

Is Institutional Research on Management Accounting Degenerating or Progressing? A Lakatosian Analysis*

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ABSTRACT

Adopting a Lakatosian perspective, this paper asks whether management accounting (MA) research using institutional theory can be described as a degenerative or progressive research program. Motivated by similar critical debates about the larger institutional research program in organization studies, I map the evolution of institutional research on MA with an eye to its theoretical contributions to the accounting literature as well as this larger research program. I conclude that this body of research has offered important, progressive extensions to the accounting literature and, to a lesser extent, the larger institutional research program. However, there is also evidence of many MA scholars using institutional theory in ways that produce degenerative tendencies. These degenerative tendencies are, in large part, due to the persistent proclivity of researchers to place overly one-sided emphasis on the role of either human agency or preexisting institutions in explaining the process of (de-)institutionalization and may, at worst, cause functionalist assumptions to be smuggled back into institutional analyses in ways that threaten the hard core of the institutional research program. I discuss how these tendencies can be rectified in future research and how institutional research on MA can be further developed.

Keywords: institutional theory, Lakatos, management accounting, research programs, theory development

La recherche institutionnelle sur la comptabilité de gestion est-elle en train de dégénérer ou de progresser? Une analyse lakatosienne

RÉSUMÉ

En adoptant une perspective lakatosienne, cet article examine si la recherche en comptabilité de gestion utilisant la théorie institutionnelle peut être décrite comme un programme de recherche dégénératif ou progressif. Motivé par des débats critiques similaires concernant le vaste programme de recherche institutionnelle sur les études organisationnelles, l'auteur trace l'évolution de la recherche institutionnelle en comptabilité de gestion en tenant compte de ses contributions théoriques à la littérature comptable ainsi qu'à ce vaste programme de recherche. L'auteur montre que cet ensemble de recherches a intégré

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des développements importants et progressifs à la littérature comptable et, dans une moindre mesure, au vaste programme de recherche institutionnelle. Cependant, les résultats de l'étude indiquent que de nombreux chercheurs en comptabilité de gestion utilisent la théorie institutionnelle de manière à nourrir des tendances dégénératives. Ces tendances dégénératives sont, en grande partie, dues à la tendance persistante des chercheurs à mettre l'accent de manière trop unilatérale sur le rôle du facteur humain ou des institutions préexistantes dans l'explication du processus de (dé)institutionnalisation et peuvent, dans le pire des cas, provoquer le retour des hypothèses fonctionnalistes dans les analyses institutionnelles de manière à menacer le noyau dur du programme de recherche institutionnelle. L'auteur examine comment ces tendances peuvent être contrées dans les recherches futures et comment la recherche institutionnelle en comptabilité de gestion peut être développée davantage.

Mots-clés : théorie institutionnelle, Lakatos, comptabilité de gestion, programmes de recherche, développement de la théorie

1. Introduction

Over the past four decades, research informed by institutional theory has emerged as one of the main strands of sociological thought in the accounting research literature. This strand of thought has been especially influential in management accounting (MA) research where it has been deployed to a range of topics, such as budgeting (Covaleski and Dirsmith 1983; Fernandez-Revueleta Perez and Robson 1999; Kaufman and Covaleski 2019), costing (Ansari and Euske 1987; Modell 2002; Krishnan and Yetman 2011), performance measurement (Brignall and Modell 2000; Carlsson-Wall et al. 2016; Modell 2019) and the changing professional roles of management accountants (Burns and Baldvinsdottir 2005; Goretzki et al. 2013; Horton and Wanderley 2018), to name but a few. However, in recent years, some contributors to this body of research have started to raise concerns about the alleged tendencies of accounting scholars to apply institutional theory in an uncritical and overly eclectic manner in their efforts to advance novel insights into the roles of accounting in organizations and society (Modell 2015, 2022; Modell et al. 2017).

These concerns echo those emerging in the broader organization studies literature. Even though the many variants of institutional theory, which collectively make up the larger research program of new (or neo-) institutional sociology, have been celebrated as one of the main strands of thought in contemporary organizational research (Lounsbury and Beckman 2015; Greenwood et al. 2017), critics have argued that this program has reached a point of intellectual exhaustion where more attention is being paid to repackaging institutional arguments than providing substantially novel insights into organizational behavior (Alvesson and Spicer 2019; Alvesson et al. 2019; Reed and Burrell 2019; Aksom and Tymchenko 2020; Aksom et al. 2020). Invoking a Lakatosian perspective on scientific progress (Lakatos 1970), some critics have gone as far as arguing that institutional theory now constitutes a degenerative research program that has largely ceased to make progressive contributions to organizational research (Reed and Burrell 2019; Aksom and Tymchenko 2020). Such degenerative tendencies may be amplified when theories are transposed to other fields of research such as accounting. For instance, concerns have been raised that the extensive borrowing of theories from cognate fields of research in contemporary accounting research does not necessarily help in advancing our knowledge of MA as an organizational phenomenon (Malmi and Granlund 2009; Baldvinsdottir et al. 2010). Concerns have also been raised that accounting scholars do not always make progressive contributions back to the fields from which theories are borrowed based on insights that are somehow unique to their field of research (Lukka and Vinnari 2014).

Applying the Lakatosian model of scientific progress to institutional research on MA, I examine the extent to which this body of research has contributed to degenerative and progressive tendencies in the accounting literature as well as in the larger institutional research program in organization studies. Based on a systematic review of MA research drawing on different variants of institutional theory, I offer a more nuanced assessment of the achievements of this research program than what has emerged from the recent, critical debates around the use of institutional theory in accounting research and organization studies. I show that this body of research has

made a number of progressive extensions to our understanding of how accounting practices are (de-)institutionalized while, to a lesser extent, offering similar extensions to the larger institutional research program. However, there is also evidence of many MA scholars using institutional theory in ways that produce degenerative tendencies. These degenerative tendencies are, in large part, due to the persistent proclivity of researchers to bracket the role of either human agency or preexisting institutions and, thereby, place overly one-sided emphasis on one or the other in explaining the process of (de-)institutionalization. These tendencies may, at worst, cause functionalist assumptions to be smuggled back into institutional analyses in ways that threaten the hard core of the institutional research program. I discuss how these tendencies can be rectified in future research. In doing so, I urge accounting scholars to continue to advance analytical approaches that place relatively balanced emphasis on agency and extant institutions. Although such a perspective can be applied to a range of MA topics, I stress the need to combine it with a focus on the constitutive role of accounting in the process of (de-)institutionalization. This is one of the few areas where MA scholars have utilized insights that are somewhat unique to their field of research to offer progressive extensions to the larger institutional research program. Such research also constitutes a powerful bulwark against any tendencies to smuggle functionalist assumptions back into institutional analyses as it compels researchers to remain faithful to the social constructivist underpinnings of institutional theory. I discuss how such research may be further developed.

The remainder of the paper proceeds as follows. I start by outlining the Lakatosian model of scientific progress and considering if the larger research program that makes up institutional theory is degenerating or progressing. I then extend this analysis of degenerative and progressive tendencies to the field of MA before concluding the paper with a discussion of key findings and the implications for future research.

2. Institutional theory as a Lakatosian research program

The Lakatosian model of scientific progress

The Lakatosian model of scientific progress builds on an evolutionary view of theory development and is applicable to anybody of scholarship that has a clearly articulated explanatory purpose.¹ In contrast to Kuhnian notions of scientific progress following radical paradigm shifts (Kuhn 1962) and Popperian notions of falsification as the key criterion for refuting theories and replacing them with new ones (Popper 1959), Lakatos (1970) suggested that theories do not necessarily replace each other through discontinuous breaks. Instead, Lakatos (1970) proposed a view of scientific progress as a process whereby a number of related theories² that make up a larger research program, emerge and continue to coexist over extended periods of time. Such programs are progressive insofar as each new theory offers improved explanations of a particular phenomenon without contradicting existing theories within the same program. The search for such improved explanations is often triggered by empirically observable anomalies, which existing theories have not yet explained but which new theories are able to expound.

For a research program to be genuinely progressive each new theory needs to be both theoretically and empirically progressive. Theories are theoretically progressive insofar as they have some additional conceptual content that goes beyond their predecessors and enables researchers to explain perceived anomalies. To be empirically progressive, new theories also have to be corroborated when confronted with empirical data. Unless both of these criteria are met, Lakatos (1970) calls research programs degenerative. Degenerative research programs often emerge as

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1. Although research with an explanatory purpose is often associated with positivist research approaches, it can also be found in many strands of organizational research that are rooted in social constructivism such as institutional theory (Sandberg and Alvesson 2021).
 2. The Lakatosian conception of theory conforms to the conventional definition of the term as a set of constructs that are linked together into a coherent system of explanations of a particular phenomenon (cf. Sandberg and Alvesson 2021).

researchers try to build, but fail to maintain, a protective belt of additional contents, or complementary theories, around the hard core that gives research programs their distinct identity. The hard core of a research program is made up of the fundamental assumptions about the phenomenon to be explained that are shared across the theories that constitute the program and that cannot be refuted without the entire program being abandoned. By contrast, the protective belt of complementary theories can be continuously adjusted as researchers seek to extend their program. However, unless such extensions enhance the theoretical content of the research program as a whole and receive empirical support, the program will degenerate over time. Such degenerative tendencies might, in turn, threaten the hard core of the program and possibly cause it to be replaced by competing programs (Lakatos 1970).

Having outlined the Lakatosian model of scientific progress, it is important to address at least two challenges to this model. One challenge is whether Lakatos's (1970) evolutionary perspective on science, which assumes that scientific progress is of a fundamentally incremental nature, builds on a natural science view of scientific work that is not applicable to the social sciences. Although there are mixed views as to whether Lakatos considered his model relevant to the social sciences, there is ample evidence to suggest that this was indeed the case (Elman and Elman 2002). Indeed, the Lakatosian conception of scientific progress has had considerable influence on discussions of what constitutes a theoretical contribution in organization studies (Whetten 1989; Kilduff 2006; Corley and Gioia 2011), although organizational scholars also recognize that scientific progress may entail radical shifts in scientific knowledge claims (Suddaby et al. 2011; Corley and Gioia 2011).³ A similar, incremental view of scientific progress is commonplace in contemporary accounting research and can be found in not only positivist research (Mouck 1990; Boland and Gordon 1992), but also inter-disciplinary accounting scholarship informed by a wide range of theoretical perspectives (Modell et al. 2017; Richardson 2018). The Lakatosian conception of scientific progress also builds on a view of scientific work as an unfolding social endeavor that is governed by inter-subjective rather than strictly objective criteria. Hence, what counts as emerging, progressive extensions of a research program at any given time needs to be determined with reference to what adherents to the program see as the state of the art of the program at that point in time (Gholson and Barker 1985).

However, for this view of what constitutes scientific progress not to give way to a hyper-relativist, anything-goes position (Feyerabend 1975), there needs to be a broadly based consensus about what constitutes the hard core of a particular research program among the scholars who subscribe to such programs. This brings us to the second challenge to Lakatos's (1970) view of how research programs are constituted, which is notably associated with Laudan's (1977) critique of the assumption that such programs have a stable core. As an alternative to this assumption, Laudan (1977) argued that scientific work falls into broader research traditions that share certain ontological commitments but where these commitments can change and vary over time. Although this critique does not invalidate the notion that the hard core of some research programs is relatively stable (Elman and Elman 2002), it underlines the need to delineate carefully the assumptions around which there is a broadly based consensus and that need to remain unchanged for the core to be protected from degenerative tendencies. These assumptions also need to be distinguished clearly from other features of the program that may change and vary somewhat as it evolves and that may give rise to degenerative tendencies that do not constitute an immediate threat to its hard core. This is especially important when analyzing relatively heterogeneous research programs, such as that of institutional theory, and determining whether such programs are degenerating or progressing.

3. This conception of what constitutes a theoretical contribution maps on to Corley and Gioia's (2011) distinction between incremental and revelatory contributions. However, contrary to their conception of contributions, the Lakatosian notion is confined to what is deemed scientifically useful and is not directly concerned with notions of practical usefulness.

Is institutional theory degenerating or progressing?

Applying the Lakatosian model of scientific progress to the many variants of institutional theory that have evolved over time, we first need to specify what may be seen as the hard core of this larger research program and then determine whether this core has remained reasonably stable over time. Starting with the seminal works of Meyer and Rowan (1977) and DiMaggio and Powell (1983), what gradually came to be known as new (and, somewhat later, neo-) institutional sociology emerged as a distinct break with older, functionalist theories of organizations, such as contingency theory. Growing out of the social constructivism of Berger and Luckmann (1967) and a practice-based view of organizations that was heavily inspired by Bourdieu (1977), institutional theory is unified by a view of organizations as situated in institutional fields, or recognized areas of social life, and an emphasis on the institutionalization and de-institutionalization of organizational practices as the key phenomenon to be explained (Greenwood et al. 2017).⁴ Institutionalization refers to the processes through which organizational practices come to be taken for granted and imbued with legitimacy, while de-institutionalization is the process through which such practices are challenged and change. In contrast to functionalist approaches, which see organizational design choices as an outcome of instrumental quests for fit between organizations and their environments in an attempt to achieve superior performance, institutional theorists see the need for social legitimacy as key to a conception of organizations as socially constructed entities. These assumptions, which are widely shared among institutional theorists, imply a rejection of rational actor models of organizations in favor of a view of human agency as conditioned by the institutions that evolve in institutional fields (Greenwood et al. 2017; Zietsma et al. 2017). Without a basic recognition of organizations as socially constructed entities, whose persistence is ultimately dependent on their ability to achieve and maintain social legitimacy, and a notion of agency as a socially conditioned phenomenon, institutional theory arguably loses its distinctiveness from functionalist approaches. Research that poses as institutional without recognizing these assumptions and translating them into the conceptualization of (de-)institutionalization is likely to threaten the hard core of the institutional research program.

Around the hard core of a view of organizations as socially constructed entities, whose survival is determined by their ability to achieve and maintain social legitimacy, and human agency as a socially conditioned phenomenon, institutional theorists have sought to build a protective belt of additional, though quite varied, contents in response to perceived anomalies. As explicated below, all of these variants of institutional theory have a commitment to this hard core, although the relative emphasis on human agency and preexisting institutions as forces explaining the process of (de-)institutionalization varies somewhat. As we shall see, these variations are, in large part, due to the bracketing of either agency or institutions in institutional analyses and the efforts that have been made to address this problem within the institutional research program. Such bracketing can give rise to degenerative tendencies insofar as it leads researchers to advance explanations of (de-)institutionalization that do not add any theoretical content to prior advances and, therefore, fail to improve on extant explanations. However, it does not necessarily constitute an immediate threat to the hard core of the institutional research program. Such threats are only imminent where researchers wittingly or unwittingly challenge the assumptions that underpin this

4. Although the influence of Berger and Luckman (1967) on institutional theory was quite explicit in early articulations of the theory (see Meyer and Rowan 1977), the intellectual debt of institutional theorists to Bourdieu (1977) was long less well recognized (Battilana 2006; Friedland 2009; Modell 2015). However, a key ontological difference between institutional theory and practice theorists, such as Bourdieu (1977) and Giddens (1984), concerns the relationship between agency and social structures (or institutions). Whereas institutional theorists conceive of agency and institutions as ontologically distinct entities, these practice theorists arguably elide the two and see them as analytically inseparable (see Burns and Scapens 2000; Modell 2022). Hence, there is reason for treating these schools of thought as belonging to separate research programs with different cores.

core, as may be the case where institutional arguments are subjected to critical tests or researchers smuggle functionalist assumptions back into institutional analyses.

Early advances in institutional theory arguably subscribed to a relatively deterministic view of institutionalization and posited that the quest for social legitimacy leads organizations within the same institutional field to become relatively similar as they adopt and reproduce institutionalized practices (Meyer and Rowan 1977; DiMaggio and Powell 1983; Tolbert and Zucker 1996). Such tendencies toward institutional isomorphism were seen as a nearly inevitable consequence of the process of institutionalization and a powerful source of stability in institutional fields (DiMaggio and Powell 1983; Scott 1995). Also, organizational practices that are adopted for the sake of legitimacy-seeking were often seen as being in conflict with the technical, or functional, requirements of organizations and thus decoupled from operations in order to prevent disruptive conflicts that may threaten institutionalized practices (Meyer and Rowan 1977). However, the emphasis on homogeneity and stability soon came under fire for bracketing the role of vested interests, power and deliberate, strategic agency in institutional processes and thereby failing to explain change and the possibilities of resisting institutional pressures. Specifically, DiMaggio (1988) advanced the notion of institutional entrepreneurship as a corrective to this anomaly. Institutional entrepreneurs are generally seen as actors who initiate changes that diverge from institutionalized practices and who devise strategies for transforming organizations and institutional fields (Hardy and Maguire 2008; Battilana et al. 2009). This renewed attention to institutional change was subsequently followed by conceptual advances that sought to expound the broader range of strategic responses beyond decoupling that enable organizations to resist institutional pressures (Oliver 1991) and how processes of de-institutionalization are initiated (Oliver 1992).

Although these early attempts to explain institutional change and resistance opened up new vistas for institutional theorists, they were soon criticized for placing too much emphasis on rational, strategic agency exercised by individual change agents and, thereby, contributing to a development that might cause the institutional research program to degenerate (Holm 1995; Hirsch and Lounsbury 1997; Dacin et al. 2002; Seo and Creed 2002). This is not to say that these advances ignored the assumptions underpinning the hard core of the institutional research program. For instance, both DiMaggio (1988) and Oliver 1992 recognized the role of preexisting institutions as a socially constructed, constraining force that conditions the possibilities of human agency. However, especially Oliver (1991) combined institutional theory with strategic choice theory (Child 1972) and later juxtaposed institutional and functional pressures as distinct and potentially competing antecedents of de-institutionalization (Oliver 1992). As such, she can be said to have introduced an element of voluntarism in institutional theory that may invite researchers to bracket the influence of extant institutions and, at worst, smuggle functionalist assumptions that foreground rational, interest-driven quests for superior performance rather than broader, socially constructed concerns with legitimacy into institutional analyses. If borne out empirically, this view would effectively threaten the hard core of the institutional research program and possibly accelerate its demise. However, throughout the evolution of this program, there have been few attempts to subject the assumptions that underpin this core to critical tests (Davis 2010, 2015) and institutional theorists have, by and large, steered clear of functionalist concerns with organizational performance (David and Bitektine 2009; Lockett et al. 2015).

Although notions of institutional entrepreneurship and strategic agency have not completely disappeared from institutional analyses, they were soon superseded by advances that foregrounded the social conditioning of human agency without reverting to deterministic conceptions of (de-)institutionalization such as those associated with research on institutional isomorphism (Holm 1995; Greenwood and Hinings 1996; Seo and Creed 2002; Battilana 2006). Also, insofar as notions of institutional entrepreneurship are still in use, such entrepreneurship is now explicitly framed as a socially conditioned phenomenon (Hardy and Maguire 2008; Battilana et al. 2009). A key premise uniting these advances is that any agency evolving in institutional fields is always embedded in preexisting institutions and that such embeddedness conditions, albeit not

determines, the efforts of human beings to reproduce as well as transform institutions. Institutional embeddedness operates at multiple levels of analysis and can be traced to diverse mechanisms, ranging from the social structures that underpin institutional fields to the structuring of individual organizations within such fields and the institutionalized identities that shape the action repertoires of individual human beings. These mechanisms shape the world view of actors in institutional fields and not only constrain but also enable the agency involved in the (de-)institutionalization of organizational practices.

However, the increasing emphasis on embedded agency gave rise to a new anomaly that is widely referred to as the paradox of embedded agency (Seo and Creed 2002; Battilana and D'Aunno 2009). This paradox pivots on the question of how agents who are embedded in extant institutions can initiate change in the very same institutions. To address this conundrum, which is especially germane for explaining processes of de-institutionalization, institutional theorists began to trace the emergence of institutional change to institutional contradictions, such as the existence of incompatible institutions, which compel agents to deliberate on and, to a degree, disembed themselves from extant institutions (Clemens and Cook 1999; Seo and Creed 2002; Greenwood and Suddaby 2006). Such conceptualizations refined the view of human agents as embedded in extant institutions but, at the same time, capable of initiating intentional change in such institutions without rejecting the possibility that some institutional fields are still relatively homogeneous and stable. This can be seen as a progressive extension of the institutional research program that avoids the earlier tendencies to bracket either the role of agency or that of extant institutions in institutional processes and that maintains a balanced emphasis on both in explaining the process of (de-)institutionalization.

One of the main strands of institutional thought that has at least conceptually sought to avoid such bracketing is that pivoting on the notion of institutional work. Originating in the work of Lawrence and Suddaby (2006), this approach has evolved into one of the two strands of thought that currently dominate the institutional research program (Zilber 2013; Hampel et al. 2017). Lawrence and Suddaby (2006, 215) defined institutional work as “the purposive action of individuals and organizations aimed at creating, maintaining and disrupting institutions,” but insisted that such work is always conditioned by extant institutions. Also, rather than focusing on individual change agents, research on institutional work pays more attention to the distributed nature of agency in institutional fields and the complex processes through which individual agency is transformed into collective agency (Lawrence and Suddaby 2006; Hampel et al. 2017). To capture such processes, propagators of the institutional work perspective have developed extensive taxonomies that allow researchers to disaggregate the agency involved in the (de-)institutionalization of organizational practices in considerable detail and examine the interplay between different types of agency (Lawrence and Suddaby 2006; Perkmann and Spicer 2008).

At one level, research on institutional work can be seen as a progressive extension of the institutional research program that furthers our understanding of embedded agency. Moving beyond the relatively rare occurrence of institutional contradictions as a source of large-scale, institutional change, research on institutional work has arguably refined our understanding of the more mundane processes through which (de-)institutionalization unfolds without reverting to notions of human agency being exercised by relatively unconstrained actors (Battilana and D'Aunno 2009; Hampel et al. 2017). Research on institutional work has also been credited with bringing notions of power and politics to the fore in institutional analyses without submitting to naïve, instrumentalist notions of political processes as manageable by omnipotent change agents (Lawrence et al. 2009; Hampel et al. 2017). However, critics of the institutional work perspective have argued that, despite its conceptual efforts to avoid bracketing the influence of extant institutions, empirical inquiries have become too preoccupied with unpacking the agency involved in the process of (de-)institutionalization at the expense of systematic attempts to explain how such institutions influence this process (Khagan and Lounsbury 2011; Ocasio et al. 2017; Modell 2022). This blurs the distinction between research on institutional work and studies of institutional

entrepreneurship and strategic agency, from which it initially sought to distance itself, and can reinforce the degenerative tendencies associated with a lack of attention to embedded agency. Even though this does not necessarily imply a return to functionalist accounts of organizations and a threat to the hard core of the institutional research program, it can lead researchers to over-emphasize the intentional, interest-driven nature of the agency that constitutes institutional work.

Besides research on institutional work, the other strand of thought that currently dominates the institutional research program and that has sought to avoid bracketing the role of either agency or extant institutions in the process of (de-)institutionalization is that pivoting on the notion of institutional logics (Zilber 2013; Ocasio et al. 2017). Institutional logics are generally conceived of as symbolic and material templates for organizing that originate in broader societal orders, such as corporations, markets and the nation state, and that condition any notions of agency evolving in institutional fields (Thornton et al. 2012). Originating in the work of Friedland and Alford (1991), much research on institutional logics has been motivated by the alleged tendency for research on institutional isomorphism to over-emphasize the homogeneity of institutional fields and failing to explain how variations in organizational practices emerge in such fields (Lounsbury 2008; Thornton et al. 2012). Addressing this anomaly, research on institutional logics has tended to deemphasize, albeit not reject, notions of institutional isomorphism in favor of notions of institutional complexity (Greenwood et al. 2011; Thornton et al. 2012). Institutional complexity is typically seen as a product of multiple, competing logics that compel organizations within the same field to pursue either different strategies that follow distinct logics or internalize multiple logics into intricate organizational arrangements that cause such logics to be separated from each other or combined into hybrid organizational practices (Thornton et al. 2012; Ocasio et al. 2017). Another important insight from the institutional logics perspective is that logics shape not only what is seen as legitimate, but also functional and rational, in institutional fields and that even seemingly strategic forms of agency need to be conceived of as embedded in extant institutions (Lounsbury 2008; Thornton et al. 2012). In contrast to the relatively sharp distinction between functionalist and institutional explanations of organizational behavior permeating research on institutional isomorphism, this leads to a view of rationality as a socially constructed phenomenon that is not possible to disentangle from the logics in which it is embedded.

To assess whether research on institutional logics represents a degenerative or progressive extension of the institutional research program, we first need to answer the question of whether its explanations of how variations in institutional fields occur are substantively novel or if they were, in fact, anticipated by older variants of institutional theory. On this point, the propagators of the institutional logics perspective are somewhat ambivalent. In his introduction of this perspective to an accounting audience, Lounsbury (2008, 353) observed that, to Meyer and Rowan (1977), isomorphism was “not a mindless, structurally determined process, but an effortful accomplishment,” that recognizes that “multiple forms of rationality may exist, providing a foundation for the explanation of organizational variety.” Lounsbury (2008) also intimated that the very notion of decoupling, as articulated by Meyer and Rowan (1977), implies that what may appear to be highly isomorphic tendencies at the overriding field level may actually occlude considerable practice variations and complexity within organizations. These observations would seem to vindicate critics who argue that the attribution of practice variations to the existence of multiple logics is only an exercise in relabeling institutional phenomena that adds few novel insights to the larger institutional research program and merely reinforces the tendencies toward degeneration (Aksom and Tymchenko 2020; Aksom et al. 2020). Yet other propagators of the institutional logics perspective have insisted that this perspective offers improved explanations of how organizations respond to institutional complexity without over-emphasizing the extent to which such responses are determined by extant institutions (Greenwood et al. 2011; Micelotta et al. 2017; Ocasio and Gai 2020).

The institutional logics perspective also goes beyond the view of institutional change as prompted by relatively disembedded agents and conceives of such change as conditioned by the

diverse logics in which actors are embedded (Lounsbury 2008; Ocasio et al. 2017). This may be seen as a progressive extension of the institutional research program that avoids the tendencies in much earlier research to attribute institutional change to either the strategic pursuit of vested interests or the relatively rare occurrence of institutional contradictions that cause actors to disembed themselves from extant institutions. However, even propagators of the institutional logics perspective have repeatedly raised concerns that researchers may be tempted to mobilize this perspective in ways that downplay the notion of embedded agency and, thereby, fail to improve on extant explanations of (de-)institutionalization (Thornton et al. 2012; Lounsbury et al. 2021). According to Lounsbury et al. (2021), many researchers either tend to reify extant logics at the expense of the complex processes through which actors reproduce or transform logics or, alternatively, revert to relatively actor-centric accounts of such processes that foreground interest-based conceptions of agency. Similar to much earlier institutional research that brackets the role of either agency or extant institutions in institutional processes, this may reinforce the degenerative tendencies that have long plagued the institutional research program.

To summarize the discussion so far, it is clear that the hard core of the institutional research program has remained relatively stable over time even though the program has evolved into a heterogeneous body of scholarship. From the outset, institutional theorists have conceived of organizations as socially constructed entities, whose survival is determined by their ability to achieve and maintain social legitimacy, and have recognized that human agency is a socially conditioned phenomenon and not imbued with unbounded rationality. Even where institutional theorists have sought to introduce a stronger emphasis on agency and change, as in the case of research on institutional entrepreneurship and strategic agency, they have not challenged this hard core although their bracketing of extant institutions might lead to overly actor-centric accounts of (de-)institutionalization. The propensity for such challenges has also been reduced by the reluctance among institutional theorists to subject the assumptions that underpin this core to critical tests and the concerted efforts to advance notions of embedded agency. These efforts have spawned a number of variants of institutional theory that all offer progressive explanations of how the process of (de-)institutionalization unfolds. However, as is clear from the outline of the institutional work and institutional logics perspectives, research emerging within these variants has not always managed to avoid bracketing the role of agency and extant institutions and improve on extant explanations of (de-)institutionalization. Unless a balanced emphasis on agency and institutions is upheld, there is a risk of the institutional research program degenerating as it may lead researchers to revert to either the determinism associated with research on institutional isomorphism or overly voluntarist, actor-centric accounts of (de-)institutionalization.

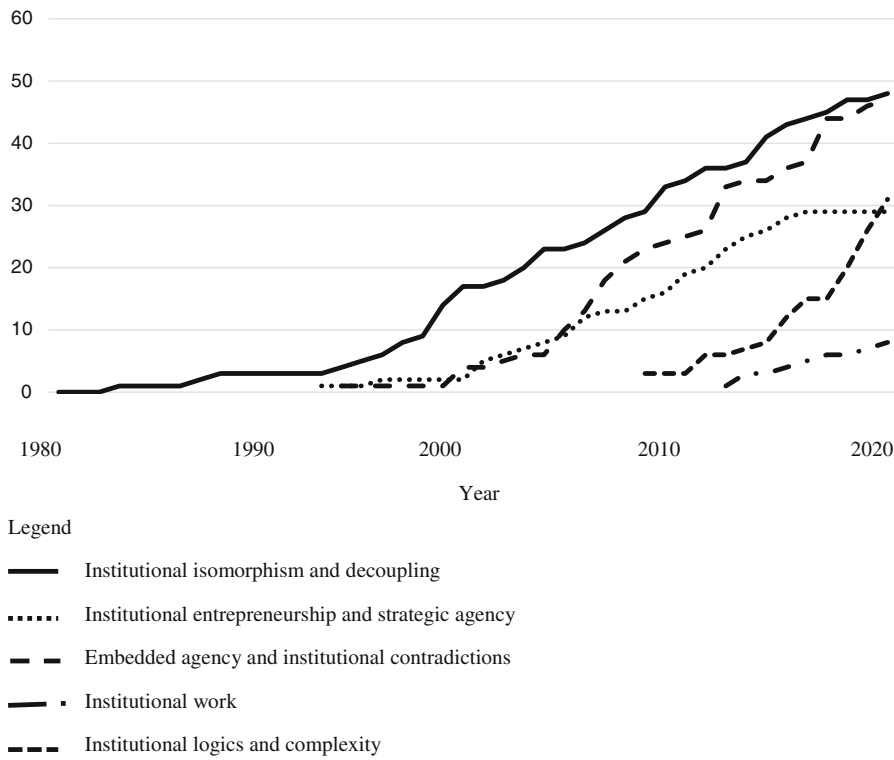
3. Review of institutional research on MA

Scope of analysis and review procedures

Extending the discussion of institutional theory, the following literature review examines whether institutional research on MA can be said to constitute a degenerative or progressive research program. To this end, I map the evolution of this body of research from its emergence in the 1980s to the present day.⁵ To keep the sample of studies under review to a manageable, yet representative, size while controlling for the quality of publication outlets (cf. Hiebl 2021), the search for relevant studies was confined to 11 major accounting journals that have regularly published MA research based on institutional theory.⁶ The literature search was based on a set of key terms that

5. The cut-off date for the inclusion of studies in the review was July 31, 2021.

6. This included key specialist journals in the field of MA (*Journal of Management Accounting Research*, *Management Accounting Research*) as well as a broader cross-section of journals that are ranked at level 3 or higher on the UK Chartered Association of Business Schools journal quality guide (*Accounting, Auditing and Accountability Journal*; *Accounting and Business Research*; *Accounting, Organizations and Society*; *British Accounting Review*; *Contemporary Accounting Research*; *Critical Perspectives on Accounting*; *European Accounting Review*; *Financial Accountability and Management*; and *Journal of Accounting Research*).

Figure 1 Cumulative number of MA studies based on different variants of institutional theory 1980–2021.


reflect the evolution of institutional theory described above.⁷ Based on this search, 163 studies that use institutional theory as their sole analytical lens or alongside other theories were deemed relevant for inclusion in the review. Consistent with the previous outline of institutional theory and the Lakatosian notion that research programs are made up of a set of related and often coexisting theories, the studies were categorized into five clusters (Figure 1).⁸

An inspection of Figure 1 confirms the Lakatosian notion that the theories that make up a research program do not replace each other through discontinuous breaks, but rather continue to coexist over extended periods of time (Lakatos 1970). Also, even though the number of studies that make up a research program does not tell us much about whether such programs are degenerating or progressing,⁹ it is notable that all but one of the five research clusters are still growing. The clusters informed by notions of institutional isomorphism and decoupling as well as embedded agency and institutional contradictions have both grown steadily over the past two decades. More recently, research on institutional work and, especially, institutional logics and complexity has grown rapidly without replacing these older bodies of research. The only research

7. The search terms were “institutional theory,” “isomorphism,” “decoupling,” “institutional entrepreneurship,” “embedded agency,” “institutional contradictions,” “institutional work,” “institutional logics,” and “institutional complexity.”

8. See Greenwood et al. (2017) for a similar classification.

9. According to Lakatos (1970), even degenerative research programs can persist and continue to grow unless a clearly articulated, competing program emerges and challenges extant programs.

cluster that has ostensibly stopped growing is that underpinned by notions of institutional entrepreneurship and strategic agency.

Having categorized the studies into the five clusters, each study was read carefully with an eye to the contributions that institutional theory has made to our understanding of MA as an organizational phenomenon and whether accounting scholars also make a more general contribution back to institutional theory (see supporting information in the online Appendix).¹⁰ Each study was read independently by the author and a research assistant, who was first trained in the general evolution of institutional theory, after which the readings were compared and any discrepancies in interpretations were resolved through discussions until a consensus solution was reached.¹¹ Although these analytical procedures initially focused on the claimed contributions in each study, they were combined with a more critical reading of whether these contributions should be seen as feeding into broader degenerative or progressive tendencies. Following the incremental conception of what constitutes a theoretical contribution that underpins Lakatos's (1970) model of scientific progress, the claimed contributions were seen as theoretically progressive if they improved on prior conceptual explanations of how MA is (de-)institutionalized and/or improved on extant conceptualizations of (de-)institutionalization in the larger institutional research program at the time when the contributions were being advanced. The contributions were seen as empirically progressive if they entail empirical support for such conceptual extensions. In applying these criteria, it is important to recognize that each individual study that makes up a larger research program does not have to be both theoretically and empirically progressive for the program as a whole to progress. Some studies may only be empirically progressive in the sense that they provide empirical support for theoretically progressive explanations that have been advanced in prior research. However, since research programs need to be both theoretically and empirically progressive to avoid tendencies toward degeneration (Lakatos 1970), theoretical progressiveness is a necessary precondition for the research program as a whole to progress.

Institutional isomorphism and decoupling

Similar to the general evolution of institutional theory, the earliest applications of this theory in the MA literature emerged as a distinct counterpoint to functionalist approaches, such as contingency theory, that mainly saw the use of accounting as a means of value-neutral representation and instrumental control. In doing so, accounting scholars began to document how accounting practices underpinned by strong tendencies toward institutional isomorphism are decoupled from operating-level decision-making and control (Covaleski and Dirsmith 1983, 1988a; Ansari and Euske 1987). However, these early advances did not only open up new vistas for accounting scholars by applying institutional theory to particular accounting topics, but also extended institutional arguments. Some of them drew on in-depth, historically informed field studies (Ansari and Euske 1987; Covaleski and Dirsmith 1988a) that went considerably beyond the large-scale, quantitative inquiries that dominated the early development of institutional theory (Tolbert and Zucker 1996) in explaining how novel accounting practices are institutionalized. As such, they recognized that tendencies toward decoupling are far from an automatic response to institutional isomorphism, but an outcome of complex processes that are infused with intricate political dynamics and power struggles. This insight presaged the ambition to imbue institutional analyses with a stronger sense of agency, which has characterized subsequent developments in the larger

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10. The supporting information in the online Appendix covers the topic of each study, its research methods and claimed contributions to the MA literature as well as the larger institutional research program.
 11. This part of the analysis mainly aimed at identifying the foreshadowed theoretical contributions in each study. There was broad, initial agreement in about 85% of the studies on this point, although there were some minor disagreements about whether the contributions should be classified as contributions to institutional research on MA or institutional theory more generally (or both).

institutional research program, and can thus be seen as a theoretically as well as an empirically progressive extension of the program at an early stage of its development.

These progressive extensions of the larger institutional research program were further developed based on insights that were quite specific to the broader, sociologically informed accounting literature emerging in the 1980s. Some of the early applications of institutional theory in the MA literature examined the roles that accounting practices, such as costing (Ansari and Euske 1987) and budgeting (Covaleski and Dirsmith 1988a), play in communicating broader, societal expectations and institutionalizing such expectations even though accounting practices end up being decoupled from the operating level of organizations. Similar to other strands of sociologically informed accounting research emerging at the time (Burchell et al. 1980; Miller and O'Leary 1987; Hines 1988), this drew attention to the constitutive role of accounting as a calculative practice that is actively involved in the shaping of social realities that, up to this point, had attracted little attention in the institutional research program. Tracing the constitutive effects of accounting over time, Covaleski and Dirsmith (1988a) also documented how the tendencies toward decoupling decreased as new budgetary practices became more firmly embedded and started to reshape operating-level realities. This reinforced the portrayal of decoupling as a more dynamic phenomenon than that found in early variants of institutional theory (cf. Meyer and Rowan 1977; Covaleski and Dirsmith 1988b).

The propensity of accounting scholars not only to garner empirical support for institutional arguments in relation to MA, but also offer theoretically progressive extensions to the larger institutional research program, is much less pronounced in subsequent research exploring the influence of institutional isomorphism. The reason for this is partly methodological. The majority of the studies exploring the influence of institutional isomorphism and decoupling are single-site field studies of relatively short duration (Hoque and Alam 1999; Nyland and Pettersen 2004; Pettersen and Solstad 2007), comparative field studies across multiple organizations (Edwards et al. 2000; Lapsley and Pallot 2000; Hussain and Hoque 2002; Kurunmäki et al. 2003; Fallan et al. 2010; Tucker and Parker 2015), archival studies (Eldenburg and Krishnan 2008; Balakrishnan et al. 2010; Eldenburg et al. 2015; Holzhacker et al. 2015; Dai et al. 2018; Firk et al. 2019), surveys (Geiger and Ittner 1996; Cavalluzzo and Ittner 2004; Lapsley and Wright 2004; Johansson and Siverbo 2009a) and mixed methods studies combining survey and interview data (Hoque and Hopper 1994, 1997; Pettersen 1995, 1999; Alam 1997; Malmi 1999; Bhimani et al. 2016). These studies lack a pronounced process focus that is necessary for imbuing institutional analyses with a stronger sense of agency as well as bringing out the constitutive effects of accounting. As such, they offer a view of institutional isomorphism as a largely given, external phenomenon to which organizations respond while bracketing the complex social dynamics through which institutions are reproduced and transformed. Hence, even though this body of research has continued to support institutional arguments and, thereby, contributed to the empirical progressiveness of institutional research on MA as well as the larger institutional research program, it has not offered new insights that make the latter theoretically progressive.

Indeed, the majority of the studies exploring the influence of institutional isomorphism only harbor modest, if any, ambitions to advance the larger institutional research program but rather concentrate on contributing to the MA literature. A relatively large and growing number of studies combine institutional and functionalist approaches, such as contingency theory or economic theories, to explore whether these theories complement or compete with each other in explaining the adoption of accounting practices (Hoque and Hopper 1994, 1997; Granlund and Lukka 1998; Malmi 1999; Hussain and Hoque 2002; Siverbo and Johansson 2006; Eldenburg and Krishnan 2008; Balakrishnan et al. 2010; Bol and Moers 2010; Eldenburg et al. 2015; Holzhacker et al. 2015; Firk et al. 2019) and variations in the extent of decoupling (Alam 1997; Geiger and Ittner 1996; Lapsley and Pallot 2000; Cavalluzzo and Ittner 2004; Johansson and Siverbo 2009a). A key argument in several of these studies is that accounting practices are not as homogeneous as some institutional theorists suggest and that practice variations emerge as the constraining

influence of institutional isomorphism gives way to functional concerns with organizational performance in at least some parts of institutional fields.

At first sight, this insight can perhaps be seen as a theoretically and empirically progressive extension to the accounting literature that refines our understanding of the conditions under which MA is more or less susceptible to institutional influences. However, since functionalist and institutional theories are juxtaposed as analytically distinct perspectives, it does not offer any additional conceptual content to institutional theory *per se*. From the perspective of the larger institutional research program, it is, therefore, a degenerative, rather than progressive, development. Such degenerative tendencies may threaten the hard core of the institutional research program by leading researchers to smuggle functionalist assumptions back into institutional analyses. This is especially the case in research that combines institutional theory with economic theories (Eldenburg and Krishnan 2008; Balakrishnan et al. 2010; Eldenburg et al. 2015; Holzhacker et al. 2015). Working on the assumption that institutional environments are distinct from technical environments, these studies have conceived of at least some organizations within institutional fields as largely unrestricted by institutional constraints and, therefore, able to pursue functionalist notions of rationality aimed at enhancing organizational performance rather than social legitimacy. For instance, in explaining the varying presence of such rationality, Balakrishnan et al. (2010, 770) argued that “[r]elative to for-profit organizations that typically operate at the technical end, government organizations usually operate in stronger institutional environments” and that this leads the former to prioritize economic efficiency to a greater extent than the latter. Similarly, in their study of the field of health care in the United States, Eldenburg et al. (2015, 169) posited that the economic incentives in place in for-profit hospitals will lead them to “maximize hospital profitability by all means possible” while the institutions that govern non-profit hospitals will “likely mitigate this negative effect.” However, these studies notably fail to recognize contemporary advances in institutional theory, such as the institutional logics perspective, that suggest that all forms of agency and rationality that evolve in institutional fields are conditioned by extant institutions (Lounsbury 2008; Thornton et al. 2012). If they had done so, they might not have degenerated into essentially functionalist accounts of organizational behavior.

To some extent, overt threats to the hard core of the institutional research program have been mitigated by the reluctance of MA scholars to reject institutional theory in favor of functionalist approaches or other, competing theories. Even where researchers report empirical findings that partly or wholly contradict the predictions of Meyer and Rowan (1977) and DiMaggio and Powell (1983), they have often sought to nuance such predictions by reconciling their findings with other strands of institutional thought or cognate social theories (Hoque and Alam 1999; Edwards et al. 2000; Kurunmäki et al. 2003; Kasperskaya 2008; Bol and Moers 2010; Fallan et al. 2010; Mättö and Sippola 2016; Chiwamit et al. 2017; Dobija et al. 2019). For instance, Bol and Moers (2010) found little evidence of the forms of decoupling described by Meyer and Rowan (1977), but stopped short of rejecting institutional theory in favor of functionalist arguments and rather explained the institutionalization of accounting practices from a social learning perspective. Such nuancing of institutional arguments can perhaps be seen as a theoretically progressive extension of institutional research on MA as well as the larger institutional research program that helps to refine our understanding of how organizational practices are (de-)institutionalized. However, with a few exceptions (Bol and Moers 2010; Fallan et al. 2010; Chiwamit et al. 2017), it has not been accompanied by any explicit attempts to articulate the contributions to the larger institutional research program and, even where this is the case, researchers do not expound what it is that is specific about accounting as an object of analysis and how this helps to extend this program.

There are some exceptions to this tendency to defocalize the specific roles that accounting plays in organizations as a basis for making theoretically progressive extensions to the larger institutional research program. For instance, in contrast to Meyer and Rowan’s (1977) view of decoupling as a matter of separating institutional and functional requirements, Johnsen (1999)

advanced the argument that performance measurement practices that display loose couplings between organizational objectives and performance indicators stand a greater chance of success in terms of the use of such indicators than more tightly coupled implementation modes. Similarly, Brignall and Modell (2000) departed from Meyer and Rowan's (1977) view of decoupling by starting their analysis from an issue that is more specific to the MA literature. Critiquing emerging performance measurement systems, such as the balanced scorecard, for over-emphasizing the benefits of integrating performance indicators into chains of causal relations, they argued that this ignores how the decoupling of diverse performance indicators can help organizations balance competing constituency interests. This approach to decoupling is similar to, but predates, the view of institutional fields as made up of competing institutional logics that are sometimes internalized in organizations but at least partly separated from each other to avoid disruptive conflicts (Thornton et al. 2012; Pache and Santos 2013). However, in comparison with research following Meyer and Rowan's (1977) view of decoupling, the approaches advanced by Johnsen (1999) and Brignall and Modell (2000) have received much less empirical attention and support in the MA literature (Modell 2003; Rautiainen 2010; van Hengel et al. 2014). Hence, even though their views of decoupling may be seen as theoretically progressive extensions of the institutional research program, they have not generated a sustained stream of empirically progressive work. Also, in contrast to early applications of institutional theory in the MA literature, there is little attention paid to the constitutive role of accounting and how this contributes to the shaping of social realities in research following the works of Johnsen (1999) and Brignall and Modell (2000).

Only two studies exploring the influence of institutional isomorphism have rekindled this interest in the constitutive role of accounting (Dambrin et al. 2007; Malmlose and Kure 2021). Based on an in-depth, process-oriented analysis, Dambrin et al. (2007) showed how accounting practices adopted in response to institutional pressures contributed to institutionalize novel, business-oriented ideals in a pharmaceutical company and how the discourses associated with such ideals reinforced their objectification, although they remained decoupled from the subjective identities of individual employees. However, similar to Covaleski and Dirsmith (1988a), Dambrin et al. (2007) cautioned that such states of decoupling may change over time since the constitutive power of accounting may ultimately contribute to the reshaping of subjective identities and align such identities with emerging ideals. This argument was borne out empirically by Malmlose and Kure (2021), who showed that certain accounting practices, which might be expected to be decoupled from operating-level decision-making and control, can create new social realities that may be difficult to change once they are institutionalized and start to transform people's professional identities. In their longitudinal field study in the Danish health care sector, they observed how the institutionalization of financial control practices reinforced an efficiency-centered rationale that hampered the subsequent implementation of patient-focused quality control practices. Paradoxically, this led the latter control practices to be decoupled from operations despite serving the interests of operating-level employees. Further research of this kind can constitute an antidote to any tendencies to smuggle functionalist assumptions into institutional research. By recognizing that concerns with organizational performance, such as emerging notions of efficiency and quality, are an outcome of the processes through which accounting shapes social realities, researchers are more likely to remain faithful to the social constructivist origins of institutional theory and contribute to a progressive development in institutional research on MA as well as the larger institutional research program.

Institutional entrepreneurship and strategic agency

Following the early attempts by institutional theorists to imbue research with a stronger sense of agency and change, several accounting scholars started to pay more focused attention to the intricate political processes through which MA practices are (de-)institutionalized (Covaleski et al. 1993; Abernethy and Chua 1996; Collier 2001; Modell 2001, 2004). Several studies follow Oliver's (1991) framework relatively closely (Abernethy and Chua 1996; Modell 2001; van

Helden and Tillema 2005; Grafton et al. 2011; Moll and Hoque 2011; Wijethilake et al. 2017), while others apply this framework more loosely while arguing that organizational responses to institutional pressures do not follow structurally determined patterns but are a result of deliberate, strategic choices on the part of managers or other, dominant organizational actors (Modell and Lee 2001; Modell 2002; Chang 2006; Järvinen 2006; Krishnan and Yetman 2011; Hsu and Qu 2012; Cardinaels and Soderstrom 2013). Other studies mobilize notions of institutional entrepreneurship (Sharma et al. 2010; Gooneratne and Hoque 2016) and de-institutionalization (Seal 2003; Henttu-Ahu and Järvinen 2013; Becker 2014) to examine organizational change processes. However, only a small number of studies have extended this research focus to the institutional field level to examine how MA practices, such as novel forms of performance measurement, are institutionalized at this level of analysis (Østergren 2006; Chang 2009, 2015; Sutheewasinnon et al. 2016). Similar to most MA research exploring the effects of institutional isomorphism, institutional pressures are thus seen as a largely given, exogenous factor and little attention is paid to the constitutive role of accounting in the shaping of social realities over time.

Although the studies reviewed above open up a discussion of the role of interests and power in the (de-)institutionalization of MA practices, they emerged and continued to grow during a period when institutional theorists increasingly abandoned the original notions of institutional entrepreneurship and strategic agency in favor of approaches that place the idea of embedded agency center stage. As such, they can hardly be said to represent the state of the art of institutional theory as it has evolved over the past two decades. Even though there is generally some recognition that agents are not completely unconstrained by extant institutions, there is little engagement with institutional theorists advancing more embedded notions of institutional entrepreneurship (Hardy and Maguire 2008; Battilana et al. 2009). Change agents are rather seen as actors with vested interests who are guided by relatively instrumental forms of rationality. Several studies go to some length in describing the intentions of dominant actors and how such actors translate their intentions into various change initiatives, while saying little about how these intentions have been shaped by the institutions in which actors are embedded (Abernethy and Chua 1996; Collier 2001; Modell 2001; Østergren 2006; Ma and Tayles 2009; Sharma et al. 2010; Moll and Hoque 2011; Becker 2014; Palermo 2014; Gooneratne and Hoque 2016; Sutheewasinnon et al. 2016). Hence, much of the institutional influence on human agency is effectively bracketed and, in contrast to research on embedded agency, mainly seen as a force that constrains rather than enables such agency. This lack of improvement on other, contemporary strands of institutional theory reinforces the tendencies toward degeneration, although it has not caused researchers to lean toward functionalist accounts of agency and rationality that threaten the hard core of the institutional research program.

Given these degenerative tendencies, it is difficult to see MA research examining notions of institutional entrepreneurship and strategic agency making any major contributions to the larger institutional research program. Indeed, few of the studies in this category make any explicit claims to such contributions (Abernethy and Chua 1996; Collier 2001; Modell 2001; Moll and Hoque 2011; Gooneratne and Hoque 2016) and, even where this is the case, these claims are not very substantial or convincing in light of how this research program has evolved over time. For instance, Modell (2001) claimed to extend Oliver's (1991) framework by recognizing how efficiency- and legitimacy-seeking concerns are more closely intertwined than she realizes. This can perhaps be seen as a theoretically progressive extension that is reminiscent of the institutionally defined notions of functionality found in the literature on institutional logics (Lounsbury 2008). However, Modell (2001) did not recognize that a deeper appreciation of how institutional logics shape notions of functionality and organizational change processes requires researchers to pay careful attention to how notions of institutional embeddedness evolve over time. Other accounting scholars claim to contribute to the larger institutional research program by directing greater attention to intra-organizational change processes (Moll and Hoque 2011;

Becker 2014), the role of individuals (Gooneratne and Hoque 2016) and power and resistance in such processes (Collier 2001), and how organizations might go beyond institutional constraints (Abernethy and Chua 1996). But without being accompanied by a more pronounced sense of institutional embeddedness, it is difficult to see how such advances may be construed as a theoretically progressive extension of this research program. All they are doing is adding empirical observations to a stream of research that is now seen as dated, if not outright degenerative, by institutional theorists. The fact that research exploring notions of institutional entrepreneurship and strategic agency now seems to be in decline may be an indication that MA scholars are somewhat belatedly beginning to recognize and reverse this development.

Embedded agency and institutional contradictions

In sharp contrast to MA research invoking notions of institutional entrepreneurship and strategic agency, various streams of research that pay much greater attention to the role of embedded agency have emerged since the late 1990s. One of the most prominent streams of research with such a focus is that following the works of Scapens (1994) and, especially, Burns and Scapens (2000). Originating from a slightly different vantage point, which drew extensively on institutional economics, this stream of research soon merged with advances in neo-institutional sociology such as Seo and Creed (2002) that stressed the role of institutional contradictions as a source of institutional change (Burns and Baldvinsdottir 2005; Lukka 2007; Modell et al. 2007). Subsequent studies have also tended to draw on both Burns and Scapens (2000) and neo-institutional sociology and are thus firmly rooted in the latter research program (Siti-Nabiha and Scapens 2005; Hyvönen and Järvinen 2006; Nor-Aziah and Scapens 2007; ter Bogt 2008; Yazdifar et al. 2008; Johansson and Siverbo 2009b; van der Steen 2009, 2011; Boitier and Rivière 2013; Contrafatto and Burns 2013; Mutiganda 2013; Quinn 2014; McLaren et al. 2016; Taylor and Scapens 2016; Ozdil and Hoque 2017; Alawattage and Alsaid 2018).

A key insight from these studies is that formal accounting rules, which often emerge from forceful managerial change initiatives, tend to encounter inertia rooted in extant organizational routines and that the human agency involved in change processes therefore needs to be seen as embedded in such routines. Such inertia goes beyond resistance, deliberately exercised by agents with vested interests, and cannot be reduced to strategic agency emerging in response to institutional pressures. Also, in contrast to earlier variants of institutional theory focusing on institutional isomorphism and decoupling, empirical research following Burns and Scapens (2000) does not start from the assumption that organizational inertia will invariably manifest itself in the decoupling of institutionalized accounting rules from the operating level of organizations. Instead, most of this research draws attention to the complex, intra-organizational processes through which change initiatives unfold through detailed, longitudinal field studies. Even where instances of decoupling are documented, this is seen as an outcome of an intricate and recursive interplay between accounting rules and routines, rather than as a deliberate, strategic response to exogenous institutional pressures (Siti-Nabiha and Scapens 2005; Lukka 2007; Nor-Aziah and Scapens 2007; van der Steen 2011).

Research following Burns and Scapens (2000) constitutes a theoretically and empirically progressive extension of the MA literature informed by institutional theory that is in line with the growing emphasis on embedded agency in the larger institutional research program from the 1990s (Holm 1995; Greenwood and Hinings 1996; Hirsch and Lounsbury 1997). Following its origins in institutional economics, which emphasizes the inherent embeddedness of all forms of economic agency, this stream of research has avoided the analytical separation between the institutional and technical environments of organizations that characterized early advances in institutional theory and the concomitant tendencies to juxtapose functionalist and institutional theories. By emphasizing institutional embeddedness, it has also eschewed any tendencies to smuggle functionalist assumptions back into institutional analyses. Instead, similar to the institutional logics perspective, it stresses the need to conceive of any notions of functionality or rationality as

conditioned by the specific, institutional contexts where accounting practices evolve. A criticism of Burns and Scapens (2000) is that they ignored the wider field-level dynamics that are of central concern to institutional theorists, and how such dynamics interact with intra-organizational change processes (Dillard et al. 2004). This criticism has been at least partly rectified in a growing number of studies exploring how intra-organizational change dynamics are influenced by change initiatives originating at the institutional field level (Hopper and Major 2007; Modell et al. 2007; Boitier and Rivière 2013; Mutiganda 2013; Moore 2013; Alawattage and Alsaid 2018). However, similar to MA research exploring the influence of institutional isomorphism, these studies still view the wider institutional environments that surround organizations as given and thus beyond the influence of individual organizations. Little attention has been paid to the reciprocal relationships between individual organizations and the institutional fields in which they are embedded and how such relationships unfold over time.

Turning to the contributions to the larger institutional research program, most of the studies following Burns and Scapens (2000) do not include any explicit claims to such contributions. Yet, this stream of research does draw attention to the constitutive role of accounting in a manner that is not dissimilar to what was documented in early applications of institutional theory in the MA literature (Ansari and Euske 1987; Covaleski and Dirsmith 1988a). Examining how embedded accounting routines are continuously reproduced and transformed, and how such routines are implicated in a recursive interplay with extant and emerging rules that govern MA practices, explains how such practices are not only shaped by but also shape the institutions that evolve in organizations. However, due to its evolution into a relatively self-contained body of research that has not entailed much dialogue with other bodies of accounting scholarship emphasizing the constitutive role of accounting (cf. Justesen and Mouritsen 2011; Miller and Power 2013), it has rarely made this role explicit. Only a small number of studies (van der Steen 2009, 2011; Quinn 2014) have started to engage with such wider bodies of accounting scholarship. Hence, in contrast to early applications of institutional theory in the MA literature, that emerged as a more integral part of a larger corpus of sociologically informed accounting research, there is perhaps a missed opportunity to contribute to a theoretically as well as empirically progressive development in the larger institutional research program. Also, due to the predominant focus on intra-organizational change processes, the processes through which organization-specific accounting practices feed back into and influence the (de-)institutionalization of accounting practices at the institutional field level have rarely been examined in research following Burns and Scapens (2000). This limits the insights into the constitutive role of accounting in the institutional processes affecting larger populations of organizations.

Other accounting scholars emphasizing the institutional embeddedness of human agency have tried to make their contributions to the larger institutional research program more explicit by extending research to the role that accounting plays in the intertwining of efficiency and legitimacy concerns (Covaleski et al. 2003; Hopper and Major 2007; Boland et al. 2008; Yazdifar et al. 2008), the institutionalization of novel conceptions of organizational strategy (Modell 2012), the socio-political framing of collective action in organizations (Englund et al. 2013) and institutional fields (Modell and Yang 2018; Becker et al. 2020), and the endogenization of externally initiated public policy reforms in specific organizational contexts (Covaleski et al. 2013; Ahrens and Ferry 2018). These extensions are theoretically and empirically progressive since they all shed light on the role of accounting in relation to themes that, at the time that the research was published, were all under-researched in institutional theory. However, in contrast to research emphasizing the constitutive role of accounting, these contributions are based on insights that are perhaps less unique to the field of accounting.

Another area where accounting scholars emphasizing the institutional embeddedness of human agency have contributed to a progressive development in the larger institutional research program is with respect to the conceptualization of power. Several researchers mobilize a view of power as a dynamic and relational, yet institutionally embedded, phenomenon that goes beyond

instrumental, interest-driven conceptions of power as a property that belongs to certain actors (Burns 2000; Modell 2005; Tsamenyi et al. 2006), and sometimes extend the discussion of how such research contributes to the larger institutional research program (Modell 2006; Yang and Modell 2013; Major et al. 2018). For instance, based on an empirical study in the Portuguese health care sector, Major et al. (2018) advanced a conceptual framework that explains not only how embedded agents respond to institutional contradictions, but also how the power dynamics that follow from their change initiatives get implicated in a reciprocal interplay with accounting that gradually (re-)shapes social realities. Such research highlights the constitutive role of accounting while feeding into an emerging stream of research that partly overlaps with research on institutional work, and refines the theoretical conception of power in institutional theory (see Lawrence and Buchanan 2017). As such, it contributes to a progressive development in the larger institutional research program that is beginning to steer clear of earlier conceptions of power as exercised by individual and relatively disembedded change agents.

MA research exploring the possibilities of embedded agency culminated in a special issue of *Management Accounting Research* dedicated to the paradox of embedded agency in 2018 (Ahrens and Ferry 2018; Englund and Gerdin 2018; Hiebl 2018; Horton and Wanderley 2018). Although the paradox of embedded agency was explored empirically in several earlier studies within this category of research (Burns and Baldvinsdottir 2005; Englund et al. 2013; Yang and Modell 2013), the contributions to this special issue encompass several conceptual advances with the potential to take MA research as well as the larger institutional research program forward. For instance, Englund and Gerdin (2018) synthesized extant MA research into a framework for explaining how embedded agency aimed at changing extant institutions is enabled, which went considerably beyond the emphasis on institutional contradictions in much prior research on this topic. Similarly, Hiebl (2018) mapped how MA can be used as a political resource to enable embedded agency and argued that more research is required to enhance our understanding of such agency beyond the emergence of institutional contradictions and suggested a number of future avenues for such research. Finally, Horton and Wanderley (2018) combined insights from institutional theory and social identity theory to explain how management accountants can experience identity conflicts and how such conflicts may trigger change in embedded professional roles. These advances all constitute theoretically progressive extensions to the MA literature in that they draw attention to under-researched topics and the possibilities of refining extant explanations of the (de-)institutionalization of accounting. Their conceptualizations of this phenomenon are also sufficiently generic to contribute to a progressive development in the larger institutional research program. However, similar to much prior MA research exploring the role of embedded agency, they entail few explicit claims to such contributions. Unless such claims are more clearly articulated, there is a risk of yet another missed opportunity for accounting scholars to contribute to a progressive development in the larger institutional research program emerging.

Institutional work

While only representing a small body of research, MA studies using the concept of institutional work offer additional insights into what may cause degenerative and progressive tendencies to emerge. Far from all of this research follows the conceptual underpinnings of this perspective to the letter and it often fails to account for the influence of extant institutions on human agency. Indeed, most MA research using the notion of institutional work concentrates on unpacking the human agency involved in the institutionalization of novel accounting practices without paying systematic attention to how extant institutions condition such agency and the evolution of accounting practices (Goretzki et al. 2013; Hayne and Free 2014; Bhimani et al. 2018; Lagström and Ek Österberg 2020; Aliabadi et al. 2021). The main concern in many of these studies is to classify the individual and collective agency involved in such processes into different categories of institutional work while examining the political dynamics that accompanied institutionalization.

However, with the exception of Goretzki et al. (2013), who somewhat peculiarly mobilized the institutional work perspective as an alternative to notions of embedded agency, the authors do not provide any justifications for why the influence of extant institutions was bracketed. Taken together, this reinforces the criticism that the institutional work perspective has been more concerned with unpacking the agency involved in institutional processes than explaining the process of (de-)institutionalization with systematic references to embedded agency (Khagan and Lounsbury 2011; Ocasio et al. 2017; Modell 2022). Even though this does not necessarily mean that researchers revert to functionalist accounts of agency, it constitutes a degenerative development that does not improve conceptually on prior, actor-centric conceptions of (de-)institutionalization.

However, some studies using the concept of institutional work have paid more careful attention to notions of embedded agency in explaining how different accounting practices are (de-)institutionalized (Chiwamit et al. 2014; Richardson and Kilfoyle 2016; Gibassier 2017) and have thus avoided degenerative tendencies such as those described above. For instance, Chiwamit et al. (2014) examined the work involved in the institutionalization of MA innovations, such as Economic Value Added, in the fields of Chinese and Thai state-owned enterprises and how such work was conditioned by extant states of field cohesiveness. Such cohesiveness was “defined in terms of how consistent and tightly coordinated the interests clustered around a particular innovation are” (Chiwamit et al. 2014, 148) and was found to have a major impact on how this innovation was embedded in the two fields. Other studies have conceptualized institutional embeddedness in terms of how social class structures and regulatory frameworks, which dominate institutional fields, condition the propensity of various actors to challenge accounting practices (Gibassier 2017) or maintain such practices over extended periods of time (Richardson and Kilfoyle 2016). Taken together, these studies address the concern that much research on institutional work has downplayed or ignored notions of institutional embeddedness and offer novel, empirical insights into how such embeddedness is manifest in diverse institutional fields.

Some studies can also be said to have contributed to a progressive development within the larger institutional research program. Chiwamit et al. (2014) extended the institutional work perspective by introducing the notion of field cohesiveness as a novel way of conceptualizing institutional embeddedness and documented how variations in such cohesiveness conditioned the evolution of institutional work across different fields. Similarly, Richardson and Kilfoyle (2016) introduced the notion of routines-as-truce and examined how the institutional work that was implicated in maintaining such truces can be seen as an alternative to institutional isomorphism and decoupling as a source of stability in institutional fields. Both Chiwamit et al. (2014) and Richardson and Kilfoyle (2016) thus offer theoretically as well as empirically progressive extensions to institutional theory. However, in contrast to early applications of institutional theory in the MA literature, most research on institutional work mainly concentrates on the intricate political dynamics and power struggles that unfold around specific accounting practices and has paid little attention to the more specific, constitutive role of accounting in the process of (de-)institutionalization.

The only exception to this pattern is Lagström and Ek Österberg’s (2020) study of the introduction of novel forms of accounting calculations to make the notion of social investment operational in the context of social work. Focusing on how such accounting practices became implicated in processes of economization, or the formation of new, calculable realities (Miller and Power 2013), they examined how the institutional work conducted by multiple actors reinforced the creation of such realities. However, as noted above, Lagström and Ek Österberg’s (2020) study falls into the category of research that pays little, if any, attention to the embeddedness of institutional work and they largely bracket questions of how extant institutions influenced the process through which accounting was implicated in creating new realities. Addressing this issue is important to preserve the distinctly institutional identity of research exploring the constitutive role of accounting (cf. Modell et al. 2017) and, thereby, contributing to

a progressive development in institutional research on MA as well as in the larger institutional research program.

Institutional logics and complexity

Following Lounsbury's (2008) introduction of the institutional logics perspective to an accounting audience, a substantial amount of empirical research has examined how the prevalence of multiple logics gives rise to variations in MA practices across organizations in the same institutional field (Hyvönen et al. 2009; Ezzamel et al. 2012; Kantola and Järvinen 2012; Rautiainen and Järvenpää 2012; Amans et al. 2015; Järvinen 2016; Rautiainen et al. 2017; Rana and Hoque 2020; Damayanthi et al. 2020). The institutional logics perspective has also been used to explain the emergence of diverse, intra-organizational accounting practices that are at least partially separated from each other (Carlsson-Wall et al. 2016; Conrath-Hargreaves and Wüstemann 2019; Kaufman and Covaleski 2019; Lada et al. 2020; Knardal 2020; Lepori and Montauti 2020; Rozenfeld and Scapens 2021) or combined into hybrid practices (Pettersen and Solstad 2014; Busco et al. 2017; Dai et al. 2017; Convery and Kaufman 2021; Kallio et al. 2021). In contrast to MA research ascribing the prevalence of practice variations to the co-existence of functional and institutional pressures in institutional fields, this research sees such variations as firmly rooted in the prevalence of diverse institutional logics. Hence, at first sight, there is little ground for arguing that the institutional logics perspective has failed to contribute to a theoretically and empirically progressive development in institutional research on MA (cf. Aksom and Tymchenko 2020; Aksom et al. 2020). However, in contrast to MA research exploring the notions of embedded agency and institutional work, the processes through which novel accounting practices take shape have received relatively cursory attention. With the exception of a few historically informed field studies (Ezzamel et al. 2012; Conrath-Hargreaves and Wüstemann 2019; Kaufman and Covaleski 2019; Lepori and Montauti 2020; Convery and Kaufman 2021), research has been dominated by comparative or single-site field studies of relatively short duration that yield limited insights into how institutional logics interact with accounting practices over time.

This lack of a pronounced process focus has reinforced the degenerative tendencies that propagators of the institutional logics perspective have long cautioned against. Many MA scholars bracket the dynamics through which institutional logics are reproduced and transformed without providing any justifications for why such bracketing took place (Kantola and Järvinen 2012; Pettersen and Solstad 2014; Herremans and Nazari 2016; Järvinen 2016; Busco et al. 2017; Rautiainen et al. 2017; Dai et al. 2017; Knardal 2020; Rana and Hoque 2020; Diab 2021) and, thereby, run the risk of reifying extant logics (Thornton et al. 2012; Lounsbury et al. 2021). Others revert to a view of the agency involved in responding to competing institutional logics as a deliberate, or strategic, phenomenon and focus on how diverse logics are enacted by different actors without paying much attention to how such enactment is conditioned by extant institutions such as the professional backgrounds and identities of individual actors (Hyvönen et al. 2009; Rautiainen and Järvenpää 2012; Carlsson-Wall et al. 2016; Gerdin 2020; Lada et al. 2020; Damayanthi et al. 2020). This leads to a voluntarist view of actors as capable of drawing on diverse logics at will to achieve different organizational objectives. Some studies even combine the institutional logics perspective with Oliver's (1991) framework for explaining how organizations respond strategically to institutional pressures (Hyvönen et al. 2009; Rautiainen and Järvenpää 2012; Damayanthi et al. 2020) without recognizing the criticisms levied at her conception of agency by propagators of the institutional logics perspective (see Marquis and Lounsbury 2007; Lounsbury 2008). Even though these propagators do not reject the possibilities of deliberate agency, exercised by reflexive human beings, they insist that the capacity for reflexivity is always conditioned by preexisting institutions (Thornton et al. 2012; Ocasio et al. 2017). Analyses of this intricate interplay between reflexive agency and extant

institutions have not loomed large in MA research mobilizing the institutional logics perspective.¹²

Although the tendencies to incorporate notions of strategic agency in research on institutional logics do not necessarily imply that researchers are reverting to functionalist accounts of agency and rationality, there is an imminent risk of this occurring where researchers engage in relatively eclectic theory development by blending the institutional logics perspective with functionalist research approaches. An example of this is Gerdin's (2020) study of how different institutional logics influenced the use of multiple forms of management control in higher education. Gerdin (2020) adopted the institutional logics perspective as an extension of functionalist research, originally inspired by contingency theory, on how management control systems operate as a set of complementary practices. Although this may, at first sight, seem like a theoretically progressive extension of an established body of MA research, the author severely underplays the institutional embeddedness of the agency involved in the empirical analysis. Even though Gerdin (2020, 2, footnote 3) recognizes that the institutional logics perspective "does not imply that key actors are fully rational and autonomous" and that human agency is always "historically and contextually bound," the author brackets such notions of embedded agency in the empirical analysis. Instead, Gerdin (2020, 11, emphasis in original) confined the analysis of agency to the observation that key organizational actors may "strategically choose to *introduce* institutional complexity" in order to "better address particular [control] problems" and "turn institutional complexity into a source of strategic advantage" while paying little attention to the process through which such agency emerged and unfolded. Hence, he is not only introducing a strong notion of strategic agency, but also bracketing the process through which agents reproduced and transformed the logics under examination (cf. Lounsbury et al. 2021). Also, by foregrounding the achievement of presumably performance-enhancing, strategic advantages, rather than legitimacy gains, as the ultimate objective of organizational actors, he produces an account that is more consonant with functionalist, contingency theory-inspired views of organizational behavior than institutional theory. This example shows how problematic even a seemingly deliberate bracketing of notions of embedded agency can be. Even though Gerdin (2020) may not have intended to smuggle functionalist assumptions back into institutional theory, he effectively ends up doing so and his analysis of the agency involved in the design of management control practices does not improve on the explanations of (de-)institutionalization that have long been available in research on institutional entrepreneurship and strategic agency.

Although there is thus growing evidence of MA researchers using the institutional logics perspective in ways that reproduce and perhaps even reinforce degenerative tendencies within the larger institutional research programs, others have been more astute in preserving a strong sense of institutional embeddedness when examining how such logics influence accounting practices. Several studies include careful analyses of the agency involved in the (de-)institutionalization of accounting practices without reverting to simplistic notions of interest-driven, strategic agency (Cruz et al. 2009; Ezzamel et al. 2012; Amans et al. 2015; Le Theule and Lupu 2016; Conrath-Hargreaves and Wüstemann 2019; Kaufman and Covaleski 2019; ter Bogt and Scapens 2019; Laguecir et al. 2020; Lepori and Montauti 2020; Rozenfeld and Scapens 2021). Some of these studies have started to connect the institutional logics perspective to the stream of research emanating from the work of Burns and Scapens (2000), while extending the latter body of research with greater attention to how field-level dynamics interact with intra-organizational change processes (ter Bogt and Scapens 2019; Rozenfeld and Scapens 2021). Ter Bogt and Scapens (2019) advanced a conceptual framework explicating how institutional forces at the field level may be translated into intra-organizational accounting practices and how the latter get imbued with a

12. As noted by Modell (2022), attending to this interplay requires deep analyses of how extant institutions shape individual identities and how such identities constrain and enable individuals' propensity for reflexivity. In the MA literature using the notion of institutional logics, only Rozenfeld and Scapens (2021) come close to such an analysis.

strong sense of context-specific situated rationality that can serve as a bulwark against decontextualized and instrumental conceptions of functionality and rationality. Similarly, Rozenfeld and Scapens (2021) advanced a multilevel analysis that linked the institutional logics evolving at the field level to the individual identities of organizational actors in an attempt to explain how human agency is conditioned by a wider range of institutional forces. Even though these advances do not aspire to making a more general contribution to the larger institutional research program, they offer theoretically and empirically progressive extensions to institutional research on MA by drawing attention to how notions of embedded agency are influenced by the multilevel dynamics that unfold in institutional fields.

Other accounting scholars drawing on the institutional logics perspective have advanced theoretically and empirically progressive extensions to the larger institutional research program by continuing to refine our understanding of the constitutive role of accounting (Ezzamel et al. 2012; Le Theule and Lupu 2016; Modell 2019; Kallio et al. 2021). Similar to early applications of institutional theory in the MA literature (Ansari and Euske 1987; Covaleski and Dirsmith 1988a), several of these studies explicitly theorize how accounting, as a calculative practice, is implicated in communicating societal expectations and how this changes the institutions in which accounting practices are embedded. For instance, Ezzamel et al. (2012) did not only examine how the emergent business logic in the field of education shaped the budgeting practices evolving in this field, but also showed that the enactment of budgetary reforms by schools generated both anticipated and unintended consequences that, to a degree, transformed their institutionalized identities. Similarly, Le Theule and Lupu (2016), illustrate how accounting practices, which were embedded in the emergent market logic in the field of publishing, began to encroach on the editorial process in a publishing firm and how this reinforced the marginalization of the previously dominant editorial logic and changed the institutionalized nature of publishing. In contrast to other recent advances exploring the constitutive role of accounting, such as those emerging in research on institutional work (Lagström and Ek Österberg 2020), these studies show that detailed attention to this role can be combined with a strong sense of institutional embeddedness and that such analyses do not need to degenerate into overly actor-centric accounts. However, in analytical terms, they are limited to how institutional logics are transposed from the institutional field level to individual organizations and do not capture the reciprocal relationships unfolding between these levels of analysis. Hence, similar to much prior institutional research on MA, they conceive of the wider institutional environments that surround organizations as given and do not explain how organization-specific accounting practices influence the (de-)institutionalization of field-level practices over time.

To address these limitations, Modell (2019) recently advanced a multilevel framework that explains how organization-specific accounting practices, that emerge in response to institutional complexity can fuel diverse framing processes that, in turn, shape the conceptions of organizational performance that are institutionalized at the field level. By conceptualizing organizational performance as a socially constructed phenomenon, Modell (2019) offers a theoretically progressive extension to the larger institutional research program that may provide a powerful antidote to any tendencies to smuggle functionalist assumptions into institutional research. As MA scholars explore how accounting practices are implicated in the shaping of diverse conceptions of performance, they can delve into an important topic that has been under-researched by institutional theorists (David and Bitektine 2009; Lockett et al. 2015). By doing so, they are also likely to resist the temptation to juxtapose functionalist and institutional theories based on the assumption that organizations are either dominated by rational concerns with performance or wider concerns with social legitimacy. Similar to recent research on the influence of institutional isomorphism and decoupling (Malmrose and Kure 2021), Modell (2019) rather views the construction of any notions of organizational performance as intricately intertwined with processes of organizational legitimization. Empirical research extending this line of inquiry can provide a distinct counterpoint to functionalist approaches, such as contingency theory, that have historically dominated MA research exploring how contextual factors affect organizational performance.

4. Conclusion

Adopting a Lakatosian perspective, this paper has asked whether institutional research on MA can be described as a degenerative or progressive research program. While tapping into familiar themes in institutional theory, such as the relative emphasis on human agency and extant institutions in institutional processes, I have reframed the discussion of these themes along Lakatosian lines and examined how MA research has not only been influenced by but also contributed to this larger research program. Admittedly, the Lakatosian model of scientific progress sets a relatively restrictive standard for what counts as scientific progress by insisting that theoretical contributions need to be of an incremental nature and offer improvements on prior explanations of particular phenomena to avoid tendencies toward degeneration. Adopting such a perspective is justifiable in light of emerging concerns about the alleged tendency of institutional theorists merely to repackage extant knowledge, rather than advancing substantially novel insights into organizational behavior (Alvesson and Spicer 2019; Alvesson et al. 2019; Reed and Burrell 2019; Aksom and Tymchenko 2020; Aksom et al. 2020), which have only begun to gain recognition in the accounting literature (Modell 2015, 2022; Modell et al. 2017). However, by taking such a perspective, I have by no means intended to belittle the significant contributions that institutional theory has made to the MA literature and my analysis nuances the criticisms that have recently been levied at its use in accounting research and organization studies.

Emerging from a broader corpus of sociologically informed accounting research, institutional research on MA has evolved into a largely progressive research program. This body of research has made important contributions to the MA literature by first establishing institutional theory as a distinct alternative to functionalist approaches, such as contingency theory, that previously dominated research on how MA practices are adapted to organizational environments. It then grew rapidly into a substantial and self-contained research program that has extended institutional arguments to a broad range of accounting topics from the mid-1990s. An especially important stream of research is that emerging from the work of Burns and Scapens (2000). This work spawned a large body of in-depth empirical inquiries into the embedded agency involved in the reproduction and transformation of accounting practices in organizations that is line with the general development of institutional theory over the past two decades. It also reinstated a focus on the complex intra-organizational change processes that featured in some of the earliest applications of institutional theory in the MA literature but that was largely bracketed in subsequent research. More recent advances, drawing on the institutional work (Chiwamit et al. 2014; Richardson and Kilfoyle 2016; Gibassier 2017) and the institutional logics perspective (ter Bogt and Scapens 2019; Rozenfeld and Scapens 2021) have introduced a stronger focus on institutional field-level dynamics that was less salient in research following Burns and Scapens (2000). However, more work is still required into the reciprocal, multilevel dynamics that emerge across different levels of analysis to enhance our understanding of how accounting practices evolving within individual organizations are influenced not only by extant institutions at the field level, but also how such practices influence field-level dynamics. Such multilevel analyses can possibly enhance the opportunities for MA scholars to offer progressive extensions to the larger institutional research program in organization studies, which has been more focused on institutional fields than institutional processes within individual organizations (Greenwood et al. 2014).

Although MA scholars have paid less explicit attention to advancing this larger program, there is some evidence of them doing so. Apart from providing extensive empirical support for institutional arguments and thus contributing to its empirical progressiveness, accounting scholars have offered theoretically progressive extensions of this program by inter alia suggesting novel conceptualizations of decoupling (Johnsen 1999; Brignall and Modell 2000) and institutional embeddedness (Chiwamit et al. 2014; Richardson and Kilfoyle 2016) and by

advancing important insights into how accounting is implicated in the (re-)shaping of power relations within organizations and institutional fields (Modell 2006; Yang and Modell 2013; Major et al. 2018). The relatively limited efforts of MA scholars to articulate their contributions to the larger institutional research program are perhaps not surprising and resonate with prior assessments of other bodies of accounting research (Lukka and Vinnari 2014). However, it is nevertheless a potential cause for concern in that it may lead to a view of MA research as a mainly applied subfield of organizational sociology that detracts from the progressive extensions that accounting scholars have offered to this program based on insights that are somewhat unique to their field of research. Such research has mainly taken the form of studies emphasizing the constitutive role of accounting in the process of (de-)institutionalization. Concerns with this role featured in some of the very earliest applications of institutional theory in the MA literature (Ansari and Euske 1987; Covaleski and Dismith 1988a) and have been rekindled in a number of more recent studies (Dambrin et al. 2007; van der Steen 2009, 2011; Ezzamel et al. 2012; Quinn 2014; Le Theule and Lupu 2016; Modell 2019; Kallio et al. 2021; Malmrose and Kure 2021). However, in pursuing this line of inquiry, accounting scholars need to take considerable care such that analyses of the constitutive role of accounting are still imbued with a strong sense of institutional embeddedness and do not degenerate into overly actor-centric accounts that possibly over-emphasize the constitutive power of accounting (cf. Modell et al. 2017). As we have seen evidence of in research on institutional work (Lagström and Ek Österberg 2020), there is a real risk of such accounts emerging where researchers bracket the influence of extant institutions.

As I have argued throughout the paper, the tendency of researchers to bracket the role of either human agency or extant institutions in the process of (de-)institutionalization and, thereby, underplay embedded agency is indeed one of the main reasons for the persistent emergence of degenerative tendencies in institutional research on MA. This tendency is most notable in research mobilizing the notions of institutional entrepreneurship and strategic agency, which has continued to conceive of human agency as a largely disembedded phenomenon despite the widespread critique of such conceptions in institutional theory. Somewhat ironically, however, it has also continued to plague parts of the research drawing on the institutional work and institutional logics perspectives that were initially devised to address the lack of attention to embedded agency in institutional analyses. Although these tendencies are not unique to the MA literature, but can also be found in the larger institutional research program, MA scholars have also produced degenerative tendencies that have been less extensively documented in this larger program. These tendencies have emerged from the relatively widespread and growing practice of combining functionalist and institutional theories and have effectively led some researchers to smuggle functionalist assumptions back into institutional analyses in a way that threatens the hard core of the institutional research program. To some extent, explicit threats to the hard core of the institutional research program have so far been alleviated by the reluctance of MA scholars to abandon institutional theory in favor of functionalist research approaches. Similar to the general development of institutional theory in organization studies (cf. Davis 2010, 2015), there have been few, if any, outright attempts to disconfirm it and replace it with functionalist accounts of how accounting operates in organizations. However, the tendencies to smuggle functionalist assumptions into institutional analyses arguably represent a more surreptitious threat that may slowly erode the hard core of the institutional research program and undermine its distinct identity.

By way of implications for future research, the above discussion underlines the centrality of maintaining a strong emphasis on embedded agency and placing relatively balanced emphasis on human agency and extant institutions as forces explaining the process of (de-)institutionalization. As we have seen, such a perspective has served institutional research on MA well and has contributed to establishing it as a distinct research program in the broader, sociologically informed accounting literature. Although future research can continue to advance this

perspective in relation to diverse MA topics, I see particular merit in combining it with an explicit emphasis on the constitutive role of accounting. Such research can not only enable accounting scholars to contribute to the larger institutional research program based on insights that are unique to accounting research, but also constitute a powerful bulwark against any tendencies to smuggle functionalist assumptions back into institutional analyses. By recognizing that accounting does not only reflect preexisting social realities, but that it also plays an active role in the shaping of emerging realities, MA scholars are more likely to remain faithful to the social constructivist origins of institutional theory. However, to continue to further a progressive development, such research would need to pay more systematic attention to how diverse institutions condition the constitutive power of accounting across different contexts. Such research can further incremental theory development as to when accounting becomes more or less influential in the (re-)shaping social realities and can perhaps guard against tendencies to overestimate its constitutive power.

To advance a research agenda such as that outlined above, MA scholars are well-advised to adopt a comparative approach to theory development that contrasts the relationships between specific institutions and accounting across diverse contexts. However, researchers need to ensure that such comparative approaches do not encroach on their ability to advance a process-oriented and preferably historically informed understanding of the (de-)institutionalization of accounting. Close attention to the processes through which accounting becomes implicated in the (de-)institutionalization of organizational practices is necessary to trace how it shapes social realities over time. However, to imbue research with a profound sense of how the agency involved in such processes is conditioned by extant and perhaps long-standing institutions, researchers also need to take history seriously (Mutch 2018). Exemplary cases of such research are already available in the MA literature (Ezzamel et al. 2012; Quinn 2014). Research on how MA is implicated in the shaping of social realities may also benefit from nurturing a multilevel perspective that pays close attention to the reciprocal interplay between organizational and field-level practices as it unfolds over time. As noted above, such research is still scarce in the MA literature, but may help in advancing our understanding of how the accounting practices that evolve in individual organizations are implicated in the shaping of field-level dynamics and the institutional environments that surround organizations.

A limitation of the Lakatosian model of scientific progress informing my analysis is its relatively narrow conception of the usefulness of academic research. In contrast to other discussions of the usefulness of theory in organization studies (Corley and Gioia 2011) and the MA literature (Malmi and Granlund 2009; Lukka and Wouters 2022), my emphasis has been on scientific rather than practical usefulness. Future discussions of the usefulness of institutional theory to accounting research can be fruitfully extended along the latter lines. The relevance of doing so is underscored by the occasional criticisms of institutional theory for being relatively unknown among practitioners and having little impact, especially on managerial audiences (David and Bitektine 2009). However, when considering the usefulness of institutional theory, it is important not to frame the conception of practitioners too narrowly, but to recognize the attempts that have been made to render it relevant to a wider range of audiences (Lawrence and Suddaby 2006; Hampel et al. 2017). Failing to do so might imply a risk of framing institutional arguments in terms of narrow, managerialist concerns with organizational performance and, thereby, reinforcing the temptation to smuggle functionalist assumptions into institutional theory.

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SUPPORTING INFORMATION

Additional supporting information may be found in the online version of this article:

Online Appendix. Supporting information