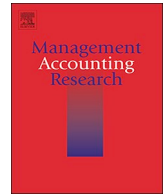




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Contents lists available at ScienceDirect

Management Accounting Research

journal homepage: www.elsevier.com/locate/mar

Management accounting systems in institutional complexity: Hysteresis and boundaries of practices in social housing

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ARTICLE INFO

Keywords:

Management accounting systems

NPM

Institutional complexity

Social and financial accountability

Practice theory

Social housing

Hysteresis

Practice boundaries

ABSTRACT

This paper examines how organizational actors use Management Accounting Systems (MAS) in a public social housing organization in a context marked by institutional pressures for both social and financial accountability. More specifically, we use practice theory to examine the articulation of *practical intelligibility*, i.e. how actors make sense of competing institutional pressures in their day-to-day practices while being informed by less financially loaded MAS. Our findings underline that, despite increased institutional pressures on social aspects, actors' compromises reveal the predominance of financial concerns. We show that this might be due to, not only the current institutional pressures or the MAS, but also to the hysteresis of a structuring element of practice: the financially oriented teleo-affective structures imposed by previous NPM reforms. This study also describes the role of ABC/M and practice boundaries in the articulation of practical intelligibility for conflicting institutional pressures and in the way actors compromise.

1. Introduction

In this paper, we examine the operation of Management Accounting Systems (MAS) in managing competing institutional pressures in a public social housing organization. In particular, we study the way in which actors in "Alpha" (a public social housing organization striving for big changes) use MAS to manage institutional pressures for social and financial accountability. Our focus is on actors' utilization of MAS to make sense of these competing institutional pressures and integrate them into their organizational practices.

Public sector organizations face permanent institutional complexity (Greenwood et al., 2011; Kern et al., 2018; Smets et al., 2015), as decades of NPM¹ reforms (Hood, 1995) have introduced a market orientation and institutional pressures favouring financial and economic performance (Broadbent and Guthrie, 2008; Lapsley and Wright, 2004; Laguecir et al., 2020). These reforms, combined with their core historic missions, have caused public sector organizations to confront simultaneous institutional pressures for social and financial accountability (Arnaboldi et al., 2015; Clarke and Lapsley, 2004; Gray and Jenkins, 1993). Previous research has examined the central role of accounting in NPM reforms (Broadbent and Guthrie, 2008; Hood, 1995; Lapsley and Miller, 2019). In this context, in which institutional pressures are

predominantly financial, the introduction of management accounting is often associated with that of a business-like ethos (Chua and Preston, 1994; Walker, 2000). Many studies provide examples of MAS modifying not only the rules (Ahrens et al., 2018; Kurunmäki, 2004; Kurunmäki and Miller, 2011) but also the core purpose of operational practices, introducing their profit-oriented motivation at the expense of, for instance, the medical purpose and that of quality of care (Chua and Preston, 1994; Llewellyn and Northcott, 2005). This literature provides interesting insights into the programmatic aspects of MAS in NPM reforms.

Nevertheless, studies have shown that MAS design and operations may also play a role in how public sector organizations actively handle conflicting institutional pressures (Amans et al., 2015; Chenhall et al., 2013; Ezzamel et al., 2012; Sundin et al., 2010). The use of MAS may constitute a response to multiple institutional pressures (Amans et al., 2015; Ezzamel et al., 2012). For instance, in an examination of the educational field in England and Wales, Ezzamel et al. (2012) show the various ways in which competing pressures shaped different schools' budgeting practices. Similarly, Amans et al. (2015) found that different institutional pressures impacted the budgeting process, revealing the role of the funding situation in the practice variation in two French theatres. Moreover, in their study of an NGO, Chenhall et al. (2013)

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¹ New Public Management.

<https://doi.org/10.1016/j.mar.2020.100715>

Received 10 November 2016; Received in revised form 6 April 2020; Accepted 30 July 2020

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highlighted how MAS can act as “compromising accounts” when their design and operations help organizational actors to re-order priorities and integrate different perspectives in situations with potentially competing values. Their analysis of compromising accounts offers interesting insights into the ways in which MAS design and operation facilitate, or impede, compromise in situations of multiple evaluative principles.

In this paper, we draw upon this literature, yet we move away from the processes that involve negotiating the design and operations of the MAS (Amans et al., 2015; Chenhall et al., 2013; Ezzamel et al., 2012). Instead, we focus explicitly on how actors, through their use of MAS, make sense of conflicting institutional pressures and integrate them into their practices. Following previous research (Carlsson-Wall et al., 2016), we shift the analytical focus from how compromises between different institutional pressures are included in the design and operations of MAS, to how these systems may shape the way actors interpret competing institutional pressures compromises on how to integrate them in their organizational practices. Therefore, rather than focusing on the debates around accounts (Chenhall et al., 2013), we examine the debates on how to respond to social and financial institutional pressures in organizational practices, and thence analysing how MAS inform these debates.

We suggest that this analytical shift allows for a focus on how organizational actors interpret and handle competing institutional pressure when using MAS to inform their decisions. This allows us to enhance our understanding of the role MAS play in NPM reforms and, more specifically, how MAS may shape the way organizational actors make sense of competing institutional pressures, prioritize and integrate them in their organizational practices. While researchers have already shown that compromises are situation-specific (Amans et al., 2015; Carlsson-Wall et al., 2016), this analytical shift permits us to explore this further by examining the wider influence of organizational practices.

Furthermore, we contend that a closer examination of the way in which organizational actors interpret and integrate multiple institutional pressures in their practice is key to understanding how these pressures are transformed into action (McPherson and Sauder, 2013; Smets et al., 2017, 2015). Following previous accounting studies (Ahrens and Chapman, 2007; Ahrens et al., 2018; Jørgensen and Messner, 2010), we draw upon the work of Schatzki (2002) and define practices as bundles of activities structured by rules, teleo-affective structures, and practical and general understandings (Schatzki, 2002). Focusing on the activities of individuals, Schatzki's practice theory provides a complete and dynamic understanding of how actors manage competing institutional pressures within their organizational practices (Smets et al., 2015). Central to our theorization is the concept of *practical intelligibility* (Schatzki, 2002, p. 74), to conceptualize the way in which organizational actors use MAS to make sense of institutional pressures for both social and financial accountability in their day-to-day practices. Practical intelligibility offers a set of ideas to explain how the different institutional pressures become intelligible for actors and how actors make sense of what to do when facing them. We also draw upon the notion of *practice memory*, referring to organizing elements of past practices that circumscribe activity in the present (Schatzki, 2010). This concept connects present practice to the past (Schatzki, 2002, 2010), and allows us to conceptualize how past meanings can inform future change strategies.

We use this practice lens (Schatzki, 2002) to delve into everyday practices and examine how organizational actors use ABC/M to manage competing institutional pressures for financial and social accountability (i.e. how they interpret, prioritize, and integrate these pressures) in their everyday practices. We develop our argument drawing upon a 3-year, in-depth study of “Alpha,” a French public social housing organization. Social housing is a particularly relevant setting because of its multiple and sometimes contradictory institutional pressures for social and financial accountability (Collier, 2005, 2008; Ejiogu et al., 2018;

Smyth, 2017). Our interest in this setting originated from the fact that it had recently faced greater pressure from the central government and local authorities demanding increased social accountability to address criticisms of the way in which organizations in the sector were carrying out their social mission. At the beginning of the study, Alpha had to provide accounts of its social performance to obtain long-term funding. Therefore, this case study differs from the usual NPM study on making the public sector more financially aware as here, instead, it was made more socially aware.

Nonetheless, a key finding is that despite this increased pressure for social accountability, and the use of an ABC/M (which was supposed to provide opportunity for debate), the organizational actors ended up compromising based on what they understood as their funding agency's main concerns, economic performance and avoiding public criticism. Thus, social aspects were secondary to financial ones. This finding confirms the role of practice memory, in the way actors make sense of coexisting social and financial institutional pressures. Furthermore, from a more political perspective, an interesting finding was that tenants are largely overlooked in the project that aimed to put the social back into the public social housing sector. This might reflect not only the lack of a genuine strong political will but also the fact that the shift of funding is inherent to NPM and associated neoliberal values that see inequality as natural and largely tenants' own responsibility.

In the next section, we explain our theoretical framework. We then describe the research context and method, before presenting our field study findings. The last sections offer a discussion of the findings, and some conclusions and possible avenues for future research.

2. Theoretical background

The main theoretical motivation for this research is to “study, analyse and interpret accounting in the contexts in which it operates” (Hopwood, 1987, p.303), and to develop our understanding of how actors use MAS in the public sector to manage institutional pressures for social and financial accountability with a specific focus on practices. For this purpose, and following previous accounting studies (Ahrens and Chapman, 2007; Ahrens et al., 2018; Jørgensen and Messner, 2010), we used Schatzki's conceptualization of practice (2002).

2.1. Schatzki's conceptualization of practice

We first define the four structural elements organizing practices in Schatzki's approach (2002). Teleo-affective structures refer to sets of ends towards which practice is oriented, allied with the appropriate emotions for the pursuit of these ends. Rules constrain how to do something. Likened to cultural dispositions, general understandings refer to shared beliefs, concerns or fates, which may be common to several practices. Finally, practical understandings, or know-how, refer to how to perform certain tasks.

Secondly, Schatzki conceptualizes human activity as governed by practical intelligibility, i.e. “what makes sense to a person to do” (2002, p. 74). Practical intelligibility guides actors when they perform practices, as they invariably carry out actions that are significant to them as the ones to perform. Practice, through its four organizing elements, determines practical intelligibility by moulding individual features. To eschew any conceptual conflation of practical intelligibility with practical understanding, it is important to underline that while practical understanding enables practitioners to execute the identified action, practical intelligibility singles out which action to perform in a certain situation (Schatzki, 2002). This means that although people are always able and prepared to do a variety of things, at any given moment, they invariably carry out those actions that are significant to them as the ones to perform.

The articulation of practical intelligibility occurs when actors carry out actions while participating in various practices. Although the ends that govern an action might not be shaped fully by any practice the

actor carries on, what makes sense to them to do is still nurtured within the wider ambit of practices (Schatzki, 2002). Practices are, therefore, open-ended in the sense that there are often different ways of performing them, depending on the degree to which the practice specifies how it needs to be performed. In this sense, for Schatzki, practices can have different degrees of totalitarianism:

The more totalitarian the practices (e.g. some military practices or accounting), the more its organization specifies correct (as opposed to merely acceptable) teleologies, behaviours, and even affectivities, and the greater the extent to which it determines the structure of signifying. The less totalitarian the practice, the more individualized and less practice-based are the teleologies and affectivities that determine what is signified to people to do (Schatzki, 1996, p.124).

Institutional complexity and the related conflicting institutional pressures may give rise to important disparities and conflicts confronting actors with divisions in understanding and intelligibility (Schatzki, 2002).

Finally, practice memory is a form of social memory that reflects the organizing elements of past practice circumscribing activity in the present (Schatzki, 2010, p. 216–221). This property of practice encompasses general and practical understandings, rules, ends and emotions as elements of practices that exist, even when practices are not being carried out. In enacting organizational practices, actors' understandings of those practices become enmeshed with previous understandings of similar practices from other contexts. Management accounting and organizational practices persist and frame organizational possibilities while at the same time being transformed. We share an interest with the idea of practices having social and historical dimensions beyond the immediate context, as we contend that the role MAS play in contexts of different institutional pressures is prefigured by previous organizational changes (including accounting change) (Hopwood, 1987).

We use this conceptual vocabulary to theorize how management accounting mediates external pressures for organizational change and the “roles of accounting and the ways in which accounting change can shift the preconditions for subsequent organizational changes” (Hopwood, 1987, p.230).

2.2. Management accounting as a totalitarian practice in the NPM context

In the context of NPM where the introduction of management accounting is often associated with that of a strong business-like ethos (Chua and Preston, 1994; Walker, 2000), MAS can be regarded as a totalitarian practice. As such, management accounting strongly determines the structure of signifying (Schatzki, 1996). Indeed, management accounting has been described as a colonizing force (Power and Laughlin, 1992), with invasive financial measures and imperatives impinging on core values (Kurunmaki et al., 2003). Studies show how an MAS can shape teleo-affective structures of operational practices, by introducing profit-oriented purposes at the expense of the medical purpose (Chua and Preston, 1994; Llewellyn and Northcott, 2005), and by replacing the traditional professional purposes and emotions with financial goals and quantification cultures (Amslem and Gendron, 2019; Broadbent et al., 2001; Kurunmaki et al., 2003; Miller, 2001). Furthermore, studies show that MAS can also shape the rules of operational practices (Kurunmäki, 2004; Kurunmäki and Miller, 2011).

By creating “structures of intentionality” through which ends and means are framed and selected, MAS shapes wider organizational practices (Ahrens, 2018). Central to this perspective is the programmatic aspect of accounting (Miller, 1990; Miller and O'Leary, 1993), which suggests that management accounting is an instrument serving its proponents' purposes (Christner and Strömsten, 2015; Miller and O'Leary, 1993). Nevertheless, in NPM reforms, MAS practice might also be shaped by organizational actors, who may play an active role in modifying some of the elements relating to the MAS practice. For

instance, Covaleski et al. (2013) showed how actors changed the rules associated with public budgeting. Ahrens et al. (2018) further revealed that actors could change another element of practice, i.e. teleo-affective structures. In their examination of how a local authority endogenized budgeting practices by changing the related purposes and associated emotions (i.e. the teleo-affective structures), they suggested that actors may divert the programmatic dimension of the MAS and contravene, to a certain extent, its intended purposes (i.e. enacting to institutional pressure on financial aspects), pointing to the importance of practice memory.

2.2.1. Less totalitarian MAS

The management accounting literature in NPM contexts (see Lapsley and Miller, 2019, for a detailed review) has focused on MAS heavily loaded with financial aspects, such as budgets (Covaleski et al., 2013) or cost systems (Chua and Preston, 1994). From a practice perspective, such MAS are considered totalitarian as they specify “correct (as opposed to merely acceptable) teleologies, behaviors, and even affectivities”, and they heavily determine “the structure of signifying” (Schatzki, 1996, p.124), shaping it towards the profit goal. We seek to extend this research by examining MAS that are “less totalitarian” in their shaping of practice. This concept allows for the acknowledgement of a very nuanced and subtle distinction we make among MAS. From a practice perspective, ambiguity and incompleteness are always features of MAS. So even with a seemingly unambiguous KPI (e.g. a margin), there are presumably always ambiguities about how it is to be interpreted or implemented, or even what will happen if it is not. In this sense, taking practical intelligibility and practical understanding seriously may usefully challenge a more mechanistic perception of the relation between MAS, practice and outcomes. Answering recent calls (Busco and Quattrone, 2015, 2018; Pollock and D'Adderio, 2012), we examine the operations of an MAS less imbued with market logics and profit orientation, and how this could enhance our understanding of the way institutional pressures induce practice change.

Some of the literature suggests that this less totalitarian MAS may not shape operational practices to the same extent, but rather provide a space allowing for the development of workable compromises (Ahrens and Chapman, 2007; Chenhall et al., 2013; Englund et al., 2013; Goretzki and Messner, 2016). In line with this idea, some accounting studies on the imperfect or incomplete nature of MAS (e.g., Andon et al., 2007; Dambrin & Robson, 2011; Jordan and Messner, 2012) stress the importance of organizational actors making do with the existing MAS despite its perceived imperfections. Actors respond to these incomplete or imperfect systems either by trying to repair them or by distancing themselves from the measures (Jordan and Messner, 2012). In contrast, Chenhall et al. (2013) find that these imperfections helped to provide a fertile arena for a productive discussion between individuals holding differing values. Similarly, Busco and Quattrone (2015) illustrated how accounts act as a “maieutic machine,” for the ambiguity of performance indicators leaves space for questioning and debate, thus allowing actors to play a more active role in decision-making. Jordan et al. (2018) made a similar point, suggesting that risk matrices work as templates that go well beyond the idea of precise measurement, to generate inter-discursive relationships between users. These studies show that accounting mediates between programmatic rationalities and enactments in ways that require practical intelligibility.

Drawing on this research and seeking to expand it, we examine how actors make sense of conflicting institutional pressures for their day-to-day practices, using less totalitarian MAS (less heavily focussed on profit and market logic). We contend that this kind of MAS may play a specific role in the articulation of practical intelligibility (i.e. what makes sense to a person to do (Schatzki, 2002, p. 74)), by specifying acceptable teleo-affective structures, rather than prescribing financial ones. In particular, by providing more space for non-financial aspects, this kind of MAS could play a rather inter-discursive role where general

and practical understandings could come into play. We would then expect institutional pressures for social accountability in a public setting to be more significant. In this, we see an important contribution to recent work on the role of MAS in building compromise between institutional pressures and organizational change in the public sector.

3. Research design

This study is part of a broader research project carried out on a French social housing organization, called Alpha for the sake of confidentiality.

3.1. Method

The research was designed as a longitudinal field study (Eisenhardt, 1989) to gain access to day-to-day practices. More precisely, the research was conducted as a participant observation study (Jönsson and Lukka, 2007; Jorgensen, 1989; Spradley, 1990). One of the authors² was present at Alpha regularly from March 2008 to May 2011. This kind of presence enabled her to become aware of issues relevant to organizational actors, to examine what actors said and did, and to discover what mattered to them (Garfinkel, 1967; Jönsson and Lukka, 2007). Participating in employees' activities and interacting with them allowed her to identify and understand practice "as it happens" (Schatzki, 2005, p. 476).

We used three data collection methods: observations, archival analysis³ and interviews (Jönsson and Lukka, 2007). The field researcher made direct observations from August 2008 to November 2010, twice weekly on average. She had access to the head office, renting agencies, building sites and residences. She took field notes during various informal and more than 100 formal meetings (see Appendix 1). She was also present in very informal situations (e.g. coffee, lunch and smoking breaks), which allowed access to staff at all hierarchical levels. We also collected archival data, including minutes of meetings, documents used and produced during these meetings, and all other relevant documentation. (Please see Appendix 2.) In addition, the field researcher conducted 24 semi-structured formal interviews (please see Appendix 1) with managers and operational staff. Lasting about 90 min on average, these interviews were recorded and transcribed. When this was not possible, the field researcher took notes during and after interviews.

Owing to the richness of the data, we adopted an iterative and creative analysis. As categories and relationships emerged, we compared our findings with different social science theoretical frameworks. Schatzki's practice theory played an important "guide role" (Lukka and Modell, 2010, p. 465) in making sense of and searching for explanatory patterns in the masses of unstructured data generated (Ahrens and Chapman, 2004, 2006). The research question emerged in reflection with other researchers during the analysis process.

3.2. Settings

Alpha is the public housing organization of a local council. In 2008, Alpha had 348 employees, managed 16,327 dwellings and had total revenues of €100 million, a profit of €4 million, cash flow of €16 million and €121 million in equity. The main business areas are site planning, construction (dwellings or commercial buildings), renting and selling of new and old dwellings, design and management of outside spaces, maintenance and renovation of the buildings, specific

renting (e.g. traveller sites), and co-trustee management. The core business is building and renting social dwellings to tenants. Alpha had six business units: Building, Renting, Adapted Renting, IT, Finance and Accounting (please see Fig. 1), and its clients included local authorities, private real estate companies and economically vulnerable tenants.

Our analysis covers a period from March 2008 to 2010. (Please see the timeline of the main events during this period in Table 1). For the sake of clarity, we present the findings with a focus on some key episodes to provide a more detailed analysis. Using Schatzki's conceptualization, we analyse here how organizational actors make sense of competing institutional pressures in their operational practices.

3.3. Case analysis

The complexity of the settings stems from the fact that, although Alpha is a public sector social housing entity, financial and social aspects are intermingled. Here we describe how pressures on financial and social accountability came to coexist at the time of the study, and how actors at Alpha responded to them in practice.

3.4. Institutional pressures in the French public social housing sector

3.4.1. Past NPM reforms and institutional pressures for financial accountability

The French social housing sector and, more specifically, Alpha, had been marked by decades of NPM reforms oriented towards financial performance. Created in 1920 as a public social housing organization, Alpha was funded by the central government, the local authority and the public investment bank.⁴ Its initial mission was to offer affordable housing to socially and economically vulnerable people. In the 1990's, under NPM reforms, the status of public social housing organizations changed, to "allow diversification of its activities and improve the functioning of the establishment to meet the requirements of a competitive market" (internal document, 2010). At this time, private sector-inspired management techniques were introduced (e.g. decentralization in responsibility centres, PMS, cost accounting, etc.). The ministry and local authorities established three main KPIs (which were all financial) to monitor social housing organizations. Thus, from 1993, Alpha and more broad-based social housing organizations implemented and paid particular attention to (1) vacant dwellings, (2) unpaid rents⁵ and (3) the contribution to cash flow.⁶ The minister and the local authorities almost exclusively used these three financial indicators to monitor Alpha (and more broad-based social housing organizations) for almost 20 years.

These three indicators were very important inside Alpha. Most of the employees had a clear idea of at least the monthly level of the percentage of vacant dwellings and unpaid rents, even if they did not directly concern them. The three KPI were considered "everyone's business," as the then CEO repeatedly stressed. In 2008, Alpha had reached a high level of financial performance. The external auditors' report indicated that, from 1993 to 2008, profit had increased over 70-fold, equity threefold, and cash flow had improved from -€2.7 million to a positive figure of €4 million.⁷ The percentage of vacant dwellings was around 0.54 % and unpaid rent 0.5 % (which was far below the sector average). The ministry designated Alpha an example of the success of public social housing managerial reforms.

⁴ A state-owned bank that funds public projects.

⁵ Vacant dwellings and unpaid rent are both financial indicators as they are opportunity costs and therefore provide information about the lack of possible revenues.

⁶ This is still a commonly used economic indicator for local authorities and has been central to the political communication of social-housing organizations since 1997.

⁷ To maintain the organization's confidentiality, a range of figures is presented, rather than the actual figures.

² The field researcher.

³ All the documents, interviews and notes were originally in French and translated into English by the authors. Where the translation of a specific term was ambiguous, the original French term has been included in brackets next to the English translation.

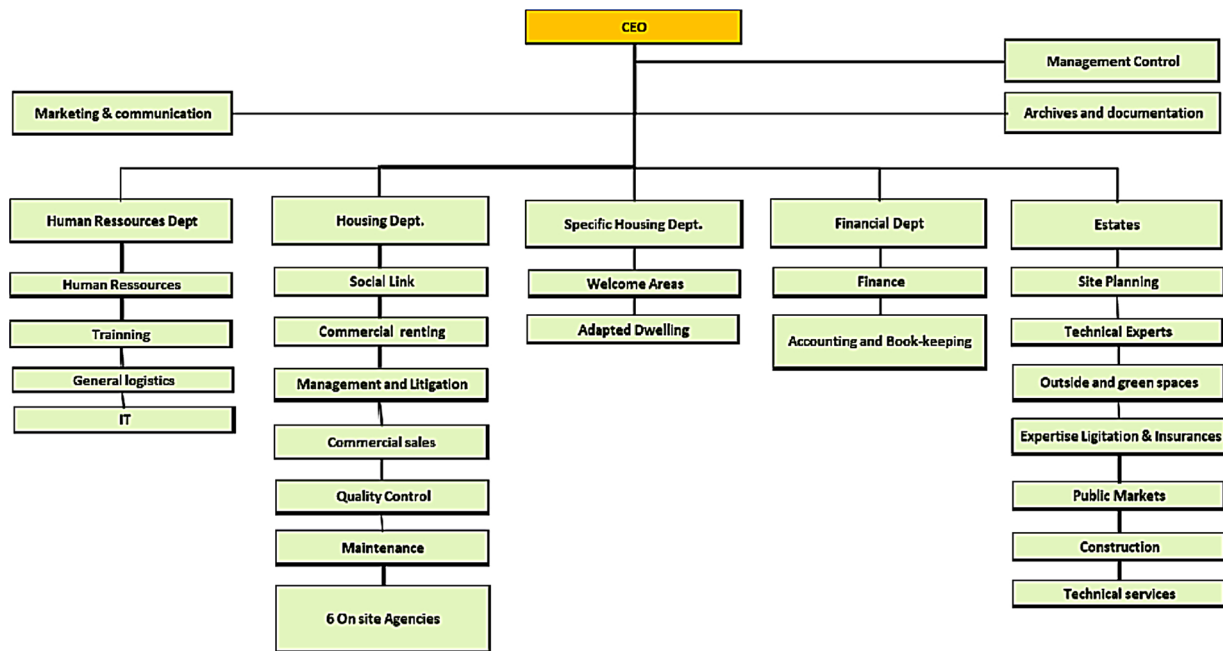


Fig. 1. Organizational chart.

Table 1
The time line of the study.

Date	Company events
July 2008	Official appointment of the CEO
August – October 2008	Strategy formulation and project design
October 2008	Official launch of the project in front of the whole company
	Implementation of ABM
October to December 2008	Externally = identification of stakeholder expectations Internally = activity analysis
January to May 2009	Integration of stakeholder expectations in ABM
May 2009	Suggestions of a new mapping of the processes, including new activities or activities improvement to meet stakeholder expectations
June 2009	First reporting for each process, built by the MA and based on KPIs
Until December 2010	Operational deployment of the new mapping

While the financial figures illustrated the importance of the KPI in Alpha, the impact of the NPM reforms was also observable at the operational practices level with, not only middle managers, but also operational employees (proudly) exhibiting a clear business ethos. Thus, an operations manager explained: “compared to other public social housing companies (sic) we are more professionals (sic). We are performing very well financially and that is the result... We can compare ourselves to any private social housing, and almost to Beta [which is the main private competitor]. The only thing that makes us different is that we have specific tenants.” (Operations Manager). This quote is illustrative of many chats and meetings where employees appear quite proud of their being a leading organization in financial performance. Nonetheless, if Alpha was a good performer under NPM reforms, responding well to pressure to be financially accountable, the context at the beginning of the study was marked by a change in the institutional pressures coming from authorities.

3.4.2. The rise of social accountability

In the late 2000's, repeated scandals (about mismanagement, large amounts of unspent funds and opacity in dwelling allocation) turned public attention to the public social housing sector. Furthermore, even proponents of a more liberal housing policy pointed to a mission drift⁸

⁸ See January of the same year: the Attali report on the liberation of growth advocated competition with the private sector and expressed reservations

of public organizations. Some organizations were maintaining high earnings to ensure a considerable level of cash⁹ (to comply with the goals set by the NPM reforms), at the expense of the core mission of providing affordable dwellings to socially and economically vulnerable households. Facing these criticisms, the Minister of Housing¹⁰ announced a new reform aiming at counterbalancing this drift: to obtain public funding, social housing organizations would have to demonstrate their social utility and provide social and environmental accounts.¹¹ In parallel, complying with market deregulation,¹² there was no longer an

(footnote continued)
regarding its social mission.

⁹ For decades, the level of cash flow has been the central KPI to report to authorities, as mandated by central and local governments.

¹⁰ Christine Boutin in 2008.

¹¹ The two main requests were: (1) a social and environmental report would become compulsory for public organizations in 2010 (extension of the NRE Law (2001)); and (2) from 2010 on, any funding for public organizations would become conditional on a social utility agreement (requested by MLE Law (March 25, 2009)). In particular, this agreement must specify the social policy of the organization, and the organization's policy for the quality of service provided to tenants.

¹² Law No. 2009–323, “Mobilization for housing and the fight against exclusion,” opened up housing construction activity to private operators, thus complying with European recommendations, and introduced the assessment of housing agencies and social landlords, subjecting them to performance targets

obligation to fund public housing organizations specifically, so that public organizations would be in competition with private ones for public funding. Moreover, the central government transferred the funding responsibility to local authorities (e.g. cities, local councils and regions). This placed Alpha in a critical situation, as it depended heavily on public funding. Despite its good financial performance, without this funding, Alpha would run out of equity by the end of 2017.¹³ Unfortunately, in 2008, the local authority (which would become its main funder) had a negative perception of Alpha. Representatives of this authority complained that they were not sufficiently consulted on Alpha's activities and that their suggestions were not taken into account.

The CEO wanted to avoid superficial changes potentially associated with the adoption of the social housing sector repository.¹⁴ He then decided to regain the local authority's trust by launching a huge project of profound change in operational practices. The project aimed at reinforcing Alpha's social mission by integrating the expectations of key stakeholders into operational practices. Launched in October 2008 (please see Table 1), the project was supported by an ABC/M system. The project committee considered ABC/M better suited to practice change than CSR projects, often associated with superficial changes and window dressing. In addition, Alpha already had an ABC system. Finally, to adapt the ABC/M to the integration of social aspects in Alpha's activities, it was designed internally, and included a mapping and analysis activity, and a costing of activities. Moreover, the project committee defined the concept of "value" in a broader sense than the traditional one (Porter and Kramer, 2011), and included the expectations not only of the customers (here tenants) but also of all kinds of stakeholders.

To tailor the project to improving social aspects of Alpha's activities, and to avoid a predominance of financial aspects, the entire system was not placed under the responsibility of management accounting. The CEO declared that management accountants were "obsessed" with financial performance, illustrating his remarks with the monthly 50-page dashboard, filled almost exclusively with financial and economic indicators. To sum up, the ABC/M was encompassing a mapping and analysis of value-adding activities (ABM) and the costing of these activities (ABC).

3.5. The purposes of the sale of old housing

At the beginning of the project, the operational committee (all senior and middle management) produced a global mapping of the macro-activities, divided into 16 processes. Our empirical investigation focused on the process of "the sale of old housing" (SOH), consisting of selling old housing to the current tenants or external households. SOH included both social and financial aspects and involved legal verification by local authorities. The team in charge of this process included managers and operational actors: an onsite residency manager (the team leader), a janitor, the SOH manager, an estate operation manager, a management accountant, one employee from the Legal and Litigation

(footnote continued)

(targets encompassing social and environmental aspects).

¹³ Alpha was facing a long-term funding problem as the financial simulations demonstrated. Central government and local authorities usually funded constructions (in 2007 and 2008, public funding amounted to €60 million, 50% of the equity). This funding was decreasing and therefore, Alpha would have to rely on its equity. In the best-case scenario, this equity could guarantee funding for the programs until 2017. Accordingly, equity management was a central concern, and local authority funding (which was already very important) would become crucial. Consequently, improving relations with the local authority was vital.

¹⁴ The Delphis-EURHO-GR®, developed in 2006, is based on the principles of the Global Reporting Initiative (GRI) (The EURHO-GR Repository, Delphis, 2006: <http://www.delphis-asso.org/produits/eurho-gr/>). In 2008, 15 competitors adopted it, and in 2010, 24 of them did the same.

Department sub-unit, and the internal project manager. Over four months, the team mapped the activities in detail (Fig. 2) through regular meetings. This process started by identifying an old dwelling to be sold and ended with the legal sale of the dwelling.

During the activity mapping, an initial perspective on the purposes of the SOH process emerged. The main goal of the SOH was to sell rapidly as the following quote of the SOH manager shows:

My objective is to sell the dwellings rapidly to the tenants [occupying the dwelling], or, when they can't or don't want to become owners, then to other households. This means a lot of work, from the feasibility study to the final signature. Apart from the sale itself, I have to deal with many aspects, the legal authorization and financial, accounting and strategic aspects, communication with future owners and with neighbours [...] I have to be efficient and reach my [sales] objectives.

Her general understanding of the process was that she had to sell the dwelling rapidly and ensure an acceptable profit to reach her financial objectives. Her concerns were to respect the sales schedule, to reach the targeted profit and to comply with the rules and legal requirements (e.g. comply with the legal procedure for the property sale, set a price lower than the market, etc.). Other team members shared this perspective and considered cash flow a key objective in the sale of old dwellings. For instance, the management accountant and the employee from the Legal and Litigation Department insisted that the principal and initial motivation for selling dwellings was to generate cash flow. The legal rules also appeared important in the SOH, and among them, two were prominent. Firstly, only fully amortized¹⁵ dwellings were eligible and, secondly, for each dwelling sold, a new one had to be constructed. As underlined by the CFO:

The idea is to sell some amortized assets to make cash that will be reinvested in new buildings. This process was initiated because it has been suggested [by authorities] that we sell dwellings to find economic resources on our own. (CFO)

This was in line with the general understanding conveyed by the board of directors, which clearly stated that the SOH process ultimately had financial motives. It was quite clear that the financial aspects and legal obligations prevailed during the team discussions around the mapping of the SOH activities.

This view contrasted with that of the agency manager, for whom the purpose was to provide access to homeownership, autonomy and higher social status for low-income tenants. She referred to the residential route as follows:

The residential route is the route a tenant will take with us and social housing or in housing in general. The tenants often arrive here by renting a social dwelling. It is often a small flat, in a relatively unattractive area. They are supposed to take a residential route, and we are supposed to build this route with them. The achievement of a residential route, and that is what we are working for, is to allow them access to homeownership. This is most tenants' dream, to be freed from Alpha and own their own home.

The feelings expressed here related to the conviction that the main concern, within this process, was tenants' social development and well-being. Other team members (the janitor, and the onsite residency manager) shared this perspective. Interestingly, while the supporters of the former perspective referred to the tenants as "buyers" or "future owners," without evoking their personal lives or difficulties, some team members were showing a real concern for the tenants' well-being. Nonetheless, the successive mappings illustrate the overall importance given to the cash, the technical aspects, the rules and the various authorizations required during the process.

¹⁵This means that the period of loan repayment is finished.

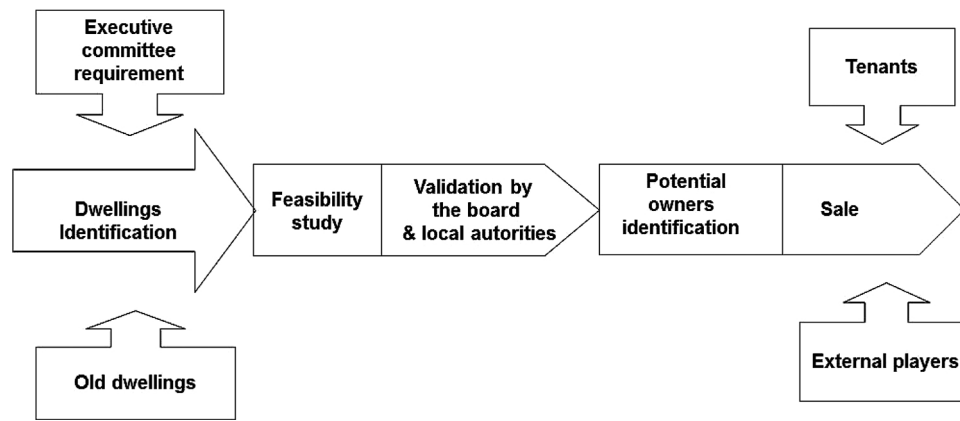


Fig. 2. Macro activities in the SOH process.

One striking element here is the strong teleo-affective structures relating to economic efficiency evident during team discussions. Most of the members and wider organizational actors perceived the SOH process as a sale process to make cash. This financial and economic purpose was not limited to the (apparently commercial) SOH process; we also observed such teleo-affective structures in the renting process where the middle managers often stress the importance of minimizing the vacant dwellings and the unpaid rents. The social mission of Alpha was relatively absent from the discussions and was relegated to the background.

Past NPM reforms had profoundly shaped the general understandings and teleo-affective structures of Alpha's practice towards operational and economic efficiency, subsequently shaping the potential practice changes. The practice memory of Alpha reflects the organizing elements of past practice impacted by decades of NPM that still circumscribe the present activity (Schatzki, 2010). During the SOH meetings, the practices enacted had social and historical dimensions beyond the immediate context of Alpha.

3.6. The articulation of practical intelligibility for local authority expectations

Once the mapping of activities was completed, the team had to integrate the expectations of key stakeholders in the operational practices of SOH. The principal expectations of external stakeholders (including local authorities, cities, tenants and owners) provided by the external project manager¹⁶ were:

- 1 To offer affordable access to ownership, open to most households, in particular, in areas with preferential locations [urban areas connected to public transport].
- 2 Regarding the dwellings to be sold: to avoid those in properties with an elevator; to favour buildings in good shape; to avoid deteriorated urban areas and favour a social mix; to maintain the rate of social housing dwellings per municipality [referring to the law specifying that each municipality must offer 20 % of social dwellings].¹⁷
- 3 Regarding the potential owner: to prevent sales to an economically vulnerable household; to prevent personal bankruptcy (Excerpts from the summary of stakeholder expectations).

¹⁶ From September 2008 to September 2009, she regularly met the key stakeholders, including municipalities (elected people and technicians), regional state agencies (including representatives of technical and administrative departments), representatives of tenants' associations and social workers. She identified their main expectations, which were subsequently validated by stakeholder representatives.

¹⁷ In France, a city has to comply with a rule that 20% of dwellings be social. This means that when a social landlord sells or destroys a dwelling, another one has to be constructed.

(Source: Internal document: Summary of stakeholder expectations)

When these expectations were initially presented in a meeting, it was evident that the team members had difficulty perceiving them as clearly actionable in their operational practices. Expectation 2 relating to the elevator was particularly illustrative of that. This expectation provoked intense discussions, as can be seen in the following excerpt from a meeting. Despite their knowledge (i.e. the practical understandings) of the activities involved in the SOH, team members did not manage to *make sense of what to do* with these expectations (or what we consider their practical intelligibility (Schatzki, 2002)).

Agency manager: We suggest that at the property identification stage, the SOH manager chooses a building without an elevator.

SOH manager: If I really start to select only buildings without elevators, I will have a very serious problem in the short run. However, I can fix it in the long term by asking builders to avoid putting elevators in new buildings [laughs]...

Janitor: The problem is not our activities. The problem is that the owners do not take care of them [the elevators]. They don't have enough money to pay for elevator maintenance.

Agency manager: Why don't we sell only to financially viable households?

SOH manager: It is simple: at the step of potential owner identification, I am bound to sell the dwelling to its tenant as a priority. We are not allowed to decide to sell to somebody else unless the current tenant refuses the offer.

Litigation employee: In my opinion, the problem is at the sale transaction stage. The banker is responsible for the loan authorization.

SOH manager: You know, at the potential owner identification stage, whether the household is financially viable; otherwise, how can they obtain a loan from the bank?

Litigation employee: Okay, but then their situation might deteriorate during the loan repayment.

SOH manager: But how the hell can I know who is going to be in economic difficulties in 25 years?

This conversation illustrates how team members, relying on the activity mapping of the process, had difficulty developing a practical intelligibility (i.e. what it makes sense to do) facing these expectations. Based on this mapping, the practical understanding the agency manager had of this expectation was to remove elevators, which can only be done at the "dwelling identification" stage. (Please see Fig. 2.) After that, the elevator leaves Alpha's jurisdiction and is transferred to the tenants' and/or bank's responsibility.

Interestingly, the janitor draws upon the practical understandings of his own activities to argue that the elevator issue might come from the tenants' financial situation. The suggestion of the agency manager to

sell only to financially viable households points to the responsibility of the SOH managers and reflects a widespread view of tenant irresponsibility. In many discussions, the tenants were characterized as irresponsible, lacking autonomy, unable to manage their own dwellings, disrespectful, and damaging their dwellings and the buildings. The reaction of the SOH manager is to refer to the legal rules; she is not responsible for tenants' behaviour, just for complying with legal regulations. The different responsibilities of the bank, the tenants and Alpha are discussed. Interestingly, this conversation also shows that the discussions are about not only how to implement organizational practices, but also about what actually constitutes legitimate practice, i.e. the boundaries of practices.

The elevator issue is a very revealing example of these discussions about classifying activities as falling inside or outside the practice. This was particularly sensitive as it echoed various scandals concerning elevator failures.¹⁸ These pointed to the responsibility of social housing organizations and local authorities in leaving low-income tenants facing damaged elevators and the high cost of their maintenance. The local authority of Alpha was particularly attentive to the way organizations would address this issue. During subsequent meetings, the team analysed the activity mapping in detail, trying to find a way to address this question. Drawing on the mapping analysis, the coordinator and team members suggested examining activities related to the SOH in the global mapping. Elevator maintenance appeared to be central. The maintenance manager attended a meeting to discuss his activities, as he was in charge of delivering technical approval of identified dwellings. Examining the mapping of SOH and of his own process, he stressed:

Once the house is sold, we are not responsible for its maintenance anymore. This is no longer my business, as I remind you that it is now a private property.

The elevator problem was then falling outside his practice, and outside Alpha's mission (which covered only maintenance of elevators in buildings belonging to Alpha). However, the management and litigation employee questioned this boundary. He was in charge of Alpha's co-ownership trustee:

Management and litigation employee: I don't agree. It is still our business since we often remain a minority owner.

Public procurement manager: So what prevents us from acting on elevator maintenance?

Management and litigation employee: We are not allowed to decide for other owners when we are not the majority owner. And trust me, usually, they don't welcome our intervention. We are usually a trustee when we are the majority owner.

SOH manager: An easy way to do this would be to intervene at the level of the feasibility study, and then select dwellings and sell less than half of them in each building.

Management and Litigation: It's not as simple as that. Legally, the number of dwellings does not correspond to the shares in the co-owners' board. Actually, to remain the majority owner, we have to keep 51 % of the total area of the building. Then, and only then, will we remain the majority owner and be the co-ownership trustee.

Agency manager: So why do we currently sell more than this? It is not as if we had too many dwellings [referring to the lack of dwellings and the huge waiting list for social housing].

SOH manager: You know I don't sell them on my own; we do that because we have to find the money. We can try this, as it would be far easier than selling dwellings without elevators...

¹⁸ Elevator failures were and still are particularly critical (c.f.: La dépêche 2008: <https://www.ladepêche.fr/article/2008/06/20/460604-nouvel-accident-ascenseurs-paris-coute-vie-adolescent.html>, and Le Monde 2016: https://www.lemonde.fr/societe/article/2016/10/25/des-locataires-hlm-tres-remontes-contre-les-pannes-d-ascenseurs_5020063_3224.html), as they cause serious accidents and even the deaths of tenants, including children.

In this discussion, we see how team members used the activity mapping and went further (to include interdependent practices) to make sense of the elevator expectation. The practical intelligibility emerged here from an analysis of the mix of practices directly involved in the SOH process, as well as the interdependent ones. Of particular interest, here is the change in the perception of practice boundaries and the underlying motivations. The team members no longer perceived the sold dwelling as being outside their operational practice boundaries, and thus Alpha's action perimeter, leading them to suggest a change in rules governing SOH. Ultimately, this shows that the articulation of practical intelligibility not only relies on the four structural elements of practice but also on the practice's boundaries. While the goal of SOH was still to provide some cash, the team considered elevator maintenance, and then owner support, a legitimate part of their practice, which should then be included in Alpha's perimeter.

General understandings emerged as a key element of these discussion as they resonate with institutional pressures (Smets et al., 2017). These understandings related to what central government and the local authority were expecting from Alpha. Despite increasing pressure on social concerns, we observed that actors' general understandings were that social aspects were there to satisfy the local authority in order to get their funding. These "senses of the worth, value, nature, or place of things" (Schatzki, 2002, p.16) shaping the understanding of organizational concerns and mission, i.e. what central government and local authority expected from Alpha, were also nurtured by the teleo-affective structures moulded by decades of NPM.

3.7. Compromising and practice boundaries

The team members made other suggestions to address stakeholder expectations. (Please see Table 2). Like the elevator example, these suggestions did not precisely meet stakeholders' expectations, but they did address related issues while drawing on members' practical understandings of the operational practices.

It was clear from the beginning of the project that, for cost reasons,¹⁹ not all the suggestions would be accepted. The team had to make trade-offs. Consequently, the team had to conduct a cost-value analysis of each suggestion. The cost-value diagram ranked each activity according to its value for stakeholders and its estimated cost. The management accountants provided cost estimations using the existing cost system, their own experience and the knowledge of team members. The costing practices used during team discussions were, therefore, often qualitative and sometimes implicit. The external project manager²⁰ provided a ranking of activities according to the value attributed by the stakeholders. As a result, the final value and costs attributed to each activity were far from objective and externally attributed, but were the result of internal discussions between team members and the external project manager (see Fig. 3). The decisions reached were not in isolation; instead, the team compared all the suggestions in terms of their value, cost and feasibility. The team discussed the trade-offs between different suggestions, knowing there was no additional funding for such activities and that costing would be central to the decisions. Indeed, the team members and many employees involved in the SOH exhibited some resistance because of the volume and type of additional work the project would require, as well as their additional tasks in the new activities. Among the suggestions, the members reached

¹⁹ Given the healthy financial situation at the time of the study, the project had access to a significant budget (to cover employee hours, consultants, two project managers, etc.), but the suggested improvements would have to remain close to the total costs of current activities, and limited additional items were budgeted.

²⁰ This ranking was based mainly on her knowledge of stakeholder preferences and priorities. She had previous experience at the urban agency, a key intermediary between authorities and social housing organizations.

Table 2
Suggestions to address stakeholders' expectations.

Suggestions for Expectations	Activities
Control the financial risk for the buyer	Secure the purchase by providing advice and information to the buyer Conduct a simulation of the remaining disposable income and of the costs of the home over its lifecycle
Guarantee a buyback of the property from the buyer in case of difficulties.	Guarantee a buyback Provide a guarantee of being rehoused (or of remaining in the dwelling)
Prevent over indebtedness risks for the buyer.	Carry out a simulation and monitoring of the buyer over about ten years (monitoring possible via the accounts of the trustee) Establish a partnership with one (or several) bank(s). (If guaranteed buyback, the deposit may not be necessary).
Avoid the creation of co-ownership properties in poor condition	Keep control over the co-ownership Limit sales to 49 % of the surface area in collective housing. (A competitor has been doing this for 4/5 years).
Guarantee the technical quality of the properties offered for sale (no large-scale works for 15 years).	Secure purchases by defining those residences to be proposed for sale (at least 5 years) in advance in the estate plan, and carrying out the necessary technical work. Conduct an economic study to compare the amount of work to be carried out and the equity expected from the sale. On the property to be sold, conduct a technical review every 3 years to check whether it is in good condition and to be able to guarantee this to the buyers. Carry out quality labelling of the property to be sold, to guarantee that it is in good technical condition and to guarantee reasonable levels of costs. Create a label for those homes sold.
Offer a reasonable price	Propose an affordable sale price Analyse the market once a year and adjust our sale prices in such a way as to remain x% lower.
Propose a residential route for tenants	Monitor and anticipate residents' needs in terms of buying Analyse the residents' files and analyse applications to move or to buy Propose the purchase to residents who have not requested it

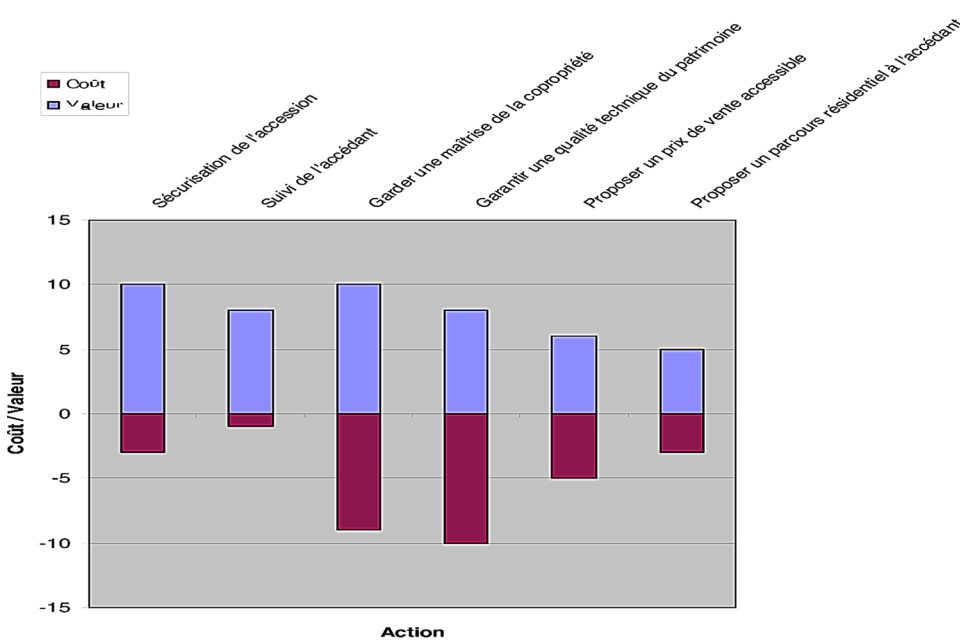


Fig. 3. Document used for the cost (Coût) and value (Valeur) analysis.

Translation of the actions:

- Sécuriser l'accèsion: Secure the purchase
- Suivi de l'accédant: Monitoring of the buyer
- Garder une maîtrise de la copropriété : Keep control over the co-ownership
- Garantir une Qualité du patrimoine vendu : Guarantee the technical quality of the estate
- Proposer un prix de revente accessible: Propose an affordable sale price
- Proposer un parcours résidentiel : Propose a residential route for tenants

compromises based on the cost-value diagram.

The team validated two suggestions: “securing the purchase” and “guaranteeing control over co-ownership.” The former, “securing the purchase,” consisted of offering a buyback guarantee in case of serious economic difficulties. This buyback would involve additional notarial fees, and Alpha could sell the dwelling again. Local authorities and social services took a positive view of this guarantee as a way of preventing the bankruptcy of vulnerable social tenants. This had the highest value in the diagram (as it was crucial to local authorities and owners) and a relatively low cost linked to the notarial and legal fees for the buy back and new sale. The validation of this suggestion was quite straightforward and did not provoke any discussions. The second suggestion, “to guarantee control over co-ownership,” related to the fact that when Alpha is the majority owner (i.e. owning 51 % of the surface of the building), the organization can be in charge of the co-trustee and manage the maintenance. This means that, in the event of dysfunction, the Alpha maintenance people can intervene, but also that

Alpha will manage the cost of maintenance, repair and replacement, notably by making a provision for them and supplementing this funding when necessary. This will avoid leaving the tenants alone facing huge costs, and therefore situations of repeated elevator failures. The suggestion was then to make sure that less than 49 % of the surface of any building is sold. The value of this suggestion was also the highest (the same as buyback) and, interestingly, the related cost was relatively high (second highest). This high cost corresponds to the high long-term elevator maintenance costs. The team discussed this suggestion, notably regarding the scale of these costs, but also Alpha’s involvement in the owners’ management of their property. As explained by the litigation employee:

I am not sure that the owners will be happy about the idea that we keep on intruding in their dwellings. They want to become owners and escape our paternalism. If they are owners, they should be able to decide on their own and assume the economic consequences of

that. I am sure that current tenants would not be happy to pay for people that own their own dwellings.

Despite the long discussion, this suggestion was validated because it was crucial to satisfy the local authorities, but also because a representative of the local authority mentioned that a competitor was already doing it.

Among the four rejected suggestions, “follow-up of the buyer” was particularly intriguing as the team abandoned it, despite its low cost and high value. This follow-up of the buyer consisted mainly of running a financial simulation that differed from that of the bank. The bank simulation uses specific figures provided at a given period, does not take into account further consumer loans²¹ in estimating debt capacity, and does not incorporate the hypothesis that children would eventually leave their parents’ home, thus decreasing social welfare payments and aid. To prevent future bankruptcy of households, the suggestion was to perform an internal simulation considering those elements and informing future owners of their potential future financial issues. The financial simulation would be inexpensive because it would be performed internally, by the rental and financial departments, using available data. However, the SOH manager warned the team about this simulation, clearly stating that:

...my job is not to take on the role of a social worker for these people by discouraging them from buying, but to spend a minimum amount of time convincing them they are making the right choice, and reaching my sale objectives.

Here again, the identification of what is a legitimate practice is at stake. The SOH manager clearly perceived social aspects as being social work, falling outside the boundaries of her operational practices and thence outside the perimeter of Alpha. Furthermore, she outlined the limited impact on the buyers’ decisions. The lower value attributed to it, because of the lack of interest from the local authority, led the team member to abandon this suggestion.

Cost value estimations played a role in actors’ decisions on which suggestions to validate. However, the findings reveal that these estimations went well beyond the idea of precise measurement, and mediated between the programmatic rationalities of cost estimations and their local enactments in practices, in ways that required actors to draw on their general understandings of the practices. The example of the loan simulation, with its relatively high value compared to its costs, illustrated that. The members decided to abandon it, because the activity did not provide enough value for the local authority compared to others. The attention paid by the actors to the local authority had to do with the fact that it was becoming the main funder of Alpha, and therefore satisfying the local authority was crucial to obtain future funding. Organizational actors perceived local stakeholders’ primary preoccupations regarding this process as driven by avoiding public criticism, and therefore interpreted cost-value criteria in light of these general understandings of practices, i.e. satisfying the local authority.

The team also abandoned the suggestion of following-up on the tenant residential route. Many team members considered this suggestion to fall outside the practice boundaries and Alpha’s perimeter. While they acknowledge that Alpha had a precise social mission, they were often saying “We are not social workers”, when evoking tenants’ well-being. Several times, when the managers referred to residents’ lives or well-being, they actually referred to this as social work and as being outside the scope of their activities. Many employees referred to the social aspects of practices as not being a legitimate part of Alpha’s organizational practices. Decades of NPM had profoundly modified the general understandings actors had of their organizational practices, with operational and economic efficiency subsequently being foremost

in shaping the potential practice changes. As illustrated by Table 3, team members ended up compromising based on what they understood as the principal concerns for their funding agency, perceived mainly as avoiding public criticism and focussing on economic performance. Thus, social aspects were secondary to financial ones. The change in activities was driven by satisfying the local council’s main concern of avoiding public criticism (considered a condition for funding) and by cost constraints, while considering the tenants passive subjects. Most of the propositions about their well-being or aimed at empowering them that actors did not perceive as clearly valued by the local authority were abandoned.

The operational rollout of the validated activities took place from December 2009 until May 2010. Throughout the implementation of ABC/M, core operational practices underwent changes in the overall business processes. In most cases, these changes were neither radical nor simultaneous; they were satisfying the local authority in order to obtain funding. Changes were mainly in the practical understandings of many organizational actors. Teleo-affective structures oriented towards economic and financial performance, far from being questioned, were reinforced, relegating social aspects to a condition to achieve financial stability through public funding. (In 2010, Alpha obtained funding from the local authority for the next 5 years.) Different elements of practices exhibited various rates of change, leading to accommodation of the temporality of practices. Indeed, the findings show that changes in particular elements of practices (practical understandings) were accompanied by continuity in others (teleo-affective structures) originating from practice memory.

In summary, organizational actors considered funding and financial performance their main motives, relying on practice memory. They considered it essential to respond to institutional pressure for social aspects in order to obtain funding from the local authority, thus reinforcing the financial pressure. Therefore, operational practice changes mainly consisted of changes in practical understandings of the SOH, while the teleo-affective structures and general understandings seemed to remain the same. In this case, the local authority exerted institutional pressures conveying complex and even sometimes confusing general understandings. Therefore, social aspects appeared to be very superficial, consisting of performing SOH practices in a way that allows the local authority and Alpha to avoid public criticism. Financial constraints (of cost and funding), through both practice memory and current general understandings, seemed to shape the form that practice changes could eventually take.

4. Discussion

Our empirical analysis allowed us to theorize about two main findings regarding how organizational actors use an ABC/M at Alpha to make compromises in their practices between conflicting institutional pressures for social and financial accountabilities. Firstly, the findings unveiled the role less totalitarian role MAS play in the emergence of practical intelligibility of stakeholders’ expectations and the importance of organizational practice boundaries within this process. Secondly, the findings highlighted that while the central government and local authorities were increasing institutional pressures on social aspects, the organizational actors ended up prioritizing financial issues (i.e. what they understood as a condition for funding and financial performance) when making compromises, at the expense of wider social aspects. We contend that this originated from actors’ general understandings of the institutional pressures for increased social accountability, but also from pre-existing teleo-affective structures relating to past NPM reforms held in practice memory.

4.1. MAS, practice boundaries and the articulation of practical intelligibility

A key element of our empirical research is the role ABC/M played in the emergence of practical intelligibility (what makes sense for actors to

²¹ In France, bank simulations for loans are legally bound to consider a maximum loan repayment capacity of one-third of a salary. However, this calculation does not include consumer loans.

Table 3
Decisions made about the suggested activities.

Suggestions for Expectations	Activities	Decision
Control the financial risk for the buyer	Secure the purchase by providing advice and information to the buyer	Abandoned
	Conduct a simulation of the remaining disposable income and of the costs of the home over its lifecycle	Abandoned
Guarantee a buyback of the property from the buyer in case of difficulties.	Guarantee a buyback	Adopted
	Provide a guarantee of being rehoused (or of remaining in the dwelling)	Adopted
Prevent over indebtedness risks for the buyer.	Carry out a simulation and monitoring of the buyer over about ten years (monitoring possible via the accounts of the trustee)	Abandoned
	Establish a partnership with one (or several) bank(s). (If guaranteed buyback, the deposit may not be necessary).	Abandoned
Avoid the creation of co-ownership properties in poor condition	Keep control over the co-ownership	Adopted
	Limit sales to 49 % of the surface area in collective housing. (A competitor has been doing this for 4/5 years).	Adopted
Guarantee the technical quality of the properties offered for sale (no large-scale works for 15 years).	Secure purchases by defining those residences to be proposed for sale (at least 5 years) in advance in the estate plan, and carrying out the necessary technical work.	Abandoned
	Conduct an economic study to compare the amount of work to be carried out and the equity expected from the sale.	Abandoned
	On the property to be sold, conduct a technical review every 3 years to check whether it is in good condition and to be able to guarantee this to the buyers.	Adopted
	Carry out quality labelling of the property to be sold, to guarantee that it is in good technical condition and to guarantee reasonable levels of costs. Create a label for those homes sold.	Adopted
Offer a reasonable price	Propose an affordable sale price	Abandoned
	Analyse the market once a year and adjust our sale prices in such a way as to remain x% lower.	
Propose a residential route for tenants	Monitor and anticipate residents' needs in terms of buying	Abandoned
	Analyse the residents' files and analyse applications to move or to buy	Adopted
	Propose the purchase to residents who have not requested it	Abandoned

do) of key stakeholders' expectations (notably those of the local authority). Organizational actors did not immediately perceive these expectations as clearly actionable; this articulation only occurred when the organizational actors had been exposed to various practices during the activity analysis. The elevator issue illustrates the process of the articulation of practical intelligibility and the importance of the boundaries of organizational practices therein. Relying on the mapping of SOH activities, organizational members firstly understood the elevator issue as falling outside their practice, until the litigation manager suggested (based on his own expertise as co-trustee) that elevator maintenance can still be a legitimate activity within organizational practices. This illustrates how, in enacting different organizational practices, the litigation manager's practical understandings of those practices became enmeshed with previous understandings of similar practices from other contexts. This suggestion to remain the owner of at least 51 % of the building surface area, to keep the elevator within the scope of Alpha, was made using the analysis of mapping interdependent activities and was facilitated by the team's cross-functional composition.

The boundaries and content of the SOH, in terms of activities, also evolved during the debates, as the different versions of the mapping showed. As such, ABM mappings worked as templates, generating inter-discursive relationships between organizational actors. One striking feature is that a practice's boundaries were key elements of this compromising process between competing institutional pressures. Indeed, discussions around ABC/M revealed that practice memory shaped not only the teleo-affective structures (i.e. goals and emotions), but also practice boundaries (what constitutes a legitimate part of the practice). The findings suggest that, far from being a rigid frontier, the boundaries of organizational practices were subject to ongoing discussion. We emphasize that practices' boundaries play a central role in practical intelligibility articulation, as it is co-constitutive of organizational practices. While practices are embodied arrays of activities organized around shared practical understandings (Schatzki, 2002), these ways of saying and doing are constantly negotiated. We characterise practice boundaries as processes in which actors identify activities as being inside or outside the organizational practice, which they themselves collaboratively constructed.

Therefore, our study draws attention to the ways in which actors

have been negotiating the boundaries of practices in situations marked by competing institutional pressures. As the findings indicate, a practice's boundaries are key elements of public social organizations. Indeed, the debate around the ABC/M and, more specifically, the activity analysis, was an opportunity for team members to define a component of their own practices and social workers' supposed perimeter. Here, the activity mapping allowed team members to define their boundaries, as they clearly set apart any social aspects that did not match what they considered to be expected by the prominent stakeholders, i.e. the local authority.

4.2. Hysteresis of the teleo-affective structures

The findings also document a situation in which organizational actors use an ABC/M to make sense of competing institutional pressures for financial and social accountability. We consider ABC/M as a less totalitarian MAS as it was supposed to incorporate more than economic value, including expectations from wider stakeholders. The findings revealed that the local authority and the central government were exerting increased pressure on social accountability and were the focus of the organizational actors' attention. In such a context, characterized by pressures with respect to social accountability, with the specificity of the ABM providing space for non-financial aspects, one would expect that organizational actors of a public social housing organization might have reached different compromises, integrating more social aspects and demonstrating real concern for tenants. Nevertheless, the team members ended up making some compromises that were mainly shaped by costing information. When this was not the case, it was because the activity was dealing with what members perceived as important expectations from the local authority and central government.

Such compromises as the example of setting aside the internal simulation to prevent vulnerable tenants from buying and then saving them from bankruptcy illustrate that the key goal for the SOH manager was to make money quickly, and at the cost of the tenants' economic situation. The example of the elevator provides additional insights into the manner in which compromises were made. Here, even if the elevator maintenance is costly, it is very important for the local authority, and therefore, team members considered it a *sine qua non* for the local authority's satisfaction (and therefore funding). It would have been

understandable to make compromises, mainly shaped by the financial aspects (cost and funding), if the members were using a more totalitarian MAS, with explicit financial goals (such as budgets, costing systems, financial KPIs) and rigid rules, heavily structuring the signifying, as suggested by the literature (e.g. Chua and Preston, 1994; Covaleski et al., 2013). Nonetheless, this was quite unexpected as actors were using an internally designed ABC/M, supposedly less oriented toward financial aspects and including a wider notion of value (Porter and Kramer, 2011).

Here, the findings suggest that the orientation towards financial aspects was not conveyed by the ABC/M, but rather was related to structural elements of pre-existing practice conveyed by practice memory (Ahrens et al., 2018). Indeed, Alpha experienced decades of NPM, during which accounting devices loaded with financial aspects were introduced (e.g. decentralization, private accounting standards, contribution to the cash flow, financial KPIs, etc.), conveying the NPM-related purpose of profit orientation (teleo-affective structures). As a result, operational practices were durably modified and deeply imbued with financial and economic goals (be they making profit, reducing cost, or, now, obtaining funding). Research suggests that management accounting permeates other organizational practices (Burchell et al., 1980) and shapes them (Ahrens, 2018). However, operational practices can also be shaped by elements of past practice (i.e. practice memory), such as revealed in the case of Alpha.

As underlined by Hopwood (1987: 230), accounting may provoke organizational transformations that deposit sediments, which modify the possibilities for the organizational present and its future. This idea of practices having social and historical dimensions beyond the immediate context illuminates the patterns of pre-conditions affecting accounting practices (Hopwood, 1987). Interestingly, the findings show that ABC/M provided space for non-financial aspects, and generated inter-discursive practices around social aspects of Alpha activities, without imposing strong teleo-affective structures. This allowed actors to draw upon practice memory, and a past element of practice from which they were unwilling to depart. This suggests that financial goals and business-like ethos (Walker, 2000) can be inscribed in management accounting practices but that, in addition, after decades of NPM, it can also be imprinted in wider practice elements, thereby having a lasting impact on operational practice modifications.

We term this phenomenon practice hysteresis, drawing upon the concept developed by Bourdieu (1990).²² We define the concept of practice hysteresis as the way some structural elements of practices retain the characteristics of the past context. This means that their present state could not be explained solely by the current context. In the findings, the observed phenomenon of teleo-affective structures' hysteresis created an asynchronous mismatch between increasing institutional pressure on social accountability and organizational practice. Here, the hysteresis occurs as the institutional context dynamically changed, in contrast to the teleo-affective structures acquired by actors through their interactions with past versions of the context. Thus, hysteresis refers to the retention of structural elements of practices across time and may provoke discontinuity between practices and the institutional context.

This concept allows us to connect temporality and practices (Schatzki, 2002, 2010). In this rendering, one structural element of practice (e.g. rules and practical understandings) undergoes a

transformation, while other parts (e.g. teleo-affective structures) experience a mismatch with the present situation. Hysteresis, thus, consists in the perseverance of the past in the present, causing asynchronicity of structural elements of practices and the current institutional context.

5. Conclusion

This paper has examined the role of less totalitarian MAS in a public social housing organization. We analysed the way in which actors used ABC/M to make sense of competing institutional pressures for social and financial accountability in their practices. We contribute to the literature in three ways.

We first contribute to the literature on MAS and institutional complexity (Amans et al., 2015; Chenhall et al., 2013; Ezzamel et al., 2012; Sundin et al., 2010), by providing a detailed empirical account of the way actors used ABC/M to manage competing pressures on social and financial accountability. More specifically, our findings outline the processes of the articulation of practical intelligibility. The way actors make sense of what to do facing competing practices is especially shaped by practice memory. Indeed, we highlight the importance of the hysteresis of elements of past practices in the articulation of practical intelligibility. Doing so, we extend previous research by showing that specific elements of past practice may shape compromises (Amans et al., 2015; Carlsson-Wall et al., 2016). Therefore, we developed our understanding of the importance of the social and historical dimensions of practices, which go beyond the immediate context of conflicting institutional pressures. The way actors used MAS in the compromising process in a context of increasing pressures for social accountability was prefigured by previous organizational and accounting changes (Hopwood, 1987). This means that past NPM reforms can durably shape organizational practices for profit purposes, and that this was perpetuated through teleo-affective structures hysteresis.

This leads to our second contribution to the literature on management accounting practice (Ahrens and Chapman, 2007; Ahrens et al., 2018; Jørgensen and Messner, 2010). Complementing this research, we found that the boundaries of practices (what is inside and outside of organizational practices), and the hysteresis of teleo-affective structures, were key in understanding the differences in the compromising process. Ahrens et al. (2018) have described the importance of practice memory. We complement this study by suggesting the notion of hysteresis of teleo-affective structures and potentially wider structural elements of practices. Furthermore, we add to this literature by showing the central role of practice boundaries. While discussions around ABC/M revealed that the articulation of the practical intelligibility of competing pressures related to teleo-affective structures from past practices, they also showed the processes by which organizational practice boundaries were discussed and negotiated through the use of this MAS. Practice boundaries did not relate only to the pursued goals (telos), but also to the emotions (affective aspects) conveyed in practices. Indeed, we found that in emotional situations, especially regarding tenants, actors, using the ABC/M and relying on teleo-affective structures from past practice, set aside the social aspects as outside the boundaries of the organizational practice. This shows that MAS can help to de-emotionalize organizational practices, not only by introducing quantification but also by making explicit the boundaries of organizational practices. However, we contend that, far from being a rigid element, practice boundaries is under ongoing negotiation, through which different porous organizational practices are co-constituted.

Finally, we contribute to the literature on management accounting in the public sector (Ahrens et al., 2018; Arnaboldi and Palermo, 2011; Smyth, 2017) by showing how actors' responses to current reforms oriented towards increased social accountability are shaped by past NPM reforms through practice memory and the hysteresis of teleo-affective structures. We extend the work of Ahrens et al. (2018), by offering a counterpoint to their more positive story of institutional

²² Initially defining the hysteresis of the habitus (Bourdieu, 1990, p. 58), Bourdieu defines the hysteresis effect, explaining that: "the presence of the past in this kind of false anticipation of the future performed by the habitus is, paradoxically, most clearly seen when the sense of the probable future is belied and when dispositions ill-adjusted to the objective chances because of a hysteresis effect (Marx's favourite example of this was Don Quixote) are negatively sanctioned because the environment they actually encounter is too different from the one to which they are objectively adjusted" (1990, p. 62).

entrepreneurship of a local council resisting budgetary austerity. Indeed, we show that even with a more ad hoc MAS, which might be expected to be less focussed on financial orientation, compromises and practice changes may remain financial because of the hysteresis of teleo-affective structures shaped by decades of NPM reforms. Consequently, we add to the literature on accounting in the social housing sector (Collier, 2008; Ejiogu et al., 2018; Smyth, 2017) by showing that previous accounting changes, aimed at introducing and naturalizing the economic ethos, had indeed shaped past organizational practices that now prefigure current accounting and organizational practices.

In terms of implications, we suggest that the reintroduction of social aspects in public sector social housing organizations, where practices are durably and profoundly imbued with business-like ethos, would require more than merely introducing MAS that provide space for inter-discursive relationships and allow discussion. We contend that putting the social back into the social housing sector would require, not only changes in the actions of the practitioners, but also changes in the extra-individual features of practice—i.e. in social and cultural elements, such as a really strong political will (which appears to be absent in the Alpha case) and also enforcing policies, starting with placing the prime beneficiary of social housing, i.e. the tenant, at the centre of the debates. This, of course, could not be done without clearly abandoning a neo-liberal agenda of public reforms. A key element of the case study is that the increased institutional pressure on social aspects as a condition for funding is still part of NPM and associated neoliberal values, from which the social housing mission drift originated in the first place.

Finally, we call for more studies investigating how actors make sense of and combine different institutional pressures in their practices. As the relations between practices have not received the attention they should have (Ahrens, 2018), we call for more research that examines the way in which actors informed by MAS respond to conflicting pressures associated with NPM reforms in their practices, with a specific focus on the growing awareness of the challenges confronting public social organizations. Following Lapsley and Miller (2019), we contend that there is potential for a significant public sector accounting research agenda around the shifting of public policies to a more social agenda.

Another area for future research relates to less totalitarian accounting devices and emotions. In our paper, we considered a less totalitarian MAS and observe how actors set aside social concerns for the tenants, and related emotions, while using it to define the practice boundaries. Future research could examine how accounting relates to the emotional and affective aspects of practices, which we argue should be a core element of the public social sector. Following recent studies (Amslem and Gendron, 2019; Baxter et al., 2019; Boedker and Chua, 2013), we call for a further examination of the emotions and affectivities around, provoked by, mediated by and potentially inscribed in management accounting systems.

Acknowledgements

The paper has benefited from comments by Bernard Leca, Chris Chapman, Zamzulaila Zakaria, Woody Powell, Lies Bouten, Marion Ligonie, Bryant Hudson, Frederique Dejean, Marion Brivot, and the participants of AFC 2019, the Tampere University research seminar and the Scancor 2019 seminar. The authors would like to thank Martin Messner, Matthew Hall and the two anonymous reviewers for their very helpful comments and feedbacks. The authors also wish to thank the participative firm, which provided full access to its site. This work has been supported by a research fund from Laval University (Québec - Canada), by grants from the AFC Francophone Accounting Association (France) and from HaCIRIC, EPSRC-sponsored research centre at Imperial College London, United Kingdom and Marie Curie reintegration program (Grant Agreement PERG06-GA-2009-2565620). The field study described here is part of a larger project led with the academic support of the DDRGO chair at BEM (France).

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