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Institutionalization of management accounting rules and routines in a private educational foundation in Santa Catarina: institutional approach of the Brazilian third sector

Institucionalización de reglas y rutinas de contabilidad de gestión en una fundación educativa privada en Santa Catarina: enfoque institucional del tercer sector brasileño

Institucionalização de regras e rotinas da contabilidade gerencial em uma fundação privada educacional catarinense: abordagem institucional do terceiro setor brasileiro

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Abstract

Purpose: To verify the change of rules and routines of management accounting of a third sector organization in the light of the Old Institutional Economy (OIE).

Methodology: To analyze the institutional change in management accounting, documentary, descriptive and qualitative research was carried out. The research was carried out at a private educational foundation in Santa Catarina, selected for being a member of the third sector and for its accessibility. Data collection took place through interviews and documents, between the months of September 2018 and February 2019. For data analysis, qualitative content analysis was used.

Results: In the institutional approach, the change in management accounting for the Foundation was classified as formal, revolutionary and progressive. The institutionalization of management accounting rules and routines was promoted by the need for management to have more agile and secure tools to support decision making. The rules and routines of management accounting have been modified and / or abandoned, over time, with the reconfiguration of existing practices, for their innovation. The integration of the Foundation's systems based on the standardization and sharing of accounting and tax information has provided an improvement in the quality of information, better integration with the tax authorities and faster access to information, giving rise to more efficient, safe and useful management controls.

Contributions of the Study: The research contributes to the accounting literature by presenting empirical evidence on the process of institutionalization of management accounting over time, in Brazilian third sector organizations, suggesting new studies. As a practical contribution, there is the possibility of improving the management models of third sector organizations through the understanding of the dynamics used in the process of change in management accounting, by the agents involved.

Keywords: Management Accounting. Private Foundation. Third Sector. Institutional Theory.

Resumen

Objetivo: Verificar el cambio en las reglas y rutinas de contabilidad de gestión de una organización del tercer sector a la luz de la Antigua Economía Institucional (OIE).

Metodología: Para analizar el cambio institucional en la gestión contable, se realizó investigación documental, descriptiva y cualitativa. La investigación se llevó a cabo en una fundación educativa privada en Santa Catarina, seleccionada por ser miembro del tercer sector y por su accesibilidad. La recopilación de datos se realizó a través de entrevistas y documentos, entre los meses de septiembre de 2018 y febrero de 2019. Para el análisis de datos, se utilizó el análisis de contenido cualitativo.

Resultados: En el enfoque institucional, el cambio en la contabilidad de gestión de la Fundación se clasificó como formal, revolucionario y progresivo. La institucionalización de las reglas y rutinas de contabilidad de gestión fue promovida por la necesidad de que la gerencia tuviera herramientas más ágiles y seguras para apoyar la toma de decisiones. Las reglas y rutinas de la contabilidad de gestión se han modificado y / o abandonado, con el tiempo, con la reconfiguración de las prácticas existentes, para su innovación. La integración de los sistemas de la Fundación basados en la estandarización y el intercambio de información contable y fiscal

ha proporcionado una mejora en la calidad de la información, una mejor integración con las autoridades fiscales y un acceso más rápido a la información, dando lugar a controles de gestión más eficientes, seguros y útiles.

Contribuciones del Estudio: La investigación contribuye a la literatura contable al presentar evidencia empírica sobre el proceso de institucionalización de la contabilidad de gestión a lo largo del tiempo, en organizaciones brasileñas del tercer sector, sugiriendo nuevos estudios. Como contribución práctica, existe la posibilidad de mejorar los modelos de gestión de las organizaciones del tercer sector a través de la comprensión de la dinámica utilizada en el proceso de cambio en la contabilidad de gestión, por los agentes involucrados.

Palabras clave: Contabilidad de Gestión. Fundación Privada. Tercer Sector. Teoría Institucional.

Resumo

Objetivo: Verificar a mudança de regras e rotinas da contabilidade gerencial de uma organização do terceiro setor à luz da Velha Economia Institucional (OIE).

Metodologia: Para analisar a mudança institucional da contabilidade gerencial foi realizada pesquisa documental, descritiva e com abordagem qualitativa. A pesquisa foi aplicada em uma fundação privada educacional catarinense, selecionada por ser entidade integrante do terceiro setor e pela acessibilidade. A coleta de dados ocorreu por meio de entrevistas e documentos, entre os meses de setembro de 2018 e fevereiro de 2019. Para análise dos dados foi utilizada a análise qualitativa de conteúdo.

Resultados: Na abordagem institucional, a mudança da contabilidade gerencial da Fundação foi classificada como formal, revolucionária e progressiva. A institucionalização de regras e rotinas da contabilidade gerencial foi promovida pela necessidade da gestão de ter ferramentas mais ágeis e seguras para apoiar a tomada de decisão. As regras e rotinas da contabilidade gerencial foram modificadas e/ou abandonadas, ao longo do tempo, com a reconfiguração das práticas existentes, para sua inovação. A integração de sistemas da Fundação a partir da padronização e compartilhamento de informações contábeis e fiscais proporcionou melhoria na qualidade das informações, melhor integração com o fisco e rapidez no acesso às informações, suscitando controles mais eficientes, seguros e úteis à gestão.

Contribuições do Estudo: A pesquisa contribui para a literatura contábil por apresentar evidências empíricas sobre o processo de institucionalização da contabilidade gerencial ao longo do tempo, em organizações do terceiro setor brasileiro, sugerindo novos estudos. Como contribuição prática, tem-se a possibilidade de aperfeiçoamento dos modelos de gestão das organizações do terceiro setor por meio do entendimento da dinâmica utilizada no processo de mudança da contabilidade gerencial, pelos agentes envolvidos.

Palavras-chave: Contabilidade Gerencial. Fundação Privada. Terceiro Setor. Teoria Institucional.

1 Introduction

Since its beginnings, the third sector has grown in scope and importance, both in Brazil and all over the world (Drucker, 1997; Fernandes, 1994). Despite retaining their values, such as solidarity and altruism, non-profit organizations have increasingly had to take more systematic approaches, looking to improve their performance and achieve greater results (Silva, 2010). In this sector, organizational processes and systems come in a variety of types and stages and are as diverse as the entities that compose make up the sector (Guerra & Aguiar, 2007).

The third sector is a “combination of organisms, organizations and non-profit institutions, each with their own governance and administrative systems, whose main function and objective is to work voluntarily with society to improve it” (Paes, 2013, p. 87). Organizations in the third sector can be defined as “private non-profit organizations, whose operation is geared towards collective or public interests” (Fischer, 2002, p. 45).

The creation of the third sector in Brazil reflects the relationship between civil society and the state, where it does not centralize responsibility for all social development. Also, in Brazil, third sector organizations act as partners of public entities for activities aimed at the public (Fischer & Falconer, 1998). This social sector, positioned between the state and the market, has the both the purposes of the first and the nature of the second, that is, it consists of organizations that look to provide a collective benefit (without involving the government) through a private organization (without making profits) (Silva, 2010).

From the institutional perspective, the activities of third sector entities are influenced by external agents, known as institutional agents, who represent the relevant social structures or players in the contexts in which they operate, and whose activities give a collective meaning to the work and are able to affect institutional structures or organizational practices (Silva & Aguiar, 2011). The context it is in influences the organization’s actions, considers its requirements and the internal and external elements that work directly with the organization. These elements include civil society, voluntary and paid workers, the beneficiaries, government organizations and other funding bodies, as well as the organizations themselves, with their full range of causes and values (Guerra & Aguiar, 2007).

You also have in this sector, foundations established to provide specific services, such as private education foundations. In the state of Santa Catarina, these foundations have considerable socio-economic relevance, as they provide the funding for universities, Higher Education Community Institutions (HECIs). Originating from a state policy to consolidate higher education, the HECIs promote regional development due to their interaction with the community and sharing of information, which encourages economic and social growth (Paim, 2017).

Although their goal is not profit, it is vital that these third sector organizations can produce positive returns, to enable them to continue to meet their goals (Silveira & Borba, 2010). However, they tend to have management difficulties, due to the lack of qualified personnel, the environment in which they work and the complexity of the social projects involved (Borges, 2017). To ensure their continuity, it is necessary to reverse this situation and professionalize and develop an appropriate management structure for their needs (Assaf Neto, Araújo, & Fregonesi, 2006).

Accounting has a part to play in the management of third sector entities. It provides an information system, giving data to the managers and society, that enables the organization’s management’s to be monitored; as well as establishing and forecasting economic-financial positions, to enable public resources to be properly managed and accounts properly maintained (Borges, 2017). In management terms, accounting enables a proper management structure to

carry out the social commitments that allows the third sector entities to continue to operate (Milani Filho, 2009).

In accounting literature, institutional theory provides a valid framework for understanding management accounting practices as institutionalized routines (Scapens, 1994), within economic systems (and organizations) (Scapens, 2006). Old Institutional Economics (OIE) covers the relationships between individuals and institutions in the internal environment of organizations, in order to look at the organizational elements and determine why things become the way they are, or are not, over time (Burns, 2000; Burns & Scapens, 2000; Scapens, 1994).

In this environment, it is necessary to take into account the players, meanings and activities in the interaction between the institutional context and the organizational micro processes (Goretzki, Strauss, & Weber, 2013). From the theoretical insights of OIE, it is possible to observe the change in management accounting in an organization: which helps to understand why and how management accounting systems arise, are maintained and change over time (Yazdifar, Zaman, Tsamenyi, & Askarany, 2008).

These arguments suggest that an investigation could be made to understand the process of institutionalizing management accounting in third sector entities, or in other words, to understand how management accounting practices arise, are maintained and evolve over time, based on the manner of these organizations, in the Brazilian context, and their guiding principles.

As a result of this discussion, we ask: **how do the rules and routines of management accounting change, in an organization in the Brazilian third sector, in the light of institutional theory?** To answer this question, this study is going to analyze the process of management accounting change in a private educational foundation in Santa Catarina, along with its constitution, under the conditions and requirements of the third sector, in respect of Old Institutional Economics (OIE).

The subject of this study is both socially and academically relevant, because the entities in the third sector are a necessity to supplement state initiatives to meet society's needs. In a different vein, these organizations have a legal obligation to provide accounts, in order to demonstrate their transparency to society and to be eligible for public funding and indirect benefits, such as immunities and exemptions (Borges 2017). In this way, management accounting helps provide evidence to partners that the resources of third sector entities are being properly managed, and it makes their activities more transparent to the general public, demonstrating that they are serving the purposes they were designed for.

Researchers are increasingly taking an interest in the institutional perspective, when it comes to organizational research, both abroad and in Brazil (Machado-da-Silva, Silva da Fonseca, & Crubellate, 2005). However, most research restricts itself to assessing formal structures, such as statistics for a certain point in time, contrary to the seminal studies of Meyer & Rowan (1977) and Tolbert & Zucker (1999).

There is also a gap to be filled, in respect of empirical research that contributes to the understanding of the institutional change in management accounting taking place in the Brazilian third sector, in other words, the change in management accounting rules and routines, as a process, in a third sector organization over a period of time and its implications for the social sector.

2 Review of the Literature

2.1 Institutional Theory

Studies of organizations, based on institutional theory, have increased since the publication of the article by Meyer and Rowan (1977), and they have amply investigated the range of phenomena (Tolbert & Zucker, 1999). There is common agreement on the institutional themes and institutional change in the three versions of Institutional Theory: Old Institutional Economics – OIE, New Institutional Economics – NIE and New Institutional Sociology – NIS (Burns & Scapens, 2000).

Old Institutional Economics – OIE recognizes that behavior is institutionalized through the economic systems (and organizations), i.e. absorbed and molded by the institutions (Scapens, 2006). The focus of this approach is on relationships between individuals and institutions in the organization's internal environment (Burns, 2000; Burns & Scapens, 2000; Scapens, 1994). OIE tries to explain the growth, stability and change of institutions, through their adaptation to environmental pressures (Burns, 2000).

New Institutional Economics – NIE is based on the idea that the individual acts rationally and has a limited capacity, leading to the opportunism of the actors (Williamson, 1991). The focus of NIE is on the institutional environment which established the basis for production, exchange and distribution (Williamson, 1991).

New Institutional Sociology – NIS describes the relationship between organizational structures and the social environment, where the organizations are located (Scott, 1995). The focus of NIS is on relationships between the organizations and the external world, where they try to conform to economic, political, social, legal and cultural institutional factors, in order to gain organizational stability, legitimacy and survival (Meyer & Rowan, 1977).

Institutions can be analyzed by habits, routines and institutions, each with their own distinct characteristics (Guerreiro, Pereira, & Frezatti, 2008). Habits are types of individual actions, while routines are regular actions involving groups of individuals (Scapens, 1994; Burns & Scapens, 2000). The idea of habits and institutions is connected to the concept of routines. Habits, individually, and routines, in a group of people, become in turn the main components of institutions (Guerreiro, Frezatti, Lopes, & Pereira, 2005). Therefore, routines are formal, institutionalized habits that include behavior based on rules, backed up by a process of repetition in order to follow the rules. They are habitual ways of thinking and acting, adopted unquestioningly by individuals (Guerreiro et al., 2008).

The concept of an institution refers to a state, while that of institutionalization refers to the processes and mechanisms that create these social structures. The institutionalization begins with the repetition of actions, which are accepted by all members of the specific organization. The institutional approach tries to understand and explain the significance that individuals assign to relationships in the context of the organization and how the institutions set up the mechanisms to establish a social order (Berger & Luckman, 1967). Despite their stability, the institutions are subject to change or a lack of continuity in the social environment (Scott, 1995).

2.2 The Institutional Approach to Management Accounting

From the institutional perspective, management accounting is considered to be an unquestionable institution consisting of a set of rules and routines institutionalized, accepted in an organization (Guerreiro et al., 2005). The rules and routines that make up the institutions are a way of thinking that is common to the members of an organization (Burns, 2000). Therefore,

management accounting rules consist of formal management practices, such as budgeting, cost systems, performance indicators and reports, and the routines that fulfil these practices. (Burns & Scapens, 2000).

Management accounting practices are, in essence, institutional principles that influence and are influenced by the institutions that use them as part of the organizational environment (Scapens, 1994; Burns, 2000; Burns & Scapens, 2000). Therefore, accounting practices provide some social coherence and meaning to organizational behavior and allow individuals to make sense of their daily activity for the organization (Scapens, 1994). As such, accounting practices can be normalized and, over time, they begin to become part of the assumptions and beliefs held within an organization (Burns & Scapens, 2000).

Management accounting provides an institutional basis for decision-making and a structure for establishing beliefs and expectations, as a strong set of routines. Budgets are drawn up, performance monitored and reports produced on a regular basis and made part of the daily routine through established rules. Organizational performance is reported on internally and externally, according to rules and conventions (Guerreiro et al., 2005).

Institutional theory can explain the phenomena of stability and change in management tools (Guerreiro et al., 2005). In theory, organizations are forced to implement processes of profound change in the way they operate, in their business management model, in their management tools and, therefore, in management accounting (Guerreiro et al., 2005).

2.3 The Model Proposed by Burns and Scapens to Assess the Institutionalization of the Management Accounting Change Process

Burns and Scapens (2000) proposed a theoretical model of how the internal factors of organizations are able to influence the rules and routines of management accounting, and the ways to change them (Scapens, 2006). Which is why the OIE approach is useful in order to understand accounting's continuity in the long term, even though this continuity can change (Burns, 2000). In Burns and Scapens's (2000) dynamic structural model, the ideas of the institution and actions are combined with a time dimension, in which the roles of the actors' changes (Guerreiro et al., 2008).

Burns and Scapens's (2000) structural concept aims to understand how organizational institutions manage to influence the process of the institutionalization of management accounting rules and routines, which is complex and depends on the historical and cultural context of the organizations (Burns, 2000; Burns & Scapens, 2000).

Burns and Scapens's model (2000) shows the connection between the institutional realm and the realm of actions. The institutional realm encodes the institution's principles into rules and routines, and in the realm of action, the actors, through their actions and interactions, adopt the rules and routines that embody the institution's principles. The repeated behavior of the actors ensures that the rules and routines are reproduced and, in the end these rules and routines become institutionalized, and become new elements in the institutional realm.

The process of institutionalization proposed by Burns and Scapens (2000) is made up of four stages: the encoding of the institution's principles into rules and routines; the enacting of these rules and routines; the reproduction of these rules and routines through repeated behavior; and the institutionalization of the rules and routines that are being repeated (Burns & Scapens, 2000), illustrated in Figure 1.

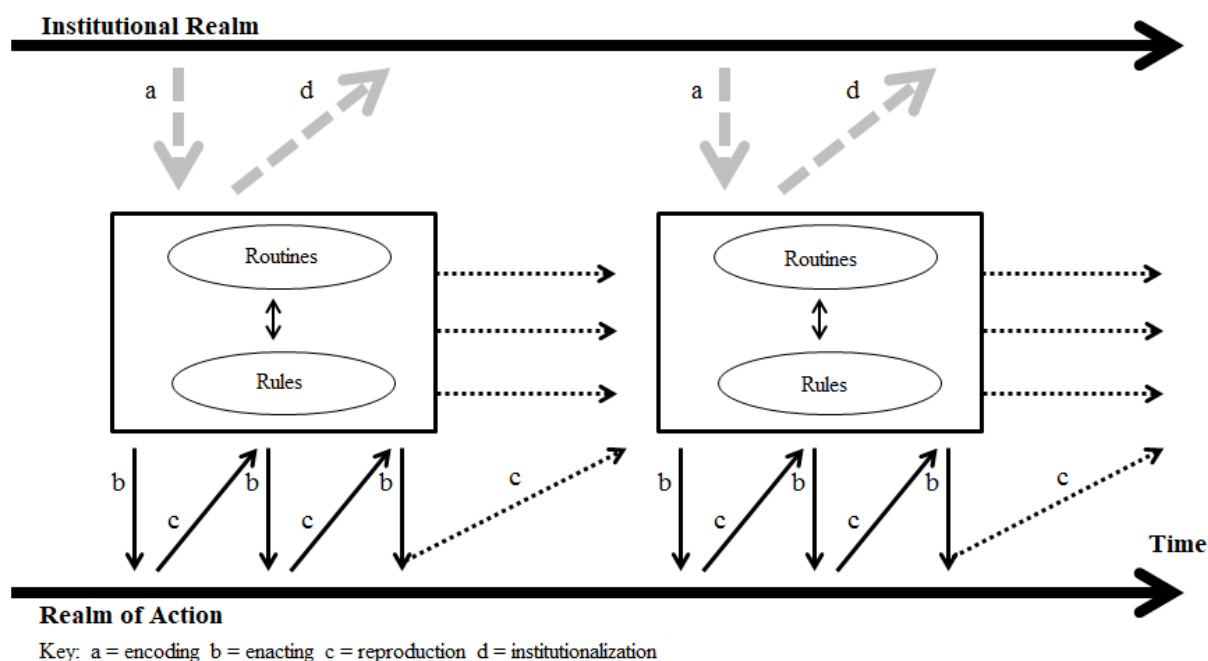


Figure 1 *The process of institutionalization*

Source: Adapted from Burns and Scapens (2000, p. 9).

The rules represent how things should be done and the routines are the way that they are really done in the day-to-day organization. Management accounting establishes rules (formal procedures) and routines (actual procedures) that are encoded, understood, reproduced and adopted by individuals (Burns & Scapens, 2000). The rules are needed to coordinate and ensure the actions of individuals are coherent, while the routines represent habits or programmed behavior based on rules which, over time, become tacit knowledge (Scapens, 1994; Burns, 2000).

Management accounting practices are a combination of rules and routines and they are the means to connect the institutional realm and the realm of action. They therefore exist as institutions that direct ways of thinking and the actions of individuals (Burns & Scapens, 2000).

Burns and Scapens (2000) highlighted three dichotomies for classifying the different types of institutional change processes in management accounting: (i) formal versus informal change; (ii) revolutionary versus evolutionary change; and (iii) progressive versus regressive change. Table 1 brings these three dichotomies together.

Table 1

Dichotomies of institutional change in management accounting

| Dichotomies | Concepts |
|-----------------------------------|---|
| Formal versus Informal | . Formal change: intentionally and deliberately introducing practices. . Informal change: altering individuals' way of thinking or their behavior, in relation to existing institutions. |
| Revolutionary versus Evolutionary | . Revolutionary change: breaks the rules or routines, by removing or substituting the institutions. . Evolutionary change: alters the rules and routines incrementally, without any conflict with the existing institutions. |

| Dichotomies | Concepts |
|-------------------------------|---|
| Regressive versus Progressive | <p>. Regressive change (ceremonial): alters the rules and routines, without any effective management process and with the ceremonial behavior of the actors to maintain organizational arrangements.</p> <p>. Progressive change (instrumental): uses practices as tools to resolve management issues and make decisions.</p> |

Source: Adapted from Burns and Scapens (2000, p. 18-21).

The dichotomies for institutional change enable us to analyze the changes to management accounting practices in more detail. Similarly, according to Burns and Scapens (2000), the accounting routines can be institutionalized by either ceremonial or instrumental behavior: with ceremonial, the accounting routines are organizational rituals used to preserve the status quo and the existing power or interests of the groups or individuals, instead of used for making decisions. With instrumental behavior, the accounting routines are used to make decisions and examine working procedures, to ensure their institutionalization is effective (Burns & Scapens, 2000).

What we wish to analyze is whether management accounting can be altered over time, either by continuous, gradual change or abruptly. Therefore, can crises, tensions and / or conflicts trigger a process of change in management accounting, as an evolution in accounting routines that may (or may not) be incorporated into the organizational assumptions? In other words, the institutionalization or deinstitutionalization of management accounting practices is not automatic, but depends on the interaction between the various actors involved.

2.4 Related Studies

Studies on the process of institutionalization of management accounting practices and management control in organizations have been identified from the literature. Empirical research that relate to institutional theory and management accounting, published in national and international periodicals, were examined, using the research publishers Ebsco, Emerald, ScienceDirect, Scopus, Scielo, Web of Science, and the search expressions “Institutional Theory” and “Management Accounting” for the title, abstract and keywords.

As a result, 24 studies were chosen, which were in line with the objectives of the research. The details (authors, year of publication and scope) are listed in Table 2.

Table 2

The scope of related empirical studies

| Scope of the study | Author(s), (Year) |
|---|--|
| The institutionalization process of management accounting practices | Soin, Seal and Cullen (2002), Johansson and Baldvinsdottir (2003), Siti-Nabiha and Scapens (2005), Agbejule (2006), Guerreiro, Frezatti and Casado (2006), Lukka (2007), Beuren and Macohon (2010), Coyte, Emsley and Boyd (2010), Quinn (2011), van der Steen (2011), Robalo (2014), Oliveira and Quinn (2015), Russo and Guerreiro (2017), Quinn and Hiebl (2018). |
| The institutionalization process of management control practices | Abrahamsson and Gerdin (2006), Yazdifar et al. (2008), Oyadomari, de Mendonça Neto, Cardoso and de Lima (2008), Lavarda, Ripoll-Feliu and Barrachina-Palanca (2009), Herbert and Seal (2012), Youssef (2013), Angonese and Lavarda (2014), Marassi, Wrubel and Rosa (2014), Lavarda and Popik (2016), Beuren, de Souza and Feuser (2017). |

Source: Research data.

These studies analyzed the influence and the specific factors relating to management accounting change: as it was perceived by the employees, the relations between the

practitioners, the re-design of the business processes, resistance to change, the institutional contradictions and the implications for the functions and the organizational structure of management accounting. This study aims to include the way that individuals deal with the process of institutional change for the organization's management accounting rules and routines, using, as its starting point, the framework proposed by Burns and Scapens (2000).

A research construct was established to enable inferences to be made about the individual's interactions as part of the institutional plan. This topic is covered in the next section.

3 Methodology

The research is a theoretical and empirical, descriptive form, with a qualitative approach to the issue. The qualitative studies contribute to the accounting theory, by clarifying social practices, principally the procedural nature of management accounting over time in the organizations (Ahrens & Chapman, 2006).

The research was based on a private educational foundation in Santa Catarina, specifically chosen due to its ease of access and its connection to the third sector. The choice of the Foundation was fundamentally based on its socio-economic importance, as it is the supporting body of a Higher Education Institute (HEI), composed of community representatives. It is a private legal entity, with philanthropic aims, a non-profit organization and was established by the city authorities in the 1960s. This scenario allowed us to obtain evidence of management accounting change processes over a period of time, under the auspices of the third sector.

Data was collected from documents and by interviews, using open questions (semi-structured). These items provide a combination of elements for analysis on the themes of the research and enable us to explain the activity of the individuals responsible for the management accounting area of the foundation and subsequently analyze its content.

The documental research looks at the secondary data, provided by the foundation on its website. This data was collected to provide an initial overview of the foundation's management accounting structure, as background for the preparation of the interview script, along with bibliographic references. Other non-invasive data was obtained including documentary and physical evidence and analyses of files that could provide vital information to support other data sources and help triangulate (Gray 2012).

The interviews were used to create a primary database on the change of rules and routines for management accounting during the history of the foundation. According to Gray (2012), semi structured interviews allow the subjective feelings of the respondents to be explored more deeply by exploring their views and opinions of the ideas or events, more deeply.

This collection of documents included: a) The Foundation's Statute, b) Performance Reports for 2004 to 2018 (except 2009 and 2011), c) Accounts for 2005 to 2018, d) Activity Report for 2005 to 2018, e) Institutional Development Plan (IDP) 2013-2017 and 2018-2022 editions, f) Budget for 2018 and 2019 and g) The organization's organogram.

Table 3 provides the research construct, with the interview script, the research aspects for each element to be analyzed and the related studies that they are based on.

Table 3*Semi structured interview script*

| Aspects of the Research | References |
|--|---|
| (1) Change in Management Accounting Practices | |
| <ul style="list-style-type: none"> ✓ Factors for the adoption/abandonment of practices, the existing management accounting practices. ✓ Individuals involved in the change process (internal, external, training, consultants, preparation, professional profile, replacement, dismissal, role of accountant / controller). ✓ Economic and social benefits of management accounting practices for the Foundation / Acceptance of the role of management accounting. | Scapens (1994), Burns and Scapens (2000), Soin et al. (2002), Guerreiro et al. (2006), Guerreiro et al. (2008). |
| (2) Dichotomies of change | |
| <ul style="list-style-type: none"> ✓ Causes for the change of management accounting practices. <ul style="list-style-type: none"> - Crises, tensions, conflicts, needs, motivation. ✓ Type of Change. <ul style="list-style-type: none"> - Formal, informal change; Revolutionary, evolutionary change; Regressive (ceremonial), progressive (instrumental) change. ✓ Reactions of the Foundation: <ul style="list-style-type: none"> - Incompatibility, contradictions, trust, mistrust, acceptance, resistance, organizational structure. | Burns and Scapens (2000), Soin et al. (2002), Siti-Nabiha and Scapens (2005), Abrahamsson and Gerdin (2006), Agbejule (2006), Guerreiro et al. (2006), Lukka (2007), Yazdifar et al. (2008), Lavarda et al. (2009), Youssef (2013), Marassi et al. (2014), Robalo (2014), Russo and Guerreiro (2017). |

Source: *Research data.*

The research protocol was followed to check the effectiveness of the script, which includes the procedures, the means for collecting data and the estimated time for the interviews. The research protocol is designed to authenticate the standard of qualitative research data, by evidencing the steps that the researcher is taking (Ahrens & Chapman, 2006).

The research was in line with the study's theoretical assumptions and the organization and the research subjects gave their permission for it to be carried out, as advised by Richardson (1999). Research ethics ensure that the data was protected from any disclosure that might cause harm to the participants and respected the views and privacy of all who took part (Flick, 2009). The entity and the interviewees have remained anonymous to ensure that the data remains confidential.

Interviews took place at the Foundation's premises, in February 2019. The interviewees were chosen on the basis of availability, time in post and for their responsibility, in their respective areas, for the implementation of policies and management accounting changes over time, at the Foundation. As can be seen in Table 4, all interviewees had been in post for more than 5 years.

Table 4*Details of the Interviewees*

| Code | Current Position | Time in Post | Time at the Foundation |
|---------------|-------------------|--------------|------------------------|
| Interviewee 1 | Financial Analyst | 5 years | 31 years |
| Interviewee 2 | Accountant | 5 years | 6 years |
| Interviewee 3 | Manager | 7 years | 14 years |
| Interviewee 4 | Supervisor | 6 years | 10 years |

Source: *Research data.*

First the research subjects were briefed on the objectives of the research, the possible results and the estimated length of the interview. They were also reassured about confidentiality regarding the interview and the Foundation. The interviews were recorded and transcribed and

the result was checked by the research subjects. After the research subjects had confirmed that the content was accurate, it was analyzed.

A qualitative analysis of the content, transcribed from the research subjects' interviews, was employed to analyze the data. The process of analyzing the content followed the stages of pre-analysis, encoding, categorizing and inference, as proposed by Bardin (2009).

In the pre-analysis phase, the theoretical review procedures were undertaken: linking the elements of the analysis to the theoretical bases and a preliminary review of the interview transcripts. Such procedures serve to identify the element of institutional theory that is related to understanding the management accounting change process of the Foundation, together with the specific agreed objectives of the study.

The encoding of the data, is where the material is examined (Bardin 2009). The transcripts were read to identify which of the research aspects each analyzed part of the interviews contained. Each aspect that was identified was linked to the related part of the institutional theory, for interpretation. Similarly, each paragraph of the interview transcriptions was examined to identify any element that could be related to institutional theory, which might be relevant to the management accounting change process of the Foundation.

In the categorization phase, each aspect was classified so as to create categories for the research aspects for each part analyzed, the frequency each aspect was mentioned and by which of the research subjects. The interview data was also processed to establish measures such as: a count of each of the research aspects in the interviews and the measurement of their frequency in each category of the analysis.

In the process of triangulation, the available documents are analyzed to understand the perception of management accounting change in the Foundation, the need for it and the expectations, by the individual involved, in order to provide confirmation of the data obtained from the interviews. This triangulation enables us to identify patterns, from the evidence, to help develop the interpretation of the study. According to Gray (2012), in a qualitative approach, the triangulation greatly assists in ensuring the results are more reliable, by collecting information from different sources or using different methods to collect it.

4 Results and Analyses

At the Foundation, the institutional change of management accounting rules and routines has been taking place throughout the entity's history and has resulted in changes to its management accounting. This change was instigated by the management's need to have more agile and secure tools to support its decision-making. Interviewee 1 remembers that "Professor 'A' [...] needed to be able to manage the cost indicators for each course, as some were in surplus, others were not, and some ended up maintaining the others, and that's still the case now". According to interviewee 3, the Foundation previously went through a crisis, decades before, when their financial difficulties and they struggled to pay creditors. The management information helped the managers to "assess what needed to be done and the strategy to be employed [...] leading to the transformation (of the Foundation) into a university". In this way, the changes followed the developing history of the Foundation.

Additional evidence, from the financial accounts of 2005 to 2018, shows that there were negative results in six financial years, in the period under analysis. In the context of the third sector, it is important to note that the Foundation is not just trying to achieve financial stability and sustainability, but, due to its social responsibility, it also needs to be able to return any profit in order to benefit society. Therefore, all profits that it generates are reinvested in measures to support the local community and throughout the region: for example, by

maintaining and continuing to offer teaching courses, which historically are undersubscribed in the four main teaching categories, and providing incentives - scholarships, to ensure that teachers continue to be trained for the future.

The management accounting practices process change for at the Foundation was established by its management, supported by technical teams in the finance, accounting and budget areas, as well as external consultants. The involvement of these teams and the professional nature of the individuals who took part in the development of management accounting practices at the Foundation, has resulted in changes in both human resources and technology as well. Interviewee 1 said that “[...] the majority, 99%, we develop ourselves. We commission work, assign areas, there are meetings, discussions with management and we see what can be improved”. The change of management accounting practices at the Foundation leads to the adoption, over time of business practices. Interviewee 1 remembered that “he’d been [Professor ‘A’] with a local company, he’d already seen all the business methods, financial control, costs, everything, and so this business culture was brought to the Foundation. And put in place.” Hiring people with experience in the business sector, lead to the use of management accounting practices with a business approach, monitoring costs and the contribution margin of current courses. This evidence confirms the assumptions of the institutional approach, that individuals are active players in the creation, maintenance or transformation of the institutions (Burns & Scapens, 2000; Scapens, 1994; Scott, 1995; 1997).

In technological terms, there has been investment in a Business Intelligence (BI) system that has allowed the accounting system to be customized to suit the Foundation’s accounting plan, to tailor the system to meet accounting and fiscal legislation and to meet the requirements of the Brazilian Federal Revenue, the Ministry of Education and the Public Prosecutor’s Office, among others. Interviewee 2 stated that, “At one time an external consultant was producing management control tools for the budget, to track spending. It was very complex, using Excel spreadsheets, and it didn’t really suit the Foundation”. When the Business Intelligence (BI) system was adopted, it was designed alongside the Foundation’s accounting plan, “as it used data that we supplied [...] the BI system worked really well for us. It was really good”. Interviewee 3 remembered that an external consultant completed a financial analysis of the costs of the whole organization, which resulted in an internal change to reduce the costs and liabilities of the Foundation: “This person had some practical models for monitoring, [...] some were agreed and some have since been removed. [...] it was very refreshing”. This evidence backs up the results of previous studies, for example the study of Marassi et al. (2014), in which the external consultant enabled managers to see a different perspective on how the organization operated, enabling them to introduce more effective change, with regular monitoring. In the study of Luka (2007), the management accounting reports were based on spreadsheets, and the rules were included in the parent company’s corporate manual, while in the study of Marassi et al. (2014) the standards and procedures were established by staff and external consultants, which helped the change proposals to be accepted by members of the organization, without opposition.

At the Foundation, resistance to change was reduced, thanks to the planning of the managers and the commitment of the Foundation’s staff. There was no evidence of any signs of resistance, such as mistrust, inertia and the use of power, or conflict in accepting new routines, that would have prevented the implementation of new management accounting practices at the Foundation. This evidence does not reflect the results of previous studies, where individuals resisted and impaired or prevented the institutional change within the organizations, according to Soin et al. (2002), Siti-Nabiha and Scapens (2005), Agbejule (2006), Guerreiro et al. (2006) and Abrahamsson and Gerdin (2006). However, as discussed by Robalo (2014), the

risks to the institutional environment need to be managed to ensure that change takes place in accordance with the organizational objectives, even in situations where there is no resistance.

The changes of habits and routines in the management accounting activities of the Foundation could be seen in the stages of encoding, enacting, reproduction and institutionalization, according to the concept of Burns and Scapens (2000).

The management's need led to the encoding of the Foundation's principles in the rules designed to carry out its activities, which ensured that management strategies were linked to the day-to-day routines of the Foundation. The management accounting rules and routines of the Foundation were adapted to management processes and to support decision-making by managers. According to Interviewee 3, "the previous management created information requirements, both statistical, for internal figures, or financial, to assist decision-making". In an example of this work, a study on the encoding stage, Marassi et al. (2014) clarifies that the institutional principles of the company can be seen in its standards and procedures, as interpreted by the employees and external consultants. In the Foundation, the use of consultants affected the institutionalization of new practices as they were implemented and through monitoring their use. In the study of Oyadomari et al. (2008), the consultants played an important role in the adoption of new items and using them is the prerogative of the company's board and management.

In the enacting stage, the eventual resistance to change, due to the new rules and routines being a significant challenge to the previous values, was mitigated by the Foundation. According to Interviewee 1, it took around two years for the team to adapt and adjust to the new method of developing, implementing and justifying budget proposals. "The first year was very difficult, the second was so-so, but after that [...] it got easier. [...] they accepted it and it wasn't significant anymore. It didn't change, we just got better, we never went back to our old practices". This confirms that the change process for management accounting practices at the Foundation brought changes to the rules and routines, which were accepted as common assumptions and understandings, as conscious choices, as a result of reflexive monitoring and the use of tacit knowledge of how things are done, as discussed by Burns and Scapens (2000).

Reproducing the routines were conscious changes by the individuals of the Foundation. The interaction between the institutional environment and individual behavior ensures that the new rules and routines are reproduced in a way that the institutions can adopt and maintain them, while the reproduction of existing routines affects the implementation of new rules and the development of new routines. According to Interviewee 2 "in the accounting team, it was much faster to draft our reports. This made things a bit better. It wasn't really imposed, but people were aware of it". For interviewee 3, the change was a natural process, which encountered resistance internally just because it was new, "and change can only make us grow".

In the institutionalization stage, the management accounting practices of the Foundation were accepted without question and therefore, can be considered institutionalized. According to Interviewee 3, "all the changes were welcomed and accepted, because they made things easier". For Interviewee 4, "any change has some people who are unhappy with it, because they are used to doing things a certain way. When we start talking about it, they all understand, [...] change can, in the beginning, create some friction between departments, around the way things are done and carried out, but, with a bit of time, people understand in the end".

The changes of habits and routines that were part of the combination of accounting management practices of the Foundation resulted in the institutionalization of new rules and routines, in a way that meets the preconceived notions of Burns and Scapens (2000). The information became more complete and secure over time and was regularly shared and used by those working in the Finance and Accounting Department, monitored by the Foundation's

senior management. According to Interviewee 4, this department has a record within the Foundation. “They are the executive part, through the management and fiscal accounting [...], monitored by senior management”.

The results that came from the interviews supported the existence of a set of tools and methods that make up the management accounting practices of the Foundation, as shown in the available documents. These practices consist of management information reporting, financial analysis of new courses, management of accounts payable and receivable, management of research projects, financial management, management of debts, administering scholarships and government finance, budget processes, contribution margin by cost center, cash flow, strategic planning, economic viability and balance point for new courses to be launched, statistical information - on the number of students and the average credit of those enrolled, teaching profile and Institutional Development Plan (IDP).

In respect of the dichotomies of institutional change, the management accounting practices of the Foundation, can be classified as formal, revolutionary and progressive. Formal change came from the individuals and took place due to the deliberate changes to the management accounting practices of the Foundation, by introducing a combination of rules and routines that instructed managers on how to carry out their activities. The revolutionary change took place because the existing practices were completely replaced, at the start of the process, when there was a complete change in the way that budget proposals were produced, implemented and justified, as part of the decentralization. Progressive change is where accounting routines are institutionalized over time by instrumental behavior, by the better use of the knowledge and technology available to the Foundation, by its use in decision-making and by improving working effectiveness as a result of the system of values.

These results corroborate previous studies the implementation of change to management accounting practices in organizations, according to the dichotomies for change by Burns and Scapens (2000), the example from Soin et al. (2002), Siti-Nabiha and Scapens (2005), Agbejule (2006), Guerreiro et al. (2006), Guerreiro et al. (2008), Yazdifar et al. (2008), Lavarda et al. (2009) and Youssef (2013).

5 Final Conclusions

This study analyzed the process of management accounting change in a private educational foundation in Santa Catarina, along with its constitution, under the conditions and requirements of the third sector, in respect of Old Institutional Economics (OIE). At the Foundation, the institutional change of management accounting rules and routines has been taking place throughout the entity's history, in order to meet the need for the management information required to make decisions.

This need resulted in the Foundation's principles being encoded into rules and routines that were incorporated into management processes. The interaction of individuals in this institutional environment led to the reproduction of these rules and routines, so that they were adopted and maintained by the institutions, with the result that the management accounting practices of the Foundation were accepted without question. Changes made to the rules and routines of management accounting were accepted and adopted by the team over time, and brought benefits to management by providing them with more assurance on the Foundation's performance. Thus, it was possible to view the management accounting practices as institutionalized routines within the Foundation, in the light of institutional theory.

In the institutional approach, the management accounting change of the Foundation can be classified as formal, revolutionary and progressive. The institutionalization of management

accounting rules and routines was encouraged as a tool to support decision-making. The management accounting rules and routines were modified and / or replaced over time by innovative reconfiguration of existing practices. The integration of the Foundation's systems due to the standardization and sharing of accounting and fiscal information enabled an improvement to the overall quality, better integration with the revenue and rapid access to information, resulting in more efficient, assured and useful management.

The change to the Foundation's management accounting practices took place by realigning and guiding the team to decentralize the development of the annual budget - a legal requirement; the integration of the systems for monitoring the results from each cost center, as well as organizational, through the managers responsible; integration of the accounting and fiscal information systems; adapting the Foundation's account plan to be able to meet the specific needs of legally-entitled public bodies, the Federal Revenue and the state Prosecutor's Office; as well as meeting internal and external requirements.

This set up showed that the management accounting practices related to budget, contribution margins, cash flow, performance assessment and strategic planning are used effectively in the Foundation, to make decisions. New practices were introduced, such as external audits, specialized training for professionals, the institution's teaching profile and the institutional development plan.

The study made a contribution to the literature by filling in the gap on empirical research on the institutionalization of management accounting practices over time, in the Brazilian third sector. Its practical application is that it helps to enable the improvement of management models for third sector organizations, with a better understanding of the dynamic occurring in management accounting change processes, by the entities involved.

This paper is limited to the theoretical approach taken, the research method employed and the data collection and analysis procedures that make it difficult to generalize the results. However, these limitations provide opportunities for further study. For example, future research may extrapolate the evidence discovered here and attribute it to other entities, in specific areas of the third sector, or in multiple case studies in the same area. Or indeed, increase the scope to public entities and after to other services, to enable larger comparisons and discussions.

The OIE institutional perspective, the only theoretical basis that explains this phenomenon, may limit the ability to understand the results of the research. The scope of institutional theory, at its broadest, in the OIE and NIS strands, could explore how institutions are encouraged and / or restricted in developing management accounting change processes. As its theoretical structure deals with mechanisms and dynamics that result in the states, and the ways in which organizations promote changes at the institutional level (Machado-da-Silva & Gonçalves, 1999), it is possible to reflect on the motivations that cause institutions to be adopted and maintained. According to Machado-da-Silva et al. (2005), "as well as concentrating on structures and actions, we need to identify the significance that the social actors place on it and their role in initiating the change" (p. 30).

The bibliographic survey represents a fragment only of the literature and fair assessment of the studies on this topic, arising from the combined themes. It is suggested that exploratory studies are carried out to identify other possible elements for analysis, in addition to those identified in the related studies, which may influence the change process for management accounting practices in third sector organizations.

The collection of data from documents and interviews, coupled with the low number of research subjects cannot capture this phenomenon in all its complexity. The subjective view of the interviewees can lead to wrong or distorted answers, or be different from the reality.

Alternative research methods could be used to provide more accurate information to the proposed subject matter.

The analysis of the results taken from the documents and the statements from the interviews relies upon the rigorous empirical logic of the researcher. To reduce this bias, future research could use a theoretical empirical logic, using research constructs, the triangulation of multiple sources or tools for data collection and the validation of interpretations with the research subjects.

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