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**INSTITUTIONAL ENTREPRENEURSHIP AND CHANGE: THE RELEVANCE
OF COLLECTIVE ACTION**

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Abstract

Objectives

Drawing on the theoretical model of the process of entrepreneurship proposed by Battilana, Leca and Boxenbaum (2009), and on collective involvement/action literature, this paper aims to investigate how and why divergent institutional change was initiated by an individual institutional entrepreneur in a Portuguese government agency, where a new management model and new management control and accounting frameworks were implemented.

Data and Methods

An in-depth and longitudinal explanatory study was carried out between January 2010 and March 2013. To this end, fifty-seven interviews were conducted and extensive documentation was analysed for the organization.

Results

The investigation evidenced how an institutional entrepreneur could implement innovative management accounting frameworks. Findings also demonstrated that divergent change would not be possible without the back support of collective action. Moreover, evidence was found highlighting the relevance of factors such as actor's organizational and structural capabilities, communication, cooperation, and motivation, not visualized in Battilana *et al.*'s (2009) model.

Conclusions

The empirical study findings implied that a refined model of the process of entrepreneurship is proposed, highlighting collective action and other crucial additional factors and characteristics of the actors for the change process success. These are important contributions of the study.

Originality/Contributions

The originality and value of the research is seen in the proposition of a refined model of the process of entrepreneurship, highlighting the relevance of collective action to assure effectiveness in an institutional entrepreneurship process. The model of the process of institutional entrepreneurship and the role of collective action were empirically tested, implying that the model can be very useful to practitioners

Research paper

Keywords: institutional entrepreneurship; institutional change; collective action; collective institutional entrepreneurship; public services

1. Introduction

Institutional entrepreneurship for the last twenty years has been attracting a growing number of researchers and is today a central stream of research (Hardy and Maguire, 2008; Leca *et al.*, 2008). Today, investigators try to explain the influence of actors in engendering divergent institutional change, that is, specific type of change which breaks with the prevailing institutions in a field (Dacin *et al.*, 2002). The concept of institutional entrepreneurship has developed as an important avenue of research into explanations of divergent institutional change (Battilana *et al.*, 2009).

Beyond convergent change, that is, change that reinforces and diffuses existing patterns (Greenwood and Hinings, 1996), change can be disruptive and divergent where, despite identical institutional forces, the result is divergent outcomes (Scott, 2014).

Analyzing the process of creation of new institutions, the concept was introduced within institutional theory and institutional analysis - “new institutions arise when organised actors with sufficient resources (institutional entrepreneurs) see in them an opportunity to realize interests that they value highly” (DiMaggio, 1988, p. 14).

Divergent institutional change is depicted as a complex process, because it is important that actors need some skills and characteristics to achieve change, whose outcome is often unpredictable. Consequently, researchers observe that more investigation is needed to more fully understand how actors can initiate and implement change (Battilana *et al.*, 2009; Hardy and Maguire, 2008). To strengthen the theoretical foundation of institutional entrepreneurship and to develop an effective theory of action and change, Battilana *et al.* (2009) propose a model of the process of institutional entrepreneurship (henceforth ‘Battilana *et al.*’s model’). This model is considered a process which identifies needed conditions directed to divergent institutional change.

Today, change is associated to the achievement of better outcomes, in private or public organizations (Dacin *et al.*, 2002; Scott, 2014). Indeed, private and public organizations look, today, to excellence as a way to achieve high levels of performance (Hood, 1995).

Change is usually a needed process to assure effectiveness and performance in organizations (Scott, 2014). In the case study undertaken in this investigation, change was compulsory imposed by the Board of Directors (BD), to comply with public administration reforms. To address change, a process of institutional entrepreneurship was carried out, including a

collective action process (Fortwengel and Jackson, 2016; Wijen and Ansari, 2006), also visualized in the public sector (Stál *et al.*, 2014; Tammel, 2015).

Very few empirical studies have embraced this framework until now (Guerreiro *et al.*, 2015); this makes the contribution of Battilana *et al.*'s model to the development of a theory of action uncertain. Furthermore, empirically testing Battilana *et al.*'s model reveals an important concern. The model addresses institutional change (particularly divergent change) identifying the inherent conditions to achieve change. Moreover, it encompasses the individual and intra-organizational levels that have received scant attention from researchers so far (Leca *et al.*, 2008). Hyvonen *et al.* (2012) also conducted an interpretative study, where institutional entrepreneurs operate at the organizational field level and at the organizational level. Thus, Battilana *et al.*'s model could be an explanatory way to explain why entrepreneurs are engaged in a change process and how they act at the micro or organizational level. Indeed, the model is useful and explains something other models do not. We found an opportunity to test the model.

Literature also links institutional entrepreneurship to collective action. Some studies have been conducted (mostly case studies), basically covering the macro and/or organizational field levels (Dorado, 2005; Fortwengel and Jackson, 2016; Garud *et al.*, 2002; Oliver, 1993; Tammel, 2015; Wijen and Ansari, 2006). However, little attention has been given to studies where collective action occurs at the micro or organizational level, and in the public sector (Stál *et al.*, 2014). This implies a gap in literature. This new approach motivated us to conduct an in-depth and longitudinal case study in the 'Social Security Financial Management Institute' (SSFMI)^[1], a Portuguese government agency that manages the social security system in Portugal. We analysed this field site where substantial divergent change occurred, triggered by the action of an institutional entrepreneur, back supported on a decisive collective action at the organizational level.

The organization where the case study was conducted faced changes throughout the last decade. New management accounting practices, translated into a new management model and new management frameworks were implemented - a quality programme, management by objectives (MBO) and a balanced scorecard (BSC), all integrated into a strategic plan.

Change is difficult and complex in any kind of organization (Hardy and Maguire, 2008; Scapens, 2006). However, it is even more difficult in public organizations (there is more stability at the micro and macro levels, there is more legitimization, decision-making is slower) (Hood, 1995; Stál *et al.*, 2014). Our aim is to understand and explain how this radical change

was possible. The collective dimension and the study of change in a public agency are additional motivations to undertake this research, not seen in Battilana *et al.*'s model.

Globally, research on institutional entrepreneurship has followed a qualitative approach (e.g., Hyvonen *et al.*, 2012; Kraatz and Moore, 2002). Indeed, 'case studies are being increasingly used as a research method for studying management accounting practice' (Scapens, 1990, p. 259). Researchers must seek to understand and theorize how best management accounting practices emerge in organizations (Scapens, 2006; Johnson and Kaplan, 1991; Stál *et al.*, 2014).

The case study where the research was conducted describes characteristics and factors relevant for divergent change implementation. Consequently, the undertaken studies were powered under the 'umbrellas' of the mentioned Battilana *et al.*'s model and of the collective involvement and action approach.

The paper is organised as follows. In the next section, the theoretical perspectives on institutional entrepreneurship are identified, including collective involvement. Management models and performance management systems are also reviewed. In section three, an overview of the organization where the case study is carried out is provided. In section four, the research methods and methodology that were used in the investigation are discussed. In section five, the empirical study is presented. The paper concludes with discussion and conclusions in section six.

2. Theoretical background

In line with the definition previously mentioned, institutional entrepreneurs are associated with the idea of actors who wittingly respond to opportunities to capture advantage (Hinnings *et al.*, 2004). This decisive action of actors to leverage resources and capture advantage is closely linked to the foundations of institutional entrepreneurship. These foundations come from institutional theory, where there is a linkage of the concepts of agency, power, and interests (Battilana *et al.*, 2009; Hardy and Maguire, 2008; Seo and Creed, 2002).

Institutional entrepreneurship is associated with change (mainly based on the sociological perspective of institutional theory), and institutional theory is closely linked to institutional change, where individual actors and networks play an important role to undertake change (Fligstein, 1997; Kraatz and Moore, 2002, for individual actors; Dorado, 2005; Levy and

Scully, 2007, for groups/networks). Moreover, institutional entrepreneurship implies that actors must possess legitimacy as a very important asset to be successful, leveraging social and institutional change and action (Biketine and Haack, 2015; Garud *et al.*, 2002).

The role and influence of individual actors, linkage with networks, and the forging of new inter-actor relations can guide change in organizations into a collective process of institutional change (Fortwengel and Jackson, 2016; Hardy and Maguire, 2008; Wijen and Ansari, 2006). Hargrave and Van de Ven (2006) propose a collective action model of institutional innovation and change based on “a dialectical theory of change in which opposing actors in the organizational field frame issues, mobilize collective actions, and engage in contested processes to achieve material improvement, be it technical or social” (p. 877). Moreover, institutions view collective action as a central logic of action, assuming consistency and maturity of the change process (Seo and Creed, 2002).

Institutional action occurs usually in a field where strategies are objectively adjusted and “social action is guided by a practical sense by what we may call a ‘feel for the game’ – social action has nothing to do with rational choice” (Bourdieu, 1988, pp. 782-783). Importantly, the differences in the relative actors’ social position (formal authority and specialist expertise) can leverage institutional work in organizations (Empson *et al.*, 2013).

Philips and Tracey (2007) discuss ‘entrepreneurial capabilities’ as a new and relevant concept that is being used to explain the resources and skills required for entrepreneurial activity and institutional entrepreneurship. The notion of entrepreneurial capabilities also relates to entrepreneurial traits and personality (Philips and Tracey, 2007; see also Armenakis and Bedeian, 1999, who discuss the concept of organizational capabilities).

To succeed in this activity, institutional entrepreneurs, as skilled social actors, must demonstrate willingness, empathy and, when in a dominating position, they must have high self-esteem to be efficacious and successful (Hardy and Maguire, 2008). Furthermore, to assure the consolidation of collective involvement and action, mobilization of allies (Battilana *et al.*, 2009; Hyvonen *et al.*, 2012), and inducing of motivation and cooperation through the whole organization, are needed (Battilana *et al.* 2009; Coulombe and Martí, 2009).

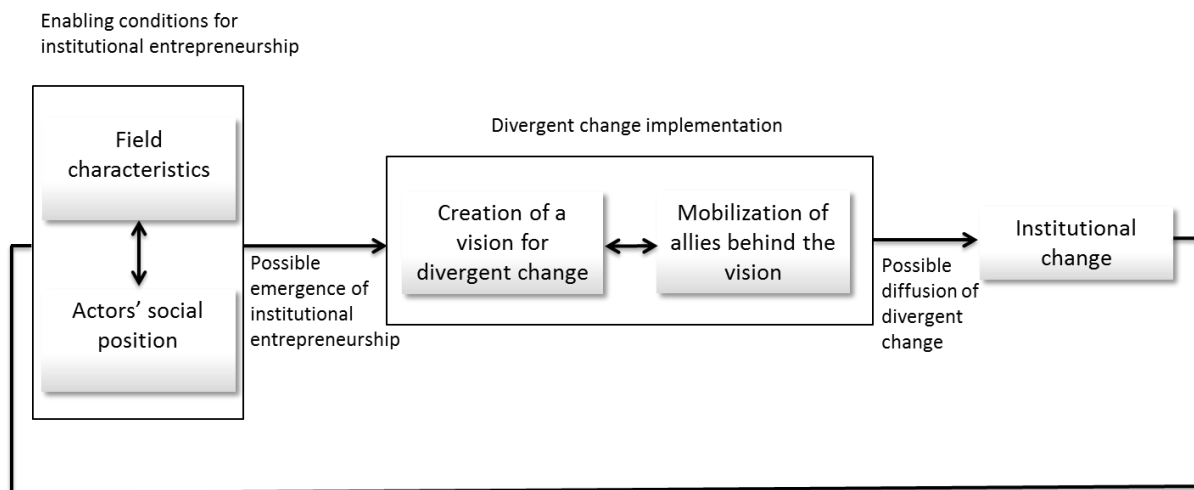
Institutional entrepreneurs are change agents. However, not all change agents are institutional entrepreneurs. Battilana *et al.* (2009, p. 68) state that “actors must fulfil two conditions to be regarded as institutional entrepreneurs: i) initiate divergent change; and ii) actively participate

in the implementation of these changes”. To be qualified as an institutional entrepreneur, an actor must introduce and initiate divergent change within the boundaries of an organization and/or within the broader institutional context in which the actor is embedded, and actively participate in change efforts (Battilana *et al.*, 2009; Greenwood and Hinings, 1996).

Supporting the investigation, Battilana *et al.*’s model was used. It identifies three different phases of the process of institutional entrepreneurship (see Figure 1): (1) enabling conditions for institutional entrepreneurship; (2) divergent change implementation; and (3) possible diffusion of divergent change.

Figure 1

The model of the process of institutional entrepreneurship (source: Battilana *et al.*, 2009, p.87)



Enabling Conditions for Institutional Entrepreneurship

The process of institutional change embraces initially the identification of the enabling conditions for institutional entrepreneurship. Two categories are proposed by Battilana *et al.* (2009): i) field characteristics (or field-level conditions); and ii) actors’ social position. These

categories are intertwined because field characteristics influence the possibility of actors to become institutional entrepreneurs.

Field-level conditions are often interrelated. When they result from jolts, crises or regulatory changes that might disturb the field-level consensus, or when there are problems related to scarcity of resources, they may lead to the introduction of new ideas to address change (Battilana *et al.*, 2009; see also Fligstein, 1997; Leca *et al.*, 2008). Actors' social position is likewise important because it might affect the actors' perception of a field and the needed access to resources and, consequently, may influence the likelihood to initiate divergent change" (Battilana *et al.*, 2009).

Beyond the status of the organization where an individual actor is embedded, the hierarchical and informal network positions (reinforced with tenure in a position) can influence, both independently and jointly, an organizational actor's position and the likelihood to become an institutional entrepreneur (Battilana, 2006).

Thus, these two categories, field characteristics and an actor's social position, are visualized as the first phase in Battilana *et al.*'s model (cf. Figure 1) as key interaction categories of enabling conditions for institutional entrepreneurship.

However, these conditions are necessary but may not be sufficient to predict institutional entrepreneurship, which means that the enabling role of an actor's specific characteristics (i.e., individual-level enabling conditions) must be also considered (Leca *et al.*, 2008). Individual characteristics (e.g., personality or psychological factors), part of a broad concept termed as social skills (Fligstein, 1997), must be also present. While Fligstein (1997) identifies specific and different kinds of skills that must characterize institutional entrepreneurs, Perkman and Spicer (2007) consider that institutional entrepreneurs must be multi-skilled and change the use of these skills according to the evolution of the projects or activities where they are engaged.

Tactics that emphasize connecting to others are most important and help bring groups together by seeking a collective identity for as many actors as possible (Fligstein, 1997), including actors that are less powerful and intend to challenge and fight the status quo. This may occur when the organizational field or the level of organization is already settled. Thus, some actors usually intend to keep things going and maintain ambiguity.

On the contrary, challenging strategic actors must motivate members of the group, must frame action to convince other internal actors that their interests can be carried out, making others

feel as if they are in control, thereby maintaining a neutral role (Fligstein, 1997). This is a very important road to collective involvement and collective action (Stál *et al.*, 2014; Tammel, 2015; Wijen and Ansari, 2006). Thus, Battilana *et al.*'s model must also involve collective action (basis for collective involvement). Indeed, collective action has been recognized as a necessary condition to develop institutional entrepreneurship in organizations. Few studies have been developed to consider and theorize this new collective involvement approach (Maguire *et al.*, 2004).

Divergent Change Implementation

To succeed in divergent change implementation, key activities must occur so that change actors must engage to initiate and implement change. Two main activities are identified: i) developing a vision; and ii) mobilizing people behind that vision (allies) (Battilana *et al.*, 2009). Developing a vision relates to activities directed to change which imply sharing the vision of the need for change with followers.

But the institutional entrepreneur must also be able to analyse and secure cooperation, to craft visions acceptable by other actors, or to be cognizant and sensitive to discursive and cultural contexts (Battilana *et al.*, 2009; see also Fligstein, 1997). Moreover, there is the need to have creators and mobilizers, who must be 'good' at putting ideas forward, at building coalitions around ideas, and at "framing stories to appeal to people's interests and goals" (Coulombe and Martí, 2009, p. 275).

Mobilizing people encompasses activities with the aim of obtaining others' support for new routines and their inherent acceptance. When divergent change breaks with existing institutions, the challenge is considerable: often obstacles and resistance to change (through resistors) (Battilana and Casciaro, 2013) must be overcome, particularly when established organizational privileges exist. Thus, institutional entrepreneurs must mobilize allies, implying that alliances and cooperation must be cultivated. These allies need to lose plausible institutional embeddedness.

Mobilization of allies implies the use of specific processes by institutional entrepreneurs to recognize critical audiences that are receptive to their agenda (Hyvonen *et al.*, 2012). Literature has identified two main supporting processes: i) use of discourse; and ii) resources mobilization.

Use of discourse and the dynamics of the critical role of language (and the existence of meaningful collections of texts with potential to affect discourse) are very important to convince other actors embedded in existing organizations, particularly when a process of divergent change occurs (Battilana *et al.*, 2009). Beyond skills in discourse and communication, institutional entrepreneurs must develop ‘rhetorical strategies’ that generalize the need to change (Suddaby and Greenwood, 2005; see also Green and Li, 2011, who mention ‘rhetorical institutionalism’ as the deployment of linguistic approaches and rhetorical insights to explain how institutions both constrain and enable agency).

Resources can be used by institutional entrepreneurs to overcome resistance to institutional change or to help diffusing the institutional project (Battilana and Leca, 2009). The organization, to ensure the success of the institutional change project, must balance and manage the level of committed resources with the importance of the opposition and its resistance, and with the time needed to create a critical audience or mass of allies (Dorado, 2005; see also Battilana and Casciaro, 2013, who mention the need of an ‘affective basis’ to coopt ambivalent organization members). Beyond financial and intangible resources, sometimes the support of other agents in the field is necessary (Hyvonen *et al.*, 2012). For example, a coalition with consultants or software firms can be undertaken (Garud *et al.*, 2002).

Collective involvement and action

Early studies of institutional entrepreneurship have focused on the action of individuals when the field research is conducted in an organization. However, recent studies account for the possible collective dimension of institutional entrepreneurship (Battilana *et al.*, 2009; see also Hardy and Maguire, 2008, who link a ‘collective action frame’ to motivation, by encouraging actors to participate in change).

Collective institutional entrepreneurship (CIE) is today a generally used concept which implies usually challenges at the micro-level to mobilize collective action, needing hard power tactics (Wijen and Ansari, 2006). Oliver (1993) had mentioned before that more research was needed to understand the collective behaviours of heterogeneous groups. In the past, research on institutional entrepreneurship focused mainly on individuals, seeing them in a criticized way as institutional entrepreneurs heroes (Leca *et al.*, 2008). Indeed, “if local organizations pursue strategies based on their short-term interests, the outcomes of individual decisions will be collectively inefficient and any mechanism to integrate decisions across services and/or jurisdictions will be absent” (Feiock, 2013, p. 398).

Today, researchers emphasize CIE, highlighting collaboration and coalition, linked to strategic reasoning and the exercise of power (Levy and Scully, 2007). Consequently, as an example, “the main change agent formed a coalition with like-minded officials that were able to provide necessary input to the project. As none of the members of the group would have succeeded in initiating the change alone, this coalition can be termed collective institutional entrepreneurship” (Tammel, 2015, p. 175; see also Wijen and Ansari, 2007).

Nowadays, the concept of CIE has been widely used. The concept, today, is linked to institutional theory, as “the process of overcoming collective inaction and achieving sustained collaboration among numerous dispersed actors to create new institutions or transform existing ones” (Wijen and Ansari, 2016, p.1079). Moreover, these networked forms of institutional entrepreneurship involve the formation of those networks with the purpose of bringing about institutional change collaboratively, being an important device for coordinating entrepreneurial activities (Fortwengel and Jackson, 2016). Wijen and Ansari (2006) consider that attention must be taken when the actors that engage in collective action may develop individual interests that favour lack of cooperation. Indeed, “power differences between actors can be used by the more powerful to dictate the rules of the game and induce cooperation” (Wijen and Ansari, 2006, p. 1084).

This analysis of collective involvement/collective action is also visualized in the public sector. Indeed, in an example of a case in a governmental formal policy, also coercive mechanisms can induce even unwilling actors to comply (Stál *et al.*, 2014; see also Tammel, 2015, p. 162, who state: “rather than using a collaborative strategy that involves all stakeholders, the public-sector Shared Service Centers (SSCs) are initiated by a small group of change agents who only collectively have the necessary skills, knowledge and position to change”.

Management models and performance management systems

Most organizations, private or public, look to excellence as an ultimate outcome, translated into the achievement of high levels of performance (Hood, 1995).

Regarding public organizations, the diffusion of accounting practices is an updated topic, because of reforms of institutions and modifications to existing practices. These reforms have been following the evolution of traditional Public administration (PA), to New public management (NPM), and recently, to New public governance (NPG). NPM intends to import

to public management business concepts, techniques and values. NPG, on the other hand, emphasizes public service and citizenship, where public servants respond to citizens (Hood, 1995; Osborne; 2006, Pollitt, 2009).

Consequently, the implementation of precise and accurate management models and management control systems appear as very important for excellence. Indeed, management control systems are strongly connected to management models, at the levels of practice, reliability and effectiveness, which implies accurate and innovative performance management systems (PMS) (Flamholtz, 1996). Performance measures include, today, beyond traditional financial indicators, also non-financial indicators (comprising customer, quality or innovation perspectives - Johnson and Kaplan, 1991).

Consequently, traditional MBO evolved for more updated frameworks, such as the balanced scorecard (BSC). A BSC implementation process is usually linked to management accounting change (Epstein and Manzoni, 1997). Consequently, organizations which present formal PMS outperform organizations without it.

As a matter of fact, management control systems play a crucial role encompassing the overall management process (Flamholtz, 1996). BSC has been used to measure financial and non-financial indicators, to link strategy to drivers through cause and effect chains and, more recently, to act as a measure of incentives, structures and rewards. The BSC is also important to deploy as a strategic control framework in the public sector governance (Andersen and Lawrie, 2002).

TQM has also been considered, since the last four decades, a managerial system translated into a management framework that implies business excellence, improvement of efficiency, and the attainment of favourable results and outcomes in organizations (Duh *et al.*, 2012). Literature presents the most recent outcomes factors, such as collective involvement and power (Pimentel and Major, 2016). Moreover, TQM is consistent with an approach associated with the global functioning of an organization. TQM and business excellence are intertwined, supporting customer and collaborators satisfaction, continuous improvement, efficiency and costs reduction (Pimentel and Major, 2016).

3. The field site

SSFMI is a government agency that manages the social security system in Portugal. Its most important activity is the collection of debts for the social security system. As discussed in the 2012 annual activities report, the organization is under the supervision of the Ministry of Social Security and Labour. The SSFMI has administrative and financial autonomy, managing its own assets. The budget it manages is considerable, approximately 36,300 million euros in 2012. At the end of 2012, 379 employees worked in the organization.

Public administration in Portugal has been, for the last decade, subject to pressures from the Organization for Economic Co-operation and Development (OECD), and from the European Union (EU). These pressures had the purpose of increasing the quality of public administration in Europe, following NPM and, more recently, NPG modes. Portugal followed enthusiastically this new approach, and government agencies have implemented quality and management tools to increase effectiveness, performance and efficiency since the beginning of the millennium.

This was a real challenge for public government agencies in Portugal, because public sector used to follow traditional public administration mode, characterized by strong bureaucracy, and by administering set rules and guidelines (Osborne, 2006). This means that the challenge had to be translated into divergent change undertaken by innovative and creative actors showing winning and motivating profiles, acting as institutional entrepreneurs under a collective involvement and action. This is the case identified in the field site.

Innovative Services Public Group (ISPG) was created in the EU to develop and produce the Common Assessment Framework (CAF) in the EU between 1998 and 2000. CAF is a self-assessment model for organizational performance which applies to public-sector organizations to improve their performance (EIPA, 2013). CAF was launched as a non-compulsory challenge. In 2000, CAF began to be implemented in public organizations across Europe. Excellence and principles of TQM were present, improving organizational and structural capabilities (soft skills), not seen in Battilana *et al.*'s model.

In September 2010, 2,066 organizations in 39 countries (31 European) used CAF. In Europe, Portugal was the fifth on the list of number of organizations that have implemented this framework. Public Portuguese organizations numbering 112 have implemented the framework (Staes and Thijs, 2010). Under the direction of the Portuguese Ministry of Public Administration, CAF was made available (complemented with specific training workshops) to

all the ministries in Portugal. However, as mentioned by the former minister permanent secretary of Ministry of Social Security and Labour (MSSL), only some of the ministries implemented the tool in agencies under their supervision in a meaningful way, particularly the Ministry of Education, the Ministry of Finance and the MSSL. Some municipalities also implemented the framework (EIPA, 2013; Staes and Thijs, 2010). All these top government agencies tried to implement and develop a divergent change process, identifying actors of change.

The Ministry of Social Security and Labour adopted CAF and applied organizational resources to its implementation. A specific working team was created – the quality programme group – to initiate a quality programme with the purpose of reducing the costs of non-quality, optimizing resources, rationalizing processes, improving service to clients, motivating staff, maintaining sponsorship from top management, and satisfying citizens' needs in general (Ministry of Social Security and Labour, 2004). This quality programme (based on CAF) was launched in 2004, initially as a challenge to 17 selected agencies of the ministry. The programme was not compulsory, but a recommendation. However, it was a strong recommendation, sponsored by the minister.

During the first phase of the programme, 70% of the agencies actively participated. Due to a new government, in 2005 the minister who actively sponsored the project left and the programme slowed down. Only six agencies tried to implement the framework directed to divergent change. Some succeeded, others did not. However, SSFMI was the government agency that went further and implemented, not only CAF, but also a quality manual based on certification with ISO 9001. The organization also won several quality awards, particularly the European Foundation for Quality Management awards (including winning the top Recognized for Excellence 5 Star twice). The performance assessment in SSFMI using CAF increased notably between 2004 and 2008, when 84.4 points on a scale 0-100 points were achieved. This was the most well-known success case in Portugal, regarding the implementation of a change program, based on institutional entrepreneurship and collective dimension.

The main activities of SSFMI are to collect and negotiate debt management from debtors to the social security system, and to manage the budget and accounting of social security system. The debt management department is decentralized and is focused on debt recovery from local services, including coercive collection. This department's activities represent the main financial activities of the organization. In 2012, 1,940 thousand processes of debt collection

were managed, collecting 583 million euros as contrasted to 66.2 million euros collected in 2004.

There is also a real estate department managing 4,500 sites. The sites are usually the result of pledges, A financial management department manages the financial assets (surplus) of the whole social security system, seeking the best profitability. The board support department supports the management of the organization and advises the BD. Importantly, organizational strategy, the management model, the management frameworks, the policies and initiatives, and the objectives are defined with notable input from the board support department, leading a process of organizational divergent change, following updated actions of change actors and collective involvement.

The management model of the SSFMI evolved mainly after 2004. In 2004, SIADAP (performance appraisal system for public administration^[ii]) was launched as an integrated system of performance assessment, with the aim of assessing public employees, managers, and public agencies (the two latter ones in 2007). SIADAP is required by law. Public agencies were assessed, after 2008, through QUAR (scorecard for assessment and accountability^[iii]). To answer the demands of SIADAP/QUAR, a MBO process was implemented. Other management frameworks (e.g. BSC) were also implemented.

A management contract (mission charter) was adopted in 2005 between the BD and the ministry in the role of supervisor. This management contract included financial and quality management targets and was a way of integrating and facilitating the performance assessment through QUAR. The other implemented management frameworks were ISO 9001 certification in 2007 and the publication of a quality manual, the processes associated with the European Foundation for Quality Management awards (Committed for Excellence in 2007, Recognized for Excellence 5 Star in 2009 and in 2011), a BSC (adopted in 2006 and fully implemented in 2007), and a strategic plan for the period 2010-2012 (adopted at the beginning of 2010). The strategic plan integrated the other management frameworks. These were the main reasons for the launching of a change process, through institutional entrepreneurship complemented with a collective involvement.

4. Methodology and research methods

A qualitative research methodology was followed. A retrospective and in-depth longitudinal case study was conducted between January 2010 and March 2013 in SSFMI. The aim of this research is to explain how and why divergent institutional change was initiated in SSFMI. Complementarily, the purpose also intends to obtain a holistic understanding of management control and management accounting practices embedded in a change process. To this end, Battilana *et al.*'s model associated with other conditions for change and collective action perspective were adopted to inform findings. Methodologically, the purpose is to obtain findings and explanations to research questions previously raised (Miles and Huberman, 1994).

The case study carried out is mainly explanatory as existing theory is used to understand and explain the specific (Scapens, 1990). Moreover, following Keating's (1995) framework, the case study is a theory refinement study, particularly an illustrative study (illustrating a specific theory). Using this framework, the categorization depends on "what the findings of a study suggest in theoretical terms" (Vaivio, 2007, p. 432). As an illustrative case study, the generic theoretical framework can be applied in the investigation and explain phenomena in the social and management accounting domain; however, "an illustrative study should also go a step a further and identify aspects of the adopted theory that could be developed in the light of the empirical evidence" (Vaivio, 2007, p. 433).

Main research steps

The investigation was based on the main research steps established by Scapens (1990), and Yin (2018), presented next.

The investigation comprised a pilot and a main study. The pilot case study was conducted between January 2010 and April 2011, after getting authorization from the BD of the organization to carry out the research. At this stage, thirty-five interviews were conducted inside and outside the organization. These interviews lasted more than one year, because the organization is very complex. Beyond headquarters, there are 18 local services (along the country) whose main objective is collection of debts in a decentralized way, including coercive collection and power of negotiation.

This implied a long journey throughout the whole organization trying to understand the scope and characteristics of the business. During the pilot study, the researchers were able to get a detailed view of the field site and of the change process, which helped them to reassess and

elaborate further the needed research questions. Only after the conclusion of the pilot study and the analysis of all interviews, it was possible for the researchers to really understand why and how the management accounting change process occurred and what were the main actions to support that change process.

Consequently, research questions (initial and final) could be defined. After the pilot study, a preliminary research design was conceived to identify the scope of the research, and the potential and opportunities to be developed. Research design is the logic that links data and conclusions of the study to the initial research questions previously raised (Yin, 2018).

Appendix A presents the list of interviews conducted during the investigation. Interviews were the main data sources, beyond extensive documentation collected and analysed. The fifty-five interviews conducted at this stage included mainly interviews inside the organization, but some were conducted outside the organization: one with the technician responsible for the BSC software acquired by SSFMI, one with the former minister of MSSL (at the time the events occurred), two with former members of the Board (explaining how the process evolved before the innovative change process), one with a Portuguese member of IPSP (explaining how CAF was conceived and influenced Portuguese public administration reforms and changes).

The main study was carried out between September 2011 and March 2013. The primary goal of the study was to gather more evidence that could enable the researchers to answer the research questions identified at the end of the pilot study. These were: i) How was the Board Support Department Manager (BSDM) able to embark on divergent institutional change, to implement a new management model, and create innovative management accounting and control frameworks (a quality programme, a BSC, and a strategic plan)? ii) Could Battilana *et al.*'s model explain the process of institutional entrepreneurship in SSFMI? iii) In case of favourable process of change, how important was the collective dimension to assure consolidation of the change process? Twenty-two interviews were then conducted. The researchers conducted interviews and collected archival data regarding the institutional entrepreneurship process.

The interviews and archival data enabled the researchers to answer the previous raised questions, contributing to create a coherent database, supporting logically the events (Miles and Huberman, 1994). Some interviews were conducted outside the organization, basically to analyse the impact of CAF and new public policies (translated into a mission charter agreed with the BD within the scope of MSSL and the SSFMI: i) secretary of state manager of office;

ii) former minister of SSFMI (when the facts occurred); iii) Portuguese members of IPSPG; iv) former minister permanent secretary.

In total, fifty-seven interviews were conducted lasting about 70 hours. In the organization, thirty-four interviews took place in headquarters and twelve in the decentralized debt management department. In these local services, interviews involved the top managers. Some interviewees were interviewed more than once when doubts and questions needed to be clarified. The remaining eleven interviews were conducted outside SSFMI with the former Portuguese Minister of Social Security and Labour, with other public managers, and with two IPSPG members. During the study, data and documentation (e.g., written documentation, videos, and power-point presentations) were also consulted and analysed. In particular, the analysis encompassed: i) strategic plan (2010-2012); ii) mission charters 2005-2008 and 2009-2012; iii) MBO process; iv) annual financial and activities reports, annual activity plans and budgets; v) intranet newsletters; vi) power-point presentations and videos available in seminars and workshops on SSFMI management; vii) ISO 9001 and the quality manual; viii) management control reports; ix) governmental legislation; x) internal and external satisfaction questionnaires; xi) BSC framework and its support documentation (including direct observation); xii) board support communication plan; xiii) CAF and European Foundation for Quality and Management (EFQM) documentation.

Identifying and explaining patterns

Miles and Huberman (1994) and Yin (2018) guidelines and principles were followed. Multiple sources of evidence were used to assure coherence and rigor of the findings, and validity and reliability. When necessary, triangulation was developed to assure quality of evidence and findings (data, events and methods). Case study databases were created. These databases proved to be very efficient to manage the large amount of data and the identification of patterns. Finally, a chain of evidence was maintained (Yin, 2018).

Identifying and explaining patterns is a very important research step to the success of the investigation (Miles and Huberman, 1994, Yin, 2018). Qualitative analysis is determinant to access evidence. Following Miles and Huberman (1994), “analysis is defined as consisting of three concurrent flows of activity: data reduction, data display, and conclusion drawing/verification” (Miles and Huberman, 1994, p. 10). Thus, key issues of data collected were selected and summarized, to facilitate the identification of patterns and to organise data display.

Research techniques

The interviews were the main source of data and evidence. To assure the quality of analysis, interviews were generally tape-recorded and transcribed. Only when there were no logistic conditions or when authorization was not granted, tape-recording was not performed. Of the total number of interviews, 81% were tape-recorded. When tape-recording was not possible, detailed notes were taken. Moreover, even when interviews were tape-recorded, notes were always taken to assure an accurate interpretation.

Furthermore, after each interview, beyond the transcriptions, specific cardboards were produced to support the analysis, summarizing and organizing the answers by themes (data reduction and categorization). Reflective and marginal remarks were also included to facilitate the generation of patterns (Miles and Huberman, 1994). This procedure proved to be very useful by helping to review the conducted interviews, and to prepare accurately the following ones.

The interviews were generally semi-structured. Specific and previously elaborated direct questions were posed. However, usually an open-ended discussion was undertaken so that the interviewees could take the initiative and express their own perspective about the change process, the implementation of the innovative management frameworks, and the role of the actors. Storyboards were made to support the analysis of each interview. The storyboards provided a way to summarize and organise the answers in themes, including reflective and marginal remarks to facilitate the establishment of patterns. Whenever necessary, ‘feedback meetings’ occurred with interviewees, which helped to validate the evidence collected, the findings, and to confirm the explanations previously given. As soon as the sequence of important events was identified a critical incident chart and time line were produced (Miles and Huberman, 1994).

5. The empirical study

As discussed previously, until 2004 SSFMI followed the traditional guidelines and orientations of public administration transmitted by supervisors and regulators, particularly the Ministry of Social Security and Labour and the Ministry of Public Management. The key elements of the traditional mode of public administration are basically i) the dominance of the ‘rule of law’; ii) the focus on administering set rules and guidelines; iii) a central role for the bureaucracy; iv) a

commitment to incremental budgeting; and v) the accomplishment of legal and normative rules (Hood, 1995; Osborne, 2006). The BSDM stated:

Before 2004 there was no concern or concept about strategy; only a set of objectives were defined, mainly linked to great projects. Data were not available online. Thus, a limited number of indicators was listed and it was difficult to measure them in a specific time-period. The measure was not rigorous and there were no scorecards; the performance was based on costs control (April 2012)^[iv].

SSFMI was not guided by processes or outcomes. As an example, before 2004, the return on collection of debts, its main activity, was not known in the organization. The available data were global and not divided by local areas or categories of clients. Moreover, the collection of debts had no target or benchmark for comparison. The organization did not focus on external clients and public service or even on the importance of communication with staff and external clients. The BSDM stated again:

Before 2004, the staff did not meet clients' needs in a proper way and did not comply with good manners. Nowadays, the employees must identify themselves before the clients and must reply with a precise and complete answer (July 2012).

Furthermore, evidence shows that management control was not implemented, and no regular control or feedback meetings took place. Thus, there was not assessment of performance (see Flamholtz, 1996). In 2004 the management of the organization evolved into a managerial logic, but under a customer-oriented 'umbrella'.

The Change Process

Later a process of change occurred. As a matter of fact,

There was a cultural change after 2004. Change was totally divergent compared with the previous management model. In the past there were data missing. Nowadays, data are accurate and available to all managers and staff; before they were dispersed and very difficult to access (a Debt Management Department/Local Services Manager, February 2010).

As discussed previously, a public administration reform was launched in 2004 in Portugal by the government. CAF was being followed in some public agencies in Portugal. A quality programme based on CAF and EFQM guidelines was launched by the Ministry of Social

Security and Labour and directed to the agencies under its supervision, following actively the NPM perspective (Hood, 1995). Meanwhile, SIADAP (performance appraisal system for public administration) was implemented in Portugal so that public government agencies started being assessed (source: governmental legislation). SSFMI (the organization where the research was conducted) saw this programme as a challenge and an opportunity for innovation, development, effectiveness, and optimization of resources.

Consequently, field characteristics appeared as enabling conditions for institutional entrepreneurship, included in Battilana *et al.*'s model (see also Guerreiro *et al.*, 2015). A quality committee was created in the organization aiming at the global objective of improving the quality of public services. The individual who would be later the BSDM^[v] participated in the committee, beyond representatives from other departments.

Evidence shows that this group was going to act as the main change actors (institutional entrepreneurship), acting strategically to implement a collective action process (Feiock, 2013; Hyvonen *et al.*, 2012; Stál *et al.*, 2014; Tammel, 2015). Collective action/involvement was not considered in Battilana *et al.*'s model.

At this stage, the idea of implementing a CIE process (Fortwengel and Jackson, 2016; Wijen and Ansari, 2016; and Stál *et al.*, 2014; Tammel, 2015 for the public sector) was coming up in the quality committee and in the mind of the manager of the BSDM:

The new board asked me to assume a change process and new objectives, creating a new department, the board support department, whose functions were to be characterized by planning, management control, communication and, consequently, involvement of all collaborators throughout the organization (January 2010).

However, it was necessary to define previously a divergent change strategy (2015; Hyvonen *et al.*, 2012). The initial act of the quality committee was to prepare a MBO process, which allowed the visualization of the first integrated objectives, including the quality perspective, which was strongly influenced by the programme launched by the ministry. Some global objectives were defined and some monitoring reports were produced. A change process was slowly beginning to involve the organization, and performance showed some key performance indicators (KPIs), as mentioned by some authors (Andersen and Lawrie, 2002; Tammel, 2015).

In 2005, a new BD was appointed in SSFMI. The new BD became responsible to the minister for a compulsory mission charter. The mission charter was the trigger for a new management

model. Accordingly, six strategic initiatives and seventeen key objectives (basically financial and quality management objectives) were identified for the tenure period (2005-2008). These initiatives and key objectives were articulated with the board support department. The key objectives and targets were associated with the crucial organizational chart departments and were established by the BD (source: activities plan and mission charter) basically in the areas of cash management, debt collection, pledge management, internal communication, client satisfaction, EFQM awards, ISO 9001 certification, and reinforcement and optimization of management frameworks. These crucial KPI became compulsory in the mission charter. The quality committee and (later) the board support department were responsible for convincing other actors and mobilizing allies.

This was the basis for the creation of a vision for divergent change (Battilana *et al.*, 2009; Coulombe and Martí, 2009; Fortwengel and Jackson, 2016). Thus, the creation of a vision for divergent change is seen in Battilana *et al.*s model.

Synthetically, the purpose was to strengthen MBO and to implement a process directed to quality management, implementing ISO 9001 certification and a quality manual, rendering better services to clients, and involving the staff with the ideal of public service and social security mission (Pimentel and Major, 2016).

The board support department was created in 2005. The new management model was launched to support the demands from the legal supervisory structure, particularly SIADAP/QUAR (source: annual activity reports). The board support department responded to this challenge and embarked on a divergent and collective change process (Fortwengel and Jackson, 2016; Greenwood and Hinings, 1996).

Being previously the manager of the internal audit department, the appointed BSDM was the operational leader of the group, because she knew quite well the organization all over the country (as mentioned by the BSDM, September 2012). She could easily mobilize and motivate allies, defining strategies and tactics to induce a change process (Battilana and Casciaro, 2013; Hyvonen *et al.*, 2012). Additionally, she had the support of the BD, particularly the Director responsible to the minister for the mission charter, initiating a collective involvement and the inherent divergent change process (Hyvonen *et al.*, 2012; Stál *et al.* 2014; Tammel, 2015). The BSDM states:

We always considered the departmental managers as strong allies to the change process, being the basis for the collective involvement (September 2012). The board support team was the operational leader of the process; the team was multidisciplinary – the basis was the quality committee and the organizational functions (including objectives definition) under our supervision were initially management control, quality management, communication, and training (May 2010) ...also intended to convince the managers and staff in general of the potential benefits due to the implementation of the new management model and the innovative management framework (October 2012).

These statements mean that the actor's social position (the functional and hierarchical position of the BSDM) was present in Battilana *et al.*' model. The mission charter implied the need to follow and control the accomplishment and the performance of the objectives and respective indicators. Consequently, a new management model and innovative management accounting frameworks were conceived and implemented in SSFMI, responding to the challenge of confirming the change process in the organization (source: strategic plan and mission charter). The MBO program, launched in 2004, encompassed the monitoring of some key indicators (e.g., increase of debt collection, increase of pledge processes or increase of pledged assets sales) focused on results and on the nuclear business units.

Later, in 2006, the model evolved to a BSC focused on strategy, planning and performance monitoring, linked to management accounting change, to respond effectively to demands from government (mission charter and SIADAP/QUAR) (Andersen and Lawrie, 2002; Epstein and Manzoni, 1997). The BSC software acquisition was proposed by the BSDM, who was very curious about the framework.

I was very curious about innovation in the management models and I had already heard something about the BSC. I attended a seminar by David Norton in 2005 where I realized that a BSC could be the answer to a management model to support our change process. The BD fully supported the idea and sponsored the project. We selected a specific supplier that implemented the framework successfully. The supplier was much cheaper than other ones. And it works! (January 2010).

In 2007, the BSC was fully implemented in the organization as a strategic management system, implying an effective collective involvement (Coulombe and Marti, 2009). This plan was already based on the objective of implementing a culture of quality throughout the

organization, aiming at rendering better services to clients with the collective involvement of all staff. These frameworks supported the new management model.

The management model, implemented in our organization, focuses clearly on the main outcomes and objectives (e.g. quality management) and on the alignment with objectives using the BSC. This model also implied the implementation of new practices (Debt Management Department Manager, March 2010).

Some conditions appeared clearly as crucial for the development of the change project. Definition of the vision was the first step associated with the change process – so that the institute became a leader in the quality of public service and an example for public administration practices.

We want to be recognized as an example in public administration regarding public service and excellence in management practices. Other government agencies come and see what we have done. They try to implement in practice a similar approach by following our management model (President/CEO, October 2011).

The BSC began to produce the information needed to support the assessment of managers and staff through SIADAP. As the mission charter clearly stated the need to achieve financial and quality management outcomes, the BSC effectively supported the measurement of the organization's objectives and performance assessment. It was a sensitive theme and some resistance appeared. Resistance showed up when some managers and collaborators realized that the divergent change process was following its way, and collective action seemed to support the process (see Battilana and Casciaro, 2013; Dorado, 2005). They were resistant to change because they were embedded in traditional frameworks of management (traditional public administration mode). A strategy was conducted to overcome resistance, conceived by the BSDM and their allies.

Workshops and training sessions took place all over the organization, including local services. Specific training sessions were conceived for department managers, but all staff had to attend seminars on management, the BSC, and the quality management process. Usually the BSDM conducted the session and a member of the BD was usually present in workshops. Some resistance was overcome when the employees understood the benefits of the management model and of the framework (Board Support Department Middle Manager, October 2012).

All of us actively participated in the process of strategy definition and of setting the objectives. We analysed and discussed the objectives for the next time-period under analysis, as well as analysed the results and outcomes achieved (Debt Management Department/Local Services Manager, February 2010).

The BSDM was very concerned about motivation to achieve stated goals (Armenakis and Bedeian, 1999; Greenwood and Suddaby, 2006), and about internal communication function (Suddaby and Greenwood, 2005), which was crucial to disclose information, results, outcomes, events, and slogans (e.g., ‘we are going to do it’; ‘we are going to succeed’) to all staff.

Motivation was not evident in the past and it was an identified factor to support the new management model and the change process using a specific and well-conceived strategy. Motivation was not included in Battilana *et al.*'s model.

Internal communication contributed to a global sense of motivation through the whole organization helping in a determinant way to overcome last resistant and to consolidate the collective action (Dorado, 2005). Internal communication was not visualized in *Battilana et al.*'s model. Based on the strategy ‘communicate to involve’, the employees were encouraged to participate in the change process. Change was to be made by people. However, first it was necessary to make the staff understand why the change was needed (Scott, 2014), what was expected from them, and what were the results and outcomes expected to be achieved.

Communication was crucial to change. The plan conceived by the BSDM was very effective. Internal communication consisted basically of a mix of communication channels such as informative flashes disclosed by email, online intranet, a regular newsletter, daily selection of news in press and proactive messages. It was fundamental to communicate and celebrate in an enthusiastic way. First, we say ‘we are going to do’, then we ‘do’ and finally we inform that we ‘have already done’, assessing outcomes and results and recognizing merits (Debt Management Department Manager, March 2010).

The communication plan and the respective texts, discourse and language were carefully prepared and conceived by the board support team to better translate the message across all levels (collective dimension) (source: board support communication plan) using, whenever necessary, rhetorical strategy to convince and motivate the staff (Suddaby and Greenwood, 2005).

The language used has some power and when it is used by different people it also has different power. Hence, the discourse also intended to convince the managers and staff in general of the potential benefits due to the implementation of the new management model and the innovative management frameworks. Later this strategy was no longer needed because the collective involvement of staff in the change process was spontaneous. This implied a contagious process. Furthermore, we do things with passion and I guess that is what distinguishes us from the others (BSDM, October 2012).

To implement divergent change in the organization, the mobilization of allies (Hyvonen *et al.*, 2012) is a key activity and a necessary condition (seen in Battilana *et al.*'s model). Hence, the BSDM was concerned about the need to identify and mobilize potential allies to the change process. As she knew everybody along the country (department managers), she could identify the allies, which facilitated her role as institutional entrepreneur.

With respect to allies, beyond the BD and the board support department team, we always considered the departmental managers as strong allies to the change process. I worked as audit manager in local services for several years. Departmental managers were responsible for captivating people and teams for change and thus they were the first we had to 'conquer'. ... Moreover, as we spent most of our time focused on the local business, very close to staff and teams, the message was easier to transmit. This is what we call 'relational marketing' ... (BSDM, September 2012).

After the BSC implementation process, the performance monitoring allowed the introduction of corrective measures in 2007 (Andersen and Lawrie, 2002). Regular control meetings began to take place and all employees had access to the BSC system. Organizational alignment was achieved. Individual characteristics (e.g., personality or psychological factors - social skills) were identified in the institutional entrepreneur (the BSDM). Social skills are the "ability to motivate cooperation in other actors by providing those actors with common meanings and identities in which actions can be undertaken and justified" (Fligstein, 1997, p. 398-399; see also Coulombe and Martí, 2009; Wijen and Ansari, 2006). Cooperation is another crucial condition for a successful institutional entrepreneurship divergent change process (not seen in Battilana *et al.*'s model).

When the new management model was implemented and the change process was advancing, the board support department and its manager played a very proactive role in the

implementation of the new frameworks and new management model (Andersen and Lawrie, 2002; Flamholtz, 1996) across the organization (collective dimension):

Board support is a department that links all the departments of the organization. It is the 'mirror' of the organization. There is no other government agency like this one. Moreover, the board support department and its manager are always available regarding practical questions on the use of the frameworks. The BSDM is always available to clarify and solve conflicts. Everyone recognizes their technical merit and empathy. They harmonize, conceal, and coalesce (a Debt Management Department/Local Services Manager, December 2011).

The BSDM is an innate leader. Usually she presents and proposes the new ideas, policies, and strategies to the BD. She has a very good and strategic vision of the global organization. She works very hard and does a very good job of preparing the projects and the meetings. She possesses natural empathy and has a very high self-esteem. Thus, she sets a very strong example and presents a winning and motivating profile (Board Support Department Middle Manager, November 2012).

In 2009, the BD was reappointed by a new Government. A commitment with a new management contract was assigned, and key objectives were established, including financial goals, quality goals, external image, and prestige of the organization. These key objectives were proposed by the BSDM, meaning that she continued to be the institutional entrepreneur. Strategic initiatives objectives, indicators, and respective targets were identified following the BSC approach, following the logic of the previous mission charter (2005-2008). The BSC proved to be a broader and more detailed framework than the management tools compulsorily defined by law (i.e., management contract and QUAR).

The combined BSC and the strategic plan which were implemented for the first time in SSFMI in 2009 for a three-year period (2010-2012) (next mission charter), allowed the integration of the several management frameworks of the organization. Several awards were won by SSFMI in the following years. The 'Recognized for Excellence 5 star' was one of the two highest EFQM awards received by Portuguese organizations, at the time.

The change process began in 2004. After several years, outcomes seem to conclude the achievement of the objectives established basically in the management contracts agreed with the ministry, taking advantage of the triggered public administration reform, specifically at the level of CAF.

In sum, the BSDM presented specific characteristics which allowed her to assume the leadership of the divergent change process in SSFMI, and act as the institutional entrepreneur. Beyond empathy, self-esteem, good manners, politeness, capacity for communication, and inducement, she had the power, formal authority, and legitimacy to act. She acted individually in the beginning, but she realized that the collective action/involvement in the organization should be introduced in an innovative way, duly supported by precise strategies (Battilana *et al.*, 2009; Fortwengel and Jackson, 2016; Greenwood and Suddaby, 2006; Hyvonen *et al.*, 2012; Stál *et al.*, 2014; Tammel, 2015)

As a concluding statement, a Technical Support Department Manager stated the importance of the change process as cultural change, being rooted in the organization:

What happened was a cultural change. Today, the process is rooted in the organization. This collective involvement implied a cultural change and is the guarantee of consolidation of the change process in the future. The employees always look to do better and better. There is a permanent challenge: What shall we do next? Next time will be better, regarding the global and manager's performance of SSFMI. I could say we have high motivation and a winning and always improving frame of mind (March 2010).

The Board Support Department Middle Manager also states:

The BSDM always aims to obtain consensus. The ideas and proposals are never imposed. People must understand the added value that they can obtain. Even when she has the idea well developed, she meets with the staff to achieve a joint decision. She uses legitimacy, empathy, capacity for communication, and inducement to motivate, align, convince, aggregate, and build consensus (November 2012).

6. Discussion and conclusions

A divergent change process occurred in SSFMI after 2004. The process of change took several years to be implemented and is, today, deeply rooted in the organization. The involvement of most collaborators and the overcome of resistance, may be characterized as a collective process of change (Fortwengel and Jackson, 2016; Greenwood and Hinings, 1996; Hardy and Maguire, 2008), which is crucial to assure that the divergent change process will be consolidated and rooted in the organization in the future, even if the main actors move away.

The collective involvement implied a cultural change, translated into a new culture that is already here, that is solid and that is sustainable. However, first an inducement was needed to obtain consensus. This collective process is the guarantee of consolidation of the change process in the future. Even if some changes might occur at the levels of the organizational structure, the change agents or the leadership, the divergent cultural change will maintain the status quo achieved (BSDM, October 2012).

This divergent change process was triggered by an individual actor who acted as an institutional entrepreneur (Battilana *et al.*, 2009). This individual actor, the BSDM, took advantage of an opportunity that arose when the organization had to face a challenge to implement a new management model to support demands from the legal supervisory structure (SIADAP/QUAR and mission charter), based on the public administration reform in Portugal. Sequentially, a BSC, in 2007, and a strategic plan, in 2009, were launched in the organization. With respect to quality management, the organization obtained ISO 9001 certification and won several awards from EFQM, including the Recognized for Excellence 5 star, scoring one of the two highest grades in Portuguese organizations. Similarly, the organization initiated a process of collective involvement (Stál *et al.*, 2014; Tammel, 2015; Wijen and Ansari, 2006).

The analysis of this case study is based on necessary conditions and characteristics to undertake divergent change, some of them identified in the model of the process of institutional entrepreneurship (Battilana *et al.*, 2009, p.67), with the “aim to strengthen the theoretical foundation of institutional entrepreneurship and thereby help to develop a theory of action that accounts for actors’ embeddedness in their institutional environment”. Thus, the answer to second research question indicates that Battilana *et al.*’s model explains the process of institutional entrepreneurship in SSFMI, but not all of it.

Additionally, other characteristics were found in the field site that are crucial for the success of a divergent change process, and may be added to the Battilana *et al.*’s model.

The requirements mentioned by Battilana *et al.* (2009) so that an actor can be considered an institutional entrepreneur are found in the empirical study. The findings indicate that the individual actor (the BSDM) was the trigger of the change process in 2005, ‘presenting her winning and motivating profile, where change was totally divergent compared with the previous management model’, as mentioned by the Board Support Department Middle Manager.

The actors' position in the organization is determined by both the informal position in organizational networks and by the formal position that they occupy in organizational hierarchy (Battilana, 2006). The findings of the empirical study indicate that being appointed as the 'manager of the new board support department and ... receiving support from the BD' provided the new department manager with hierarchical position and power. Additionally, a strong informal network with managers was created and used to convince others of the advantages of the divergent change process. Her previous work in the audit department and her mobility through the whole organization helped the establishment of this network. This network was crucial to implement the well-conceived strategy of 'conquering' allies to support the collective involvement of the divergent process.

Actors' specific characteristics can strongly influence their ability to initiate and implement divergent change. These individual characteristics (e.g., personality or psychological factors) can be termed as social skills – the ability to motivate cooperation (Fligstein, 1997). Besides being mentioned (Battilana *et al.*, 2009), actor's organizational and structural capabilities (social skills) were not visualized in Battilana *et al.*'s model. The findings from the SSFMI study suggest that the institutional entrepreneur (BSDM) had those social skills and specific abilities. The evidence indicates that she was multi-skilled having social and political skills, analytical and technical skills, and cultural skills (Perkman and Spicer, 2007). To support these statements, the BSDM 'was the operational leader of the process ... overcame resistance... conceived well succeeded slogans ... used discourse to convince managers ... 'did things with passion' ... conquered allies and convinced people ... used 'relational marketing' ... has their technical merit and empathy recognized and has a very high self-esteem ... a strong capacity for inducement ... is an innate leader ... is always available and presents a winning and motivating profile ... had the BD support and, particularly, from the director committed to ministry'.

The BSDM acts in a strategic way and may even have induced cooperation among others (Battilana and Leca, 2009; Fligstein, 1997). Finally, there is evidence that she showed strong willingness to foster change (Battilana and Leca, 2009), when she assumed the leadership of the change process demanded by the BD and had an "emotive and mythical character that might well be critical to a project of institutional transformation" (Levy and Scully, 2007, p. 986). Moreover, a 'well-conceived strategy' was launched by the institutional entrepreneur, adjusted to objective situations, where social action was guided by a practical sense, what Bourdieu

(1988) calls a feel for the game. This feel for the game was translated into slogans ('we are going to make it!'), into the strategy of conquering the managers or into the statement that 'we do things with passion'.

These statements mentioned in these four last paragraphs allow to answer the first research question, clearly showing how the BSDM was able to embark on divergent institutional change

Summing up, the findings indicate that the institutional entrepreneur imposed her entrepreneurial capabilities, which relate to entrepreneurial traits and entrepreneurial personality (Philips and Tracey, 2007), and organizational capabilities (Armenakis and Bedeian, 1999). These skills/abilities and capabilities are crucial for the success of the process of institutional entrepreneurship.

Battilana *et al.*'s model mentions also that actors must be engaged in key activities to implement divergent change. The first key activity is developing a vision. To create and articulate a vision is critical to divergent change implementation and consequently to institutionalize change (Battilana *et al.*, 2009). Evidence shows that vision was clearly defined by the BSDM and developed on the field site as one of the first steps in the implementation of a new management model and new management control frameworks.

The second key activity associated with the second phase is mobilizing allies. Alliances, coalitions, and cooperation must be cultivated by the institutional entrepreneur to identify and convince others to become allies and act as supporting actors to the change process (Hyvonen *et al.*, 2012). These allies are crucial to generalize the idea and the advantages of this change process through the whole organization (Battilana *et al.*, 2009; Battilana and Casciaro, 2013). Right from the beginning, the importance of allies who should be responsible for captivating people and teams for change was highlighted. There was the need to conquer them, using internal communication, as mentioned by the Debt Management Department Manager: communication was crucial to change, and internal communication was used in an efficient way by the BSDM – 'it was fundamental to communicate and celebrate in an enthusiastic way'. As part of the internal communication, she used discourse, texts, and language as rhetorical strategies (Green and Li, 2011; Suddaby and Greenwood, 2005). In SSFMI, texts and language were extensively used by the board support department team and the institutional entrepreneur in a well-conceived strategy, supported by several interviewees regarding reputation, expertise, and technical knowledge.

Organizational capabilities are similarly crucial to support the mobilization of allies. In addition to the use of communication, cooperation and inducement, the institutional entrepreneur imposed formal authority (Battilana and Leca, 2009; Empson *et al.*, 2013; Fligstein, 1997), legitimacy (Biketine and Haack, 2015; Garud *et al.*, 2002; Leca *et al.*, 2008), and leadership (Battilana and Leca, 2009; Battilana *et al.*, 2009), directed to obtain consensus (Hardy and Maguire, 2008).

Motivating others is an additional key activity that the study revealed to be so important to support divergent change implementation. Evidence indicates that motivating actors and staff is crucial to achieve and sustain a vision for divergent change (Armenakis and Bedeian, 1999; see also Greenwood and Suddaby, 2006). The board support department and its manager were continually concerned with motivation and consider it a key factor to support the divergent change process in SSFMI. ‘They are always present ... using legitimacy, empathy, capacity for communication, and inducement to motivate, align, convince, aggregate, and build consensus’

Consequently, communication (Hardy and Maguire, 2008; Suddaby and Greenwood, 2005) and cooperation (Battilana and Leca 2009; Fligstein, 1997) were considered very important organizational functions to support the divergent change process just from the beginning. A communication plan was launched consisting of: i) written and on-line internal communication; ii) well-conceived slogans; and iii) discourse and use of language. Indeed, ‘communication was crucial to change. The plan conceived by the BSDM was very effective. Internal communication consisted basically of a mix of communication channels’. Communication influences all three key activities: i) creation of a vision for divergent change; ii) mobilization of allies behind the vision; and iii) motivation of others.

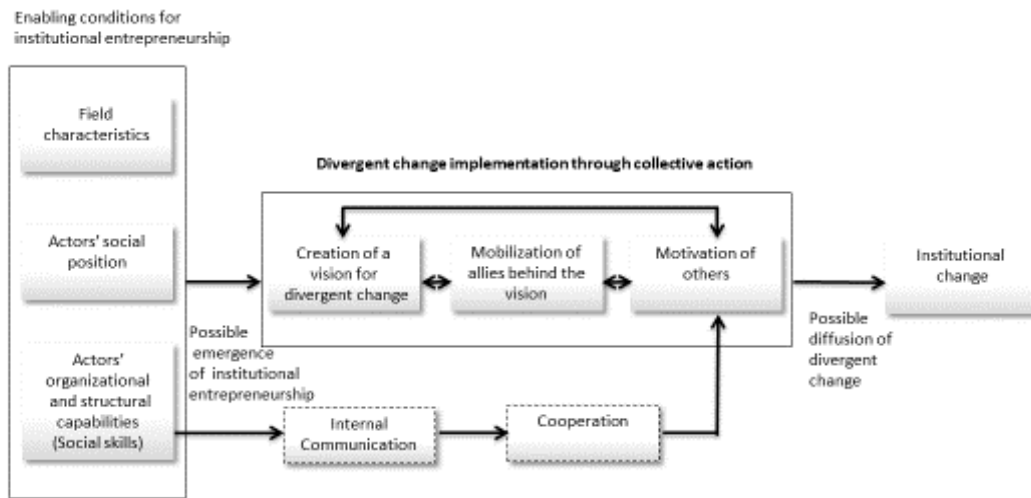
The great majority of the collaborators felt motivated and actively participated in the change process. The Technical Support Department Manager stated that ‘this collective involvement implied a cultural change and is the guarantee of consolidation of the change process in the future’. The concept of collective institutional entrepreneurship (CIE) encompasses the analysis and discussion of this divergent change process (Fortwengel and Jackson, 2016; Wijen and Ansari, 2006). However, most important is the visualization of the concept at the level of public sector, which is clearly visualized in this case (Stál *et al.*, 2014; Tammel, 2015).

Based on this findings and evidence, a refined model (Keating, 1995; Vaivio, 2007) of the process of institutional entrepreneurship is also proposed (see Figure 2).

Figure 2

The refined model of the process of institutional entrepreneurship/collective action

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The model identifies now actors' organizational and structural capabilities, which embrace social skills, crucial factors for the success of an institutional entrepreneur. Moreover, motivation of others was found in the case study and is included as a key activity in which actors must engage to initiate and implement divergent change. Furthermore, evidence demonstrates that communication and cooperation induce a high probability of success in achieving the three key activities in which actors must be concerned to possibly diffuse divergent change through motivation. These are important contributions of the paper.

The findings of this investigation also demonstrate the importance of a collective process for the possible diffusion of divergent and institutional change, confirming the relevance of the concept of collective institutional entrepreneurship (CIE) (Fortwengel and Jackson, 2016;

Wijen and Ansari, 2016; and Stál *et al.*, 2014; Tammel, 2015 for the public sector), encompassing the categories and activities identified in the model (Figure 2), and answering research question number three. This is also an important contribution of the paper. Evidence indicates that a collective process is needed so that a divergent change process can be solidly rooted in an organization and resist future structure or leadership changes.

Synthesizing the conclusions, the case study shows evidence and describes characteristics and factors relevant for divergent change implementation, highlighting, above all, the collective involvement and action at the organizational level. Indeed, only collective change agents can point out the necessary skills, knowledge and position to change (Tammel, 2015).

But other characteristics were found as also relevant for divergent change implementation, not explicitly expressed in Battilana *et al.*'s model: i) actors' organizational and structural capabilities – social skills (Fligstein, 1997; Perkmann and Spicer, 2007); ii) communication (Hardy and Maguire, 2008; Suddaby and Greenwood, 2005); iii) cooperation (Fligstein, 1997; Seo and Creed, 2002); and iv) motivation (Armenakis and Bedeian, 1999; Greenwood and Suddaby, 2006). These characteristics may be added to the Battilana *et al.*'s model.

Future research should concentrate on additional case studies that may confirm and validate the findings presented here and develop Battilana *et al.*'s model with new perspectives. Particularly, studies are needed when collective processes of divergent change occur after being triggered by an individual actor, and where communication and motivation are key activities and factors to support change.

NOTES

ⁱ In Portuguese 'Instituto de Gestão Financeira da Segurança Social'.

ⁱⁱ In Portuguese 'sistema integrado de avaliação do desempenho da administração pública'.

ⁱⁱⁱ In Portuguese 'quadro de avaliação e responsabilização'.

^{iv} The quotes from the case study used in this paper were translated from Portuguese.

^v When she was appointed to the quality committee the future BSDM was the Manager of the Internal Audit Department.

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Appendix A - SSFMI Interviews

| <u>Date</u> | <u>Length</u> | <u>No. of Interviews</u> | <u>Interviewees</u> |
|---------------------|---|--------------------------|--|
| 1st quarter 2010 | 30hrs 40min (from 40min to 1hr 55min) | 21 | BS manager (3 interviews); BS middle manager (2 interviews); DMLS manager 1 (2 interviews); RE technician (2 interviews); DM technician; BA technician; FM manager; BA manager; RE manager; DMLS manager 2; DMLS manager 3; TS manager; DM manager1; DMLS manager 4; DMLS manager 5; DMLS manager 6. |
| 2nd quarter 2010 | 3hrs 20min (from 50min to 1hr 35min) | 3 | TS technician; BS manager; Quidgest (supplier) technician. |
| 4th quarter 2010 | 8hrs 30min (from 55min to 1hr 45min) | 6 | BS middle manager (2 interviews); BS manager; Member of board; Member of board (Vice President); Member of IPSG 1 and QPG. |

| | | | |
|---------------------|--|---|--|
| 1st quarter 2011 | 6hrs 10min (from 55min to 1hr 10min) | 5 | Former minister MSSL; Former member of board 1; Former member of board 2; HR manager and previous member of QPG. |
|---------------------|--|---|--|

FIRST PHASE (PILOT STUDY):

48hrs 40min

35 interviews

| | | | |
|---------------------|--|---|--|
| 3rd quarter 2011 | 1hr 10min | 1 | Secretary of state manager of office (MSSL). |
| 4th quarter 2011 | 9hr 30min (from 30min to 1hr 40min) | 8 | President/CEO; Former minister MSSL; DMLS manager 2; DMLS manager 3; DMLS manager 7; DMLS manager 8; DMLS manager 9. |
| 1st quarter 2012 | 4hrs (from 50min to 2hrs 15min) | 3 | DM manager 2; Member of IPGS 2 and coordinator of QPG; Former Minister permanent secretary (MSSL). |
| 2nd quarter 2012 | 2hrs 35min (from 25min to 1hr 05min) | 4 | BS manager (3 interviews); BS middle manager. |
| 3rd quarter 2012 | 2hrs 50min (from 25min to 1hr 10min) | 4 | BS manager (3 interviews); BS middle manager. |
| 4th quarter 2012 | 1hr (from 25min to 35min) | 2 | BS manager; BS middle manager. |

SECOND PHASE (MAIN STUDY):

21hrs 05min

22 interviews

TOTAL

69hrs 45min

57 interviews

BA-Budget and accounting department; BS-Board support department; DM-Debt management
department; DMLS-Debt management department/local services; FM-Financial management

department; HR-Human resources department; IPSG-Innovative Public Services Group; MSSL-Ministry of Social Security and Labour; QPG-Quality Programme Group; RE-Real estate department; TS-Technical support department