, we will then take advantage of this richness instead of relying on a single theory.

3. Research method

Previous studies have portrayed qualitative research in the form of extensive longitudinal case studies, as the most appropriate research method to highlight the cumulative features of change processes within organisations (Malmi, 1999; Burns, 2000; Burns & Scapens, 2000; Granlund, 2001; Soin *et al.*, 2002; Jazayeri & Scapens, 2003; Major & Hopper, 2005). This method allows researchers to explore change from a dynamic observation point, enabling them to go beyond 'the great picture' provided by survey-based research. The opportunity to give attention to business practices, being scrupulous with details, coupled with the opportunity to have access to multiple viewpoints are the main benefits acknowledged to this research method (Scapens, 1990; Corbetta, 1999). A well-designed case study increases and enriches the researcher's ability to understand management accounting's nature and changes, highlighting the intertwined relationships between the organisational context and the accounting system (Emory & Cooper, 1991). Management accounting practice, in fact, may differ from the formal accounting system in use at the company. The investigation of these two worlds (rules and routines), how they differ in practice, how they interact, sheds light on management accounting's nature within firms. More over, the reasons that lead to the selection of a particular MAS may undoubtedly differ from case

to case. Usually, researchers do not assist or participate in the choice but revising MAS's history, in its peculiar contextual setting, may help decision-makers to orientating future MAC processes (Scapens, 1990). Case studies on day-to-day practices and how they evolve through time, supplement MAC research's field of incremental practical facts that integrate, specifies, and clarify an extensive amount of already gathered knowledge. Such a holistic approach allows the researcher to deepen the understanding of how different elements (i.e. rules, routines, habits, behaviours, resources, organisational culture) contribute to shaping and defining the social practice under analysis. In this sense, our study aims to enrich the understanding of factors and conditions that make the change happens and develops.

Our study can be classified as a retrospective longitudinal case-study since it describes a change process set over the past to which we didn't assist. It is about a descriptive case study with explanatory aims (Scapens, 1990; Yin, 2014). We focus on describing and understanding MAC's process as it happened, therefore in its specific setting and its peculiar features. This case study is not intended to generate theory. Deep-rooted theories have preferably been used to make sense of the study's findings.

Data was collected through a series of interviews with key players over one year in 2015. We met and interviewed the General Manager, the President, the Controller, the Production Manager, the Electronic Data Processing (EDP) Manager, two employees from the accounting department, and the previous (retired) Accountant. The interviews were conducted individually except for one that involved the Controller and the EDP System Manager. We also engaged in several informal conversations with some Co-operative members. Interviews were structured with a reasonably open framework, to grant a two-way communication. Some questions were designed and phrased ahead of time, while others were created during the meetings to allow flexibility to probe for detail or discuss issues. The length of each interview was variable. It mainly depended by the role of the interviewee. Except for that with the ex-Accountant, the interviews were all conducted at the Co-operative's headquarters. Meeting the General Manager and the Controller played a fundamental role in understanding how MAS changed and developed in the firm.

To guide the analysis of results, we use the interpretative model suggested by Busco *et al.* (2007). The framework identifies four primary dimensions for investigating MAC phenomenon: agents and objects of change; form and ratio of change; space and time of change; change and stability. This model allows to discuss, within a clear framework, the critical elements of MAC as emerged in previous studies. We refer to macro-factors (extra-organisational

factors), micro-factors (intra-organisational factors), and individual drivers, along with issues of power and politics.

Based on this framework, we define our research questions as follows:

Q.1. *What/Who drives the change?*

Q.2. *How and why change happens?*

Q.3. *What/Who is changing?*

Q.4. *Where/when the change process starts and how it develops over time?*

Q.5. *How evolution and stability interplay during the process?*

According to Busco *et al.* (2007)' framework, the issue of what and/or who drives MAC, require an ad hoc investigation to understand which are the real drivers of change. Beyond the slogans that sometimes accompany the introduction of new techniques (e.g. better integration, process improvement, search for efficiency and so on) lie less visible drivers, such as individual visions, environmental, contextual or institutional forces that must be identified for a better understanding of the change which is taking place and and its consequences (Quattrone & Hopper, 2001). Questioning how and why change happens, how new techniques spread through companies and why are they adopted, can shed light on the role that consultancy networks, professionalisation and university education play in innovation processes. The fact that the same management solutions (e.g. ABC, Performance Prism, Six Sisma, Balance Scorecard), when implemented in different companies, are often far to be recognised as the original model, generates a heterogeneous and fluid panorama of practice. This phenomenon claims an in-depth investigation of what and who is the real object of change when we deal with innovation processes. Investigating where and when change starts and how it develops thorough the years is relevant to identify the elements which foster or resist change as well as the characteristic of the process itself. Resistance is often associated to the concept of organisational stability. Institutions usually resist change to grant system stability. However previous research has proved that the relation between change and stability is much more complicated than it appears at first, superficial, observation (Granlund, 2001; Burns & Scapens, 2000), this is why Busco *et al.* (2007)'s suggest a specific investigation upon how change and stability interact during MAC processes.

Replying the set of research questions we have defined above, will allow us to give a logical structure to the presentation and discussion of the case study results.

4. Case setting and management accounting practices

Cooperativa 3A (Assegnatari Associati Arborea), commonly known as Latte Arborea, is an Italian dairy Co-operative located in the south of Italy. It gathers around 250 producers, all leaseholders of farms, and almost 400 workers. Its production is highly diversified with more than 250 product references sold on regional, national and international markets (mainly Asian markets) thanks to hundred-odd refrigerated distribution trucks and several productions and distribution centres in Sardinia, northeast and centre of Italy. The company was established in 1956, thirty-two years after the town of Arborea was founded, and soon became the leading economic operator for the development of its territory. In 60 years of activity, its financial performance has progressively improved so that its sales in 2019 has accounted for 187.000.000 Euros which is double 1999's figure.

Growth rate boosted starting from 1990. Specifically, in 1993, with an external General Manager's appointment, the company found a new market position. Several relevant investments were made, which led the Co-operative to move from regional to national market with a look over Alps' borders. Specifically, at the end of the 90's the Co-operative invested in a modern plant to increase its production potential and advantage itself of a larger competitive force ready to face the difficulties of an increasingly globalised market. The colossal investment was possible only after a long, and for some aspects conflicted, negotiation between the management and the breeders members. While the management aimed to foster structural development, several members producers were sceptical about increasing production capacity, diversification, and improve quality and process efficiency. A number of them were unable to understand the strategical value of these investments. In their opinion, the firm had to focus on maximising members' average per unit surplus in the short term, avoiding any form of growth that would have sacrificed it². There was, therefore, an agency problem which made to conflict members' utility function (maximising short term payout) and that of the management (granting survival and increasing firm value in the long run). Despite this governance friction, the investment was made, and in 2000 the new plant, finally, became operative. The new structure was provided with technological and engineering solutions that, together with

² The orientation of Co-operative members toward short term results is well known in the literature as the *horizon problem*. That is, a troublesome consequence of the collective property of Co-operatives which manifests with the aversion to long-term commitments compared to few short-term benefits (Bonin *et al.*, 1993; Macchia, 2008).

high availability in raw material, ensured the company's outstanding production capacity in Europe. The Co-operative suddenly experienced an increase in operative and organisational complexity. If on the one side revenues grew consistently, on the other, amortisation costs and the volume of overheads rose dramatically, as a consequence of the increase in fixed assets and the amplified number of supporting activities dispersed within the organisation. This fact caused the reduction of members producers' margins as feared by a part of them.

The innovations realised at the end of the 90s, however, had not regarded the Co-operative MAS. There wasn't a formal Controller position in the organisational chart. The accounting department was mainly focused on the financial reporting system. The Accountant was an old school one, with strong expertise based on practical experience, not incredibly open to new managerial tools, and out of refresher courses circuit, which often involves university-educated professionals. Moreover, he was very close to retirement. MAS wasn't structured and formalised within the company. It was mainly based on internal reports of departmental performance (mainly litres of milk processed, direct costs, member's benefits, revenues, credits, debts) produced on a monthly base by the General Manager's Secretary. The company relied on an informal direct costing system for strategic decision-making and product pricing purposes. During the year, output profitability was evaluated by considering the amount of direct costs consumed by each product family (milk, direct labour, packaging). Indirect costs were allocated to products families, based on the volume produced (litres or kilo processed), only as part of a year-end accounting adjustment for inventories purposes. Moreover, the accounts table from which cost information was derived aggregated different indirect costs under the same accounting record, leading to product cost distortions and cross subsidisation-issues. The General Manager used this few information as an attempt to control over effective and efficient performance. The reports were not used to evaluate managers performance. In the opinion of the General Manager, although quite rudimentary, the system had been sufficient until the opening of the new plant. Nevertheless, the new millennium's challenges seemed to claim a complete renewal in the management's view.

The General Manager knew about Activity Based Costing (ABC) system, in 2000 at a workshop in which modern managerial techniques were presented. ABC suddenly appeared to be the right solution for the Co-operative needs. It would have enhanced performance measurement as well as the strategic decision-making process. Giving light on hidden costs, the new system would have permitted to control them, improving efficiency and regaining the margins get lost after opening the new plant. Soon after the beginning of

MAC, the General Manager decided to go wider, shifting the project from an ABC to an ABM system³. He was aware that not him neither the Accountant would have been able to manage such a system. Therefore, in 2003 a Controller, with a strong background and expertise on ABM and information technology, was hired with complete power over the company's MAS. In few years, some retirement and the need to control new key factors led to renew most of the Co-operative Management with the appointment, besides the new Controller, of an EDP Manager and an Administrative Manager.

Although all the efforts and financial resources invested, it took years to complete all the activities' mapping process. The company was continuing in its good performance and was not experiencing severe financial problems; there was no need for a *quick fix* to solve a question, there was a more urgent task to do, mainly the *ordinary rush*. However, some implementation problems contributed to the slowness of the project. Workers in the production department were asked to fill in a daily report in which they had to describe how they spent their working time performing different activities in a highly detailed way. This task was unusual for them. Before the ABC project, they only had to clock out each working day. For some months, employees deliberately sabotaged the daily report. They feared these documents had been created to control them and measure their efficiency to identify slackers. They felt management requests as unfair since they couldn't manage production processes in the new plant as they did in the old one. It took some time to discourage these beliefs and make workers aware of ABC's fundamental role. Once the daily report started to produce the right data, it soon appeared that the company information system was unable to keep up with the rate at which the company was reorganising its processes. When the information was finally produced, it was sometimes unreliable and outdated.

Moreover, although detailed activities evidence was available, the information system architecture and technological infrastructure did not allow for drill down or drill through data investigation. At first, sight, what inhibited the relevance of ABC for the decision-making process were technical problems. Management then decided to renew the account table wholly and provide the

³ The earliest literature on ABC referred it as limited to products cost assignment (Cooper & Kaplan, 1988). Differently, ABM was conceived as a broader performance management system encompassing activity analysis, analysis of business processes and analysis of value and non-value-added activities. As time went by and research developed, the two terms have become quite synonymous (Jones & Dugdale, 2002). In our study the term ABC is used as a synonymous of ABM since, from the beginning, the change project was substantially conceived as an ABM project.

company with an integrated information system that would have exceeded technical shortages.

Despite the enormous investments made, the Co-operative took around a decade to complete its MAC project. Most of the results were achieved only when the management understood that, beyond the surface (technical issues), what was resisting the change was a complex of routines and habits rooted in a weak performance measurement culture.

5. Results and discussion

Q.1. *What/Who drives the change?*

The General Manager was the initiator of MAC. The first step toward change was mainly prompted by his company's vision, which would have faced the new millennium wholly renewed. In a second moment, when the change process became more expansive, the Controller and the newly appointed EDP and Administrative Managers became the factive change drivers, those who translated change programmes into action.

Was ABC the best solution, or were there other reasons that drove the choice? It is easy to find technical justifications for ABC, but evidence shows that companies do not always invest in new techniques based on their ability to feed managerial needs (Di Maggio & Powell, 1983; Abrahamson, 1991; Carruthers, 1995; Granlund & Lukka, 1998b). ABC was presented to the General Manager as the best cost accounting system on the market. The most modern way to bring efficiency to the organisation. It is then more reasonable that ABC's selection has been driven by a *mimetic process* rather than an *efficient-choice* (Malmi, 1999). The efficient-choice concept (March, 1978) relies on the assumption that companies can freely and independently adopt an instrument since they are relatively sure about their goals and can assess how efficient tools will help them attain these goals (Malmi, 1999). Consequently, a new system, that promises to maximise decision-makers expected utility, should be adopted when the expected benefits exceed the cost of its implementation. However, we cannot determine if the ABC project has been the result of an efficient-choice for our company. Before the 2000s, MAS was very poor. Moreover, a hyper simplified account table coupled with an inadequate information system would have hindered the potential of any reliable cost allocation system.

In our opinion, the Co-operative, at that time, wasn't fully able to develop a cost and benefit analysis to weight the opportunity of ABC. Given the situation, MAC would have required a more remarkable change than initially

planned, and this is what happened if we consider the massive investments that followed the initial one. The selection of ABC was somewhat driven by consultants' stylish advertising, a so-called *mimetic isomorphic* process⁴. When companies start to operate in a highly uncertain environment, they usually tend to imitate other organisations, since they cannot assess managerial tools' efficiency (DiMaggio & Powell, 1983). *Mimetic isomorphism* is driven by uncertainty and imitation processes. Future uncertainty, as well as environment expectations, often lead to the modelling of companies on other organisations or the adoption of the last fashionable trend, as the business consultancy industry proposes them. Organisations imitate others to protect them from uncertainty and appear legitimate in their environmental context⁵ (DiMaggio & Powell, 1983; Granlund & Lukka, 1998b; Caruthers, 1995). In our case, the ABC project was the way to legitimise the Co-operative in the environment as a modern one, in terms of both production processes and managerial practices.

Q.2. *How and why change happens?*

Together with the company MAS's renewing, the Co-operative also experienced an organisational change during the same years. The appointment of the new Managers was a driver for a broader process of innovation, such as the development of the integrated information system, the renew of the accounts table, and the segregation of roles between the Controller (with power over MAS) and the Administrative Manager (responsible for Financial Accounting System). While in the past, recruitment had been made on a

⁴ DiMaggio and Powell (1983) propose different forms of Institutional Isomorphism, *coercitive*, *mimetic* and *normative* isomorphism. *Coercitive* isomorphism is the result of organizational external pressure on dependent organizations and of general expectations developed in the environment in which organizations develop their activities (it usually impinges government policy, regulation, supplier relationship). *Mimetic* isomorphism occurs when organizations face uncertainty and model themselves on other organizations or follow the fashionable trend proposed by the international global consultancy industry. *Normative* isomorphism is instead based on the recognition that professions play an important role in the diffusion of similar orientations and dispositions in shaping organizational behaviour (it usually impinges management accountants professionalization, Academic research and teaching).

⁵ "Each of the institutional isomorphic processes can be expected to proceed in the absence of evidence that it increases internal organisational efficiency. To the extent that organisational effectiveness is enhanced, the reason is often that organisations are rewarded for their similarity to other organisations in their fields. This similarity can make it easier for organisations to transact with other organisations, to attract career-minded staff, to be acknowledged as legitimate and reputable, and to fit into administrative categories that define eligibility for public and private grants and contracts". (DiMaggio & Powell 1983, p. 73).

local base, preferable within the household of members producers, by the 2000s the company decided to attribute managerial positions to highly qualified professionals. In a few years, the company was provided with a highly skilled team. The literature provide strong evidence that, over the years, trends of professionalisation of management accountants have fostered within companies new ideas, such as cost management and non-financial measures (Grandlund & Lucca, 1998b; Burns & Scapens, 2000b; Burns & Baldvinsdottir, 2005). University and professional networks are two critical sources of isomorphism among companies (DiMaggio & Powell, 1983). Being a member of a professional body, or having received a similar University education, drives the diffusion of analogous orientations and dispositions in shaping organisational behaviour. Specifically, *normative isomorphism* arises when professionals are subject to pressures to conform to a set of norms and rules developed by occupational/professional groups (Yazdifar, 2003). As a result, these individuals tend to adopt structures and processes that have been advocated by dominant professional bodies to which they belong. Controllers are becoming increasingly business-oriented and are acting as advisers for the company (Granlund & Lucca, 1998a). Business-oriented managers are more disposed towards the future than the past and, therefore, more open to change. Willingness to change emerges through the legitimacy that formal education and the development of professional networks confer to the process of change (Granlund & Lukka 1998b).

Q.3 Who/What is changing?

The process of MAC has been indeed more profound than it was visible on the surface. Besides the new MAS, what took place within the company had been a slow but persistent cultural change which took years to complete. From a nearly *no planning and little control attitude* to a culture of measurement, appraisal, critical search for the right information. Human resources played a crucial factor in shaping the process of change.

The concept of *normative isomorphism* provides only a partial view of individuals' role as supporters/promoters of change. Investigating their role benefits from the exploration of the personal-behavioural aptitude of each individual toward novelty. The new management team was probably formed by individual socially and psychologically disposed to learning and growth. Evidence suggests that searching routines, heuristic and trial and error approaches often facilitate and explain the search for continuous learning and the inclination to change of certain actors (Coad & Cullen, 2005). By referring to social-psychological studies, Coad & Cullen (2005) motivate the potential aptitude of individuals to change by distinguishing

between individuals who are *learning goal-oriented* and individuals who are *performance goal-oriented*. The formers are concerned with increasing their competence; they are curious and consider challenging tasks to improve their learning. They regard mistakes as a part of the learning process and, therefore, they usually develop a playful attitude towards change (Kaplan & Maehr, 2007). Whereas individuals who are performance goal-oriented are more concerned with being judged able to perform a task, with a positive evaluation of their abilities and therefore they are usually reluctant to experiment changes which might end up with a negative assessment (Dweck & Leggett, 1988).

The institutional context undoubtedly influences employees' learning goal orientation and their willingness to experiment in new management accounting routines. The *social setting* of working tasks, such as leadership style (Jansen, 2011), may influence management accountants' goal-orientation and, therefore, foster their willingness to trial MAC (Coad, 1999). Similarly, educational psychology has stressed that the emphasis placed on self-development and participation in decision making may promote a learning-goals orientation in individuals (Dweck & Leggett, 1998).

Q.4. *Where/when the change process starts and how it develops over time?*

MAC is never a predictable event in terms of rising, development and achievement (Busco *et al.*, 2007). Despite the need, the desire and the willingness to change, several intra-organizational factors may shape the process. Among the most relevant are existing institutions, rules and routines (Burns & Scapens, 2000a). Within organisations, institutions always exist before any attempt to introduce a change and will, therefore, shape its development. As a result, a change consistent with the existing rules and routines will be easier to achieve than a change that challenges them.

From our case study, it seems that MAS, before the ABC project, was not institutionalised. Undeniably, we found evidence of some institutionalised routines. These were mainly operations control routines in the production department and financial accounting routines in the accounting one. Accounting was regarded more as a duty to account to the government and fiscal authority, rather than a strategic tool to understand where the organisation was and where it could have gone. Very few attention was given to management accounting. Before the appointment of the new Controller, performance management was in the hand of the General Manager. A monthly report allowed him to survey some relevant production information. This report didn't have a formal structure it was somewhat compiled according to the information available at the moment. Managers were not evaluated based on

their departmental performance, and there wasn't a culture to report to the Direction.

The decision to invest in ABC was assumed by top management, but its development started at an operative level. The Production Manager saw the new system as a way to monitor processes within the brand-new plant, so He never opposed the project. Workers initially resisted the change because the new daily report conflicted with their existing routines. Allocating the time spent on single products was quite a straightforward procedure. Instead, workers found managing labor time on activities more confusing, making the report's compilation difficult. With the new plant's opening, several automated technologies started to be used, and some processes became computer controlled. Workers saw in the request for more information a possible way to justify a reduction in the workforces. They became reluctant to disclose information about activities. They felt under control, fearing that the new daily report would have limited their autonomy and threatened job occupancy (Major & Hopper, 2005). In a way, by filling in the system partial and inaccurate information, they resisted the change sabotaging the pool of information on which ABC relied. According to Major and Hopper (2005), where there is a climate of workers distrust, ABC systems that count on employees divulging sensitive information are likely to fail. We did not find evidence of an organisational climate of mistrust in our case study. We instead believe that, since many workers belonged to breeders' families, minority member's dissatisfaction toward management investments may have influenced their perception about the project. Workers collaboration has not developed spontaneously. The production department organised a number of meetings to illustrate the project to workers. It was made clear that there were no plans of redundancies within the company, but since many workers were close to retire, the workforce's decrease would have been a natural process. A program of education and training was therefore developed.

It is well recognised, by the literature, that when organisational institutions resist the change, if those responsible for the implementation process own enough *power*, they may still be able to impose it (Burns & Scapens, 2000a). The concept of *power* and the role that it plays in MAC has been stressed by Burns (2000), who lights up MAC's institutional process by using Hardy's (1996) framework on *power mobilisation*. In our case, both the Production Manager and the workers owned the power to modify the process of change (toward success or failure). The Production Manager realised that a rigid approach to imposing the change wouldn't have produced any positive result, since the workers could be continuing fill in incorrect data into the system. The only way to questions their mindset was by training

and educating them. In so doing, He developed commitment around the project (Kaplan & Argyris, 1994). By exercising *power over meaning*⁶, the Production Manager influenced workers' attitude toward the new system and convinced them that the change had a ground and was legitimate (Burns, 2000).

On the accounting side, it seems that the accounting employees had not been directly involved in the ABC project, at least during the first stages. Although they knew about it, most of them were close to retiring, and since there was no need for a 'quick fix', top management deliberately took them apart of the project. They then went on giving more relevance to financial accounting than paying attention to management accounting (see Granlund 2001, for similar findings), this is why they never contrasted or opposed the process with forms of explicit resistance. The case study appears to confirm that non-accountants' ownership of the project is a factor positively related to the successful implementation of MAC (McGowan & Klammer, 1997; Major & Hopper, 2005). Previous studies describe who work in accounting departments as generally more resistant to accounting changes than other professional groups (Sangster, 1996; Granlund, 2001). Although the efforts to infuse to the ABC project a managerial connotation, the ABC system remained in the realm of operational control for some years. Employees in the accounting department continued to perform their routine and this, in a sense, justifies the lack of resistance on their side. Some control over the project was given to the accounting department only when the old Accountant and some employees retired. With the appointment of a new Administration Manager, the company decided to speed up the ABC implementation by renewing the old accounts table and providing the company with an integrated Enterprise Data Processing (EDP) system for drill-down and drill-through data exploration.

Beyond technical issues, a significant impact on the changing process has been the team management turnover which has begun with the Controller's appointment, followed by that of the new Administrative Manager and the EDP System Manager. Top Management's professionalisation and generational change created a new organisational culture that fostered the company's attitude toward performance measurement.

⁶ Hardy (1996) claims that power can be exercised to avoid explicit conflict from emerging, through *non decision-making*. Specifically, *power over meanings* is exercised to convince people that change should take place. In this sense, it encompasses all those strategies aimed at influencing and shaping people's perceptions, cognitions and preferences, so that they are inevitably led to accept the status quo, as they cannot identify other possible alternatives.

Q.5. How change and stability interplay during the process?

Change and stability are usually conceptualised as opposite states. While the evolution of MASs is advocated to modernise companies, stability is often associated with a negative meaning, which materialises as change resistance, irrational fear for innovation, and delays in progress (Granlund, 2001). For Burns & Scapens (2000a), stability and change are not mutually exclusive but can be simultaneously part of the same process. According to Giddens' Structuration Theory (1979), the interconnection between change and stability is more complicated than simple rivalry. Replication of rules and routine over the years creates a bridge among past, present, and future, and strengthens organisational culture and institutions within companies. In so doing, stability assures continuity over time. However, companies continuously adapt to context evolution, and therefore practices are never fully stabilised and fixed, except for a defined period of time (Burns & Scapens, 2000; Granlund, 2001).

Since individuals are responsible for reproducing practices over time, their intentionality and purposiveness may shape stability through changes. In our case, the implementation of ABC, although technically successful, did not immediately revolutionise the company's MAS. The fact that it took years to make the system reliable, that the project did not disrupt accounting employees' working habits, coupled with the generational change that occurred over those years, made MAC evolutionary rather than revolutionary. Routines are, in fact, the essential elements of daily social activities; they assure continuity to the organisational life and constitute the base of corporate culture (Giddens, 1979; Granlund, 2001; Burns & Scapens, 2000a). Innovations that entail routines modification put organisational culture at stake. Cultural changes, in turn, involve unlearning the old and then relearning a new one, and since the unlearning process is uncomfortable and produces anxiety, usually people tend to resist them (Busco *et al.*, 2002). For our company, the slowness of the process has, in a certain way, reduced most of the potential inertia related to the project. The company's high human resource turnover during those years has avoided the adverse side effects associated with cultural learning and unlearning processes (Busco *et al.*, 2002). In our opinion, maintaining some temporary stability of accounting practices has been, in a way, the only way to boost change success in the future. As stated by Granlund (2001), according to Burns & Scapens (2000a), change and stability are not mutually exclusive. Some continuity is sometimes necessary to enable a shift to occur.

6. Conclusions

MAC is a multifaceted research field, in which technical features merge

with institutional, behavioural and cultural aspects. Our case study reveals that the process of change involves intricate relations between institutions (both extra and intra-organizational), rules and routines, organisational culture and issues of power and politics. In a way, the process exit results from all the negotiations and conditioning exercised by several actors, elements and networks in and outside the company. Findings also provide evidence that management accounting practices often spread among companies not following a real need for better managerial information. Even when they become institutionalised, they are often far to faithfully replicate those described in manuals. The form they assume and the information they provide, become flexible, and malleable, never fixed or stable, to fit within the evolution of the organisational context. The availability of technological infrastructure and human resources with a positive attitude toward innovation, determine the effectiveness and quality of the change. Previous studies have shown that pressures from external institutions such as government, professional bodies or academic network have a role for initiating MAC processes within companies (Reid & Smith, 2000; Haldma & Laats, 2002). In our study, there is evidence that this pressure, or the lack of it, is relevant during the whole process, not just to explain its beginning. After the generational change which professionalised most of the management board, the MAC process developed faster, and the gap between accounting rules and routines became smaller till almost disappear. Like previous studies (Johansson & Baldvinsdottir, 2003; Busco *et al.*, 2006), MAC contributed to build trust around growth strategies and trust toward future changes. Specifically, the new MAS became an instrument through which breeders members regained confidence in top management strategies, then reducing governance frictions. Although slowly, the new MAS changed the approach of the company toward performance management, which, in turn, had positive effects on members' margins. Consequently, ABC investment which, at first sight, was seen negatively by some members and workers, became a mean to build trust on the Co-operative's top management. In turn, this renewed belief fostered, in the following years, new and more profound innovation processes. In a way, what happened recalls Busco *et al.* (2006) 's findings. Individuals who are aware of their role within new projects trigger critical reflection processes, which lead to reassess existing ways of thinking upon practices, rules and routines in use at the company (Busco *et al.*, 2006).

Evidence from the case study confirms that MAC shake existing institutions and settled ways of thinking and doing. The process thorough it requires unlearning the old culture that resists the change and then relearning a new

one. Potential for change increases when three factors are balanced: the mechanisms of culture disconfirmation, the creation of survival anxiety (or guilt), and the subsequent creation of psychological security to overcome learning anxiety (Burns, 2000; Busco *et al.*, 2002). Undoubtedly, organisational stability has been a factor affecting the success of changing processes, then providing evidence to support the dynamic interaction between stability and change in the process of organisational evolution (Reschke & Kraus, 2009; Farjoun, 2017). In our case study stability and change were not mutually exclusive. Maintaining temporary stability was the only way to boost the effectiveness of innovation in the future.

Although the attention paid to ensure robustness to the analysis, our work presents some limitations. The use of a qualitative research method make our findings not generalisable, however the use of a single case study allows us to investigate the uncertainty and undecidability of organisational life (Kelemen & Rumes, 2008). Therefore, our work is consistent with Emory & Cooper (1991) who argue that a single, well-designed, case study can offer an undeniable source of reflexion by raising new questions, developing and testing theory, and providing guidance in solving problems. In this sense, our study aimed to investigate how extra-organisational and intra-organisational factors determine MAC decisions and shape their implementation process. So, longitudinal case study has been identified as the most appropriate method to achieve the examination aim. We also recognise that our research is affected by subjectivity bias. Scapens (1990) stated that researchers are never neutral towards case study findings, especially when interviews are used to gather information. Descriptive case studies provide a picture that is inevitably affected by the observer's expectations. The researcher faces up the case study with a personal approach made up of theories and beliefs that inevitably influence the whole research process herein included its findings. Finally, since data were collected over one year, almost five years after the change project's alleged conclusion, our interpretation of evidence has been influenced by the interviewees' memory. The personal elaboration process of facts, habits, emotions and human relations, which occurred over the years, might have affected their narration's reliability.

Based on our findings, we believe in the role that processual studies may play in helping researchers and practitioners understand the continuing dynamics and complexities of organisational change, specifically in the form of MAC. In our case, the Management Team's professionalisation played a fundamental role in the company MAC. Concerning this aspect, we suggest that further studies should investigate, whether or not, a relation exists between managers' formal education, particularly Accountants and Controllers and the

diffusion of specific modern management accounting tools. Other insights into this research field may be *gathered* from studies focusing on the interplay between change and stability as interrelated forces of a broad complex phenomenon.

Despite the development that MAC research field has experienced over the years, its complexity requires that much interpretative work remains to be done.

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