Managerial reforms, institutional complexity and individuals: an empirical analysis of higher education

Silvia Pilonato[1] · **Patrizio Monfardini[2]**

Abstract

Many reforms have aimed at introducing and developing managerial tools in public organisations. However, their limited degree of translation is still unexplained. The purpose of this paper is to explore how individuals face managerial reforms using the frame of institutional logics. In particular, the paper analyses to what extent individuals identify opportunities and constraints associated with the reforms depending on the institutional logics they activate. The paper attains this aim by analysing the performance management system of teaching activities introduced by an Italian national reform (Act 240/2010). A qualitative approach was adopted by interviewing presidents of programmes and teaching managers of two Italian universities. Findings reveal that the multiple and competing logics existing in public organisations have strong influences on individuals' reactions to new managerial practices. The reforms put internal contradictions between multiple individual goals and identities in the spotlight so that the same reform contains a plurality of organisational and managerial consequences.

Keywords Performance management systems · Universities · Institutional logics · Institutional complexity · Micro level

✉ Patrizio Monfardini
monfardini@unica.it

Silvia Pilonato
silvia.pilonato@unibg.it

1   Department of Management, University of Bergamo, Via dei Caniana 2, Bergamo, Italy

2   Department of Economics and Business Science, University of Cagliari, Via Sant'Ignazio da Laconi, 17, Cagliari, Italy

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1 Introduction

In recent decades, policy makers in several countries have tried to introduce new managerial cultures and practices in public organisations (ter Bogt & Scapens, 2012). These initiatives were consistent with a general request for greater transparency and accountability of public expenditure, so that governments have enhanced new mechanisms for managing organisational performance among many effects. However, many studies have revealed that these reforms had been only partially applied and they do not deeply impact the organisations' day-to-day activities, at least in the short-term horizon. This phenomenon seems to be due to many reasons: Traditional difficulties in accepting changes by organisations defined as 'bureaucracies', lack of managerial skills, incomplete or unclear acts and generally low acceptance and legitimacy of reforms (Agyemang & Broadbent, 2015; Arnaboldi & Palermo, 2011; Broadbent et al., 2001; Maran et al., 2018; Melo et al., 2010; Moll & Hoque, 2011; Pipan & Czarniawska, 2010; Panozzo, 2000). Thus, a question still arises whether managerial reforms are really able to change organisational processes in a manner that is coherent with the values embedded by those reforms. To answer this, the institutionalist approach could provide an interesting field because, beyond the early concept of isomorphism (Di Maggio & Powell, 1983), it also identifies the importance of variables that may explain the relationship between institutional logics, organisational practices and individual actions or decisions (Vakkuri & Johanson, 2020). The notion of institutional logic has been also analysed in relation to contradictions and complementarities, which arise within the organisation. Studies have showed that conflicting logics result in institutional complexity as such conflicts impose on organisations many pressures mainly attributed to multiple logics (Greenwood et al., 2010; Thornton et al., 2012). Recent works in this field have recognised how organisations contain multiple logics (Amans et al., 2015; Busco et al., 2017; Ezzamel et al., 2012; Lepori et al., 2020; Raaijmakers et al., 2015; Smets & Jarzabkowsky, 2013). Such complexities may happen, for example, because some individuals do not recognise some logics as fully legitimate or because these logics refer to values, which seem to be incompatible (Gebreiter & Hiudayah, 2019). How organisations respond to institutional complexity by using the institutional logics perspectives is actually an interesting topic of research (Thonrton et al., 2012).

In the public organisations' context, complexity may increase because they are subject to coercive reforms that represent external pressure translating into higher variability in organisations. In this paper we emphasise that it is crucial to study the role of individuals to understand the translation of managerial reforms in organisations so that the same reforms can be taken apart within the organisation and then re-assembled at individual level.

In particular, the paper explores the consequences of the enactment of a regulatory management accounting reform on key actors in the field of higher public education. Specifically, the introduction of a new performance management system (PMS) that involves graduate and undergraduate programmes allowed us to study how individuals react by shaping their roles and behaviours depending on the opportunities and constraints presented by the activation of different institutional logics.

Universities, as known, are characterized by a variety of stakeholders (for instance administrative staff, professors, students, international scientific community and also local communities). Because the introduction of this new PMS had been an interesting challenge for many actors involved—both directly or indirectly—in teaching, we decided to investigate those who are in charge of the main official roles in teaching activities: Teaching Managers (TM) and Heads of the programmes or Presidents (P). Teaching has often represented a residual interest for most academicians because of the uncontested pre-eminence of research commitment and goals, despite being one of the core businesses of universities. However, the new PMS had put the spotlight on these activities without precedent. Therefore, it provides the opportunities to study a field of activities usually overlooked.

The Italian higher education system has been strongly modified by various reforms, particularly those contained in Law 240/2010 and subsequent regulations. The extent of the changes has been very important because many aspects were modified including resources allocation, recruitment, internal processes, accountability and governance (Capano et al., 2017). Among the many novelties, the reforms imposed a complex system of self-assessment and evaluation of teaching activities, named AVA. AVA consists of several targets and indicators of financial and teaching sustainability to be met by each programme. AVA also requires suitable infrastructure, a quality assurance system, specific annual targets, internationalisation activities, procedures for collecting students' opinions on programmes and work experience placement services and a consideration of teachers' qualifications. The reform as a whole was strongly consistent with the New Public Management ideas that deeply reshaped the context in which universities all over the world are operating and in which new PMSs have strongly influenced academic activities (Kallio & Kallio, 2014; Norreklit et al., 2019).

In general, the introduction of managerial reforms comes with some specific features when targeting public universities because of a series of their well-recognised elements (Conrath-Hargreaves & Wustemann, 2019). The type of services offered, mainly research, teaching and the so-called third mission (which includes activities provided to increase the impact that the two main ones have on the cultural, social and economic development of society); the skills of the faculty, with high specialisations in a wide range of scientific areas, and administrative staff; the role of the international community in influencing research programmes and developments (Capano et al., 2017). Universities are also important examples of public services characterised by multiple resources, complex internal processes and results that are particularly difficult to evaluate. For example, among the results there is not only basic and applied research, but also the training programmes targeting students, doctoral students and researchers, as well as contribution to the cultural and economic development of the reference territorial area (Agasisti et al., 2008; Guthrie & Neumann, 2007). Finally, in Italy as in most OECD countries, the massive increase in the number of students since the 1970s has gradually transformed universities into institutions that play an important social and economic role (Guthrie & Neumann, 2007).

In particular this paper focuses on the introduction of the AVA system. This reform represents a coercive type of institutional pressure that involves all the

individuals within the organisation. The reform is translated into an arena with a plurality of logics, often conflicting, and individuals identify opportunities and constraints, which depend on the institutional logic(s) activated. Thus, key actors welcome, read and interpret the reform in a specific way, which may not be immediately predicted. Graduate and undergraduate programmes were analysed; further, through a qualitative analysis of semi-structured interviews conducted in two Italian universities, we asked programmes' presidents and teaching managers how they read the PMS introduced by the reform. Opportunities and constraints emerge depending on the logic activated by the individuals.

The paper contributes to literature about PMS in the public sector by explaining through the institutional logic perspective, why the introduction of PMS may reveal partial impacts and often be unsatisfactory. Second, the study shows how the individual actions and behaviours may operate on the institutional complexity as it is conducted at the micro level.

The paper is structured as follows: literature on multiple institutional logics in public organisations and the role of individuals is presented in Sect. 2, Sect. 3 describes the research design and context, while Sect. 4 shows the results; the last Sect. (5) provides discussion and conclusions.

2 Literature review

The literature review is split into two subsections, the first detailing the variety of logics in higher education and the second dealing with the role of individuals within institutional complexity.

2.1 Multiple institutional logics in higher education

Institutional logics are usually defined as the '*taken-for-granted rules, which guide behaviours of actors within each organisation (…which) refer to the belief systems and related practices that predominate in an organisational field*' (Scott, 2001, p. 139). However, this predominance is not usually absolutely clear since many competing institutional logics often co-exist within the same organisation. This intense rivalry among logics is managed by implementing a series of strategies in order to face conflicting requests. While collaborative efforts provided by actors through day-to-day actions (Reay & Hinings, 2009) or different forms of process hybridisations (Fossestol et al., 2015; Grossi et al., 2020; Texeira et al., 2017; Vakkuri & Johanson, 2020) may be relevant in simplifying those conflicts, structured conceptualisation of organisations as comprising of multiple, competing logics has come to the forefront during the last decade (Greenwood et al., 2011; Lounsbury, 2008). In one among the first papers dealing with this topic, Greenwood et al. (2011) defined institutional complexity as the presence of 'incompatible prescriptions from multiple institutional logics' (Greenwood et al., 2011, p. 317). In fact, multiple logics provide institutional foundations for competing claims and diverse courses of action by enabling

actors to distinguish themselves from others (Reay & Hinings, 2009). This view on institutional complexity has remained fundamental in many studies (Amans et al., 2015; Conrath-Hargreaves & Wustemann, 2019; Ezzamel et al., 2012; Guarini et al., 2020; Lepori & Montauti., 2020) by identifying a series of structural characteristics and organisational features that may intervene to 'model' institutional complexity. Sometimes conflicting logics are not resolved through the creation and identification of a dominant logic, but they continue to exist in the same organisation for a lengthy period of time being able to adapt to apparently unresolved clashes.

Changes and stressful situations such as those derived from external pressure in organisations, bring about conflicts among logics. Public organisations, perhaps more than others, have to manage complexity derived also from coercive pressures, due to regulatory acts that impose changes. Concerning those changes there is no voluntary choice of implementation. In these cases, although one may or may not accept this pressure as legitimate (Raaijmakers et al., 2015), organisations have to comply with regulatory requests. In the recent decades, public reform has often dealt with the introduction of new accounting or management accounting systems; fostering, among other things, the reshuffle of the institutional logics. Higher education institutions have been widely subjected to similar reforms, imposing a change in their accounting procedures and the adoption of specific performance measurement and management systems (Conrath-Hargreaves & Wustemann, 2019). Changes in governance structures and introduction of managerialism have also altered accountability regimes within universities (Melo et al., 2010).

It is true, however, that high levels of institutional complexity usually lead to delays in the adoption of regulatory requests and to a wide variety in responses, which depend on how the 'key players' interpret these pressures and decide the actions to be taken (Gebreiter & Hidayah, 2019; Pache & Santos, 2010, 2013; Raaijmakers et al., 2015). Indeed, the phenomenon of the partial transfer of managerial reforms to public organisations is due to various reasons including the ambiguity of the reforms and their lack of legitimacy, lack of staff skills and natural resistance of individuals to change (Agyemang et al., 2015; Ahrens & Khalifa, 2015; Arnaboldi et al., 2011; Broadbent et al., 2001; Moll & Hoque, 2011; Melo et al., 2010; Pilonato & Monfardini, 2020; Pipan et al., 2010). For example, in the case of Australian universities, Moll and Hoque (2011) show how managers and administrative staff weaken the recently introduced budget system because of its inconsistency with their values and expectations concerning the university. In their case, the control systems imposed on universities have led to a completely negative reaction. This scenario can be seen as a case in which a coercive external pressure connected to a budgeting system has led to an increase of institutional complexity involving both managerial and a professional logic. In another interesting paper Ahrens and Khalifa (2015) showed that even the choice of being compliant to a self-imposed accreditation procedure needed time and effort to be translated into sound organisational strategies and activities. Reforms dealing with management accounting practices represent an interesting example of 'reaction and adaptation' of institutional logics as these practices play the role of pointing out the rivalry between logics. These reforms are indeed aimed at changing current and often strongly consolidated individual behaviours and organisational procedures. In specific contexts, such as that

of education, individual reactions towards managerial reforms may be particularly favourable or even hostile depending on the interactions among institutional logics.

Although several previous studies have used Higher Education (HE) organisations as prototypical examples to show the dualism between the professional and the managerial logics (Canhilal et al., 2016; Lepori & Montauti, 2020), some scholars noted the copresence of more than two logics in such organisations. For example, in the English school context, Ezzamel et al. (2012) described three logics that emerged when a national act proposing a change in the financing and management systems of schools was enacted. The introduction of new resource allocation systems brought a new 'business' logic. Such logic was reinforced by the competition between schools with respect to the choice of families and the use of budget systems. In the schools the 'governance' logic was also identified, dealing with the democratic and bureaucratic processes associated with accountability of a political nature, while the 'professional' logic was more closely linked to teachers' specific values, experiences and practices. In a similar way, in non-profit theatres, Amans et al. (2015) highlighted the existence of three different institutional logics (artistic, managerial and political) and the role of a new budgeting system. The first refers to a set of values that usually guide the behaviour of the actors, i.e., creativity, imagination, inspiration, originality. On the contrary, the managerial logic welcomes values, which seem far away from them. Thus, they refer to a sort of rationality in the management of organisations, through the criteria of efficiency, control, measurement, planning. Finally, in alignment with the previous work by Ezzamel et al. (2012), the political logic recalls the need to respond to requests for reporting, transparency and regulation in relation to the expectations of the founders of the organisations analysed. Budgeting takes on different roles with respect to these three logics, and helps to manage logics that are so different from each other. Overall, these studies provide insights on the coexistence of many logics in the same organisation and on reactions to institutional complexity resulting from conflicting logics. In the higher education setting, other studies adopted similar approaches, highlighting the coexistence of multiple logics that shape the managerial systems introduced (Lepori et al., 2020) or that foster specific individual academic responses when translated into organisations (Guarini et al., 2020).

In public organisations the coercive pressure associated with the regulatory request reinforces the role of procedures and bureaucratic activities. On one hand, the increase in administrative power often associated with the implementation of a hierarchical management model represents an important consequence related to the translation of reforms in public organisations (Guarini et al., 2020). This new hierarchical management model is usually associated, with a great number of appointees with strong managerial influence especially in private-based HE systems (Guarini et al., 2020; Neumann & Guthrie, 2002). On the other hand, managerial reforms enter a field in which both professional and bureaucratic logics already exist within the public HE sector (Guarini et al., 2020; Meyer & Hammerschmid, 2006) since they are public sector organisations with the dominance of the academic profession (Kubra Canhilal et al., 2016).

Therefore, based on the extant literature summarised in this section, it is possible to identify a set consisting of the three most salient logics that inform the debates and practices concerning the new PMS in public universities:

- *Professional logic* refers to the set of rules, experiences and practices of professors as members of a well-defined professional body, and therefore individuals who also refer to a scientific community—national and international—which goes beyond their own department and/or university;
- *Managerial logic* associated with activities uniquely related with management; it is associated with the values of management rationality including efficiency, control, measurement, planning;
- *Bureaucratic logic* associated with the coercive nature of (the majority of) procedures, and with values such as transparency in the use of resources, formalisation, and timely application of regulatory guidelines.

In order to highlight more clearly the major differences among the three logics, Table 1 outlines the norms and rationales of each logic in relation to a set of characteristics.

The recent corporatisation of universities exposed an interesting subject for such investigations: on one side, they showed the possibility of coexistence of different institutional logics (Grossi et al., 2020). On the other side, they point to a reorientation of behaviours (Guarini et al, 2020), but not without some serious concerns about work motivation (Kallio & Kallio, 2014) and academic freedom (Melo et al., 2010). This paper takes an alternative perspective, exploring how the key actors deal with and react to the introduction of a new PMS, focusing on the different institutional logics they activate as opportunities and constraints. Therefore, within the broader problem of introducing a new PMS, the paper adopts the approach of exploring multiple logics from the point of views of individuals. This kind of emphasis recognises the role of actors, who are involved in the development of the institution, through their roles in producing, interpreting and using the new PMS. The next section provides a brief analysis of this point.

2.2 Individuals within institutional complexity

Scholars in the institutional logics and managerial reforms have pointed out the central role of individuals. When studying individuals in the institutional logics field, their broader characteristics and behaviours emerge. In their seminal work in 2012, Thornton et al. (p. 102) underlined that '*The effects of institutional logics are mediated through the cognition of social actors interacting with other social actors in negotiation and cooperation*.' This means that the institutional logics, which refers first of all to macro elements, should be analysed also at the micro-organisational level by studying individuals activating one (or more than one) institutional logic, under some conditions (Thornton et al., 2012).

Previous literatures have suggested that organisational members play an important role in creating different organisational identities and logics. Therefore, in

Table 1 Ideal types of institutional logics in the education field (table adapted from Ezzamel et al., 2012; Lepori & Montauti, 2020)

Logics	Professional logic	Bureaucratic logic	Managerial logic
Characteristics	Professional logic	Bureaucratic logic	Managerial logic
Sources of identity	Academic profession	Bureaucracy	Management
Sources of legitimacy	Professional expertise and reputation	Rules and regulations	Hierarchical position
Values/rationality	Reputation	Transparency, Fairness, compliance with rules, efficiency	Efficiency and effectiveness;
Basis of attention	Peer judgement	Rules and regulations	Performance measures (or management?) with attention to the market and competition
Governance mechanism	Collegial decisions	Decision based on rules	Decision based on performance measures
Allocation of resources	Peer evaluation	Rules and regulations	Performance evaluation

partial alignment with Raaijmakers et al. (2015) and Smets and Jarzabkowsky (2013), this study focuses on the issue of institutional complexity by adopting the perspective of individuals (Giacomelli, 2020). In particular, the paper seeks fruitful connections to the wide literature that has focused on exploring individual responses to institutional complexity and competing logics by looking at the actors. Pache and Santos (2010, 2013) showed that organisations may provide different responses to conflicting logics due to the features of people and groups operating within them. Similarly, Gebreiter and Hidayah (2019) systematised the university lecturers' wide range of responses to conflicting pressures coming from the emergence of commercial accountability logic.

More recently, Guarini et al. (2020) claimed that financial incentives and career progression linked to research performance metrics may have significant cultural reorientation effects on individual behaviours of academic staff. Thus, practices of a managerial nature 'per se' not only satisfy the logic of a similar nature (usually called managerial or business), but may also affects individual attention towards other logics. The role of individuals remains crucial because they can contrast, accommodate or re-combine different logics within the same institution (Ezzamel et al., 2012). A variety of strategies are then put in place to manage different logics, but at the same time insuperable incompatibility among them is usually recognised (Smets & Jarzabkowsky, 2013).

In particular, managerial reforms in the public sector represent a coercive type of institutional pressure (Di Maggio & Powell, 1983). Those kinds of reforms usually have highlighted failures due to individuals' resistance. In fact, whatever the external normative pressure, the implementation of such reforms is influenced by the reactions of the individuals involved (Agyemang et al., 2015; Martin-Sardesai et al., 2017). Individuals may resist their implementation because of the robust nature of public sector professions; for example, efforts to increase the use of management accounting may encounter stiff opposition (Lapsley, 2008). Some individuals may react negatively to reforms because of the side effects of performance management practices (Arnaboldi et al., 2015; Diefenbach, 2009; Newton, 2003; Ozdil et al., 2017). One of the main unforeseen pitfalls can be a decline in the motivation and morale of human resources. For instance, significant problems may arise when managers focusing on operational targets lose sight of overall organisational performance (Arnaboldi et al., 2015), when university staff and managers perceive changes in teaching strategies as being designed to meet external demands (Newton, 2003), or when they see new systems as inconsistent with their values and expectations (Moll & Hoque, 2011).

Another point of interest lies in how different actors within the same organisation can respond very differently to external regulatory requirements (Maran et al., 2018; Melo et al., 2010; Moll & Hoque, 2011). Professionals and administrators may have different and sometimes even contrasting views. Given their distinctive perceptions about the goal and content of new managerial systems, individuals may react swiftly in accepting or refusing such changes (Melo et al., 2010). Thus, responses to managerial reforms are influenced by individuals' expectations of the potential effects of the new system (Abernethy & Bouwens, 2005; Maran et al., 2018), and highly professional employees may embrace managerial reforms in very different ways

(Abernethy & Chua, 1996; Abernethy et al., 2005; Arnaboldi et al., 2011; Lapsley, 2009; Ozdil et al., 2017; Pierce & O'Dea, 2003).

Institutional logics are deeply involved in these processes because they are not static structures (Thornton et al., 2012). This means that exogenous shock, such as an external normative pressure, may provide individuals with opportunities for elaboration and development of extant logics because they foster specific individual responses (Guarini et al., 2020). Two distinct views can be adopted; one emphasising opportunities, and the other emphasising constraints (Friedland & Alford, 1991; Thornton et al., 2012). On one hand, it is interesting to note that opportunities belong to the pre-existent contradictions among institutional logics. On the other hand, because institutional logics shape individual preferences and organisational goals, they can also be a sort of constraints. It often happens that the dominant institutional logics become taken for granted by establishing core organisational values (Thornton et al., 2012).

This study brings this theoretical approach to the (public) managerial reforms translation process. When a managerial reform is imposed by the policymaker, individuals react by shaping their roles and their behaviours depending on the opportunities and constraints that emerge as a result of the institutional logics. Therefore, a better understanding of individuals' reactions towards a reform may be achieved by looking at their micro behaviours and decisions, which depend on the constraints and opportunities offered by the availability of multiple institutional logics. Overall, this investigation helps to explain the reasons for limited translation of reforms into reality. A research question is then defined:

RQ1: How do institutional logics influence the opportunities and constraints perceived by key actors when a new performance management system is introduced?

In the next section, we outline the key research sites and the research methods employed in this study.

3 Research design

The paper adopts a qualitative approach to deepen an understanding of the perceptions of individuals towards the introduction of a new PMS. As other studies did, this paper explores the issue of institutional complexity by adopting the individuals' perspectives and their perceptions regarding the use of new managerial practices. This is important because the choice of managerial systems determines their impact on institutional logics and also reveals the existence of complexities. At programmes level, we identified two key actors: Teaching Managers (TM) and Heads of the programmes or Presidents (P). The first is usually a long tenure public official, and his/her main areas of expertise are public administrative and legal procedures. The latter is an associate or full professor, usually belonging to the main field of the programme. Given their backgrounds and expertise, they are not equally linked to the same logics. Among the three main logics previously described, TMs are expected

to be particularly embedded in the bureaucratic logic, while Ps are expected to be embedded in the professional logic. The managerial logic, rapidly introduced by the reform, may (un)successfully integrate their previous logics in different ways.

In particular, 17 interviews (17) were carried out in two different Italian universities. Internal actors (12 presidents and five TM (see appendix A for an overview)), who are mostly involved in the introduction of the self-assessment and accreditation system for programmes, were interviewed. All the semi-structured interviews were carried out over a few months in the first semester of 2017; all were recorded, except for two (which were transcribed and ex-post verified by the interviewees). The interviews were also analysed through the use of software (Atlas.ti 8.2) to facilitate the identification of key topics and their recurrence. In particular, an initial analysis and data reduction were carried out following a traditional three-phase structure (O'Dwyer, 2004), followed by the identification and finally by the interpretation of key themes through a synthesis in conceptual categories. The synthesis may be more or less consistent with the defined theoretical framework. The analysis was carried out by the two authors who were engaged in numerous interviews and the detection of themes arising in the interviews.

Before the interviews, the (public) documents on the governance structure of each programme and those on the introduction of the performance evaluation system defined by the reform (Law 240/2010) were analysed. Law 240/2010 has profoundly changed the governance structures, funding mechanisms and the personnel recruitment practices in Italian universities. Many innovations have been introduced. For the purpose of this study however, the focus was on the introduction of an evaluation and accreditation system for programmes and universities, called AVA. AVA is an initial and periodic accreditation system for each programme for assessing and certifying the quality of university teaching and students' services provided. Figure 1 summarises the assessment cycle defined by the Act. In addition to the accreditation phase, at least two formal activities annually are envisaged. The first one concerns performance planning. Here the programme self-assessment group completes the annual worksheet by identifying annual objectives and indicators. The annual worksheet is submitted to the programme board or assembly for approval. The
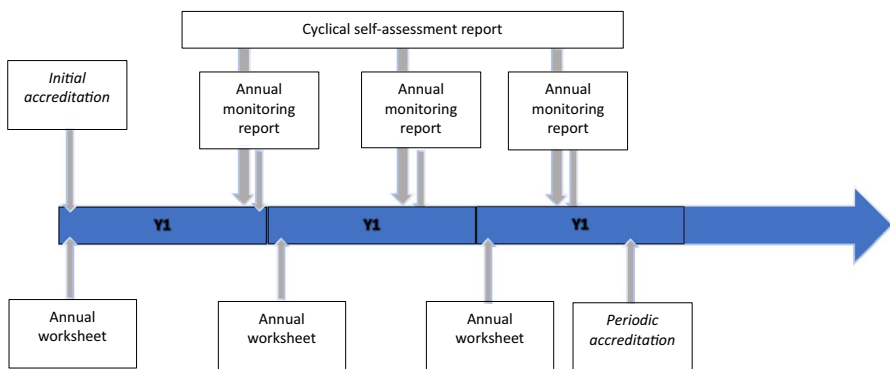

Fig. 1 Accreditation and self-assessment cycle

second activity relates the subsequent self-evaluation at the end of each year. The self-evaluation requires the self-assessment group to verify the results achieved with respect to the indicators included in the worksheet. Overall, it is a self-assessment system for teaching aimed at identifying critical issues and improvement objectives. The overall process involves the use of a set of criteria and indicators defined by a ministerial decree (the latest in force is the Ministerial Decree 6/2019), periodically monitored and sometimes modified. For example, the following indicators have been identified for the teaching activity: percentage of students enrolled with at least 40 credits, percentage of students graduating within the legal duration of their course, percentage of students from other regions, percentage of credits obtained in 1 year out of total available credits, or ratio of students to teachers. Examples of indicators suggested in relation to students' careers include percentage of students graduating within the legal duration of the course, or the percentage of dropouts after $n+1$ year.

The AVA system focuses on the programme; both graduate and post-graduate, and it requires a frequent collection of detailed information about procedures and communication transparency, characteristics of the teaching staff and material resources, quality standards for the services, and organisation of teaching activities. This happens at the beginning of the life of the programme, as well as during the periodic self-assessments (both annual and three-years based). Moreover, a wide set of indicators mainly aimed at monitoring the teaching activities (i.e., indicators on the students' regularity and first-year drop out, attractiveness, effectiveness and quality of teaching) and internationalisation (mainly outgoing mobility and incoming international students).

The interviews provided a set of open questions aimed at encouraging the interviewees to share their experiences. They took into consideration some central themes of the reform such as the use of performance measurement systems in the three phases of the course (ex-ante, on-going, ex-post); changes in relations among presidents, lectures and TM; the role of external stakeholders; the strengths and weaknesses of the entire measurement and assessment process. The themes chosen were consistent with the reform requests, aiming at understanding the decline in regulatory requirements and the reactions of individuals and changes made to them. The authors selected the two universities at which they work to facilitate collection of the empirical data both in terms of availability of the interviewees and of time necessary to get in touch with them and obtain the answers.

4 Findings and discussion

As noted earlier, to understand how a new managerial reform is effectively translated within an organisation, it needs to be analysed at the micro level, which refers to individual meanings such as opportunities and constraints directly associated with the reform. In turn, according to the more recent institutional studies (Thornton et al., 2012), those meanings depend on the institutional logics that individuals can rapidly access. In this section, we summarise opportunities and constraints identified by the key (leading) actors according to the logics they activate. First, we

present and discuss opportunities and constraints identified by the Heads of the programmes. Second, we present those related to the TM.

Being associate or full professors, the Head of the Programmes (Ps) are supposed to be particularly embedded into the *professional logic*. The professional logic can be defined as the set of rules, experiences and practices of professors as members of well-defined professional communities. They are often organised in the form of a scientific community—national and international—which goes beyond the boundaries of a single department and/or university. Moreover, the professional logic is often associated with the idea of self-referentiality based on principles of autonomy and freedom of scientists also within the teaching field, and it usually identifies professional expertise and reputation among peers as a source of legitimacy. This also means that professors are usually partially accountable to internal or external actors, and that they experience considerable benefits corresponding to the relevant degree of freedom. Scientific communities often define and share their rules among members; thus, peer judgement becomes the main point of attention. Therefore, as in a closed society, decisions are based upon the consensus of the peers and individual legitimacy is framed against scholarly reputation (Lepori & Montauti, 2020).

Adopting the professional logic, Ps focused their attention mainly on the constraints arising from the new PMS. The main point of concern relates to the reduction of professional freedom. Some interviewees claim that the new regulation should not limit professional freedom; therefore, it is necessary to restore such freedom as soon as possible.

> I agree that knowledge should not be completely abstract, but at the same time I strongly claim the necessity of a wide autonomy between knowledge and labour. The actual model is suggesting that knowledge should be serving the business production. Of course, students' placement is one of our worries; indeed, we have organised a day seminar to explain, which are the careers that our programmes allow them to take. I am wondering whether it will work; still, we are doing it. But I strongly believe that the programmes should not exist and survive only if they are useful to the business…I don't agree at all with it.

However, the attention of the PMS on teaching performance made it possible for Ps to think themselves through a new nuance of their profession. The opportunity to receive (positive) assessment also on the 'other side' of their profession—which is the teaching activity—allows faculty members to recognise and share their efforts. Due to the reform, their reputation may somehow reflect the overall spectrum of their tasks.

It is very interesting to note that the Heads of the programmes are able to put opportunities and constraints in the spotlight by activating also the *managerial logic*. The logic is connected to the values of management rationality such as efficiency and effectiveness, performance management and planning and control activities. Such values are well spread among firms and are considered exemplars to be imitated by public sector organisations (Lepori & Montauti, 2020). Since the Italian public sector has been influenced by the New Public Management' ideas and reforms (Pollitt & Bouckaert, 2004), such values were somehow already present

in public universities even before the introduction of the PMS (Norreklit et al., 2019). However, the introduction of the PMS has pushed this logic a step forward by increasing its relevance for all actors involved in the management of the programmes. Moreover, increasing attention towards the (public) competitors and the stakeholders' requests would bring the programmes to (try to) engage in entrepreneurial activities within the local, national and international markets. By looking at the PMS through the lens of the managerial logic, a positive result also seems likely. The increasing attention on external stakeholders and on the placement for trained students fosters the development of more effective programmes and new positioning within the HE national system. Moreover, because the professionals' activities need to be measured and evaluated together with the programmes' performance and the indicators provided by the regulations are used, a new value related to the teaching assessment got ahead. The issue that represents a necessary pain (constraint) for some respondents from the point of view of the professional logic becomes a valuable opportunity when the managerial logic is activated. Having a PMS supports the organisational challenge of overcoming self-referentiality.

> The alternative to measurement is to avoid raising the problem, i.e. to completely rely on self-referentiality. In this sense I understand the rationale for imposing indicators. Are they in the right numbers? Perhaps not. Do they bring the risk of perverse effects? Probably yes, but we need to start from somewhere. I am ideologically against the indicators but at the same time I am pragmatically in favour to have a direction to follow. I agree that the system imposes objectives on the duration of the programme, on the placement and so on even if the price to pay is to have raw indicators. They are still better than not to measure anything.
> [the new rules] oblige professors to discuss with the stakeholders before, during and after the running of the programme; this reduces the risk of self-referentiality and increase the fitting with the labour market

Moreover, one of the main opportunities deals with the involvement of stakeholders in teaching assessment and with determined attempt to identify performance measures on teaching resources, processes and outputs.

> The greatest novelty stemming from the PMS has been the idea of quality in teaching that is the cornerstone of the evaluation and accreditation system called AVA. The concept of quality can be explained as efficiency, determined by an array of strict quantitative parameters on resources to be used (teachers, rooms etc.) and as the search of a positive evaluation firstly from students and other teachers.

As part of the opportunities, Ps mention the modification of internal processes by introducing new procedures, indicators and points of attention.

> I believe that all these [reforms] have not damaged the university in general terms. Imposing processes, which require establishing objectives, to report on them and so on, is a positive thing. We need something similar to it.

However, some respondents warn against the risks of using indicators, which may be a severe constraint.

> I agree with the use of indicators as a proxy of quality but under some conditions: 1) the awareness that it is a proxy without confusing the indicator with the outcome and 2) the awareness that this a trial-and-error process, which needs stability to be properly used within the Higher Education system

From this last quotation, it is important to note that the respondent reveals the opportunity offered by the PMS within the managerial logic alongside an associated criticism. The criticism is about the risk of misunderstanding the technicality of the indicators that could lead to wrong interpretations of results.

In some cases, the new PMS imposed only what was already done within the programmes, thus the managerial novelty of the reform was not really substantial.

> When the programme's performance is measured by the dropout rate or other similar indicators, I think we started to do it 15 years ago. For us, this was a moral imperative, so we are equipped and well trained. Today we discover in the new regulations that performance is measured through that kind of indicators. …. So, we welcome the fact that such indicators are made compulsory

From the managerial logic perspective, Ps clearly identified the weights of the procedures provided by the AVA system. This is clearly a constraint because the weights may somehow limit the 'entrepreneurial' development of programmes brought as a sound foundation for the reform. Procedures are seen to be often useless and extremely time consuming while not being beneficial at all to the management of the programme.

> These procedures are perceived as mere fulfilments instead of occasions for rethinking individually and collectively on what we are doing.

Majority of the professors complained about the new procedures being too many to be managed within the ordinary activities.

> [the reform brought] an excessive bureaucratisation that consists of an excessive number of useless things, of useless requests of useless data and of procedures of excessive complexity.

Finally, the introduction of the PMS has deeply changed previous relationships within programmes because their governance has been strongly revised. On one hand, new stakeholders have become relevant. On the other hand, there have been perceived novelties for the regulation and individuals difficulties in understanding the new governance structures:

> There is a clear empowerment of the students that now understand to be able to change things. In my own experience, this new power has been managed appropriately, without misusing it. The students–who are members of the assessment bodies - have always been very collaborative since they perceive to be part of a mechanism.

Within the programme's assembly (the body composed by all the professors and lecturers who teach in the programme, plus students' representatives) strategic autonomy is close to zero. The assembly is not really a deliberative body: it has aesthetic and administrative value but the number of times in which we use the ratification procedure is ridiculous. As a consequence, we have no weapons. Generally speaking, it is meaningful to discuss some issues in the assembly because it does not have the levers to operate.

The complexity of the new governance setting paired with a huge demand for procedures seem to have particularly stricken the Ps because of the difficulties in fostering the complete system of self-assessment and evaluation of the teaching activities promised by the reform.

These last quotations are relevant since they show a clear shared perception on the existence of a *bureaucratic* logic among the Professors dealing with procedures, fairness, transparency, timeliness and so on. Nevertheless, such perception is paired with the opinion that the new PMS is not always well designed to activate (and cooperate with) such logic since the weight of the procedures is excessive and not always consistent with the values that such logic suggests.

The reforms strengthened the position of TM considerably. However, being that TMs are supposed to be mainly embedded into the bureaucratic logic, the introduction of the reform leads to a paradoxical situation because of the risk that the original managerial aim may shrink in the translation within each university. In fact, the *bureaucratic logic* can be associated with the public nature of the university, where values such as transparency in the consumption of resources, procedures and timely application of rules and standards have always been highly relevant. Such logic has always been present mostly in the relationship between students and the institutions due to the status of universities as public entities. The logics are however not dominant in the universities. Nevertheless, the cases highlighted how the majority of TMs were able to embrace the new PMS with enthusiasm making results the objects of transparency instead of procedures.

Thus, respondents' perception was contrary to that of the PMS. The TMs mostly welcomed the new procedures as a way of standardising the work to be done and making the administration less dependent on particular individuals. The PMS users therefore have an undoubtedly substantial opportunity.

The different reforms forced us to reflect. From an administrative point of view, they stopped us; they caged us imposing some controls. So, from an administrative point of view, we are working better since we are less autonomous and therefore more consistent with the university's standards. I experienced an advantage from an administrative perspective and a disadvantage in terms of schedule. Before we were more agile, but these [reforms] gave us more order. The processes are now less dependent on people and more standardised.

The reform also brought new languages within universities, belonging to the broad concepts of quality and management. However, not all the people involved were able to understand them, at least at the beginning. Interestingly, the TM

pointed out several opportunities stemming from the new setting imposed by the adoption of the managerial logic:

> This reform allowed the university to establish a wider dialogue with the external stakeholders; with the schools and this is very important in terms of quality of the teaching. (TM)

A valuable opportunity unambiguously described by interviewees deals with the fact that the introduction of the PMS has raised a new attention on the issues of placement and stakeholder engagement, and somehow mitigates self-referentiality:

> [before the reforms] programmes were (often) organised according to the teachers' careers, without considering at all the necessity of the job market; now we are taking a step back. Of course, it is not possible to eliminate the old logics, but this does not mean that it would be impossible to create a compromise between these two elements that are to train the students as the society asks and to allow the careers advancements
>
> Sharing information with external stakeholders, who see with their own eyes the data, the programme's strengths and weaknesses and what the professors do within the programme, was really innovative. At the beginning the professors were lost, because they struggled to understand the new language.
>
> Now that we have data about teaching activity, we begin to focus on defined objectives. Few years ago, the focus was on autonomy. Now the university gives us indicators and objectives, then we focus more on planning and students' monitoring than we did before. You are more in line with the strategic objectives of the university and this is an advantage.

Thus, the new PMS is read by the TM as empowering them along the *managerial* logic and somehow constraining the excesses of the academicians' *professional* one, but not completely downplaying this last one. This is because according to some respondents, the new set of rules as they are currently designed, allows Ps to engage in entrepreneurship and academic freedom to improve the programme's performance as they wish '*AVA allows Ps to organise the programme as they wish. It gives you the minimum quality thresholds to meet but then Ps can do whatever they want. The problem is that they lack entrepreneurship and creativity.* […]. *These new regulations leave more space than the previous ones*'.

Finally, some respondents expressed a more critical opinion identifying high constraints for the functioning of the system:

> The strengths of the reforms are the increase of transparency and the limits posed to achieve efficiency in management. The weaknesses are related to the fact that the reform changed roles and organisational aspects, thus it creates confusion. Roles and duties were not clear and at the beginning chaos was everywhere. To face this emergency, several procedures have been created thus there have been double or even triple approvals required for the same decisions. The system was not ready for the change. Despite the fact that the aims were transparency and simplification, there have been excesses and complications.

In other words, TMs recognised the values associated with getting and managing power within universities and departments by activating the bureaucratic logic. In the HE setting, the bureaucratic logic mostly focused on the distribution and management of power, which should be informed to the biggest transparency. At the same time, TMs were able to get into the managerial logic, which allows them to highlight the new challenges that come to the spotlight following the reform.

Overall, the empirical material suggests us the existence of a multiplicity of logics involved in the teaching activities within the universities. In particular, while institutional logics usually refer to macro-organizational elements (Thornton et al., 2012), the individual level analysis provides a novel view of the effects of institutional complexity within the organization. Individuals experienced institutional complexity when the criteria which are expected to lead decisions and behaviours are not consistent among each other. Therefore, individuals find themselves into situations where the conflicting logics impose them opposing pressures mainly attributed to such multiple logics.

5 Conclusions

The paper contributes to the understanding of how performance measurement systems introduced—by law—in public organisations impact on the micro-foundations of institutional logics (Thornton et al., 2012). In particular, it explores the consequences of the enactment of a new PMS on key actors in the field of higher public education by studying how individuals react depending on the opportunities and constraints they identified within each institutional logic. In public education system the extant literature identified three main institutional logics (Ezzamel et al., 2012), which are overall involved in the new PMS: professional, managerial and bureaucratic. This variety of institutional logics presented in an organisation usually increases complexity because the multiple and competing logics are often perceived as incompatible (Greenwood et al., 2011; Lounsbury, 2008). Moreover, when there is coercive pressure related to a managerial reform, it impacts on the overall set of logics within the same organisation. In specific contexts, such as that of higher education, individual reactions towards managerial reforms may be particularly favourable or even hostile depending also on the interactions among institutional logics.

More specifically, in this paper the new system (called AVA) introduced in Italy by Law 240/2010 for the graduate and undergraduate programmes was analysed. Two key actors are identified: Teaching Managers and Heads of the programmes. Both of them have been strictly involved in the new PMS, which requires periodic assessment based on detailed information about procedures and transparency, characteristics of the teaching staff and material resources, the quality standards of the services, students' perceptions and careers and organisation of all the teaching activities. They were interviewed in order to uncover the impacts of the performance system and those impacts were analysed by highlighting both opportunities and constraints that the individuals identified depending on the logic they activate. Therefore, the adoption of the institutional logics framework supports the analysis of the effects of the performance system within

the logics and the management of institutional complexity. As a recent study (Lepori & Montauti, 2020) showed, contradictions over accounting practices may be rooted in a deeper institutional conflict between different conceptions of how a university should be managed. In this paper, we show how the introduction of a new practice may activate a variety of pros and cons within each of the previous logics, and by this way helping in the understanding of reasons of heterogeneity in the translation of reform. A sort of 'reaction and adaptation' process has been observed. However, it does not mean that the new PMS involved only the managerial logic; rather, it means that the development of the PMS may be interpreted and integrated by each individual within the puzzle of the logics. Moreover, the focus is on the teaching activity that usually represents a secondary interest for most academicians because of the uncontested prominence of the research activity. Thus, it is intriguing to understand how logics are impacted when (mandatory) management accounting tools do not involve the main area of interest for the majority of internal actors.

Empirical results show that resistance to the PMS will probably come from the academicians who perceive the new system mostly as a constraint to their academic freedom. The pre-existing set of strong values related to freedom and self-reference teaching, the role of the national and international scientific community in the individual evaluation, and the principles of free access to university education, have to be integrated with values more consistent with the managerial logic such as quality, assessment, efficiency. While there is a common reaction of resistance, some respondents also emphasise that the managerial logic empowered by the new PMS can give them opportunities to operate in their organisations in a different nuance, contaminating the professional logic.

TMs reveal more positive attitudes toward the AVA. The bureaucratic logic is particularly relevant for TMs who interpret the relevance of procedures and AVA's requirements as the main point of attention. At the same time, the introduction of assessment and self-assessment procedures strengthened the bureaucratic logic while also contaminating it with managerial values. The bureaucratic and managerial logics seem to dialogue more easily among each other and there is a clear perception of the benefits of PMS to TMs. Interestingly, both Ps and TMs consider the excess of procedures and the burden of bureaucracy as constraints, considering them useless and inconsistent with the values of the bureaucratic logic.

Thus, the study offers two main contributions. Firstly, this work shows the institutional complexity experienced by individuals and the effects of introducing the PMS. The findings might help to explain why the introduction of PMS may have partial and unsatisfactory results. Previous literatures have identified several organisational mechanisms for mitigating conflicts of logics and, subsequently institutional complexity (Lepori & Montauti, 2020; Reay & Hinings, 2009). This study shows— as others such as Guarini et al. (2020) did—that a similar result might be achieved through a (sort of) hybridisation that some of the academicians experienced when they deal with the values and rules descending from the reforms. Overall, the paper supports previous suggestions that management accounting innovations in public organisations faced with institutional complexity may support new framings of competing logics (Amans et al., 2015, Chenahall et al., 2013; Lepori et al., 2020),

showing it in a peculiar environment such as the HE system. In particular, the managerial logic seems to be the common ground on which compromises can be achieved. Second, since the study was conducted at the micro level, it shows how the individual actions and behaviours are affected by institutional complexity. Therefore, the paper takes for granted the macro-level (which refers to the existence of multiple logics), as many previous studies already did, and it attempts to connect the micro-level of the institutional logics approach to the managerial public reforms. Individuals experience complexity belonging to conflicting institutional logics, and this complexity results into decisional and behavioural conflicts within the same organization.

This study hence responds to the call for studies focusing on the individual level when managerial innovations are enhanced (Agyemang et al., 2015; Ahrens & Khalifa, 2015, Arnaboldi et al., 2011; Broadbent et al., 2001; Moll & Hoque, 2011; Melo et al., 2010; Pilonato & Monfardini, 2020; Pipan et al., 2010).

As any other piece of research, this paper also has some limitations.

Firstly, the research design may limit the possibility of generalising the consideration to the overall university system. Similarly, the interpretation of the answers may still suffer from subjectivity despite the use of the three-stage methodology and the software. Secondly, the paper focuses on the introduction phase and does not analyse the long-term effects. Thus, the evolution of institutional logics to the values of reforms in their adaptation process to the values of reforms is still unknown.

Appendix A. Interview overview

Role	Date	Length
TM	27/04/2017	24 min
TM	28/03/2017	45 min
TM	04/05/2017	48 min
TM	05/05/2017	46 min
TM	11/05/2017	56 min
HoP at bachelor level	29/03/2017	40 min
HoP at master and bachelor level	08/05/2017	59 min
HoP at bachelor level	08/03/2017	78 min
HoP at bachelor level	13/03/2017	33 min
HoP at master and bachelor level	02/05/2017	Transcribed
HoP at master and bachelor level	09/05/2017	42 min
HoP at bachelor level	11/05/2017	33 min
HoP at bachelor level	04/05/2017	33 min
HoP at bachelor level	11/05/2017	60 min
HoP at master and bachelor level	12/05/2017	52 min
HoP at master level	22/06/2017	40 min
HoP at bachelor level	14/06/2017	58 min

Declarations

Conflict of interest Authors declare the absence of any conflict of interest.

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