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Management accounting as a political resource for enabling embedded agency

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A R T I C L E I N F O

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A B S T R A C T

How actors embedded in institutions can change those institutions is known as the paradox of embedded agency. Although academic interest in embedded agency has increased in recent years, what enables actors to engage in embedded agency is still not well understood. One resource that may assist actors in realising embedded agency and overcoming political resistance by opponents to change is management accounting, as management accounting can—among other functions—serve as an important information resource for actors willing to engage in embedded agency. Although the existing literature may not explicitly refer to embedded agency, published research studies are likely to already contain some evidence of the role of management accounting as a resource in institutional work. Thus, this study seeks to survey and re-analyse the existing literature for evidence regarding how management accounting may be used as a political resource that enables embedded agency. For this purpose, the study uses systematic literature review methods and demonstrates why and how management accounting may serve as a political resource in institutional change. The study develops six roles concerning how management accounting may be used as a political resource in the identification of a need for and gaining others' support for and the implementation of institutional change. It further shows that management accounting may be at interplay with other factors in enabling embedded agency. Finally, the review findings suggest that management accounting may be an important resource not only in legitimising institutional change ex post but also in identifying the need for change, gaining others' support for change and implementing change.

1. Introduction

Incontrovertibly, there exist many different ways to define what constitutes an "institution" (e.g., Barley and Tolbert, 1997; Scott, 1987). Most of these definitions, however, imply that institutions are significant social structures that are often taken for granted and deeply ingrained in certain social settings (e.g., Burns and Scapens, 2000; Ribeiro and Scapens, 2006). Institutions are also regularly viewed as featuring some endurance and thus a high level of resilience and resistance to change (Scott, 2001). To explain how institutions may nevertheless change, that is, to explain institutional change, different theoretical perspectives have dominated during different time frames in the organisation studies literature. In the 1950s and 1960s, studies generally referred to as "old institutionalism" dominated the field (Battilana and D'Aunno, 2009). They primarily focused on the roles of actors (organisations or individuals) in explaining the development of and changes in institutions, and thus, they attributed to these actors free will and the ability to act autonomously and proactively. Actors were thus viewed as the primary sources of change, and a high degree of agency was attributed to them (Green and Li, 2011; Selznick, 1949). In contrast, studies referred to as "neo-institutional theory" dominated in the 1970s and 1980s (Battilana and D'Aunno, 2009). These studies typically assumed that structural constraints shaped actors' behaviour and that actors adapted to institutions (Greenwood and Hinings, 1996). Combining the old institutionalism with the neo-institutional view, how actors who are embedded in and experience structural pressure from institutions can be a factor in changing those institutions is viewed as a paradox (Seo and Creed, 2002). This paradox is now widely referred to as the paradox of "embedded agency" (Garud et al., 2007; Greenwood and Suddaby, 2006; Kilfoyle and Richardson, 2011). Thus, as noted by Kilfoyle and Richardson (2011, p. 191), "the paradox of embedded agency consists in having institutionally embedded agents introducing institutional change".

Actors who engage in embedded agency seek to change existing beliefs and practices and are thus referred to as institutional entrepreneurs (DiMaggio, 1988). It is not difficult to imagine that other actors within an organisation may not wish to change beliefs and practices, thus preferring to retain the status quo and inhibit institutional change (Battilana et al., 2009; Garud et al., 2007; Seo and Creed, 2002). To realise embedded agency, these opponents, or "institutional defenders"

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(DiMaggio, 1988), must be overcome. Given resistance by institutional defenders, it is clear that institutional change may be very difficult to achieve. At the same time, not least due to the recent financial and economic crisis, many contemporary organisations currently seek, or are deemed to have achieved, institutional change (Battilana et al., 2009; Riaz et al., 2011). Factors that enable institutional entrepreneurs to implement institutional change are thus not only of academic but also of practical interest.

We know that power and politics may be one such factor (Hardy and Maguire, 2008; Pfeffer, 1992). Whereas power is conceptualised by Weber (1978, p. 53) as "the probability that one actor within a social relationship will be in a position to carry out his will despite resistance", politics is generally referred to as the "tactics and strategies actors use to articulate this power or attempt to resist it" (Fleming and Spicer, 2014, p. 238). Among such strategies, there is evidence that management accounting may be used as a political resource to change institutions and thus enable embedded agency (Markus and Pfeffer, 1983; Yazdifar et al., 2005; Wickramasinghe, 2006).

Recent studies propose that the embedded agency perspective offers a promising framework for analysing management accounting phenomena. For instance, Kilfoyle and Richardson (2011) suggest that the embedded agency perspective may significantly contribute towards a better understanding of the budgeting process and how embedded agency may arise from budgeting processes. Extending the work of Kilfoyle and Richardson (2011), Englund and Gerdin (2011) propose four principal origins of embedded agency and identify a number of future opportunities in management accounting research along these four origins. Focusing on some endogenous triggers of embedded agency, Horton and de Araujo Wanderley (2016) suggest that the identity work and identity conflicts of management accountants may be important factors in explaining embedded agency in management accounting.

Besides such conceptual work, a few recent empirical works in management accounting research also draw on the embedded agency perspective. Among these, some studies show that embedded agents may use management accounting information to identify contradictions between existing social structures and use these contradictions to challenge and change existing institutions (Baños Sánchez-Matamoros et al., 2014; Burns and Baldvinsdottir, 2005; Sharma et al., 2010; Yang and Modell, 2013). Other empirical studies develop a deeper understanding of how embedded agents may rely on external institutions when institutionalising new management accounting systems (Gooneratne and Hoque, 2016; Sutheewasinnon et al., 2016). Englund et al. (2013) added the idea that not only the content of management accounting information may spark embedded agency but also the ambiguities of management accounting information. Focusing on the aftermath of institutional change, further studies (Déjean et al., 2004; Lockett et al., 2015) have suggested that measures and metrics may be decisive political resources in legitimising institutional change. For instance, Lockett et al. (2015) suggest that a highly important resource for legitimising institutional entrepreneurship ex post may be performance measures and metrics.

While these insights support the above mentioned notion that a political usage of management accounting information may be an important factor in creating embedded agency, explicit insights into why and how such usage materialises are scarce. Because "embedded agency" is a relatively new term in organisation studies, existing management accounting studies of power and politics may not have identified their findings as relating to embedded agency, although those findings potentially do relate to embedded agency (see also Englund et al., 2013). Therefore, the present paper aims to fill this void and systematically reviews and re-analyses the existing empirical literature for explicit and implicit evidence regarding why and how management accounting can be used as a political resource that enables embedded agency.

The paper contributes to the literature in three ways. First, the paper develops six roles concerning how management accounting may be utilised to identify a need for and gain others' support for institutional change and the implementation of institutional change. Overall, these six roles suggest that power and politics are important aspects for furthering our understanding of management accounting and the paradox of embedded agency but have received little explicit research attention to date. In particular, the present paper shows that measures and metrics such as management accounting information may be important resources not only in legitimising institutional change ex post (Déjean et al., 2004; Lockett et al., 2015) but also in identifying a need for and gaining others' support for change as well as implementing change.

Second, the paper shows that management accounting is likely to be at interplay with various other factors in enabling embedded agency. For instance, developments in organisational fields such as new technologies and increased competition may become visible to an organisation via management accounting information. Thus, management accounting does not work in isolation in such cases, but is rather at interplay with other endogenous and exogenous factors in triggering embedded agency. By highlighting various such interplays, the paper responds to calls for evidence regarding the interplay between various factors enabling embedded agency (Battilana et al., 2009).

Third, the paper suggests that management accounting is important not only for institutional entrepreneurs in developing a desire to change the institutions that surround them (e.g., Baños Sánchez-Matamoros et al., 2014; Englund and Gerdin, 2011; Englund et al., 2013; Kilfoyle and Richardson, 2011), but also for overcoming resistance to such embedded agency efforts.

The remainder of the paper proceeds as follows. Section 2 presents the applied review methods. The findings of the review are presented in Section 3. Section 4 discusses these findings and identifies valuable future research opportunities. Section 5 concludes the paper with its most important implications.

2. Review methods

2.1. Identification of relevant articles

As suggested by many guidelines for conducting systematic literature reviews (e.g., Tranfield et al., 2003; Booth et al., 2016), the identification of relevant literature sources for the present review began with a broad literature search of electronic databases to identify relevant material published in academic journals.[1] For the present paper, various combinations of the search terms "management account*", "management control*", "power*", "politic*"[2] and "resist*"[3] were used to search the following databases: Scopus, EBSCO Business Source Premier, Thomson Reuters Web of Science and ProQuest.[4] All papers published until 2015 were considered for inclusion in this

[1] Of course, the standard disclaimer—that it cannot be ruled out that material not published in academic journals may also contain relevant information for the present paper's research aim—is also valid for the present review. For reasons of accessibility, traceability and replicability, and in line with most applications of the framework of Tranfield et al. (2003), the present paper nevertheless focuses only on material published in academic, English-language journals.

[2] Note that the asterisks allowed for different suffixes to be found in electronic databases. For instance, "politic*" would find both "political" and "politics".

[3] Not only institutional entrepreneurs but also institutional defenders engage in institutional work (Battilana and D'Aunno, 2009) and may draw on management accounting for this purpose. As Englund et al. (2011, p. 505) note, "continuity may well also be a highly active and political accomplishment". Thus, the literature search also encompasses the term "resist*" to capture studies on how institutional defenders may try to use management accounting to resist change. Such studies may also contain evidence on how such defenders can be overcome and thus how embedded agency may be realized.

[4] No variations of "embedded agency", "institutional work" or "institutional entrepreneurship" were included in the search phrases because, as noted in Section 1, these terms can be considered rather novel, and thus, empirical findings relevant to this paper's research focus might have been excluded because relevant studies did not use these terms.

review paper. However, the found papers were only included in this paper if they address institutional change, embedded agents, management accounting and organisational power and/or politics. In addition, the references of the papers found to be relevant for the present review were manually scanned for other sources that could potentially be relevant to the present paper's focus. Likewise, papers that cited one of the previously identified relevant papers were also examined. In sum, these procedures resulted in a review sample of 64 papers, which will be the basis of the review findings presented in Section 3.

As with any review paper, it cannot be ruled out that articles potentially relevant to this paper's topic were missed in using the approach described. Because of the many forms of action discussed in the management accounting literature that can be interpreted as relating to power and politics but that do not explicitly mention either "power" or "politics", some papers may not have been found via the keyword search. This point was addressed in the subsequent manual analysis of references and citations of the initially found papers, where potentially relevant papers were not required to fulfil the keyword requirements established in the first search phase. Such papers still had to address institutional change, embedded agents, management accounting and organisational power and/or politics. Despite this extension of the initial keyword search, a fully comprehensive review of the literature on management accounting as a political resource is likely impossible to achieve. Therefore, the present paper's main goal is not to present a definitive comprehensive review of management accounting as a political resource but to shed light on why and how management accounting may be used as a political resource that enables embedded agency. For this purpose, the papers' findings examined in this study appeared sufficiently rich. The 64 papers reviewed in this article were read multiple times and scanned specifically for information on this paper's research focus. Thus, only findings from the reviewed papers that are relevant to this paper's focus will be presented in Section 3.

2.2. Sample characteristics

Bibliographical information and overviews of the authors and research designs of the 64 articles are presented in Table 1 and Table 2, respectively. As shown in Table 1, the 64 identified articles were published between 1988 and 2015, with the majority (49) published in 2000 or later. Most papers (59) were published in accounting journals. Five papers from research fields other than accounting were also identified as relevant to the present paper (see Table 1). The fact that findings from beyond the narrow discipline of this review paper (accounting) could be included in the review is an advantage of systematic literature review approaches based on broad keyword searches—they foster the flow of knowledge between disciplines.[5] The 64 reviewed articles were published in 19 different journals. Journals that published more than one article relevant to this review paper include *Management Accounting Research*, *Accounting, Auditing & Accountability Journal*, *Accounting, Organizations & Society*, *Critical Perspectives on Accounting*, *Qualitative Research in Accounting & Management*, *European Accounting Review*, *Journal of Accounting & Organizational Change* and *Financial Accountability & Management*. Thus, this set of publication outlets includes a number of journals that were repeatedly found to be more likely to publish critical, political or generally interdisciplinary accounting research (Bromwich and Scapens, 2016; Hopper and Bui, 2016; de Villiers and Dumay, 2013).

Regarding the research designs of the reviewed articles, 51 of 64 articles used single-case-study approaches (see Table 2). Using the classification criteria of Lillis and Mundy (2005), eight additional studies could be regarded as multiple case studies and five as field studies.[6] The five articles that employed field study methods relied on cross-sectional data. Only in the study by Venieris and Cohen (2004), such cross-sectional data were complemented by a longitudinal analysis of documents and publicly available data, causing the study to be regarded as "longitudinal" in Table 2. Apart from the study by Nilsson (2010), all articles relying on single- or multiple-case-study approaches used longitudinal data in their case studies.

Overall, all the articles included in this review can be regarded as using qualitative research methods (Creswell, 2009), in line with previous research on the political dimension of management accounting (Englund and Gerdin, 2008). In terms of theoretical background, only seven of the included papers (Baños Sánchez-Matamoros et al., 2014; Burns and Baldvinsdottir, 2005; Covaleski et al., 2013; Jazayeri et al., 2011; Sharma et al., 2010; Stergiou et al., 2013; Yang and Modell, 2013) explicitly draw on the notions of embedded agency or institutional entrepreneurship. Thus—and in line with the expectations set out above—the majority of the included papers contain implicit evidence on management accounting as a political resource for enabling embedded agency.

The majority of the reviewed papers use large organisations as their research sites, which fits well with the fact that research on organisational politics often focuses on large organisations (Fleming and Spicer, 2014) and that power struggles concerning institutional change are more frequently observed in larger, more mature organisations than in smaller, more entrepreneurial organisations (Gray and Ariss, 1985). It appears noteworthy that 15 of the 64 reviewed papers relied on empirical data from the UK and all of these studies were authored or co-authored by researchers affiliated with UK institutions. Moreover, of the 49 papers that did not rely on UK data, 22 were also authored or co-authored by researchers affiliated with UK institutions.[7] The high concentration of this type of research authored by UK-related researchers may be considered as further evidence that UK accounting researchers are more open to qualitative and interdisciplinary research than accounting scholars from other developed countries, such as the US (de Villiers and Dumay, 2013). Apart from studies based on UK data, 33 papers used data from other developed countries, and 17 papers relied on data from emerging countries.[8]

2.3. Organisation of the review findings

The in-depth analysis of the 64 papers suggested that the political usage of management accounting may differ along the phases of institutional change. While there exist various conceptualisations of the phases of such change (e.g., Armenakis and Bedeian, 1999; Arroyo, 2012; Battilana et al., 2009), the authors of such conceptualisations usually agree that at least two broad phases of institutional change can be distinguished:

[5] To be fair, it must be noted that three (Ezzamel et al., 1997; Nixon, 1995; Cheffi and Beldi, 2012) of the five papers included in this review that were published in non-accounting journals were (co-)authored by accounting scholars.

[6] All five studies identified as field studies rely exclusively on either qualitative interview data or surveys and thus do not fully comply with Lillis and Mundy's (2005) design characteristic of cross-sectional field studies, namely, that such studies use both qualitative and quantitative data. Nevertheless, the sample size and lower depth of analysis per case used in these five studies favoured their classification as field studies rather than multiple case studies.

[7] These 22 papers were identified based on their affiliations with UK institutions, as acknowledged in the published versions of the papers. The 22 papers that do not use UK data but are authored or co-authored by researchers affiliated with UK institutions are those by Ashraf and Uddin (2015), Busco et al. (2006), Hopper and Macintosh (1993), How and Alawattage (2012), Kamal et al. (2015), Kholeif et al. (2007), Li and Tang (2009), Liu and Pan (2007), Macintosh and Scapens (1991), Major and Hopper (2005), Moll and Hoque (2011), Ndiweni (2010), Ribeiro and Scapens (2006), Sharma et al. (2010), Siti-Nabiha and Scapens (2005), Stergiou et al. (2013), Tsamenyi et al. (2006), Uddin and Tsamenyi (2005), Wickramasinghe and Hopper (2005), Wickramasinghe et al. (2004), Yang and Modell (2013) and Yang and Modell (2015).

[8] Papers that rely on UK data (15 papers), data from other developed countries (33 papers) and data from emerging countries (17 papers) do not precisely sum to 64 papers because one paper (Jazayeri et al., 2011) uses data from both the UK and an emerging country.

Table 1
Bibliographical information on reviewed articles.

Primary Field of Journal, Journal Title	Year																									
	1988	1989	1991	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Total
Accounting	**1**		**1**	**2**	**1**	**1**	**1**	**3**	**1**	**1**	**1**	**2**	**3**	**2**	**6**	**5**	**3**	**3**	**4**	**3**	**2**	**1**	**6**	**3**	**3**	**59**
Management Accounting Research				2	1	1		2				2	3		2	2		1	2	1					1	20
Accounting, Auditing & Accountability Journal											1			1	2					1			2			7
Accounting, Organizations & Society	1							1		1							1				1		1		1	7
Critical Perspectives on Accounting															1			1				1	2			5
Qualitative Research in Accounting & Management																2					1			1	1	5
European Accounting Review									1						1	1			1							4
Journal of Accounting & Organizational Change																	1		1				1			3
Financial Accountability & Management														1				1								2
British Accounting Review																	1									1
Contemporary Accounting Research							1																			1
Journal of Management Accounting Research			1																							1
Journal of Management Control																								1		1
Research in Accounting in Emerging Economies																				1						1
Spanish Journal of Finance and Accounting																								1		1
General Management					**1**			**1**														**1**				**3**
British Journal of Management					1																					1
International Journal of Business																						1				1
Journal of Management Studies								1																		1
Operations Research and Management Science		**1**																								**1**
Omega		1																								1
Public Sector and Health Care																				**1**						**1**
International Journal of Public Administration																				1						1
Total	**1**	**1**	**1**	**2**	**2**	**1**	**1**	**4**	**1**	**1**	**1**	**2**	**3**	**2**	**6**	**5**	**3**	**3**	**4**	**4**	**2**	**2**	**6**	**3**	**3**	**64**

Table 2
Research design of reviewed articles.

Author(s) (year)	Research site/informants	Data collection			Sample size (number of organizations)	Time frame		Size of sample organization(s)*	Country of research
		Single case study	Multiple case study	Field study		Cross-sectional	Longi-tudinal		
Abernethy and Chua (1996)	Large, public, Australian teaching hospital	✓			1		✓	L	Australia
Abrahamsson and Gerdin (2006)	Two production flow groups of Swedish manufacturing firm	✓			1		✓	n.a.	Sweden
Ahrens and Chapman (2002)	Large, full-service restaurant chain	✓			1		✓	L	UK
Amat et al. (1994)	Small, but fast growing Spanish manufacturer of biotech products	✓			1		✓	S (developing into M)	Spain
Ashraf and Uddin (2015)	Military Civil Aviation Authority of Pakistan	✓			1		✓	L	Pakistan
Baños Sánchez-Matamoros et al. (2014)	Agriculture-based, medium-sized Spanish family firm	✓			1		✓	M	Spain
Bogt (2008)	Politicians and managers in twelve Dutch municipalities and two provinces			✓	14	✓		ML	Netherlands
Burns (2000)	Medium-sized UK manufacturing firm in the chemicals sector	✓			1		✓	M	UK
Burns and Baldvinsdottir (2005)	UK-based manufacturing arm of large multinational pharmaceuticals firm	✓			1		✓	L	UK
Busco et al. (2006)	Italian manufacturer of electrical equipment being acquired by large US multinational	✓			1		✓	L	Italy
Cheffi and Beldi (2012)	Non-accounting managers of various large French firms			✓	25	✓		L	France
Chenhall and Euske (2007)	2 cases: Australian and US military organisations		✓		2		✓	L	Australia, USA
Christiansen and Skærbæk (1997)	Royal Danish Theatre in Copenhagen	✓			1		✓	L	Denmark
Coad and Herbert (2009)	Business unit of large UK utility company	✓			1		✓	L	UK
Collier (2001)	Police constabulary in UK	✓			1		✓	L	UK
Covaleski and Dirsmith (1988)	Agencies involved in the university-state budgetary process of a US federal state	✓			1		✓	L	USA
Covaleski et al. (2013)	Welfare system of a US federal state	✓			1		✓	L	USA
Cowton and Dopson (2002)	Large motor-spares dealer	✓			1		✓	L	UK
Currie (1989)	Engineering managers of various medium-sized and large UK firms			✓	20	✓		ML	UK
Dirsmith et al. (1997)	Big 6 public accouting firms (at the time of study)		✓		6		✓	L	USA
Ezzamel et al. (1997)	Large UK firms from various industries			✓	33	✓		L	UK
Farjaudon and Morales (2013)	International consumer goods company	✓			1		✓	L	France
Hopper and Macintosh (1993)	Large US-based multinational conglomorate	✓			1		✓	L	USA
How and Alawattage (2012)	Medium-sized Malaysian firm in the building industry	✓			1		✓	M	Malaysia
Hyv & nen et al. (2008)	Finnish division of international paper company	✓			1		✓	L	Finland
Hyv & nen et al. (2009)	Two units of the Finnish Defence Forces	✓			1		✓	L	Finland
Ito (1995)	Two large Japanese manufacturing firms		✓		2		✓	L	Japan
Jazayeri et al. (2011)	2 cases: 1) Division of large Western (UK) defence company; 2) Medium-sized manufacturer of electrical accessories in emerging country (Sri Lanka)		✓		2		✓	ML	UK, Sri Lanka
Kamal et al. (2015)	Six key stakeholders in Australian dairy industry	✓			6		✓	L	Australia
Kholeif et al. (2007)	Egyptian state-owned company in the electronics industry	✓			1		✓	L	Egypt
Li and Tang (2009)	Large Chinese state-owned conglomerate	✓			1		✓	L	China
Liu and Pan (2007)	Large Chinese state-owned manufacturer of electrical products	✓			1		✓	L	China
Macintosh and Scapens (1991)	2 cases: 1) Large US automotive firm; 2) US Department of Defense		✓		2		✓	L	USA
Major and Hopper (2005)	Portuguese telecommunications company	✓			1		✓	L	Portugal
Malmi (1997)	Finish automotive company	✓			1		✓	L	Finland
Modell (2001)	Large Norwegian hospital	✓			1		✓	L	Norway
Modell (2006)	Three Swedish public universities		✓		3		✓	L	Sweden

(continued on next page)

Table 2 *(continued)*

Author(s) (year)	Research site/informants	Data collection			Sample size (number of organizations)	Time frame		Size of sample organization(s)*	Country of research
		Single case study	Multiple case study	Field study		Cross-sectional	Longi-tudinal		
Moll and Hoque (2011)	Pulic Australian university	✓			1		✓	L	Australia
Morelli and Lecci (2014)	Public hospital in Northern Italy	✓			1		✓	L	Italy
Munir et al. (2013)	Large bank in Pakistan	✓			1		✓	L	Pakistan
Mutiganda (2014)	Finnish city	✓			1		✓	n.a.	Finland
Ndiweni (2010)	Partially privatised large Zimbabwean car manufacturer	✓			1		✓	n.a.	Zimbabwe
Nilsson (2010)	Swedish municipailty's political council and agency responsible for providing nursing and social care	✓			1	✓		L	Sweden
Nixon (1994)	UK firms (from various industries), which had made strategic new technology investments		✓		6		✓	SML	UK
Ribeiro and Scapens (2006)	Business unit of large Portuguese conglomerate	✓			1		✓	L	Portugal
Scapens and Roberts (1993)	Engineering division of large UK-based multinational firm	✓			1		✓	L	UK
Sharma et al. (2010)	Large privatised Fijian telecommunications company	✓			1		✓	L	Fiji
Siti-Nabiha and Scapens (2005)	East-Asian state-owned company in the gas industry	✓			1		✓	L	not specified (East Asia)
Skærbæk (1998)	Four Danish government agencies and Danish Accounting Directorate		✓		5		✓	L	Denmark
Soin et al. (2002)	Clearing department of a UK-based multinational bank	✓			1		✓	L	UK
Stergiou et al. (2013)	Large Greek family-owned dairy company	✓			1		✓	L	Greece
Tsamenyi et al. (2006)	Privatized Spanish electricity company being acquired	✓			1		✓	L	Spain
Tuomela (2005)	Finnish subsidiary of international company in the electrical equipment industry	✓			1		✓	L	Finland
Uddin and Tsamenyi (2005)	Ghanaian state-owned enterprise in the agricultural industry	✓			1		✓	L	Ghana
Vaivio (1999)	UK subsidiary of large multinational manufacturer of consumer goods	✓			1		✓	L	UK
Venieris and Cohen (2004)	Greek university sector			✓	17		✓	L	Greece
Wahyudi (2009)	Private business school in Indonesia	✓			1		✓	L	Indonesia
Whittle and Mueller (2010)	Large UK telecommunications company	✓			1		✓	L	UK
Wickramasinghe and Hopper (2005)	Large textile mill in emerging country (Sri Lanka) being privatised	✓			1		✓	L	Sri Lanka
Wickramasinghe et al. (2004)	Partially privatised large Sri Lankan telecommunications company	✓			1		✓	L	Sri Lanka
Yang and Modell (2013)	Municipal government department in Northern China	✓			1		✓	L	China
Yang and Modell (2015)	Large Chinese state-owned firm in the mining and metal manufacturing industry	✓			1		✓	L	China
Yazdifar et al. (2008)	UK manufacturing group in the chemicals sector	✓			1		✓	M	UK
Youssef (2013)	Egyptian textile company	✓			1		✓	n.a.	Egypt
Total (if applicable)		**51**	**8**	**5**		**5**	**59**		

* L = large; M = medium-sized; S = small (for profit-oriented firms: if not specified by the authors, according to European Commission (2003)).

1. **Identification of a need for and gaining others' support for institutional change.**[9] As Battilana et al. (2009) note, institutional entrepreneurs must identify a need for change and gain others' support for and acceptance of the envisioned change. For this purpose, institutional entrepreneurs may draw upon or utilise various endogenous and exogenous triggers that may signal or help to identify such a need for change (Englund and Gerdin, 2011). Management accounting—such as product costing and benchmarking (Kloot, 1997)—may be an important resource in this phase by providing information (Hardy, 1996; Markus and Pfeffer, 1983; Yazdifar et al., 2005). Such management accounting information may not only support previous ideas by underpinning the need for change but may also help identify a need for institutional change in the first place (Kloot, 1997).
2. **Implementation of institutional change** The second phase of institutional change lies in implementing change and thus in "activities undertaken to institutionalize change" (Battilana et al., 2009, p. 78). As indicated above, for this phase of change, the institutional entrepreneurship literature has to date mostly focused on discursive strategies but recently has highlighted that further resources—such as management accounting—may need to be mobilised to secure endorsement and others' support for implementing institutional change (Battilana et al., 2009; Déjean et al., 2004; Lockett et al., 2015).

As Battilana et al. (2009) note, these phases of institutional change are often intertwined and do not necessarily occur in clearly separable consecutive steps. Thus, institutional change often does not follow a linear, but rather a nonlinear, incremental or reciprocal, pattern (e.g., Meyer et al., 2005; Smets et al., 2012). While recognising such nonlinearity in institutional change processes, the role of management accounting as a political resource in these two broad phases of institutional change will, for analytical reasons, be distinguished in the review presented in the next section.

3. Review results

3.1. Identification of a need for and gaining others' support for institutional change

Based on the analysis of the reviewed papers, three larger roles emerged regarding how management accounting may be politically used in the identification of a need for and gaining others' support for institutional change. These roles are summarised in Table 3 and will be discussed in Sections 3.1.1 to 3.1.3.

3.1.1. Expression of political will via management accounting

As shown in Table 3, the first of the three identified political roles of management accounting in the first broad phase of institutional change is that political will of powerful actors may be expressed via management accounting practices, which thus induces a need for, and potentially decisions on, institutional change. Most frequently, such a role for management accounting could be found in papers on public sector organisations, which faced financial constraints due to government decisions. In these cases, the government's political will—for instance, to increase the efficiency of public sector organisations—was often expressed via budget cuts, and embedded agents in the respective organisations had to respond to these constraints. Given that budget targets were ambitious in many cases, embedded agents in the respective organisations were forced to think about how to respond to these objectives. This included considering how to change existing institutions or create new institutions because under taken-for-granted modes of thinking they could mostly not meet the demands of the powerful actors (e.g., Abernethy and Chua, 1996; Chenhall and Euske, 2007; Christiansen and Skærbæk, 1997; Covaleski and Dirsmith, 1988; Covaleski et al., 2013; Modell, 2001). For instance, Abernethy and Chua (1996) analysed a case of an Australian hospital that experienced financial stress and growing budgetary pressure from the government. The hospital's CEOs—that is, the embedded agents—responded to this pressure by changing deeply institutionalised governance structures and control systems to significantly increase cost efficiency and thus meet the ambitious budget targets.

Thus, the evidence in the reviewed papers suggests that lower budget targets and budgetary pressure more generally (or in some cases, standard costs to be reached) may create a need for institutional change. Therefore, management accounting may be used as a type of intermediary through which the will of powerful actors is expressed. Consequently, embedded agents are exposed to coercive pressure expressed via management accounting, through which agents can be forced to respond by institutional change.

At the same time, multiple sources of evidence in the reviewed papers indicate that such embedded agents do not necessarily agree with this usage of management accounting. In many cases, agents sought to retain existing structures and therefore showed resistance against the objectives expressed via management accounting (e.g., Chenhall and Euske, 2007; Covaleski and Dirsmith, 1988; Wahyudi, 2009). In some cases, such resistance was able to change the initially set budget objectives or the way how reaching such objectives was reported. Thus, although such usage of management accounting may succeed in the identification of a need for and gaining others' support for institutional change, the resulting change may differ from the initial intentions of powerful actors who tried to instil change. The resulting institutional change, therefore, depends not only on the usage of management accounting in this role but on other factors such as powerful coalitions or the power of embedded agents to realise or resist change as well (see below, Section 3.3). Nevertheless, viewed from a paradox perspective, the expression of ambitious targets and/or a need for institutional change via management accounting may at least encourage embedded agents to consider how to respond to such needs despite constraining existing structures and therefore potentially trigger institutional change.

3.1.2. Management accounting information used for identifying a need for and ex-ante legitimising institutional change

The second political role of management accounting in enabling embedded agency (see Table 3), arises from the fact that information derived from management accounting systems may help identify and ex-ante legitimise such a need. For instance, as shown by Burns and Baldvinsdottir (2005) and Yang and Modell (2013), performance evaluations and projections may indicate that performance targets—for instance, relative to competitors—are in danger and that institutional change may be required to improve performance. Similarly, benchmark comparisons may signal the development of other actors in the organisational field, which may also give rise to a need for institutional change (Coad and Herbert, 2009). These examples show that management accounting information may highlight contradictions between endogenous institutions (e.g., performance levels usual in the respective organisation) and exogenous institutions (e.g., performance levels usual in the industry or at competitors).

In general, such contradictions between existing institutions were also found by some papers to be the prime source for institutional entrepreneurs to conclude that institutional change would be desirable. However, only four of the analysed papers (Baños Sánchez-Matamoros et al., 2014; Burns and Baldvinsdottir, 2005; Sharma et al., 2010; Yang and Modell, 2013) offer some explicit theorisation on this issue, that is

[9] Although the identification of a need for institutional change and gaining others' support for institutional change may conceptually be distinguished, these two aspects are combined here because in many cases of institutional entrepreneurship, these two aspects coincide. Thus, a clear-cut separation between the identification of a need for institutional change and gaining others' support for such change can rarely be drawn (Battilana et al., 2009).

Table 3
Political roles of management accounting in the identification of a need and gaining others' support for institutional change.

Political roles of management accounting in the identifcation of a need and gaining others' support for change	Main types of management accounting practices considered	Key aspects derived from reviewed papers	Selected references
1. Political will expressed via management accounting induces institutional change	Budgeting, standard costing	Political will of powerful actors may be expressed via management accounting practices. For instance, powerful actors set ambitious budget targets or standard costs, which shall be reached by other actors, although these latter actors may not agree with these objectives. However, reaching these objectives is often only possible when changing existing or creating new institutions.	Abernethy and Chua (1996), Ahrens and Chapman (2002), Bogt (2008), Chenhall and Euske (2007), Christiansen and Skærbæk (1997), Covaleski and Dirsmith (1988), Covaleski et al. (2013), Modell (2001), Moll and Hoque (2011), Wahyudi (2009)
2. Management accounting information used for identifying a need for and ex-ante legitimising institutional change	Acitivity based costing, benchmark comparisons, capital budgeting, operational control systems, performance measurement, performance projections	Information derived from management accounting systems is politically used by embedded agents to signal a need for and ex-ante legitimise institutional change. In most reviewed papers falling into this category, poor performance in various financial dimensions (e.g., profits, sales, budgets) is used for such purposes. In some further papers, also more operational information from accounting and control systems (e.g., production problems, wastage) is discussed as signalling a need for and ex-ante legitimising institutional change.	Abernethy and Chua (1996), Abrahamsson and Gerdin (2006), Amat et al. (1994), Ashraf and Uddin (2015), Baños Sánchez-Matamoros et al. (2014), Bogt (2008), Burns (2000), Burns and Baldvinsdottir (2005), Busco et al. (2006), Cheffi and Beldi (2012), Christiansen and Skærbæk (1997), Coad and Herbert (2009), Covaleski and Dirsmith (1988), Cowton and Dopson (2002), Currie (1989), Dirsmith et al. (1997), Ezzamel et al. (1997), How and Alawattage (2012), Jazayeri et al. (2011), Macintosh and Scapens (1991), Major and Hopper (2005), Malmi (1997), Modell (2001), Moll and Hoque (2011), Morelli and Lecci (2014), Munir et al. (2013), Mutiganda (2014), Ndiweni (2010), Nixon (1994), Scapens and Roberts (1993), Siti-Nabiha and Scapens (2005), Soin et al. (2002), Stergiou et al. (2013), Tsamenyi et al. (2006), Tuomela (2005), Uddin and Tsamenyi (2005), Vaivio (1999), Whittle and Mueller (2010), Wickramasinghe et al. (2004), Yang and Modell (2013), Yang and Modell (2015), Youssef (2013)
3. Shortcomings and ambiguities in management accounting systems induce institutional change	Budgeting, costing, computerized management accounting systems, quality control systems, performance measurement, valuation systems	Embedded agents' interpretations of accounting and control systems' shortcomings or ambiguities (e.g. as being intransparent, missing accountability and/or being outdated) may be politically used to trigger institutional change.	Baños Sánchez-Matamoros et al. (2014), Chenhall and Euske (2007), Dirsmith et al. (1997), Farjaudon and Morales (2013), How and Alawattage (2012), Hyv&nen et al. (2008), Hyv&nen et al. (2009), Liu and Pan (2007), Macintosh and Scapens (1991), Major and Hopper (2005), Modell (2006), Moll and Hoque (2011), Morelli and Lecci (2014), Munir et al. (2013), Scapens and Roberts (1993), Skærbæk (1998), Stergiou et al. (2013), Uddin and Tsamenyi (2005), Wahyudi (2009), Whittle and Mueller (2010), Yang and Modell (2015)

explicit answers to the paradox of how embedded agents surrounded by existing structures may conclude that these structures need change. In summary, these four papers theorise that due to their knowledge, education, values or extra-organisational experience, institutional entrepreneurs may recognise the contradictions between changing political and economic institutions and institutions at the organisational level. Similar to the above example on benchmark comparisons, such institutional entrepreneurs may find that compared with the growing business or customer orientation in their economic environment (which may be interpreted as a changing institution at the economic level), their organisation features too little business, customer or results orientation (e.g., Baños Sánchez-Matamoros et al., 2014; Burns and Baldvinsdottir, 2005). Thus, the latter organisational institution may need change. For instance, in the long-standing family firm analysed by Baños Sánchez-Matamoros et al. (2014), a new family CEO brought with him institutions of professional management that he acquired by attending business and management courses abroad. These institutions of professional management contradicted existing institutions in the family firm, which were rooted in paternalism and self-sufficiency. Eventually, these contradictions became evident through accounting devices, as the family firm was experiencing financial losses, which triggered the need to change most of its traditional institutions.

Hence, in this role, management accounting practices can serve as an information resource for embedded agents in realising contradictions between institutions. These conflicting institutions are not restricted to accounting institutions, however. Indeed, they may encompass various factors such as other exogenous and endogenous institutions. Thus, management accounting does not function in isolation, but rather in conjunction with other factors in enabling embedded agency (see Section 3.3).

As evidenced in some papers, a need for institutional change may, however, not be originally identified via management accounting information but "only" be underpinned by management accounting. In this manner, management accounting would be used to legitimise intended institutional change ex ante. An example of this use of management accounting can be found in Vaivio's (1999) case study of a UK subsidiary of a large manufacturer of consumer goods. In this case, the commercial director used management accounting information to dramatise customer dissatisfaction and therefore legitimise the need to introduce a customer performance measurement system before its implementation—against the resistance of sales managers.

Potentially helping to explain *why* management accounting is used as a political resource in enabling embedded agency, the reviewed papers suggest that information from management accounting better enables embedded agents to induce institutional change if management accounting is perceived by other actors in certain ways—for instance, if management accounting information is viewed as "trusted" (Busco et al., 2006), "rational" (Abernethy and Chua, 1996; Covaleski et al., 2013; Dirsmith et al., 1997), "neutral" (Farjaudon and Morales, 2013), "credible" (Cheffi and Beldi, 2012) or "objective" (Soin et al., 2002). If management accounting is associated with such labels, the collective evidence in the reviewed papers suggests that other actors—such as institutional defenders—more easily buy into the need for institutional change and are less likely to oppose decisions on such change.

The usage of management accounting as described here in the second role must not necessarily be viewed as "political" as previously established. However, such usage would most likely be political if embedded agents use management accounting information to signal a need for change and try to gain others' support for change while understanding that such information could also be constructed or communicated differently. Thus, studies highlighting such a usage of management accounting convey the impression that the studied managers believed in the need for institutional change first and then used management accounting as a political tool to ex-ante legitimise the decision on such change rather than to weigh up different options.

More critical studies (e.g., Cheffi and Beldi, 2012; Currie, 1989; Modell, 2001; Ndiweni, 2010; Whittle and Mueller, 2010) highlight such usage of management accounting information by noting that politically skilled embedded agents may use or manipulate management accounting information to fit their personal agenda—for instance, by only using certain types of costs, by influencing the communicated level of costs (Modell, 2001) or by drawing on flawed calculations of costs (Mutiganda, 2014). Such embedded agents appear well aware that, to a certain degree, management accounting information is not necessarily rational, neutral or objective but can be manipulated. For instance, Nixon (1995, p. 282) notes that in his multiple-case study, the influence of management accounting was mostly limited to the "implications of the numbers rather than their accuracy; the same numbers may be used/misused to support diametrically opposed arguments". Accordingly, Nixon (1995) also observes that management accounting was used in "some internal bargaining" (p. 280) in arriving at institutional change. Similarly, in her field study of engineering managers in UK firms, Currie (1989) concludes that engineering managers must know how to "play the game" (p. 412) of capital budgeting to ensure that the institutional changes they seek are approved by top management. She reports that engineering managers used management accounting to "invent a sound statistical case and tell them (top management) what they wanted to hear" and therefore, decisions based on such management accounting information may be regarded as an "act of faith" (Currie, 1989, p. 413).

It may be seen as a further paradox that management accounting is utilised as a basis for identifying a need for and deciding on institutional change even if many involved actors know that the usage of management accounting for this purpose seems to only legitimise choices that have been previously decided. It must, however, be noted that the reviewed studies are mainly concerned with managerial personnel's views. Thus, it cannot necessarily be deduced that non-managerial and potentially less powerful personnel in general would have similar insights into whether management accounting can—at least to a certain degree—be manipulated to identify a need for, support or legitimise institutional change. Thus, a potential answer to this paradox and more generally on the role of management accounting in the paradox of embedded agency may lie in the notion that only embedded agents who are aware of the subjectivity and potential interferences in management accounting information politically draw upon management accounting for this purpose. They do so to legitimise their actions against other—and in some cases less powerful—agents who may view management accounting as a neutral and rational device.

3.1.3. Shortcomings and ambiguities in management accounting systems

The third role of management accounting derived from the reviewed papers is that a need for institutional change may be signalled by shortcomings in existing management accounting systems. The reviewed papers describing such a role mostly stress that the opacity or ambiguity of existing systems sometimes highlights a need to change these systems. For instance, in the multiple-case study of Skærbæk (1998), existing management accounting information systems lacked transparency. This lack of transparency signalled a need for institutional change with the help of a new computerised management accounting system in Danish governmental agencies.

The analysis of the reviewed papers shows that such an identification of a need for institutional change is often used by powerful embedded agents who criticise current systems and consequently suggest changes to existing accounting and non-accounting institutions (e.g., Modell, 2006; Nilsson, 2010; Siti-Nabiha and Scapens, 2005; Wickramasinghe et al., 2004; Yazdifar et al., 2008; Youssef, 2013). The evidence reported in some papers could also be interpreted as powerful embedded agents denouncing existing management accounting structures to be able to install new ones. These new structures can therefore be used to enlarge these embedded agents' power position or influence within the organisation (Abernethy and Chua, 1996; How and Alawattage, 2012; Stergiou et al., 2013; Vaivio, 1999; Venieris and Cohen, 2004). Thus, the motivation for highlighting a need for and gaining others' support for institutional change by such agents could be classified as self-interested and mostly led by individual career goals. For instance, the holders of CFO positions in the studies by How and Alawattage (2012), Stergiou et al. (2013) and Vaivio (1999) are all described as demonstrating such motivations and as trying to change management accounting institutions to gain influence and power. Thus, such usage of management accounting can also clearly be labelled as political.

As also observed in the first and second role described above, the current literature suggests that in using management accounting in line with this third role, "just" criticising management accounting practices is not enough for identifying a need for and securing others' support for institutional change. It appears that such usage of management accounting is also contingent on embedded agents already holding some power "to be heard" in the respective organisation. This relationship is exemplified by most of the reviewed literature presenting evidence on agents holding senior managerial, governmental or auditing positions who can effectually use management accounting to push for institutional change. In addition, in many cases, such powerful agents had only entered the respective organisation relatively briefly before they tried to highlight a need for institutional change with the help of management accounting (e.g., Ashraf and Uddin, 2015; Hopper and Macintosh, 1993; Jazayeri et al., 2011; Sharma et al., 2010; Yang and Modell, 2013; Yang and Modell, 2015; Youssef, 2013). In turn, there is ample evidence in the reviewed papers (e.g., Scapens and Roberts, 1993; Vaivio, 1999; Stergiou et al., 2013) that longer-serving powerful agents are less likely to engage in institutional change because of fears that changes in well-established and long-serving institutions might be instituted to their detriment. Thus, less tenured embedded agents—who might be regarded as less embedded—seem more likely to use their hierarchical power to highlight a need for institutional change than longer-tenured—and potentially more embedded—agents.[10]

[10] It may be argued that newly hired executives are not truly "embedded" in their organisations and, thus, that it is easier for them to achieve institutional change. However, although these executives may be less embedded (Hardy and Maguire, 2008) than executives who have served in the same organisation for a longer period, structural forces (i.e., existing institutions) can also be expected to put pressure on newly hired

Table 4
Political usage of management accounting in the implementation of institutional change.

Political roles of management accounting in the implementation of change	Main types of management accounting practices considered	Key aspects derived from reviewed papers	Selected references
4. Management accounting used to increase organisational transparency and control for endogenous and/or exogenous actors	Activity based costing, budgeting, computerised management accounting systems, performance measurement	Superiors may gain higher transparency and control about subordinates' actions via centralized management accounting systems. Subordinates thus lose argumentative power, why institutional change intended by superiors should not be implemented.	Chenhall and Euske (2007), Christiansen and Skærbæk (1997), Cowton and Dopson (2002), Dirsmith et al. (1997), How and Alawattage (2012), Hyv & nen et al. (2008), Hyv & nen et al. (2009), Kamal et al. (2015), Kholeif et al. (2007), Liu and Pan (2007), Macintosh and Scapens (1991), Major and Hopper (2005), Malmi (1997), Modell (2001), Modell (2006), Moll and Hoque (2011), Morelli and Lecci (2014), Skærbæk (1998), Tsamenyi et al. (2006), Tuomela (2005), Uddin and Tsamenyi (2005), Yang and Modell (2015)
5. Management accounting used to increase actors' efficiency or market/business orientation	Activity based costing, budgeting, performance measurement, standard costing,	Management accounting systems may be used to alter endogenous actors behaviour and thus create institutional change by stressing notions of efficiency, business orientation, market orientation, or the like.	Ahrens and Chapman (2002), Ashraf and Uddin (2015), Baños Sánchez-Matamoros et al. (2014), Bogt (2008), Busco et al. (2006), Burns (2000), Burns and Baldvinsdottir (2005), Chenhall and Euske (2007), Christiansen and Skærbæk (1997), Coad and Herbert (2009), Covaleski et al. (2013), Cowton and Dopson (2002), Dirsmith et al. (1997), Ito (1995), Jazayeri et al. (2011), Kamal et al. (2015), Li and Tang (2009), Modell (2001), Morelli and Lecci (2014), Munir et al. (2013), Ndiweni (2010), Ribeiro and Scapens (2006), Sharma et al. (2010), Soin et al. (2002), Tuomela (2005), Uddin and Tsamenyi (2005), Vaivio (1999), Venieris and Cohen (2004), Wahyudi (2009), Wickramasinghe and Hopper (2005), Wickramasinghe et al. (2004), Yang and Modell (2013), Yang and Modell (2015)
6. Management accounting used to increase actors' accountability	Budgeting, control systems, performance measurement	Management accounting systems may be used to increase actors' accountability. Such increased accountability can empower these actors and enlarge their managerial freedom, which may be used for engaging in embedded agency.	Abernethy and Chua (1996), Ashraf and Uddin (2015), Baños Sánchez-Matamoros et al. (2014), Busco et al. (2006), Collier (2001), Cowton and Dopson (2002), Dirsmith et al. (1997), Ezzamel et al. (1997), Macintosh and Scapens (1991), Modell (2001), Munir et al. (2013), Yazdifar et al. (2008), Yang and Modell (2013), Yang and Modell (2015)

3.2. Implementation of institutional change

Regarding the second phase of institutional change depicted in Section 2.3 (i.e., implementation of institutional change), three further political roles of management accounting can be distinguished (see Table 4). These roles will be discussed in the next three subsections.

3.2.1. Management accounting used to increase organisational transparency and control for endogenous and/or exogenous actors

The fourth political role of management accounting in enabling embedded agency refers to the use of management accounting to increase organisational transparency—for actors both inside and outside an organisation. Many papers falling into this category present evidence that increased transparency was used politically as an information resource. An effect of using more transparent management accounting systems can be that subordinates' actions become easier for superiors to follow (e.g., Coad and Herbert, 2009; Cowton and Dopson, 2002; Dirsmith et al., 1997; Hopper and Macintosh, 1993; Liu and Pan, 2007; Morelli and Lecci, 2014; Scapens and Roberts, 1993; Yazdifar et al., 2008; Youssef, 2013).

This usage indicates that management accounting systems can be used to gain more detailed information that in turn may be used for political purposes. For instance, Scapens and Roberts (1993) present a case in which a unified production cost control system was to be implemented at various sites of a UK-based multidivisional firm to gain a full understanding of operational deficiencies and relay them to the head office. Previously, most sites had used individual systems, which limited comparability and transparency and thus constrained the head office's ability to track each site's performance. Site managers viewed the introduction of a unified system as a threat to their autonomy and thus fought implementation of the system. Similarly, a number of more recent papers present evidence that newly introduced ERP or other computerised management accounting systems may create or enhance superiors' insights into the operations and comparability of subordinates (e.g., How and Alawattage, 2012; Hyvönen et al., 2008; Hyvönen et al., 2009; Kholeif et al., 2007; Munir et al., 2013; Tsamenyi et al., 2006; Yang and Modell, 2015; Youssef, 2013).

Some reviewed papers also present evidence that management accounting systems may be used politically to "calm down" demands by exogenous actors by showing that institutional change has led—at least ostensibly—to greater transparency for these exogenous actors (e.g., Chenhall and Euske, 2007; Macintosh and Scapens, 1991). For instance, according to Macintosh and Scapens' (1991) analysis of the US Department of Defence, the Defence Secretary implemented institutional change in the form of increased transparency and control over the Department's weapons repair facilities to meet demands by the US Congress for increased accountability for funds appropriated to the repair facilities. Thus, in this role, increased transparency due to management accounting practices may be interpreted as legitimising choices and actions vis-à-vis exogenous actors.

Regardless of whether internal or external actors gain more

(*footnote continued*)
executives who seek to bring about institutional change. Thus, the paradox of embedded agency should also apply to newly hired executives, albeit to a potentially lesser degree than to longer-serving executives.

transparency into subordinates' actions via management accounting systems, it appears that embedded agency may be facilitated by such usage of management accounting because subordinates may lose private information that would have helped them to resist institutional change. For instance, in the case study by Yang and Modell (2015), the introduction of new institutions included a new management accounting system and a standardised ERP system. These new systems are interpreted by Yang and Modell (2015) as having contributed to a loss of "private treasuries" of some lower-level managers. Before these new systems, actions of lower-level managers were less transparent for upper-level managers. However, because of higher transparency, they could not—at least initially—well argue why they would not see room for changing structures. Thus, similarly to other roles discussed above, this political usage of management accounting seems mostly reserved for powerful embedded agents at the top of organisational hierarchies who can survey subordinates' actions. In such situations, actors at lower hierarchical levels seem less likely to convince upper-level agents of the impossibility of structural change.

As a restriction, it must, however, be noted that seemingly higher transparency via centralised management accounting systems may also be associated with the phenomenon of "decoupling". As evidenced in some of the reviewed papers (e.g., How and Alawattage, 2012; Hyvönen et al., 2009; Ribeiro and Scapens, 2006; Uddin and Tsamenyi, 2005), lower-level actors may enter the required information into centralised, and often computerised, management accounting systems but may use quite different information for the management of their own operations or responsibilities. Thus, while adhering to reporting requirements, these centralised systems may remain decoupled from lower-level daily operations, which again decreases the actual insight upper-level actors may gain through the institutionalisation of such new structures.

3.2.2. Management accounting used to increase actors' efficiency or market/business orientation

In the fifth political role identified in this paper, management accounting practices, such as activity-based costing, budgeting or performance measurement, may be used to stress, improve or show organisational effectiveness and/or efficiency and direct agents towards acting based on such maxims. For instance, multiple lines of evidence presented in the reviewed papers suggest that in emerging-market organisations, managers stemming from or educated in industrialised countries try to impose Western-style performance management systems on employees of these organisations to shift employees' behaviour towards more business or financial results orientation (e.g., Ashraf and Uddin, 2015; Jazayeri et al., 2011; Wickramasinghe et al., 2004; Wickramasinghe and Hopper, 2005; Wickramasinghe, 2006; Yang and Modell, 2015 Yang and Modell, 2015). Similarly, other papers stress that because of contradictions between existing exogenous and endogenous institutions, organisational leaders may also try to direct employee behaviour toward adhering to exogenous institutions such as business or financial results orientation. For instance, some papers indicate that (new) shareholders or firm owners may view business and financial results orientation as the reason for an organisation's existence, whereas employees or lower-level managers may be much more production or product oriented (e.g., Burns, 2000; Major and Hopper, 2005; Ribeiro and Scapens, 2006; Vaivio, 1999). When organisational leaders nevertheless introduce new institutions such as "business orientation" (Burns and Baldvinsdottir, 2005), "commercial orientation" (Ashraf and Uddin, 2015), "customer orientation" (Vaivio, 1999), "money orientation" (Yazdifar et al., 2008), "financial orientation" (Ribeiro and Scapens, 2006), "results orientation" (Burns, 2000) or "shareholder orientation" (Yang and Modell, 2015) via management accounting systems, many of the employees are not described as welcoming such institutions. While—at least overtly—employees may adhere to these new institutions, such usage of management accounting systems may clearly be regarded as political as some embedded agents impose their will on other agents.

Some reviewed papers report that such institutional change may be realised if management accounting information—for instance, certain performance, cost or profit measures—becomes part of the accepted political language in the respective organisation (e.g., Amat et al., 1994; Dirsmith et al., 1997; Hopper and Macintosh, 1993; Ito, 1995; Macintosh and Scapens, 1991; Modell, 2001; Vaivio, 1999; Yang and Modell, 2013; Yang and Modell, 2015; Whittle and Mueller, 2010). Using the multiple-case study on the—back then—big six public accounting firms of Dirsmith et al. (1997) as an example, this practice may even materialise in agents who were initially unwelcoming of increased business or financial results orientation, utilising the respective management accounting systems for their own political purposes. Dirsmith et al. (1997) show such behaviour for accounting firm partners who realised that for their own and their mentees' career progress, they had to report superior performance via centrally established measures—although they would not intrinsically support the usage of these measures. Another example is the case study reported by Macintosh and Scapens (1991) on General Motors in the first half of the 20th century. In this case, the newly introduced CFO Donaldson Brown managed to establish management accounting information as the major means of communication. In the words of Macintosh and Scapens (1991, p. 139), "[d]iscussions during meetings involved mainly the language of accounting and finance". These examples suggest that embedded agents may increase their chances for realising institutional change if they manage to focus organisational communication and reporting on certain types of management accounting information that centres on measures of their desired change.

3.2.3. Management accounting used to increase actors' accountability

Finally, the sixth political role of management accounting systems in enabling embedded agency is associated with increasing actors' accountability. Regarding this role, the reviewed papers mainly report on institutional change that is geared towards—at least seemingly (Cowton and Dopson, 2002)—more managerial or entrepreneurial freedom for lower-level managers in reaching set objectives. The reviewed papers mostly suggest that actors at lower levels of organisational hierarchies may not necessarily resist such new institutions but may also make use of them and engage in embedded agency. For instance, if new institutions such as "business orientation" are enforced via management by objectives and performance management systems, and these objectives can be customised to the specific situation of actors and seem more achievable, evidence indicates that such flexibility in objectives may motivate actors to engage in institutional work to meet the flexibly set objectives. For instance, Ahrens and Chapman (2002) describe the case of a large restaurant change, in which different aspects of reported performance assumed varying significance for restaurant managers depending on the characteristics of the respective restaurants. In this case, some restaurant managers are described as being motivated to meet standard prices for menus by changing institutions in their respective restaurants. In addition to this flexibility of objectives, Modell (2006) notes that ambiguity of objectives may also create room for agents in interpreting objectives and therefore motivate them to implement institutional change to meet these self-refined objectives. Other authors note that focusing on single aspects of performance (e.g., profits) may enhance the entrepreneurial opportunities for actors to meet these targets and thus motivate them to engage in embedded agency (Chenhall and Euske, 2007; Collier, 2001; Cowton and Dopson, 2002). In such cases, actors at lower levels of organisational hierarchies are described as being "empowered" (Chenhall and Euske, 2007) by management accounting systems to engage in institutional work.

As a limitation, the impetus for greater managerial freedom for embedded agents at lower levels of organisational hierarchies mostly stems from upper-level managers. Thus, it is not mainly the lower-level managerial staff who may be regarded as acting politically, but again—as in other roles discussed above—upper-level organisational leaders who try to impose their will on lower-level managers via management accounting. Nevertheless, as shown above, at those lower levels, such usage of management accounting may ignite embedded agency.

Evidence of such a motivating usage of management accounting stems exclusively from industrialised countries. In turn, evidence in emerging-country organisations is more in line with the abovementioned notion that employees in such organisations may not welcome the implementation of new, mostly market-oriented institutions. Thus, the feasibility of implementing institutional change with the help of management accounting as a political resource may be culturally sensitive. Indeed, there is evidence that introducing Western management accounting practices (typically from democratic societies) into emerging countries (often autocratic) may initially seem successful but, in the long run, do not ultimately lead to the desired outcomes (Ashraf and Uddin, 2015; Jazayeri et al., 2011; Wahyudi, 2009; Wickramasinghe et al., 2004; Wickramasinghe and Hopper, 2005; Yang and Modell, 2015). Such undesired outcomes may for instance be due to newly introduced management accounting practices not being applied equally to all organisational members, but rather being presented more positively for certain groups (e.g., longer-tenured or managerial members of the organisation) and thus being perceived as "unfair" by other groups (Ashraf and Uddin, 2015; Wahyudi, 2009; Wickramasinghe et al., 2004; but see also Moll and Hoque, 2011 in a similar fashion for an industrialised country).

These examples lead to a more general observation concerning the success of implementing institutional change via management accounting as a political resource. As Burns (2000, pp. 588–589) states, successful institutional change requires "that serious consideration be given to the local institutional context where such change is to take place". The reviewed papers suggest that this reasoning is true not only when applying Western management accounting practices as a political resource for implementing institutional change in emerging markets but also when applying such practices in Western and more democratic contexts that are not (yet) congruent to the new ways of thinking (e.g., Burns, 2000; Burns and Baldvinsdottir, 2005).

3.3. Interplay between management accounting and other factors in realising embedded agency

The reviewed papers provide evidence of a large array of factors that contribute to the realisation of embedded agency, but which cannot be directly associated with management accounting. What seems most interesting for the present paper is that these factors are often in interplay with management accounting in realising embedded agency. Although too numerous to be discussed in detail here, the factors that feature most prominently in the reviewed papers are examined in this section.

For instance, some studies suggest that changes in organisational field structures such as new technologies or increased competition become visible and tangible for embedded agents in specific organisations via management accounting information (e.g., Baños Sánchez-Matamoros et al., 2014; Burns, 2000; Macintosh and Scapens, 1991; Munir et al., 2013). Thus, the need for institutional change in a specific organisation may be triggered by such exogenous factors (Englund and Gerdin, 2011) but is then identified via management accounting (see Section 3.1.2). Similarly, changes in structures at the economic or political level, such as management trends or regulatory changes, may make existing management accounting practices appear outdated or unable to create sufficient transparency (e.g., Kamal et al., 2015; Stergiou et al., 2013; Uddin and Tsamenyi, 2005). Thus, embedded agents may react to or refer to such changing exogenous structures when identifying a need for institutional change, as discussed with respect to the third role in Section 3.1.3.

There is abundant evidence in the reviewed papers that such interplays between factors at the organisational, organisational field or political or economic level (as coined by Dillard et al., 2004) and management accounting are not neutral to power and politics. The collective evidence gathered in the reviewed papers instead suggests that embedded agents may politically exploit such factors and express their resulting will via management accounting (see Section 3.1.1), communicate such factors via management accounting information (see Section 3.1.2) or refer to such factors when criticising current management accounting practices (see Section 3.1.3). For instance, broad trends at the economic or political level may be interpreted quite differently but may fit the agenda of an embedded agent, who can therefore interpret such trends and communicate them via management accounting to create a credible need for institutional change. For instance, Collier (2001) shows that various government initiatives in the UK for improving financial management and governance of the police service were undertaken in response to a new wave of public management and public demands for effective police services. For the West Mercia Constabulary analysed by Collier (2001), these developments represented changes in exogenous structures, which were exploited by the Chief Constable of West Mercia to signal significant weaknesses in existing accounting and control practices, such as budgeting. Later, the Chief Constable therefore pushed for changing the delegation of financial responsibility and accountability of local police units.

The reviewed papers also present evidence on a number of resources that may be at interplay with a political usage of management accounting in the implementation of institutional change. As mentioned in previous sections, utilising management accounting as a political resource for implementing institutional change seems to be more accessible for powerful embedded agents (e.g., Collier, 2001; Jazayeri et al., 2011; Macintosh and Scapens, 1991; Uddin and Tsamenyi, 2005; Venieris and Cohen, 2004). In most cases, this accessibility relates to hierarchical power, which is at interplay with management accounting practices in implementing institutional change. Put differently, apart from some exceptions (Abrahamsson and Gerdin, 2006; Ahrens and Chapman, 2002; Cowton and Dopson, 2002), there is not much evidence in the reviewed papers that actors holding no or only little hierarchical power would have succeeded in drawing upon management accounting for realising embedded agency. Nevertheless, as the case study of Whittle and Mueller (2010) shows, actors at lower hierarchical levels may also be well aware of the political importance of management accounting. In their case study, a department of ten consultants working for a UK telecommunications firm sought to change the charging methods for the services they provided to other departments, with the objective of presenting themselves as more profitable. Thus, their intention could be described as wanting to change the way the institution of departmental performance was understood. Although the consultants were ultimately unsuccessful, the case study of Whittle and Mueller (2010) shows that the consultants did not materially change the way they worked (although they intended to change the way other departments worked) but wanted to change the way their work was perceived by others through the management accounting system. Thus, management accounting can be described as of primarily political value in this case.

Some of the reviewed papers also present evidence that the formation of a dominant coalition is highly important in successfully realising embedded agency (e.g., Christiansen and Skærbæk, 1997; Modell, 2006). The reviewed papers suggest that institutional entrepreneurs may need to join forces with other actors who hold some power in or over the respective organisation to implement institutional change with the help of management accounting systems. However, as the case study of Yang and Modell (2013) exemplifies, such coalitions and thus the organisational power to implement and sustain change may not be stable over longer periods of time. Thus, forming a dominant coalition and implementing institutional change by embedded agents may not be a one-time effort. Rather, to sustain institutional change, embedded agents may need to repeatedly engage in institutional work and maintain their dominant coalitions.

Another resource that may be at interplay with management accounting in implementing institutional change is discourse. Many of the reviewed papers suggest that changing management accounting structures without communicating their sought usage or application—and thus engaging in discursive strategies—may not lead to changing structures (e.g., Abrahamsson and Gerdin, 2006; Busco et al., 2006; Chenhall and Euske, 2007; Morelli and Lecci, 2014; Munir et al., 2013; Ribeiro and Scapens, 2006; Uddin and Tsamenyi, 2005). An illustrative example in this respect is the case study of Abrahamsson and Gerdin (2006) on the introduction of a continuous improvement system in two different work groups within the same firm. In both groups, the respective production flow managers introduced scorecards to measure the group's success in adopting continuous improvement activities. However, the success of the two groups in applying these scorecards differed greatly. In the first group, the production flow manager used the scorecard and its inherent measures to intensively discuss and interpret improvement activities and their outcomes for workers. In the second group, the production flow manager instead used the scorecard to report past performance rather than discuss the relevance of the scorecard numbers to the workers' day-to-day practices. In effect, great resistance towards the entire continuous improvement project was observed in the second group. Abrahamsson and Gerdin's (2006) findings may therefore be interpreted as demonstrating that a successful application of management accounting as a political resource to implement embedded agency depends on how intensively management accounting practices are used not only to measure and report but also to communicate and discuss their intended purposes.

However, similarly to the abovementioned usage of management accounting in altering actors' behaviour, the applicability of discursive strategies to support management accounting as a political resource in implementing institutional change may vary across different contexts. The reviewed papers' findings suggest that communication efforts may be more effective in organisations in democratic societies than in autocratic societies (e.g., Abrahamsson and Gerdin, 2006; Jazayeri et al., 2011; Wickramasinghe et al., 2004; Wickramasinghe and Hopper, 2005; Siti-Nabiha and Scapens, 2005; Youssef, 2013). In this regard, the comparative case study of Jazayeri et al. (2011) is especially interesting because it covers two cases: one in a democratic society (UK) and one in a rather autocratic society (Sri Lanka). The findings of Jazayeri et al. (2011) findings suggest that intensively communicating and discussing the usefulness of a management accounting practice (in this case, a performance measurement system) may be more appropriate in democratic societies because in these societies, employees are more accustomed to voicing their opinions openly—including opinions that oppose the superior's views—than are employees in autocratic societies, who generally do not deem it appropriate to openly dissent from superiors. Thus, in autocratic societies, institutional entrepreneurs may not receive direct negative feedback on their intended use of management accounting to realise institutional change, and the affected employees may instead engage in (initially) silent resistance (Siti-Nabiha and Scapens, 2005). However, in turn, they may communicate their concerns to trusted colleagues or trade union representatives, who may then voice the unified resistance of the workforce more openly and potentially more effectively as well (Wickramasinghe et al., 2004; Wickramasinghe et al., 2005; Wickramasinghe and Hopper, 2005).

Nevertheless, at least in democratic societies, discursive strategies may enforce the need for change signalled by management accounting information and therefore make institutional change easier by minimising resistance. For example, as reported by Busco et al. (2006), after the takeover by General Electric and through a combination of discursive strategies and management accounting information, the employees of an Italian firm were anxious about the security of their jobs. In this case, such discourse made implementing institutional change via new management accounting systems easier and only slightly resisted by employees. Generally, anxiety among those actors who are affected by newly implemented structures via management accounting was found to make the realisation of embedded agency easier in several cases (Hopper and Macintosh, 1993; Munir et al., 2013; Scapens and Roberts, 1993; Wickramasinghe and Hopper, 2005; Yazdifar et al., 2008; Youssef, 2013). Thus, anxiety among actors at lower levels of the hierarchy may also be viewed as a distinct political resource that may be utilised in conjunction with management accounting by actors at the top of organisational hierarchies in realising embedded agency.

Summarising the findings on the factors at interplay with management accounting in realising embedded agency, a further preliminary answer to the paradox of embedded agency appears to be that embedded agents may politically exploit endogenous and exogenous structural developments (i.e., triggers), use management accounting to translate these developments into something meaningful for a specific organisation and thus try to identify a credible need for institutional change. Similarly, for implementing institutional change, embedded agents may need to draw upon not just one but several political resources. Among these, management accounting seems to be an important one; however, the review findings suggest that management accounting is often at interplay with further political resources such as hierarchical power, discourse and anxiety.

4. Discussion and avenues for further research

The review findings presented above confirm that the political use of management accounting may be important in enabling embedded agency. Six larger political roles of management accounting in the identification of a need for and gaining others' support for institutional change and the implementation of such change could be identified. In addition, various factors at interplay with management accounting in realising embedded agency could be found.

These identified roles are not completely detached from existing conceptualisations of power and politics in accounting (e.g., Markus and Pfeffer, 1983; Wickramasinghe, 2006; Yazdifar et al., 2005 Yazdifar et al., 2005). For instance, Markus and Pfeffer (1983) note that accounting systems are important devices for the legitimisation of managerial action. However, complementing such existing conceptualisations, the six roles identified in this paper specifically highlight how an increased understanding of the political role of management accounting may contribute to dissolving the paradox of embedded agency. To date, accounting studies relating to the paradox of embedded agency have shown that management accounting may contribute to identifying contradictions between institutions (Baños Sánchez-Matamoros et al., 2014; Burns and Baldvinsdottir, 2005; Sharma et al., 2010; Yang and Modell, 2013), that embedded agents may rely on external institutions when institutionalising new management accounting systems (Gooneratne and Hoque, 2016; Sutheewasinnon et al., 2016) and that the ambiguity and discussion of management accounting information may encourage actors to consider the need for change (Abrahamsson and Gerdin, 2006; Englund et al., 2013). The present paper adds to these studies by suggesting that such and further usages of management accounting in enabling embedded agency are not neutral to power and politics. In fact, as shown above, regarding most of the six identified roles, embedded agents—especially those near the top of organisational hierarchies—may use management accounting to realise institutional change that they deem necessary—if only for their personal career progress. Thus, a key contribution of this paper is highlighting that the role of power and politics seems to be an important—but, to date, mostly overlooked—ingredient in furthering our understanding of the role of management accounting in enabling embedded agency.

In addition, the findings presented in this review extend the line of inquiry to the role of measures and metrics in creating institutional change (Déjean et al., 2004; Lockett et al., 2015). Study of the latter has thus far focused on the legitimising role of measures and metrics in institutional change. The findings reported in this paper show that measures and metrics may not only be used to legitimise institutional change ex post but also to support the need for and gaining others' support for institutional change and the implementation of institutional change.

In the literature on embedded agency, there have been calls for a closer examination of interaction effects between enabling conditions of embedded agency to better understand the conditions under which embedded agency can materialise (Battilana and D'Aunno, 2009). The findings on the interplay between management accounting and other factors presented in Section 3.3 seem especially relevant to such calls. Ultimately, the present paper's findings suggest that relying solely on management accounting as a political resource in enabling embedded agency may not be sufficient. Adding to the recent findings of Lockett et al. (2015), the present paper suggests that a combination of political resources such as hierarchical power, communication efforts (i.e., discursive strategies) and management accounting practices may be most promising in realising institutional change—despite initial resistance. In addition to these contributions, the following three subsections identify some fruitful avenues for further research based on the above review findings.

4.1. Management accounting's contribution to the identification of a need for institutional change

As indicated in Section 3.1.2, the reviewed papers are mostly *not* concerned with theoretical explanations of how embedded agents conclude that institutional change is desirable; rather, they are more concerned with how such desired institutional change can find agreement and be implemented. This finding may be due to the focus of this paper on management accounting's *political* role in embedded agency, since research on power and politics is often concerned with overcoming resistance to implementing institutional change (Fleming and Spicer, 2014; Hardy, 1996; Markus and Pfeffer, 1983). At the same time, however, this overall finding also highlights that the role of management accounting in embedded agency is not confined to the paradox of how embedded agents may identify a need for institutional change (Englund and Gerdin, 2011). Rather, it also seems paradoxical how institutional entrepreneurs can realise an identified need for change and actually change the institutions that surround them. Thus, the present paper suggests that the role of management accounting in realising embedded agency applies to both the questions of (1) how embedded agents may come to realise the need for institutional change and (2) how embedded agents may implement such institutional change.

At the same time, further theory development on how embedded agents develop a desire for institutional change and draw on management accounting for this purpose seems necessary. The few papers reviewed here, which offer some explicit theorisation on this question, focus on the role of contradictions between organisational and economic or political institutions, which are identified due to institutional entrepreneurs' personal skills (Baños Sánchez-Matamoros et al., 2014; Burns and Baldvinsdottir, 2005; Sharma et al., 2010; Yang and Modell, 2013). While this seems to be an important source of embedded agency, prior conceptual work has suggested many more sources (e.g., Englund and Gerdin, 2011; Horton and de Araujo Wanderley, 2016). To facilitate our theoretical understanding of management accounting's contribution to the identification or development of a need for embedded agency, future empirical research is thus needed. Such research might build on the conceptual work mentioned above and the political roles developed in this paper—especially the first three, which focus on the identification of a need for and gaining others' support for institutional change.

4.2. Management accounting used as a political resource to enable embedded agency by more embedded and lower-level agents

As a limitation of the six political roles of management accounting identified above, it must be noted that the review revealed that their use to create embedded agency has, to date, mainly been demonstrated among organisational elites. Thus, although research into the paradox of embedded agency calls for a move away from heroic stories about executives as the primary sources of agency (e.g., Garud et al., 2007; Hwang and Colyvas, 2011), the review findings suggest that organisational elites, particularly those less tenured in the respective organisation, use management accounting as a political resource to realise embedded agency.

In contrast, there is little evidence in the reviewed papers that actors who had served in their current organisations for longer periods of time, and who thus could be regarded as "more embedded" than newly hired actors, acted as institutional entrepreneurs. Similarly, only very limited evidence of embedded agents from lower levels of the organisational hierarchy aiming to realise institutional change and using management accounting as a political resource for this purpose was found. In contrast, in most of the papers, actors from lower levels of the hierarchy, such as engineers or workers, were mostly depicted as opposing institutional change. Some reviewed papers show that lower-level managers or employees may also be motivated by management practices to ponder or implement institutional change (e.g., Abrahamsson and Gerdin, 2006; Ahrens and Chapman, 2002; Cowton and Dopson, 2002). However, in these cases, it was upper-level managers instead who used management accounting in a political style to make lower-level actors think about or implement the upper-level managers' political will. Therefore, there is little evidence of how lower-level actors may use management accounting politically, although at least some of these actors seem to understand its power for this purpose (Whittle and Mueller, 2010).

Nevertheless, it appears reasonable to imagine that even more embedded agents or lower-level actors may engage in institutional change and politically use management accounting for this purpose. More research on such phenomena could shed light on what enables more embedded actors and actors from lower levels of the hierarchy to achieve change. This is a question that is also relevant for practice because more embedded and lower-level actors are often very close to operations and may thus be knowledgeable of contradictions and the need for change sooner than upper-level actors might (e.g., Wouters, 2009).

Such an increased understanding would also be of interest from a theoretical point of view. For both more embedded and lower-level actors, existing structures may be particularly constraining. Longer-tenured and thus more embedded agents (Hardy and Maguire, 2008) have been "exposed" to such structures for longer periods of time than less embedded agents. Existing structures may be more internalised for such actors and, consequently, more difficult to change. Thus, it would be interesting to determine what causes highly embedded agents to nevertheless engage in institutional work. Potentially, compared with less embedded agents, given their higher embeddedness, for such actors, other management accounting practices, other uses of such practices or different triggers may ignite a will for institutional change.

In turn, lower-level actors hold less hierarchical power than upper-level actors; however, from the majority of papers containing evidence on the interplay between management accounting and other factors, hierarchical power emerged as an important political resource in implementing institutional change. It therefore seems reasonable to expect that lower-level actors would—if trying to engage in institutional work—also rely on political resources that might show some interplay with a political usage of management accounting, but likely not hierarchical power. In addition, such lower-level actors may be less frequently exposed to and utilise management accounting information. Thus, their political usage of management accounting could be theorised to differ from that of upper-level actors. Given the paucity of research on whether and how such highly embedded or lower-level agents engage in embedded agency, research that sheds more light on this issue seems necessary and relevant.

4.3. Context specificity of the role of management accounting in enabling embedded agency

The review findings show that the context of change should be an important factor when politically using management accounting in realising embedded agency (see Sections 3.2.3 and 3.3). For instance, the applicability of management accounting in enabling embedded agency seems to differ between Western and emerging-country contexts. This review has presented a variety of evidence of (mostly Western) organisational elites attempting to realise institutional change in emerging-market organisations by applying Western-style management accounting practices. Many of these attempts have resulted in political resistance and, in some cases, the eventual diminishment of change (e.g., Ashraf and Uddin, 2015; Wickramasinghe et al., 2004; Wickramasinghe and Hopper, 2005; Yang and Modell, 2015). Moreover, it has been shown that interplays between management accounting and other factors such as coupling a political usage of management accounting with discursive strategies are less likely to result in institutional change in emerging markets than in industrialised countries (e.g., Jazayeri et al., 2011; Wickramasinghe et al., 2004; Siti-Nabiha and Scapens, 2005; Youssef, 2013).

These findings suggest that institutional entrepreneurs may be well advised to closely analyse the applicability of intended institutional change and management accounting in bringing about institutional change in existing structures and, if necessary, adapting them to the institutional contexts they are intended to change. Although it may generally be difficult to transfer management accounting practices originating from a specific context to another context—for instance, transferring Western-style management accounting practices to emerging-market organisations (Hopper et al., 2009)—it nevertheless seems possible. For instance, the case study by Sharma et al. (2010) of an emerging-market firm presents a case in which such an endeavour appears to have been mostly successful.

Thus, it seems worthwhile to further study the conditions and contexts under which management accounting may be successfully used by embedded agents. In particular, we require more evidence on what should be considered when transferring management accounting to foster institutional change from one context to another. Such extended evidence would not only facilitate theory development, but would potentially also allow more precise recommendations for practice. When researching such issues, interplays between management accounting and other factors that might be context-specific (e.g., discursive strategies) must also be considered.

While the examples mentioned in this section relate to differences between Western and emerging-country contexts, other contexts and differences between contexts can also be imagined to influence the role of management accounting in enabling embedded agency. For instance, contexts known from contingency-related management accounting research such as industry sector (Messner, 2016), firm size (Lavia López and Hiebl, 2015) and competitive and technological environment (Chenhall, 2003; Otley, 2016) can be theorised to affect the applicability of management accounting in enabling institutional change. Therefore, these also need further attention in research on embedded agency.

5. Conclusions

Following calls for more research on factors that enable embedded agency (e.g., Battilana and D'Aunno, 2009) and the role that management accounting may play in such agency (e.g., Englund and Gerdin, 2011), the present paper has sought to review the extant literature on why and how management accounting has been used as a political resource to enable embedded agency.

The paper adds to the literature by showing that power and politics are important—but, to date, somewhat overlooked—ingredients for furthering our understanding of the role of management accounting in embedded agency. To this end, the paper contributes to the literature by identifying six roles that management accounting may play as a political resource in identifying the need for and gaining others' support for and the implementation of embedded agency. Therefore, the paper shows that measures and metrics such as management accounting practices may be used not only to legitimise institutional change ex post (Lockett et al., 2015) but also in the prior phases of institutional change. The paper also suggests that the organisational context may have important implications for how embedded agency may be realised.

At the same time, the paper presents evidence indicating that management accounting alone may not be sufficient to enable embedded agency. The paper shows that the political usage of management accounting practices is likely to act in interplay with other factors. By doing so, the paper adds to an increased understanding of the interplay between enabling conditions of embedded agency—as called for in the embedded agency literature (Battilana and D'Aunno, 2009).

The paper also suggests that the role of management accounting may not only lie in the identification of a need for change by institutional entrepreneurs, as focused so far in applications of the embedded agency paradox in the accounting literature (Englund and Gerdin, 2011; Kilfoyle and Richardson, 2011). Instead, the presented review findings suggest that institutional entrepreneurs who have identified a need for institutional change may also draw on management accounting for overcoming political resistance to change.

In addition to these contributions, the paper has identified certain gaps in our existing knowledge and suggests three broader avenues for future research that appear to be most promising in gaining a deeper understanding of the role of management accounting as a political resource in creating embedded agency. At the same time, following these research avenues should yield important findings that will also relevant for practice.

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