



## Collective Action in Institutional Entrepreneurship: The Case of a Government Agency

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### Abstract

This paper seeks to analyze how and why divergent institutional changes occurred in a government agency. While there is evidence of research on the concept of collective action and involvement in the literature on institutional entrepreneurship, the focus has been at the macro and field levels, with scarce attention being given to the topic at the micro and organizational levels. This study addresses this gap in the literature, drawing on the institutional entrepreneurship process model of Battilana, Leca, and Boxenbaum (The Academy of Management Annals), in combination with literature on collective action. The methodology involved a longitudinal case study, in which data were collected through extensive interviews and documentation analysis. Based on findings showing that the divergence change process could not be achieved without the support of organizational collective involvement, a refined version of the Battilana et al. entrepreneurial model is proposed.

### Keywords:

Collective Action and Involvement;  
Institutional Entrepreneurship;  
Institutional and Organizational Change.

### Article History:

Received:	28	September	2022
Revised:	05	January	2023
Accepted:	11	January	2023
Available online:	22	February	2023

## 1- Introduction

Institutional entrepreneurship has been attracting the attention of a growing number of scholars for the last two decades and represents an important stream of research these days [1, 2]. Drawing on the concept of institutional entrepreneurship, researchers seek to explain the influence of actors in engendering divergent institutional change, which is the specific type of change that breaks with the prevailing institutions in a field [3, 4]. Divergent and disruptive change is promoted in organizations to induce not only divergence but also more effective outcomes and performance [3, 5, 6] and innovation [7] (see also Schweitzer et al. [8], who link innovation to institutional entrepreneurship, and Hood [9], who extends the idea of performance to the public sector).

Divergent institutional change is depicted as a complex process because, to achieve change where the outcome is often unpredictable, it is important that the actors involved possess certain skills and characteristics. Consequently, researchers have observed that more investigation is needed to more fully understand how actors can trigger the initiation and implementation of change processes [1, 4]. Analyzing the process of creation of new institutions, the concept was introduced within institutional theory: new institutions arise when organized actors with sufficient resources (the "institutional entrepreneurs") see in them an opportunity to realize interests that they value highly [10].

Research on the topic has focused on the triggers for the initiation and implementation of change processes and has analyzed the conditions that are required to create divergent institutional change. With the aim of developing institutional entrepreneurship as an effective theory of action and change, Battilana et al. [4] summarized these conditions in a model of the institutional entrepreneurship process (henceforth "Battilana et al.'s model"). The literature also identifies

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**DOI:** <http://dx.doi.org/10.28991/ESJ-2023-07-02-017>

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collective action and collective institutional entrepreneurship as relevant to address institutional change [11–14] (see Tammel [15] and Stál et al. [16] for the public sector).

However, despite the theoretical and empirical interest of the Battilana et al. model and its contribution to the understanding of how actors behave at the micro- or organizational level to implement change, very few empirical studies have adopted the framework, even partially [17, 18]. This makes the contribution of Battilana et al.'s model to the development of a theory of action uncertain, blurring the effective advances of institutional entrepreneurship in the literature on institutional change.

This gap in the prevailing research motivated us to conduct an in-depth and longitudinal case study at a Portuguese government agency responsible for the public management of the social security system, the "Social Security Financial Management Institute (SSFMI)\*. We analyzed this field site where substantial divergent change had already occurred, and that had been triggered by the action of an institutional entrepreneur whose initiatives of implementing a new quality program, management by objectives (MBO), and a balanced scorecard (BSC), all came into alignment and were integrated into a strategic plan, involving collective action. While our study promoted the idea that collective action and involvement is an important issue to consider when analyzing the success of institutional entrepreneurship projects [16] we found that there is a gap in the literature with no extant research covering this aspect [12, 15, 19–22]. This is of particular relevance for the public sector and government agencies where radical change is more difficult to implement and where there is scarce evidence of the role of collective action in processes of change [15, 16]. Therefore, this paper is based on the context of divergent change implementation in public sector organizations (where divergent and better outcomes are related to management accounting practices [23, 24]). The aim is to incorporate insights into collective action in the institutional entrepreneurship literature and, by so doing, extend understanding of the characteristics and factors relevant for successful change implementation.

The remaining parts of the paper are organized as follows: In section two, the theoretical background on institutional entrepreneurship and collective involvement is discussed, as is the literature on management models and performance management systems; in section three, an overview is provided of the organization where the case study was carried out; the research methods and methodology are set out in section four; the empirical study is described in section five; results and discussion are presented in section six; and the paper ends with conclusions in section seven.

## 2- Literature Review

In line with the definition previously mentioned, institutional entrepreneurs are associated with the idea of actors who wittingly respond to opportunities to capture advantage [25]. Following an intra/entrepreneurship approach, Carvalho [26] states that when the context and resources are adjusted to the entrepreneurial goals, then the entrepreneurs can undertake the entrepreneurial process. This decisive action of actors to leverage resources and gain advantage is strictly linked to the foundations of institutional entrepreneurship. These foundations come from institutional theory, where the concepts of agency, power, and interests are linked [1, 4, 27, 28].

Institutional entrepreneurship is associated with change (under the sociological perspective of institutional theory). Institutional theory is closely linked to institutional change, where individual actors and networks play an important role in effecting change ([21, 29] for individual actors and [19, 30] for groups/networks). Moreover, institutional entrepreneurship implies that, in order to be successful and leverage social and institutional change and action [20, 31], actors must possess legitimacy as a very important asset. The role and influence of individual actors, linkages with networks, and the forging of new inter-actor relations can guide change in organizations into a collective process of institutional change [1, 12, 14]. Hargrave & Van de Ven [13] propose a collective action model of institutional innovation and change based on change processes where opposing actors in an organizational field organize issues, mobilize collective actions, and embark upon contested processes to achieve relevant benefits [13]. Moreover, institutions view collective action as a central logic of action, assuming consistency and maturity in the change process [28].

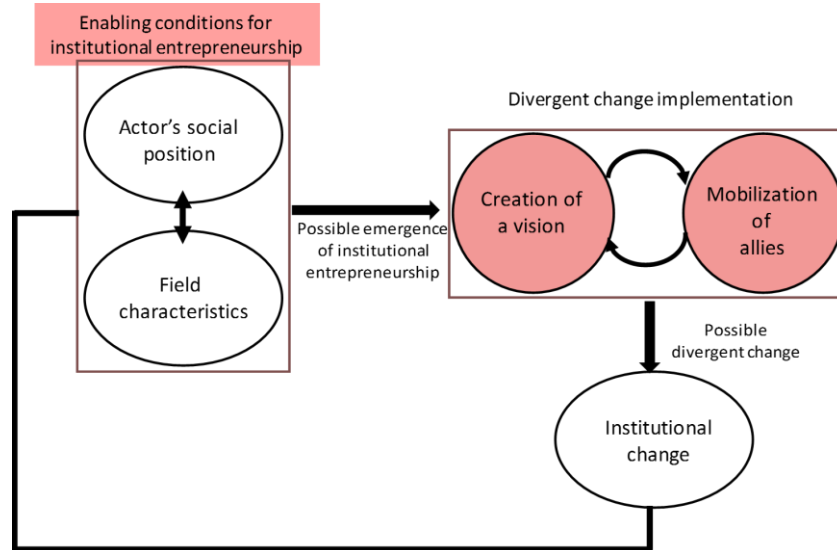
Institutional action occurs usually in a field where strategies are objectively adjusted and social action is guided by practical common sense involving what may be termed a "feel for the game". Indeed, social action does not come from rational choice [32, 33]. Importantly, the differences in the relative actors' social position (formal authority and specialist expertise) can leverage institutional work in organizations [34].

Philips & Tracey [35] discuss "entrepreneurial capabilities" as a new and relevant concept that is being used to explain the necessary resources and skills that are usually required for institutional entrepreneurship activity. The notion of entrepreneurial capabilities also relates to entrepreneurial traits and personality [35] (see also Armenakis & Bedeian [36], who discuss the concept of organizational capabilities). To succeed in this activity, institutional entrepreneurs, as skilled social actors, must demonstrate willingness and empathy, and, when in a dominant position, they must have high self-esteem to be efficacious and successful [1]. Furthermore, to assure the consolidation of collective involvement and action, it is necessary to mobilize allies [4, 18] and foster motivation and cooperation throughout the whole organization [4, 36–38].

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Institutional entrepreneurs are always change agents. However, not all change agents are institutional entrepreneurs. Indeed, to be regarded as institutional entrepreneurs, actors must comply with two conditions: i) introduce and initiate divergent change inside an organization and/or within the broader institutional context in which the actor is embedded; and ii) actively participate in the change efforts associated with its implementation [4, 5]. The model of Battilana et al. [4], which was used to support this research, identifies three different phases of the institutional entrepreneurship process (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 institutional entrepreneurship process**

### **2-1- Enabling Conditions for Institutional Entrepreneurship**

The process of institutional change initially embraces the identification of the enabling conditions for institutional entrepreneurship. Two categories are proposed by Battilana et al. [4]: i) field-level conditions or field characteristics; and ii) actors' social position. These conditions are intertwined because field characteristics influence the possibility of actors becoming 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 [4] (see also Leca et al. [2] and Fligstein [29]). Actors' social position is similarly important because it might have an impact on their perception of a field and on what access to resources is needed. Consequently, it may influence the likelihood of introducing and initiating divergent change [4] (see also Opara et al. [39]).

Beyond the status of the organization in which 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 their likelihood of becoming an institutional entrepreneur [40].

Thus, 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 conditions that enable institutional entrepreneurship. However, these conditions, although necessary, 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 also be considered [2]. Individual characteristics (e.g., personality or psychological factors) that are part of a broad concept termed "social skills" [29] must also be present. While Fligstein [29] identifies specific and different types of skills that must characterize institutional entrepreneurs, Perkman & Spicer [41] argue that institutional entrepreneurs must be multi-skilled and able to adjust their use of these skills according to the evolution of the projects or activities in which 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 [29]. This includes actors who are less powerful and bent on challenging and fighting the status quo. This may occur when the organizational field is already established. In such cases, some actors usually intend to keep things going and maintain ambiguity. In contrast, strategic actors bent on challenge must motivate members of the group and frame action to convince other internal actors that their interests can be carried out. However, at the same time as making others feel as if they are in control, they must maintain a neutral role [29]. Given that this is a very important road to collective involvement and collective action [14–16], Battilana et al.'s model must also involve collective action (the basis for collective involvement). However, few studies have considered and developed theories on this novel approach to collective involvement [42].

## 2-2- Divergent Change Implementation

For divergent change implementation to succeed, two key activities must occur so that change actors can engage in initiating and implementing change: i) a vision, related to activities directed at change (sharing this vision with followers) must be created; and ii) people, that is to say, allies, must be mobilized to get behind that vision [4]. But the institutional entrepreneur must also be able to analyze and secure cooperation, craft visions acceptable to other actors, and be aware of and sensitive to discursive and cultural contexts [29]. Moreover, there is a need for creators and mobilizers who are "good" at putting ideas forward, building coalitions around ideas, and conceiving stories that are appealing to the interests and goals of individuals inside the organizations [37].

Mobilizing people encompasses activities that aim to get others to support and accept new routines. When divergent change breaks with existing procedures, the challenge is considerable, and there are often obstacles and resistance to change (through resistors) to be overcome. This is particularly so when established organizational privileges exist [43]. Thus, institutional entrepreneurs must mobilize allies, implying that cooperation, coalitions, and alliances must be cultivated. These allies need to lose plausible institutional embeddedness. Interacting with these approaches, Opara et al. [39] explicitly mention that to be successfully implemented, institutional change must be the result of dynamic management activities, supported by: (i) political power; (ii) organizational authority; and (iii) actors' social position. Additionally, institutional change must involve a coalition of allies.

In particular, the mobilization of allies implies the use of specific processes initiated by institutional entrepreneurs to value critical people who are receptive to their programs and goals [18]. The literature identifies two main supporting processes: (i) use of discourse; and (ii) mobilization of resources. The 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 [4]. Besides possessing skills in discourse and communication [1], institutional entrepreneurs must develop "rhetorical strategies" that generalize the need for change [44] (see also Green and Li [45], who mention "rhetorical institutionalism" as the usage of rhetorical and linguistic 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 diffuse the institutional program [46]. The lack of resources and a link to ineffective institutions can also trigger individual and collective clusters to adopt "*bricolage*" approaches to institutional entrepreneurship [47]. To ensure the success of an institutional change project, organizations must balance and manage the level of committed resources with the importance of the opposition and its resistance. They must also take into consideration the time needed to create a critical audience or mass of allies [19] (see also Battilana and Casciaro [43], who mention the need for an "affective basis" to co-opt ambivalent organization members). As well as financial and intangible resources, sometimes the support of other agents/actors in the organizational field is necessary [18]. For example, a coalition can be formed with consultants or software organizations [20]. In a macro-policy approach, the combination of institutional entrepreneurship and policy entrepreneurship can also build suitable coalitions that favour the institutionalization of new and successful policy ideas [48].

## 2-3- Collective Involvement and Action

Initial studies of institutional entrepreneurship have focused on the actions of individuals when field research is conducted in an organization. However, recent studies consider the possible impact of the collective dimension on institutional entrepreneurship processes [4] (see also Hardy and Maguire [1], 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 that usually implies challenges at the micro-level to mobilize collective action, needing hard power tactics [14]. Oliver [22] had previously mentioned that more research was needed to understand the collective behaviours of heterogeneous groups. In the past, research on institutional entrepreneurship focused mainly on the action of individuals, seeing them critically as "institutional entrepreneur heroes" [2]. Indeed, if organizations define strategies based only on short-term interests, then the results of decisions taken by individuals will be collectively inefficient, and there will be no attempt to use frameworks to integrate decisions across the organization [11].

More recently, institutional entrepreneurship has been considered a continuous process in organizations and is associated with current actions and practices. This is a departure from the idea of heroic manner and points to change and general involvement [49]. Consequently, today, researchers emphasize CIE, highlighting collaboration and coalition as linked to strategic reasoning and the exercise of power [30]. Indeed, when members of an organizational group try to initiate change alone, and where none succeeds, then the main change agents can form a coalition with other collaborators who can provide the relevant and necessary input for a specific project. This coalition can be named collective institutional entrepreneurship [15] (see also Wijen and Ansari [14]). Following a similar approach, Opara et al. [39] state that the implementation of institutional change is both individualistic and collaborative.

The concept of CIE is also linked to institutional theory; it is considered a process to overcome collective inaction and achieve sustained and active collaboration among dispersed actors across an organization and is able to transform existing institutions or even create new ones [14]. Moreover, these networked forms of institutional entrepreneurship involve the setting up of these groups in order to promote institutional change through collaborative involvement. These networks are also important tools for coordinating entrepreneurial activities [12]. Wijen & Ansari [14] consider that attention must be paid if the actors that engage in collective action develop individual interests that favour a lack of cooperation. This situation can occur when there are differences between actors, implying that the more powerful ones may dictate the rules of the game [14].

This analysis of collective involvement/collective action can also be envisaged in the public sector. Indeed, an example of a case in a governmental institution also shows that coercive devices can induce even unwilling actors to comply [16]; (see also Tammel [15], who mentions the case of public-sector Shared Service Centers initiated by small groups of change agents who, organized under a collective dimension (not involving all stakeholders), obtained the necessary skills, knowledge, and organizational position to effect change. However, collective involvement at an organizational level in government agencies has not received attention from researchers.

#### ***2-4- Management Models and Performance Management Systems***

Most organizations, whether private or public, look to excellence (i.e., high performance levels) as an ultimate outcome [9]. The diffusion of accounting practices in public organizations is an updated topic due to the reforms of institutions and modifications to existing practices. These reforms have been shaped by the evolution of modes of public administration. First, from traditional public administration (PA) to new public management (NPM), and more recently, to new public governance (NPG). NPM is intended to bring business and performance approaches (concepts, methods, and management principles) to bear on public management. NPG, on the other hand, emphasizes public service and citizenship, with public servants being answerable to citizens [9, 50, 51].

Consequently, in order to achieve excellence, the implementation of precise and accurate management models and management control systems has become very important. Indeed, at the levels of practice, reliability and effectiveness, management control systems are strongly connected to management models, which implies accurate and innovative performance management systems (PMS) [52].

The traditional MBO has evolved to suit more updated frameworks, such as the balanced scorecard (BSC). A BSC implementation process is usually linked to management accounting change [32]. Consequently, organizations that present formal PMS outperform organizations without such systems, implying that change is needed. As a matter of fact, management control systems play a crucial role in encompassing the overall management process [52] (see also Barros & Ferreira [53], who, besides linking management processes, also link management control systems to innovation). 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 public sector governance [54].

Total Quality Management (TQM), which over the last four decades has received increasing attention, is a managerial system translated into a management framework that promotes business excellence and improved efficiency in order to achieve favourable results and outcomes in organizations [55]. The literature presents the most recent outcome factors, such as collective involvement and power [56]. Moreover, TQM is consistent with an approach associated with the global functioning of an organization. TQM and business excellence are intertwined, supporting customer and collaborator satisfaction, continuous improvement, efficiency, and cost reduction [56].

### **3- The Field Site**

SSFMI is a government agency responsible for the management of the social security system in Portugal. Its most important activity is the collection of debts owed to 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 negotiates objectives with the government and has financial autonomy to manage resources. The budget it manages is considerable, being approximately 36,300 million euros in 2012. At the end of 2012, there were 379 employees working in the organization (SSFMI 2012 Annual Report).

For the last decade, public administration in Portugal has been under pressure from the Organization for Economic Co-operation and Development (OECD) and from the European Union (EU) to improve the quality of public administration in Europe by advocating the NPM and, more recently, the NPG modes. Portugal enthusiastically followed this new approach, and government agencies have been implementing quality and management tools to increase effectiveness, performance, and efficiency since the beginning of the millennium [57, 58]. This was a real challenge for public government agencies in Portugal because the public sector was more used to following a traditional mode of public administration characterized by strong bureaucracy and administering set rules and guidelines [50]. This meant that for the challenge to be met, it had to be translated into divergent change undertaken by innovative and creative actors

with winning and motivating profiles, acting as institutional entrepreneurs under collective involvement and action. This is the case identified at the field site.

The 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. The CAF is a self-assessment model that can be used by public-sector organizations to improve their performance [59]. CAF was launched as a non-compulsory challenge, and, in 2000, it began to be implemented in public organizations in European countries. With the excellence and principles of TQM being present, organizational and structural capabilities (soft skills), improved. TQM does not feature in Battilana et al.'s model.

A European Union report (September 2010) mentions that 2,066 organizations in 39 countries (31 European) used CAF. In a list charting the number of organizations in Europe that implemented this framework, Portugal, with 112 public Portuguese organizations implementing it, was fifth [57]. Under the direction of the Portuguese Ministry of Public Administration, CAF was made available (along with specific training workshops) to all the ministries in Portugal. However, as reported by the former minister, the permanent secretary of the Ministry of Social Security and Labour (MSSL), only some ministries implemented the tool in agencies under their supervision in a meaningful way. Those that did were the Ministries of Education and Finance and the MSSL. Some municipalities also implemented the framework [57, 59]. 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 formed—the quality program group—to initiate a quality program intended to: reduce the costs of non-quality, optimize resources, rationalize processes, improve service to clients, motivate staff, maintain sponsorship from top management, and generally satisfy citizens' needs [58]. This quality program designed a framework based on CA and was launched in 2004—initially as a challenge to 17 selected agencies of the ministry. Despite being non-compulsory, take-up of the program was strongly recommended and sponsored by the minister. Initially, 70% of the agencies actively participated.

However, due to a change in government in 2005, the minister who had actively sponsored the project left, and the program lost momentum. Only six agencies continued trying to implement the framework directed at divergent change. Of these, SSFMI was the government agency that most enthusiastically implemented not only CAF but also a quality manual (source: SSFMI quality manual). The organization also won several quality awards, particularly the European Foundation for Quality Management award (winning twice the highest accolade, "Recognized for Excellence 5 Stars"). Performance assessment at SSFMI using CAF increased notably and, in 2008, achieved 84.4 points on a scale of 0-100. This is the most well-known case in Portugal of a successful implementation of a change program based on institutional entrepreneurship and with a collective dimension.

The main activities of SSFMI are to collect and negotiate debt payments from debtors to the social security system and to manage the social security budget and accounting system. The debt management department, which oversees the most important operational activity of the organization, is decentralized (with 20 branches across the country) and focuses on debt recovery from local services, including coercive collection. The number of processes managed in 2012 was 1,940 thousand, generating collections of 583 million euros.

There is also a real estate department managing 4,500 sites, which are usually the result of pledges. A financial management department manages the financial assets (surplus) of the whole social security system, seeking to achieve the best profitability. The board support department coordinates the management of the organization and advises the BD. Importantly, this department also defines organizational strategy and the management model, supported by a BSC framework, leading a process of organizational divergent change by following the updated actions of change actors and collective involvement.

The management model of the SSFMI evolved mainly after 2004. That same year, SIADAP (performance appraisal system for public administration\*) was launched as an integrated system to assess public employees, managers, and public agencies (the latter two in 2007). SIADAP is required by law. Public agencies were assessed, after 2008, through QUAR (scorecard for assessment and accountability†). 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 performance assessment through QUAR. The other implemented management frameworks were: the ISO 9001 certification in 2007 and the publication of a quality manual; the processes associated with the European Foundation for Quality Management awards (Committed to Excellence in 2007, Recognised 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).

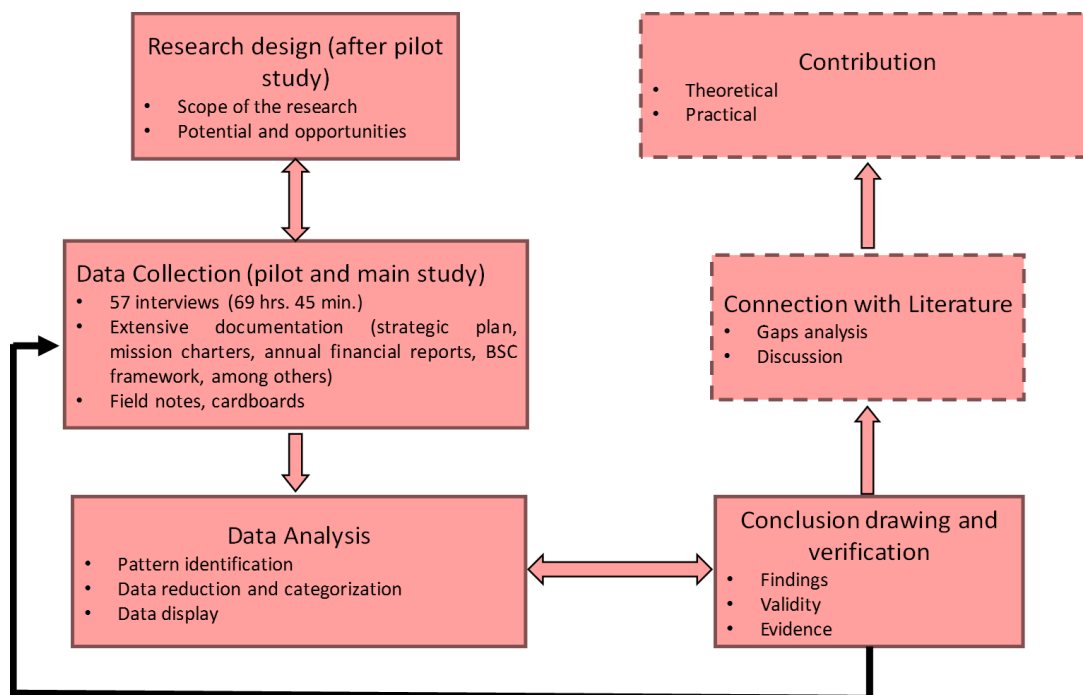
\* In Portuguese 'sistema integrado de avaliação do desempenho da administração pública'

† In Portuguese 'quadro de avaliação e responsabilização'

## 4- Methods

A qualitative research methodology was followed, with a retrospective and in-depth longitudinal case study being conducted at the SSFMI between January 2010 and March 2013. The aim of this research is to explain how and why divergent institutional change was initiated at SSFMI. A complementary aim is to understand how management control and management accounting practices were embedded in the change process. To this end, the study adopted Battilana et al.'s model together with other conditions for change and set out to inform findings from a collective action perspective. This methodology was chosen to obtain findings and explanations that can adequately address previously raised research questions [60].

While the case study carried out is mainly explanatory, existing theory is used to understand and explain the specific [23]. Moreover, following Keating's [61] 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 [62]. As an illustrative case study, the generic theoretical framework can be applied to the investigation and can explain phenomena in the social and management accounting domains. At the same time, an illustrative study can also have a theoretical impact, identifying points (concepts and/or categories) of the adopted theory that could be developed in light of the empirical evidence [62]. The investigation was based on the main research steps established by Miles & Huberman [60], Scapens [23], and Yin [63] and is presented next. The methodology process that was followed during the investigation can be seen in the flowchart presented in Figure 2.



**Figure 2. Flowchart for the methodology process**

The case study encompassed two different phases: the pilot phase and the main phase. After the conclusion of the pilot phase (supported by interviews and documentation analysis), the research design was established. This involved envisaging the potential of the research and formulating the research questions. The data collection process then continued in order to consolidate the empirical study. As the methodology process followed an interactive approach, the research design needed to be refined at times in accordance with the data collected. Interviews and documentation formed the basis for data collection, and field notes and storyboards were produced to support the data analysis, which involved pattern identification, data reduction and categorization, and data display. The next step was conclusion drawing and verification, to verify and validate findings and evidence. Where necessary, the evidence and/or validity implied the reanalysis of data, particularly at the level of pattern and data display [23, 60, 63].

The flowchart presented in Figure 2 also includes the final activities of the research. Indeed, it is important to envisage the impact of accurate findings and evidence that resulted from the empirical study, in order for there to be relevant and solid discussion. Consequently, the relevant theoretical and practical contributions are presented in this study.

In the following sections, the methodology and the research techniques are described in more detail.

### 4-1- Scope and Data Collection

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. Given the complexity of the organization, the interview process took over a year as, in addition to the headquarters, there are 18 local services throughout the country. This is because debt collection (the main objective of local services), either by coercive means or through negotiation, is decentralized,

Thus, to understand the scope and characteristics of the business throughout the whole organization, considerable time and travel was involved. During the pilot study, the researchers could get a detailed view of each field site and of the change process, which helped them to reassess and elaborate further the necessary research questions. Only after the conclusion of the pilot study and the analysis of all interviews, was it possible for the researchers to really understand why and how the management accounting change process occurred, and what the main actions to support that change process were.

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 allows the link of data and conclusions to the research questions previously raised [63].

Appendix A presents the list of interviews conducted during the investigation. Interviews were the main data sources, besides the extensive documentation collected and analyzed. Most of the fifty-five interviews were conducted inside the organization, the remaining 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); and one with a Portuguese member of IPSG (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, implement a new management model, and create innovative management accounting and control frameworks (a quality program, a BSC, and a strategic plan)?; ii) Could Battilana et al.'s model explain the process of institutional entrepreneurship in SSFMI?; and iii) In the event of a favourable process of change, how important was the collective dimension to assure consolidation of the change process? The researchers conducted interviews (twenty-two in all) and collected archival data regarding the institutional entrepreneurship process.

The interviews and archival data enabled the researchers to answer the previously raised questions, contributing to create a coherent database that logically supported the events [60]. Some interviews were conducted outside the organization to analyze the impact of CAF and the new public policies (translated into a mission charter agreed with the BD within the scope of MSSL and the SSFMI. These took place with the: i) secretary-general; ii) former minister of SSFMI (when the facts occurred); iii) Portuguese members of IPSG; iv) former permanent secretary.

Fifty-seven interviews were conducted lasting in total about 70 hours. In the organization, thirty-four interviews took place at the headquarters and twelve in decentralized debt management departments, where top managers were interviewed. When there were doubts and questions that needed to be clarified, some interviewees were interviewed more than once. The remaining eleven interviews were conducted outside SSFMI (besides those already mentioned, these involved other public managers, and two IPSG members).

During the study, collected data and documentation (e.g., written documentation, videos, and power-point presentations) were also consulted and analyzed. 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 (2005-2012); 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; and xiii) CAF and European Foundation for Quality and Management (EFQM) documentation.

#### ***4-2- Identifying and Explaining Patterns***

The guidelines and principles of Miles & Huberman [60] and Yin [63] were followed. Multiple sources of evidence were used to assure the coherence and rigour of the findings, as well as their validity and reliability. Where necessary, triangulation was developed to assure quality of evidence and findings (data, events and methods). Case study databases were created, which proved to be very efficient with regard to managing the large amount of data and the identification of patterns. During the investigation, a chain of evidence, being a concern of researchers, was granted [63].

Identifying and explaining patterns is a very important research step for the success of the investigation [60, 63]. Qualitative analysis is determinant to assess evidence. Indeed, data analysis is defined as comprising three concurrent



flows of activity: data reduction and categorisation, data display, and conclusion drawing/verification, allowing the identification of findings, evidence and their inherent validity [60]. Thus, key issues of data collected were selected and summarised, to facilitate the identification of patterns and to organise data display.

#### **4-3- Research Techniques**

The interviews were the main source of data and evidence. To assure the quality of analysis, most interviews were recorded on audio and transcribed. In situations where this was not logistically possible, or when authorization was not granted, audio recording was not performed. Of the total number of interviews, 81% were recorded. When this was not possible, detailed notes were taken. In fact, even when interviews were recorded, notes were always taken to assure an accurate interpretation.

Furthermore, after each interview, besides the transcriptions, specific storyboards were produced to support the analysis, with the answers organized by themes (data reduction and categorization). Reflective and marginal remarks were also included to facilitate the generation of patterns [60].

The interviews were generally semi-structured, with specific and previously elaborated direct questions being posed. However, there was usually an open-ended discussion so that the interviewees could take the initiative and express their own perspective on the change process, the implementation and development of the innovative management frameworks, and the role of the actors. Storyboards were created to support the analysis of each interview. The storyboards provided a way to summarise and organise the answers in themes, and included reflective and marginal remarks to facilitate the establishment of patterns. When there were doubts or a lack of data, there were feedback meetings and/or telephone calls with the interviewees. These meetings helped to validate the evidence collected and the findings, and to confirm the explanations previously given. As soon as the sequence of important events was identified, a critical incident chart and timeline were produced [60].

### **5- The Empirical Study**

As previously stated, up until 2004 the SSFMI followed the traditional guidelines and orientation of public administration mandated 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) the central role of bureaucracy; iv) a commitment to incremental budgeting; and v) compliance with legal and normative rules [10, 50]. The BSDM stated:

*Before 2004 there were no strategic guidelines; strategy was not the concern of managers; some objectives were defined, mainly those linked to large projects. Data were not available online. Thus, a limited number of indicators was listed; indicators were not measured timely in a specific time-period. The measure was not rigorous and there were no scorecards; the performance was based on cost control (April 2012)\*.*

SSFMI was not guided by processes or outcomes. As an example, before 2004, the return on its main activity -the collection of debts - was not known in the organization. The available data were global and not divided by local areas or categories of clients. Moreover, there was no target for collection of debts and no 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, managers and collaborators were not concerned about meeting clients' needs in a proper way and did not comply with good manners. Nowadays, the employees must identify themselves to 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 no assessment of performance. In 2004, the management of the organization introduced a managerial logic, but under a customer-oriented 'umbrella'.

#### **The Change Process**

Later, a process of change occurred. Indeed;

*"There was a cultural change after 2004, which led to a total divergence from the previous management model. In the past, there were data missing. Nowadays, data are accurate and available to all managers and staff; previously, they had been dispersed and very difficult to access (a Debt Management Department/Local Services Manager, February 2010)."*

As discussed previously, the government in Portugal initiated public administration reform in 2004, with CAF being followed in some public agencies in Portugal. A quality program based on CAF and EFQM guidelines was launched by

\* The quotes from the case study used in this paper were translated from Portuguese.

the Ministry of Social Security and Labour, and was directed to the agencies under its supervision. The program actively followed the NPM perspective [9]. Meanwhile, SIADAP was implemented in Portugal and public government agencies started being assessed (source: governmental legislation). The SSFMI (the organization where the research was conducted) saw this program as a challenge and an opportunity for innovation and effectiveness, and optimisation of resource management.

Consequently, field characteristics (that are included in Battilana et al.'s model) appeared as enabling conditions for institutional entrepreneurship (see also Guerreiro et al. [17]). In 2004, a quality committee was created within the organization with the aim of improving the quality of public services. The manager who would later be the BSDM\* participated on the committee, as did representatives from other departments. This committee acted as a trigger to initiate change in the organization.

At this stage, the idea of implementing a CIE process [12, 14, 16] (Tammel [15] for the public sector) was coming up before the quality committee and in the mind of the manager of the BSDM:

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

However, in order to do this it was first necessary to define a divergent change strategy [15, 18]. The initial act of the quality committee was to prepare an MBO process that would allow them to determine the first integrated objectives, including the quality perspective. The MBO process was strongly influenced by the program launched by the ministry and led to some key objectives and some monitoring reports being produced. The change process was slowly beginning to involve the whole organization, and performance showed some key performance indicators (KPIs) [15, 54].

In 2005, a new BD was appointed at 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, directed at divergent change. 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 and agreed upon 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 optimisation of management frameworks. These crucial KPI became compulsory in the mission charter. The quality committee and, later, the board support department were responsible for persuading other actors and mobilising allies. The procedures and frameworks were the basis for the creation of a vision for divergent change, just as seen in Battilana et al.'s model [4, 12, 37].

In short, the purpose was to strengthen the MBO and to implement a process directed at quality management, implementing ISO 9001 certification and a quality manual, providing better services to citizens as clients, and involving the staff with the ideal of public service and social security mission [56]. The board support department was created in 2005, and the new management model was launched to support the demands of 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 [5, 12].

Having previously been the manager of the internal audit department, the appointed BSDM was quite familiar with the organization throughout the country so she took on the operational leadership of the group (as reported by the BSDM, September 2012). She was more easily able mobilize and motivate allies, as well as define strategies and tactics to induce the innovative change process [18, 43]. Additionally, she had the support of the BD, particularly the Director responsible to the minister for the mission charter, initiating collective involvement and the inherent divergent change process, [15, 16, 18]. The BSDM states:

*“During the change process, the department managers were always considered strong allies. They were the operational 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 definition of objectives) under our supervision were initially management control, quality management, communication, and training (May 2010) ... The board support team also intended to convince the managers and collaborators of the potential benefits coming from the implementation of a change process, supported by innovative and accurate management frameworks (October 2012).”*

These statements show that the actor's social position (the functional and hierarchical position of the BSDM) was present in the Battilana et al.'s 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 at SSFMI, responding to the challenge of

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

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., increased debt collection, increased pledge processes and increased pledged assets sales) focused on results and on the nuclear business units.

Later, in 2006, to respond effectively to the demands of government, the model evolved to a BSC focused on strategy, planning and performance monitoring, linked to management accounting change (source: mission charter and SIADAP/QUAR) [32, 54]. The acquisition of BSC software was proposed by the BSDM, who was very curious about the framework:

*“I was very curious about new and innovative management frameworks and models, linked to innovation. Some colleagues had already mentioned some relevant characteristics about the BSC. In mid-2005 I attended a seminar by David Norton; then, I realized that a BSC could be the answer as a management framework to support the new management model and the organizational change process. The BD fully supported the initiative and sponsored the project. We selected a specific supplier who implemented the framework successfully. The supplier we chose was much cheaper than others. And it works! (January 2010).”*

In 2007, the BSC was fully implemented in the organization as a strategic management system. The framework was associated with the objective of implementing a culture of quality throughout the organization, and was intended to provide clients with a better service. Managers and collaborators, in general, actively participated in the process implementation, implying collective involvement. The framework also supported the new management model, as mentioned by a manager:

*“The management model, implemented in our organization, focuses clearly on the main outcomes (e.g. quality management, strategic management, performance) and on being aligned with the objectives through the BSC. New and innovative practices were also implemented following the operationalisation of the model (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, implying that the organization could become a leader in the quality of public service and an example for public administration practices. Indeed, the CEO stated:

*“We want to be recognised 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 put into practice a similar approach by following our management model (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. This was a sensitive issue and led to some resistance when some managers and collaborators realized that the divergent change process was already underway, and that collective action seemed to support the process [19, 43]. These managers were resistant to change because they were embedded in traditional frameworks of management (traditional public administration mode). Consequently, a strategy conceived by the BSDM and her allies, was introduced to overcome resistance. The strategy was directed at all managers, as can be seen in some statements:

*“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 sessions 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 - BSDMM, October 2012).”*

*“All of us actively participated and collaborated in the process associated with the new management model, namely the definition of strategic guidelines or the setting of new objectives. We analyzed and discussed the year-to-date outcomes, and discussed and established the objectives for the next time-period, (Debt Management Department/Local Services Manager, February 2010).”*

The BSDM was very concerned about motivation to achieve stated goals [36, 38], and about well-functioning internal communication [44], 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.

The lack of motivation in the past was a factor identified in support of the new management model and to support the use of a specific and well-conceived strategy for the change process. Additionally, good internal communication contributed to a global sense of motivation throughout the whole organization, which was a definite help in overcoming any lingering resistance and to consolidate the collective action [19]. 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 [6], what was expected from them, and what results and outcomes were expected. The relevance of communication is clearly mentioned by managers:

*“Communication was crucial to change. The plan conceived by the BSDM was very effective. Communication channels were established to induce effective internal communication. Consequently, online intranet was developed, informative flashes disclosed by email were created, as well as a regular newsletter, which included daily selection of news in the 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 get the message across all levels (collective dimension) (source: board support communication plan) using, whenever necessary, rhetorical strategy to persuade and motivate the staff [44].

*“The language used has some power and when it is used by different people it implies more power. Well succeeded slogans were also conceived. Hence, the discourse that was used also intended to convince the managers and collaborators of the potential benefits to be derived from the implementation of the new management model and the innovative management frameworks. Later, this strategy was no longer needed because the collective involvement of managers and collaborators in the change process became spontaneous. This implied a contagious process. Moreover, 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 [18] 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 assist with the change process. With her knowledge about many of the employees throughout the country (particularly department managers), she could identify the allies, which facilitated her role as institutional entrepreneur.

*“Regarding allies, beyond the BD and the board support department team, the departmental managers were strong allies in the change process. I worked as audit manager in local services for several years. Department managers were responsible for getting the staff on board for the change process and, consequently, they were the first we had to ‘win over’. ... 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 [54]. 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 by the board support department and the respective manager. Social skills are the ability to induce cooperation among other actors by providing those actors with common meanings and identities, in order to undertake and justify accurately pro-active actions [29] (see also Wijen & Ansari [14] and Coulombe & Martí [37]). 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 management model and associated tools [52, 54] 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 to address practical questions on the use of the frameworks. The BSDM is always to clarify and solve conflicts. All staff recognise her technical merit and empathy. The Board support department harmonise, 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, 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, having very high self-esteem, is supremely confident. Thus, she sets a very strong example and presents a winning and motivating profile (BSDMM, 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, showing that she continued to be an institutional entrepreneur. Strategic initiatives objectives, indicators, and respective targets were identified in the BSC framework, 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 several management frameworks of the organization to be integrated. Several awards were won by SSFMI in the following years, including the 'Recognized for Excellence 5 star', which was one of the two highest EFQM awards received by Portuguese organizations, at the time.

In short, the specific characteristics of the BSDM allowed her to successfully assume the leadership of the divergent change process in SSFMI, and act as the institutional entrepreneur. Besides empathy, high self-esteem, good manners, politeness, capacity for communication, and inducement, she had the power, formal authority, and legitimacy to act. Having acted individually in the beginning, she soon realised that collective action/involvement in the organization should be introduced in an innovative way, duly supported by precise strategies [4, 12, 15, 16, 18, 38].

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

*"Indeed, what happened in our organization was a cultural change. Today, the process is solid and rooted in the organization. This collective involvement implied a cultural change that guarantees consolidation of the change process for the future. The employees always intend to do better and better. We face a permanent challenge: What shall we do next? Surely next time the outcomes will be even better, regarding the overall performance of SSFMI and that of its managers. I could say we have high motivation and a winning and always improving frame of mind (March 2010)."*

The BSDMM also states:

*"The BSDM always aims to obtain consensus. She does not impose her ideas or proposals, but rather applies a logic that helps the staff understand the added value that can be derived from their own operational activity. Even when her idea is well developed in her own mind, she meets with the staff to reach a joint decision. She uses legitimacy, empathy, capacity for communication, and inducement to motivate, align, persuade, aggregate, and build consensus (November 2012)."*

## 6- Results and Discussion

Institutional change is a key theme of considerable importance today when more than ever, organizations need to implement change processes to adapt to challenges and pressures in the field and organizational field environments. This being so, it is crucial to understand the role actors play in implementing the divergent institutional change process. Following the theoretical approach outlined above, and consistent with the principles defined by Greenwood and Hinings [5], Hardy & Maguire [1] and Hinings et al. [25], a case study was conducted in a Portuguese government agency, where a process of divergent institutional change had occurred. Findings extracted from the empirical study show evidence of this change process: *'there was a cultural change after 2004, which led to a total divergence from the previous management model ... the new board asked me to adopt a change process and new objectives ... new management model and the organizational change process ... new and innovative practices were also implemented'* (source: interviews with several managers, the Debt Management Department/Local Services Manager, the BSDM, the Debt Management Department Manager).

In accordance with the theoretical foundations of institutional theory seen, for example, in Greenwood and Hinings [5] or Scott [6], change processes are also associated with the achievement of better outcomes that ensure effectiveness and improved performance in organizations. The evidence obtained in the case study supports the link to better outcomes. Concretely, new, innovative [8] and effective management accounting and control frameworks were implemented in the organization, such as an MBO, a BSC, strategic planning, quality management (including ISO certifications), QUAR, CAF, EFQM excellence.

This approach is linked to the concept of institutional entrepreneurship (related to organizational actors with sufficient resources who take advantage of opportunities to realise outcomes linked to change) [4, 10, 25], which was identified and seen in the field site where the research was conducted. Indeed, the findings show clearly that this divergent change process was triggered by an individual actor who acted as an institutional entrepreneur [4]. This individual actor, the BSDM, took advantage of an opportunity that arose when the organization was faced with the challenge of implementing a new management model to fulfil a legal requirement (SIADAP/QUAR and mission charter), resulting from public administration reform in Portugal. As a first approach, since the requirement was to improve the quality of public services, a quality committee was established. With the BSDM actively participating as the leader of the group, the evidence shows that, in fact, the BSDM became the main change actor (institutional entrepreneur). Another aspect that emerged in the empirical study was the relevance of the collective dimension of institutional entrepreneurship.

Consequently, institutional entrepreneurship and collective dimension/action, linked to change processes, were the main theoretical approaches that were followed to support this study. While the literature presents some studies that associate institutional change with institutional entrepreneurship [2, 4, 5, 7,], there have been calls for more investigation in order to better understand the occurrence of change and the inherent role of actors [1, 4]. The Battilana et al.'s model

is useful with regard to this, but few studies taking that approach have embraced the institutional entrepreneurship process at the individual or micro-organizational level [2, 17, 18]. What is more, studies applying that model have followed partial approaches, which means that the Battilana et al.'s model has yet to be fully tested. This gap in the literature motivated us to conduct this research. The link between institutional entrepreneurship and the collective dimension is seen in the literature but, in general, it is the macro or organizational fields that are analyzed [12, 15, 19-21]. Additionally, few studies [1, 11, 14] have been conducted that consider the link between collective involvement and institutional entrepreneurship. This implied there was yet another gap related to studies where collective action occurs at the micro level, particularly in the public sector/government agencies [16]. By linking institutional entrepreneurship to the collective dimension at a micro/organizational level, in a government agency, our study has contributed towards closing the mentioned gaps.

The institutional entrepreneurship processes were translated into a theoretical model, using the institutional entrepreneurship process model defined and presented by Battilana et al. [4]. Battilana et al.'s model identifies some characteristics and conditions necessary for institutional change, and identifies field-level conditions and actor's social position as enablers of institutional entrepreneurship. Field-level conditions were empirically found in our case study, because regulatory changes were needed (SIADAP, QUAR, and the management contract that implied a new management model and a BSC). The field-level consensus being thus disrupted, the introduction of new ideas to address change became necessary [2, 4, 29].

The actors' position inside the organization is determined by both their informal position in organizational networks and by the formal position they occupy in the organizational hierarchy, this in line with the approach identified by Battilana et al. [4]. The findings of our empirical study indicate that, having been appointed as the manager of the new board support department (*'the new board asked me to adopt a change process and new objectives, creating a new department'*) the BSDM obtained a strong hierarchical position and great power. Additionally, a strong informal network of managers was created and used to persuade others of the advantages of the divergent change process. The knowledge of the overall organization the BSDM gleaned from having previously worked in the audit department helped her establish the network that was crucial to implementing the well-conceived strategy of 'winning' allies over to support collective involvement in the divergent process. This is consistent with Hyvonen et al. [18].

Additionally, this empirical study supports the requirements reported by Battilana et al. [4] as being necessary for an actor to be considered an institutional entrepreneur. As previously mentioned, our findings indicate there was an individual actor (the BSDM) who triggered the change process with 'her winning and motivating profile, that enabled her to introduce change totally divergent from that of the previous management model', as mentioned by the Board Support Department Middle Manager during an interview. The BSDM was the institutional entrepreneur. The enabler conditions for the institutional entrepreneurship, explicitly identified in Battilana et al.'s model, are seen in the empirical study.

However, there are other findings identified in the empirical study that show there are more enabler conditions to be considered. Indeed, 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, following the contribution of Fligstein [29]. However, while actors' organizational and structural capabilities (social skills) do not figure in Battilana et al.'s model, the findings from the empirical study suggest that an institutional entrepreneur (BSDM) has 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), just as mentioned by Perkmann & Spicer [41]. In support of these statements, the findings indicate that the BSDM *'was the operational leader of the process ... some resistance was overcome ... well succeeded slogans were also conceived ... the discourse that was used also intended to convince the managers and collaborators ... we do things with passion ... allies to 'win over' ... to convince the managers and collaborators of the potential benefits coming from the implementation of a change process ... this was 'relational marketing' ... technical merit and empathy ... has very high self-esteem ... capacity for communication, and inducement to motivate, align, persuade, aggregate, and build consensus ... is an innate leader ... is always available ... presents a winning and motivating profile ... the BD fully supported the initiative'* (source: interviews with several managers, the BSDM, the BSDMM, the Debt Management Department/Local Services Manager). Consistent with Armenakis & Bedeian [36], these characteristics can be termed 'organizational capabilities', and can be added to enabler conditions for institutional entrepreneurs.

Additionally, and strengthening the institutional entrepreneur profile with theoretical support, the findings provide evidence to identify characteristics of formal authority [29, 34, 46], legitimacy [2, 20, 31], and leadership [4, 46], directed at obtaining consensus [1]. The identification of these characteristics of an institutional entrepreneur is also a contribution of the research.

The BSDM acted strategically and may even have induced cooperation among others [29, 46]. There is, moreover, evidence that she showed strong willingness to foster change, as mentioned by Battilana & Leca [46] when she assumed the leadership of the change process demanded by the BD. And, consistent with the approach identified by Levy and

Scully, she possessed the strength of character and confidence in her emotional capacity that is crucial to the success of the institutional change process [30]. Furthermore, the institutional entrepreneur launched a ‘well-conceived strategy’ that was adjusted to objective situations where social action was guided by a practical sense, which is exactly what Bourdieu [33] called ‘a feel for the game’. This feel for the game was translated into slogans (‘*we are going to make it!*’ (Source: BSDM)), aimed at getting the managers on side, or into the statement that ‘*we do things with passion*’ (source: BSDM).

The statements mentioned in these paragraphs justify the answer to the first research question, clearly showing how the BSDM was able to embark on divergent institutional change. To sum up, the findings show that the institutional entrepreneur used her entrepreneurial capabilities - entrepreneurial traits, entrepreneurial personality [35], and organizational capabilities - to best advantage [36]. These skills/abilities and capabilities are crucial for the success of the institutional entrepreneurship process.

Some additional conditions (second phase) for divergent change implementation presented in Battilana et al.’s model, make it clear that actors must be engaged in certain key activities. The first key activity involves developing a vision. Creating and articulating a vision is critical for successful divergent change implementation and the consequent institutionalisation of change [4]. The evidence shows that the BSDM/Board of Directors had a clearly defined vision that was developed in the field site as one of the first steps in the implementation of a new management model and the associated new management frameworks. Indeed, top managers mention that ‘*we want to be recognised as an example in public administration regarding public service and excellence in management practices*’ (source: CEO) and ‘*there is no other government agency like this one*’ (source: a Debt Management Department/Local Services Manager).

The second key activity associated with the second phase involves mobilising allies. Alliances, coalitions and cooperation must be cultivated by the institutional entrepreneur in order to identify and persuade others to become allies and be supporting actors in the change process, in line with Hyvonen et al. [18]. Such allies are crucial with regard to generalising the idea and the advantages of this change process throughout the whole organization [4, 43]. From the very beginning, the importance of allies with regard to captivating staff and collaborators for change was highlighted – ‘*during the change process, the department managers were always considered strong allies*’ (source: BSDM) ... ‘*all of us actively participated and collaborated in the process associated with the new management model*’ (source: a Debt Management Department/Local Services Manager.).

Effective internal communication played an essential role in winning them over, 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, the BSDM used discourse, texts, and language as rhetorical strategies [44, 45]. The fact that effective internal communication was valued in the organization was supported by several interviewees with solid reputations, expertise, and technical knowledge. They reported that appropriate texts and language were extensively used by the board support department team and the institutional entrepreneur in a well-conceived strategy. Internal communication, however, does not figure in the Battilana et al.’s model of the institutional entrepreneurship process.

Cooperation, also not seen in Battilana et al.’s model, is a characteristic crucial to inducing divergent change when an institutional entrepreneurship process is launched. Some of the findings of this empirical study support the relevance of cooperation: ‘*the board support team also intended to convince the managers and collaborators of the potential benefits ... some resistance was overcome when the employees understood the benefits ... all of us actively participated and collaborated in the process*’ (source: BSDM, BSDMM, a Debt Management Department/Local Services Manager).

Motivating others is an additional key activity that the empirical study revealed as being very important to support divergent change implementation. The evidence indicates that motivating actors, managers and staff is crucial to being able to achieve and sustain a vision for divergent change, which is in line with the approach developed by Armenakis & Bedeian [36] and Greenwood & Suddaby [38]. The board support department and its manager were always concerned with motivation and consider it a factor that is key to supporting the divergent change process in SSFMI. As stated by the BSDMM and a Debt Management Department/Local Services Manager: ‘They are always available... using legitimacy, empathy, capacity for communication, and inducement to motivate, align, convince, aggregate, and build consensus. Motivation as a relevant factor is not seen in Battilana et al.’s model.

Consequently, internal communication (following Hardy & Maguire [1] and Suddaby & Greenwood [44]) and cooperation (following Fligstein [29], Opara et al. [39] and Seo & Creed [28]) were, from the beginning, considered very important organizational functions necessary to support the divergent change process. The communication plan that was launched comprised: i) written and on-line internal communication; ii) well-conceived slogans; and iii) discourse and use of language. Indeed, communication was crucial to change, with the plan conceived by the BSDM being very effective. Several communication channels supported the launch and the emphasis was on internal communication; this approach is also not seen in Battilana et al.’s model. Indeed, internal communication and cooperation influence all three key activities that are crucial for the successful implementation of a divergent change process: i) creation of a vision; ii)

mobilisation of allies; and iii) motivation of others. Organizational capabilities, which did not feature in the Battilana et al.'s model either, are similarly crucial to support the conditions necessary for divergent change implementation. These characteristics which are additional to the afore mentioned institutional entrepreneurship model are an important contribution of the study.

As discussed, the analysis conducted in this section is intended to identify the conditions and characteristics - in addition to those identified in the Battilana et al.'s model – that contribute to divergent change and strengthen the theoretical foundation of the institutional entrepreneurship process. The analysis also covers the development of a theory of action related to actors' embeddedness in their institutional environment [4], which is another important contribution the research makes. The answer, therefore, to the second research question is that Battilana et al.'s model only partially explains the process of institutional entrepreneurship undertaken at SSFMI.

However, it is evident from the study carried out in the field site that there are crucial characteristics, not mentioned in the model that can explain the possible success of a divergent change process. These characteristics may be added to the Battilana et al.'s model to make a new, revised/refined model.

The findings from the empirical study also present very important evidence of the collective dimension of institutional entrepreneurship. Although implementation of the process of change took several years, it is by now deeply rooted in the organization. The involvement of most collaborators and the overcoming of resistance, may be characterised as a collective process of change, in line with the contribution made by Fortwengel & Jackson [12], Greenwood & Hinings [5] and Hardy & Maguire [1].

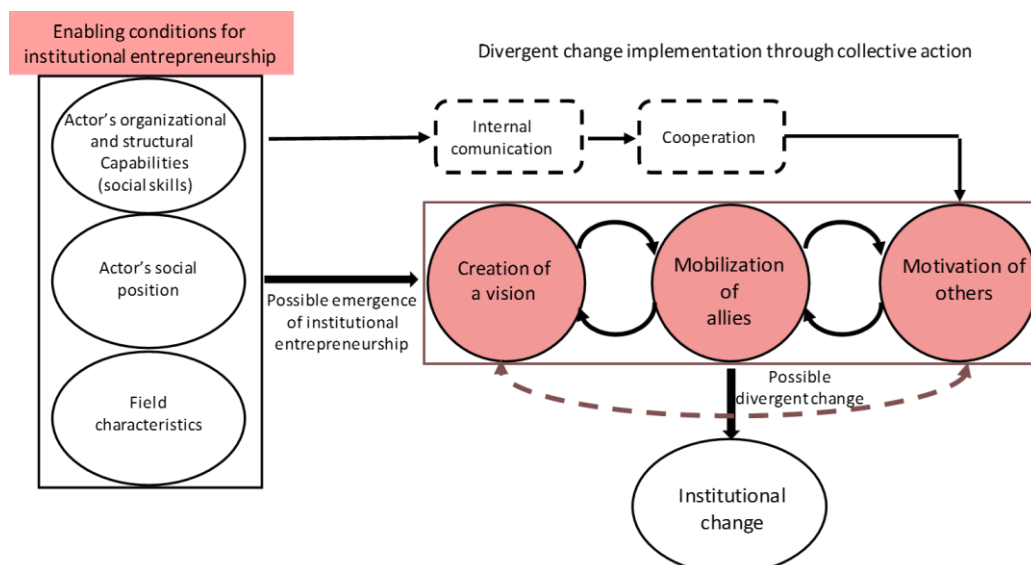
The process of collective involvement undertaken by the organization is theoretically consistent with the contributions of Stál et al. [16] and Wijen & Ansari [14], and Tammel [15] for the public sector.

This collective involvement is crucial to assure that the divergent change process will be consolidated and remains rooted in the organization in the future, even if the main actors move away. Accordingly, the BSDM states:

*“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 assures the consolidation of the change process in the future. Even if some changes might occur at the levels of organizational leadership and structure, or the change agents, the divergent cultural change will maintain the status quo achieved (BSDM, October 2012).”*

The great majority of the collaborators felt motivated and actively participated in the change process. During interviews, the managers stated that ‘*all of us participated in the process*’ (source: a Debt Management Department/Local Services Manager) or ‘*this collective involvement implied a cultural change that guarantees consolidation of the change process for the future*’ (source: Technical Support Department Manager). The concept of collective institutional entrepreneurship (CIE), developed by Wijen & Ansari [14] encompasses the analysis and discussion of this divergent change process. Consequently, with the collective involvement concept being clearly evident in this case study [12, 14, 16], this is another very relevant contribution to this study.

Based on the evidence regarding additional findings that make the novel contributions referred to above, we propose a refined model [61, 62] of the institutional entrepreneurship process (see Figure 3).



**Figure 3. The refined model of the institutional entrepreneurship process/collective action**



Specifically, besides field characteristics and actors' social position (already present in the original model), this revised model identifies actors' organizational and structural capabilities that embrace social skills, which are crucial factors for the success of an institutional entrepreneur. Another finding from the case study is that motivating others is a key activity that actors must engage in for divergent change to be initiated and implemented (in addition to the other activities seen in the original model). Furthermore, the evidence demonstrates that effective communication and cooperation make it highly likely that actors will successfully perform the three key activities essential for divergent change.

Besides the additional "enablers for institutional entrepreneurship" and the additional characteristics to induce "divergent change implementation," the refined model also shows the relevant role of collective action. Indeed, the findings of this study demonstrate and explain 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) at the organizational level, as previously mentioned. Collective action, therefore, is identified as a necessary attribute to assure possible divergent change, as seen in the model (Figure 3), and research question number three is answered. The evidence also indicates that a collective process is needed so that a divergent change process can become solidly rooted in an organization and resist future organizational or leadership changes. This is another very important contribution of the study.

The results of this study shed further light on institutional entrepreneurship and add to the literature. While previous studies presented some models and made partial contributions, none took the approach set out here. This study presents a refined model of the entrepreneurial process that integrates additional conditions necessary for the divergent change process. These involve the actor's organizational and structural capabilities, motivation, internal communication, and cooperation. The study also highlights the crucial role that collective involvement/action play.

Consequently, we propose a revised version of the Battilana et al. model [4] (see Figure 3). The model was tested in our empirical study, which, to our knowledge, has not been done before. Some partial approaches were seen [17, 18, 26], but not a full application. While some previous studies have also contributed to the literature by linking institutional entrepreneurship to collective action, these are mostly at the macro or organizational field levels [12, 15, 19–21]. Our study, however, takes a micro-level approach, linking institutional entrepreneurship to a collective dimension in a public government agency, and is fully applied and analyzed. Hargrave & Van de Ven [13] proposed an interesting model of collective action, but it does not encompass the institutional entrepreneurship approach. The fact that the field site is a government agency also presents a relevant novelty in research on institutional entrepreneurship and change. Some other studies have presented results about collective involvement and change agents in the public sector [15, 16], but not at an organizational level.

In short, in addition to the solid theoretical contributions this research presents, it also makes a practical contribution by empirically testing the Battilana et al. model, which is believed to be of relevance to practitioners.

## 7- Conclusion

The purpose of this research was to determine how and why divergent institutional change occurred in a government agency. The divergent institutional change process that took place in the organization under study was supported by a new management model, duly translated into innovative management accounting and control frameworks. The role of the institutional entrepreneur leading the process and the inherent collective action were crucial to the implementation of the change process. The literature pays relevant attention to the role of change agents acting as institutional entrepreneurs and to collective involvement and action. Consequently, the model of the institutional entrepreneurship process and collective involvement/action were the main theoretical foundations of the study. While development of the link between these two approaches is evident in the literature, it mostly relates to the macro or the organizational field levels. This implies there is a gap in the literature related to the lack of studies analyzing the link between the two approaches at the micro level. The case study conducted in this research helps to close this gap by showing evidence that highlights, above all, the relevance of collective involvement/action at the organizational level. Indeed, only collective change agents can point out the skills, knowledge, and positions necessary for change. Additionally, specific characteristics, supported by findings and evidence, were identified as being relevant for divergent change implementation. These characteristics, not seen previously in the framework of the institutional entrepreneurship process, are: i) actors' organizational and structural capabilities—social skills; ii) communication; iii) cooperation; and iv) motivation. Consequently, a refined model of the process of institutional entrepreneurship is proposed (see Figure 3). Moreover, to ensure the effectiveness of an institutional entrepreneurship change process, the relevance of collective involvement/action is highlighted. This research makes both theoretical and practical contributions since the framework was empirically tested.

Future research should concentrate on additional case studies that may confirm and validate the findings and evidence presented here. Moreover, it should develop the proposed revised model, particularly when the collective processes of divergent change occur after being triggered by an actor or group of actors with specific organizational and structural capabilities and where communication, cooperation, or motivation are key factors supporting change.

## 8- Declarations

### 8-1- Author Contributions

Conceptualization, L.P. and M.M.; methodology, L.P. and M.M.; formal analysis, L.P., M.M., and A.C.; investigation, L.P. and M.M.; data collection, L.P.; writing—original draft preparation, L.P., M.M., and A.C.; writing—review and editing, L.P. and M.M. All authors have read and agreed to the published version of the manuscript.

### 8-2- Data Availability Statement

Data sharing is not applicable to this article.

### 8-3- Funding

This work was supported by Fundação para a Ciência e a Tecnologia, grant UIDB/00315/2020.

### 8-4- Institutional Review Board Statement

Not applicable.

### 8-5- Informed Consent Statement

At the beginning of each interview for data collection, informed consent was requested and obtained from each interviewee.

### 8-6- Conflicts of Interest

The authors declare that there is no conflict of interest regarding the publication of this manuscript. In addition, the ethical issues, including plagiarism, informed consent, misconduct, data fabrication and/or falsification, double publication and/or submission, and redundancies have been completely observed by the authors.

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