

“What is going on in the ‘big tent’?” Current developments in (new) institutional theory and performance measurement and management research

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Abstract

Purpose – In a recent paper that was published in *Journal of Public Budgeting, Accounting and Financial Management*, Modell (2021) takes stock of the institutional research on performance measurement and management (PMM) in the public sector and proposes a number of avenues for further inquiry in the area. The aim of this comment is to contextualise some of his observations against the backdrop of current developments in (new) institutional theory.

Design/methodology/approach – The recent scholarly debate about whether institutional theory needs any redirecting is the point of departure for this comment. Three of the themes from this debate are revisited and implications for research on PMM in the public sector are outlined.

Findings – First, against the backdrop of an emerging plethora of organisational forms in the public sector, this comment focusses on the locus or “where” PMM can be analysed and how organisational forms affect PMM. The second point addresses the “what” of analysis, where it is argued that PMM instruments are embedded in an ecology of concepts and a relational perspective on diffusion is introduced. A third observation is related to methodological issues and discusses the “how”: how best to study manifestations of PMM systems.

Originality/value – The comment illustrates a number of implications of the current developments in (new) institutional theory for research on PMM. In so doing, the wider ambition is to stimulate an exchange between public-sector accounting and organisation studies.

Keywords Performance management, Public-sector accounting, Performance measurement, Organisational institutionalism, (new) institutional theory

Paper type Viewpoint

Much is going on in the big “institutional tent”!

(Greenwood *et al.*, 2017, p. 1 (The “Green Handbook”))

Introduction

In his paper, Modell (2021) takes stock of (new) institutional research on performance measurement and management (PMM) in the public sector and proposes a number of avenues for further inquiry in the area. The review is an update undertaken approximately a decade after his initial assessment of the literature (Modell, 2009).



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Regarding the assessment of extant scholarship, a central conclusion of the recent study is that “[a]lthough institutional research on PMM in the public sector has continued to grow over the past decade, much of this research still pays relatively one-sided attention to the influence of pre-existing institutions on PMM practices and has left the constitutive effects of such practices under-researched” (Modell, 2021). Regarding further research on a phenomenon that has been referred to as the “ultimate challenge” (Arnaboldi *et al.*, 2015), the study proposes a research agenda that engages with the sociology of valuation and valuation studies (Kornberger, 2017) and an engagement with the concepts of “publicness” (Steccolini, 2019) and “organizational hybridity” (Grossi *et al.*, 2017).

Analysing the effects of PMM “practices on the broader meaning systems that evolve in institutional fields” (Modell, 2021) is indeed a promising strategy to advance insights into the implications of the adoption of PMM systems. The sociologist Donald MacKenzie refers in this context to the “performativity” of ideas and instruments, such as PMM systems (MacKenzie, 2006). Drawing on the example of financial models and financial markets, MacKenzie suggests that models can either serve as “cameras” to faithfully reproduce what financial markets look like or “engines” to (eventually) change financial markets. With this, research on how PMM systems actually impact organisations and organisational actors (i.e. conceiving of PMM systems as an independent variable instead of a dependent one) is much needed (see also Quattrone, 2016).

Taking one step back, it needs to be noted that analysing the literature in this area of research takes place against a backdrop of a number of “moving targets”:

- (1) First, there have been continuous developments with respect to the research phenomenon and the *empirical-instrumental focus* of the PMM literature (i.e. the “what” of PMM). An example would be the rise and fall of instruments such as the Balanced Scorecard (Hoque, 2014) or digital data in management accounting (Bhimani, 2020; Quattrone, 2016) – such developments have been conceptualised by the literature as “managerial fads and fashions” (Abrahamson, 1991). Another long-standing issue is the use of performance information by organisations that is unpacked by drawing on the literature on, for instance, institutional isomorphism (e.g. recently Choi and Woo, 2021).
- (2) Second, there have been changes in terms of the “where” of PMM (i.e. its *locus*), as “public organizational landscapes” (Leixnering *et al.*, 2021) continue to undergo significant change, alongside the different organisational forms adopted in the public sector (Meyer and Höllerer, 2014; Meyer and Quattrone, 2021). Indeed, the diversity of the “animals in the administrative zoo” (Bach and Jann, 2010) keeps expanding.
- (3) Third, there are continuous developments on the conceptual side, as Modell had already pointed out in the earlier review (Modell, 2009). On the one hand, PMM research has combined (new) institutional theory with other theories, such as actor–network theory (*inter-disciplinary* perspective, e.g. Modell *et al.*, 2017) – with the caveat that the supplementary theories have to be compatible, for example with respect to their respective assumptions in terms of phenomenology (Meyer, 2008). On the other hand, institutional theory itself has continued to change (*intra-disciplinary* perspective). For instance, while earlier institutional research was interested in “[w]hat makes organizations so similar?” (the opening question from DiMaggio and Powell, 1983, p. 147), i.e. the forces driving organisations in the same institutional field to resemble each other, later studies have paid attention to and emphasised aspects such as practice variation (Lounsbury, 2008), the agency of institutionally embedded agents in changing institutionalised meaning systems (Seo and Creed, 2002) and the “outcomes and consequences of institutions” (Greenwood *et al.*, 2017, p. 1).

The recent scholarly debate about whether institutional theory needs any redirecting (Greenwood *et al.*, 2014; Meyer and Höllerer, 2014) – despite other claims that it has reached maturity (Scott, 2008) – is the point of departure for this comment. In the next section, three of the themes from this debate are revisited and implications for research on PMM in the public sector are outlined. The comment concludes with a number of general observations.

Current topics in institutional research and their relevance to PMM research

The locus or the “where” of analysis: an emerging plethora of organisational forms

Institutional theory is a very vibrant area in contemporary organisation studies (Greenwood *et al.*, 2017; Meyer *et al.*, 2021) and is therefore by definition concerned with organisations. As Brunsson and Sahlin-Andersson noted, many public-sector reforms over the past decades “can be interpreted as attempts at constructing organizations” (2000, p. 721). However, recent conceptual advances highlight that organisations have become an “increasingly unruly unit of analysis” (Meyer and Höllerer, 2014, p. 1,225). This is, as Meyer and Quattrone (2021, p. 1,377) note, because,

[t]oday there is a proliferation of new organizational forms and forms of organizing that operate alongside a global and intersectoral expansion of established forms of formal organization and technologies of rationalization. They somehow mesh the emergence of the digital, the re-appearance of magical thinking, irrationalities, fragmentation and disorders.

In other words, public-sector organisational landscapes have evolved significantly over the last decades, leading to a “daunting complexity of organizational designs” (Greenwood and Miller, 2010, p. 81). Meyer and Höllerer (2014) provide a range of examples for such contemporary organisational forms, and – relevant for the public sector – refer to “network” (Kenis and Provan, 2006; Powell, 1990), “polycentric” (Ostrom, 2010), “meta” (Ahrne and Brunsson, 2005), “partial” (Ahrne and Brunsson, 2011), “hybrid” (Vakkuri *et al.*, 2021) and “fluid” (Schreyögg and Sydow, 2010) organisational forms. The latter forms encompass recent (often project-based) forms such as “crowd-sourcing”, “co-creation of value”, “open government” and “open innovation” (Meyer and Höllerer, 2014).

Relevance to PMM research: From the above observations, the question for scholars is how PMM systems and practices unfold in such organisational forms beyond the “classic” form of “complete” organisations (Döhler, 2020) as the unit of analysis. Maybe of particular interest is how these organisational forms shape PMM systems and practices (PMM as dependent variable) and the interplay of PMM and organisational forms. In this sense, Modell (2021) is right to recommend a focus on organisational hybridity, as the concept can be understood as characterising “organizations that combine multiple institutional logics” (Battilana and Lee, 2014, p. 401f.) – for example, the institutional logics of “bureaucracy” and “market-capitalism” in public–private partnerships or the “bureaucracy” and “democracy” logics in “open government” projects. A recent analysis by Leixnering *et al.* (2021) asks how “domestic city organisations”, i.e. legally independent public-sector organisations that are, however, fully owned by a polycentric public entity, are governed. The study by Ruggiero *et al.* (2021), although not drawing on an institutional approach, is perhaps another example, as it attempts to develop a conceptual model to study PMM in *co-production* settings.

Ecology of concepts or the “what” of analysis: a relational perspective on the diffusion of PMM instruments

A second observation relates to the fact that management concepts are seldom introduced in isolation but diffuse and are theorised in relation to other ideas and instruments in an institutional environment (such as an institutional field, Höllerer *et al.*, 2020; Polzer *et al.*, 2016). Thus, additions to PMM systems always have to be regarded in the light of existing and simultaneously introduced PMM instruments (Strang and Soule, 1998) leading to an “ecology of

concepts” (Abrahamson and Fairchild, 1999). In this context, Meyer and Höllerer (2014, p. 1228f) make the point that

[t]he main shortcoming of existing diffusion and translation studies has been that they underplay interrelatedness and overly decompose – that is, they are set up as if the adoption of the one structural component or practice they analyse happened in a vacuum. The configurational approach, while focussing on such interrelations, was suffering from assuming too much consistency and coherence among the different organizational elements. Such elements, we maintain, may be interlinked through all sorts of relationships: they may support or compete.

This has been recognised not only by institutional researchers that focus on the diffusion of concepts, but also by the scholarly inquiry of “calculative infrastructures” (Bowker *et al.*, 2019). PMM systems can be seen as an example of a multi-layered “calculative infrastructure”. Reilley and Scheytt’s (2019) study analyses the “external quality assurance system” in German hospitals and analytically differentiates three phases of “infrastructural development”, each of them adding to the PMM system. Their research shows how (1) methods for calculating quality, (2) processes and responsibilities for collecting and coordinating data and (3) programmatic reform ideals about PMM systems (such as “cost-effective quality control” and “quality-based budgeting”) converged with one another. In the course of their study, it is shown “that the succession of these phases represents a gradual layering process, whereby old ways of enacting quality governance are not replaced, but augmented by new sets of calculative practices, institutions and ideas” (Reilley and Scheytt, 2019, p. 43). The authors conclude that conceiving of infrastructures as “multi-layered complexes” allows researchers to explore how PMM systems construct possibilities for control, remain stable over time and, ultimately, transform (as “engines”) the fields in which they are embedded. Given this, Sven Modell’s (2021) call to complement institutional research on PMM with insights from valuation studies is a timely one.

Relevance to PMM research: The above insights suggest it may be useful to apply a relational perspective to the diffusion of PMM instruments. For example, what other reporting systems do PMM compete with in a given institutional environment? What existing systems work as facilitators? How are new tools theorised in relation to existing ones? Methodologically, semantic networks can be used to illustrate relationships between concepts (e.g. Polzer and Seiwald, 2021).

Instruments in a PMM system might also reflect different institutional logics (Schäffer *et al.*, 2015) – for example, some focussing on the correct spending of public funds (“bureaucracy”) while others emphasising value-for-money considerations (“market-capitalism”). Frictions are possible when instruments that convey a particular logic are integrated in one PMM system. Here, the lenses of institutional pluralism (Dunn and Jones, 2010) and complexity (Fossestøl *et al.*, 2015; Palermo *et al.*, 2017) might be applied to study such clashes.

Methodology: how to study manifestations of PMM systems?

A final observation relates to methodological issues. Current strands in institutional theory see “institutions as communicative accomplishments” (Meyer *et al.*, 2018, p. 392) and Cornelissen *et al.* (2015, p. 10) call for researchers to put “communication front and centre in institutional theory and analysis”. However, most of the institutional research on PMM in the public sector currently uses textual analysis (e.g. interviews or documents) and seldom on visual analysis (Davison, 2015; for an exception see, e.g. Parker, 2016). This is a shortcoming, as visual artefacts “can become resources for institutional dynamics when they act as communicative spaces for a continuous negotiation of institutional values and social orders” (Quattrone *et al.*, 2021).

Current institutional scholarship conceives of institutions as multimodal accomplishments (Jancsary *et al.*, 2017; Jones *et al.*, 2017). In this context, the recent paper by Ronzani and Gatzweiler (2021) on PMM in an infrastructure megaproject explains that

multimodality scholars “seek to explore the interaction of multiple sign systems in generating meaning in organizations [...] [and] emphasize how meaning is a supra-individual construct accomplished through multiple modes of communication (e.g. text and visuals)”. These modes of communication are, in turn, “socially shaped and culturally given semiotic resource [s] for making meaning” (Kress, 2009, p. 79). Similarly, in the (general) accounting literature, Beattie (2014) refers to studies that focus on communication as following the “narrative” turn. The term “narrative” here refers “to words (e.g. chronicles, emplotted stories and interview transcripts) and can include pictures and other visuals” (Beattie, 2014, p. 112).

Relevance to PMM research: Quattrone *et al.*'s (2021) point on the role of visual artefacts as communicative spaces is of particular relevance when looking at the organisational effects of PMM systems and practices. PMM research could, for instance, investigate the performativity of visual artefacts such as performance dashboards (see Allain *et al.*, 2021 for an example) in combination with how organisational actors make sense of and explain certain results, for example underperformance. However, a boundary condition for such research is that performativity is conditioned by (pre-existing) institutions and (embedded) agency involved in reproducing and transforming PMM practices (Baker and Modell, 2019). Here, Modell (2021) makes the important point that without considering the institutional embeddedness of actors and processes, institutional research on PMM loses much of its distinctive identity.

Another fruitful avenue for analysis could be how visual representation is used in attempts to legitimise PMM systems (Jones *et al.*, 2017). In this context, Höllerer *et al.* (2013) found that visual artefacts are able to connect divergent elements (such as financial and nonfinancial performance indicators on a dashboard) and are thus suited to increasing the comprehensibility and familiarity that are required to create “legitimacy spillovers”.

Conclusion

The comment concludes with two remarks. The first one relates to the research phenomenon “PMM in the public sector”. Performance means different things to different people (De Waele *et al.*, 2021), and Boyne (2002, p. 101) noted in his seminal piece on the differences between private- and public-sector management that as “the goals of public organizations are more vague than those of their private counterparts [...], performance targets are inherently unclear, and [...] private sector techniques such as management by objectives are likely to be inappropriate”. Drawing on the concepts of “publicness” (e.g. Steccolini, 2019) and “valuation studies” (e.g. Kornberger, 2017) might indeed help to sharpen the understanding of the research phenomenon itself and its multifaceted nature.

A second observation is that academic disciplines do not always recognise and acknowledge the insights that neighbouring disciplines have produced. Despite focussing on similar topics and utilising the same conceptual backgrounds, research produced in the overlap between disciplines is at times “still like ships that pass in the night” (Andrews and Esteve, 2015; see also Davies *et al.*, 2018). For example, the long-established research interest of organisational scholars in commensuration in the form of university rankings (Espeland and Sauder, 2007; Espeland and Stevens, 1998; Ringel *et al.*, 2021) could resonate productively with research produced by public-sector accounting scholars that focusses on PMM in universities (Kallio *et al.*, 2017, 2021).

Given this situation, producing institutional research on PMM systems in the public sector that resonates with the current debates in institutional theory and public administration could be a useful remedy. Therefore, Sven Modell's suggestions (Modell, 2021) to link PMM research to current “hot topics” in institutional theory such as *hybrid organisations and hybrid organising* seems to be a promising avenue (for recent developments see the recent volume of *Research in the Sociology of Organizations*, eds. Besharov and Mitzineck, 2021). The recent

symposium in *Public Administration* curated by Steccolini *et al.* (2020) that included a study based on the concept of *institutional isomorphism* (George *et al.*, 2020) can also be seen as one such attempt by the public-sector accounting community to reach out to those researching in the area of wider public administration.

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