

# Actors' reflexivity and engagement in the formation of new accounting tools during university hybridization

Actors'  
reflexivity and  
engagement

51

Evgenii Aleksandrov  
*Business School, Nord Universitetet, Bodo, Norway*

Received 12 January 2019  
Revised 1 July 2019  
14 November 2019  
3 December 2019  
11 December 2019  
Accepted 12 December 2019

## Abstract

**Purpose** – This paper aims to investigate the unfolding dynamics and evolving processes relating to the formation of accounting tools by university actors. It answers the research questions: How do individual actors engage in the formation of new accounting tools during university hybridisation? Specifically, what forms of reflexivity do these actors display in various phases of university hybridisation?

**Design/methodology/approach** – This is a longitudinal case study of the development of new accounting tools in one Russian technical university from 2010 to 2016. It is based on an institutional work perspective, involving 29 interviews, documentary analysis, and observations of internal meetings relating to new accounting tools' formation.

**Findings** – The findings show that academics themselves were gradually engaged in the marginalisation of academic demands in university governance in favour of managerialism via accounting. Nevertheless, the role of accounting morphed over time from a dysfunctional and negative carrier of managerial ideology and its domination, to what could arguably be considered a mediation device between academic and managerial demands. These dynamic processes and the role of accounting within them are explained by the constant challenge stemming from the involvement of several groups of actors in institutional work, which is often unpredictable and fluid due to the intricate play of plural reflexivities and actors' identities during university hybridisation.

**Originality/value** – This paper advances the field by showing that the engagement and reflexivity of academics in the formation of accounting tools is not a "panacea" to deal with hybridisation within universities. The results highlight several obstacles, including variation in the reflexive capacities of actors within the university, leading to a reflexivity lag and reflexivity trap.

**Keywords** Russia, Engagement, Reflexivity, Institutional work, The role of accounting, University hybridization

**Paper type** Research paper

## Introduction

During recent decades, the importation of New Public Management ideologies into universities has led to increasing discussions of how universities deal with hybridisation and the role of accounting in such conditions (Grossi *et al.*, 2019a, 2019b; Upton and



The author would like to thank two anonymous reviewers, guest editors of the special issue, scholars of APIRA network and Kozminski QRAMJ-workshop (2018) for the encouraging and insightful comments on the previous version of the paper. This paper is a result of the international research project "BUDRUS: Local government budgeting reforms in Russia: implications and tensions", funded by the Research Council of Norway under NORRUS program. The author is very grateful to project partners for valuable insights and expertise that greatly assisted the research.

Qualitative Research in  
Accounting & Management  
Vol. 17 No. 1, 2020  
pp. 51-81  
© Emerald Publishing Limited  
1176-6093  
DOI 10.1108/QRAM-01-2019-0008

Warshaw, 2017). Hybridisation in a university suggests the accommodation of the competing demands of managerialism, performance and accountability on the one hand and the academic values of professional autonomy and freedom on the other (Jongbloed, 2015; Grossi *et al.*, 2019a; Johanson and Vakkuri, 2017; Pettersen, 2015). As the literature suggests, accounting has played the role of a conduit or vehicle for redefining universities' identities and values in favour of managerialism (Parker, 2011, 2012, 2013; Christopher, 2012; Christopher and Leung, 2015). In this regard, many studies have shown that accounting is met with dysfunctional behaviour within universities, such as local resistance, symbolic use, de-coupling and even manipulation of new accounting systems (Townley, 1997; Boitier and Rivière, 2013; Modell, 2003, 2005; Czarniawska and Genell, 2002; Jalali Aliabadi *et al.*, 2019).

At the same time, despite this evidence of dysfunctional behaviour, studies also increasingly demonstrate that managerialism is taking over academic values via accounting (Parker, 2013; Kalfa *et al.*, 2017; Upton and Warshaw, 2017). In other words, university hybridisation becomes a problem as accounting marginalises academic demands and creates significant social harm (Lorenz, 2012; Kallio and Kallio, 2014; Kallio *et al.*, 2016, 2017; Pop-Vasileva *et al.*, 2011; Tourish and Willmott, 2015; Sousa *et al.*, 2010; Guthrie and Neumann, 2007).

While much research suggests the problematic nature of accounting within university hybridisation, only a few studies have addressed its underlying reasons by capturing the formation of new accounting tools inside universities and the role of individuals within this formation (Grossi *et al.*, 2019a). Focusing on intra-organisational and individual levels, these studies claim that accounting itself cannot facilitate university hybridisation. Providing insights from the side of rational capacity and social/material position, they call on academia to be critically reflexive and engaged in the construction of accounting tools during its daily work (Agyemang and Broadbent, 2015; Kalfa *et al.*, 2017; Upton and Warshaw, 2017; Kallio *et al.*, 2016, 2017; Martin-Sardesai *et al.*, 2017). However, previous studies do not thoroughly reveal whether and how individuals are reflexive; nor do they empirically illustrate the extent of related individual efforts to engage in accounting tools' formation over time. Such investigation becomes critical for understanding the institutional and mental aspects behind the creation of accounting tools under the unavoidable hybridisation of universities (Upton and Warshaw, 2017; Grossi *et al.*, 2019a; Pettersen, 2015).

Motivated by this gap, the present paper aims to understand the unfolding dynamics and evolving processes relating to the formation of new accounting tools by university actors. The study addresses the questions: "How do individual actors engage in the formation of new accounting tools during university hybridisation? Specifically, what forms of reflexivity do these actors display in various phases of university hybridisation?" To answer these research questions theoretically, the paper broadly draws on an institutional work perspective (Lawrence *et al.*, 2009, 2011, 2013). This perspective is valuable in capturing what different actors actually do (Grossi *et al.*, 2019a); that is, the processes of framing and negotiating accounting tools and related meanings under hybridisation. By this means, instead of merely revealing the outcomes and tracing competing demands, hybridity becomes not only a context per se, but rather the process framed by the daily actions of individuals. These actions assume that accounting is implicated in broader actors' efforts to create, sustain and disrupt institutions in which actors are simultaneously embedded and have a reflexive capacity (Modell, 2015; Hampel *et al.*, 2017; Aleksandrov *et al.*, 2018).

Empirically, this paper reports the six-year story of one Russian state technical university's development of internal management accounting tools (cost accounting, budgeting and performance measurement). These practices became a response to drastic changes to central government controls in 2012, when Russian universities had to comply

with new “transactional” steering mechanisms of control (Broadbent *et al.*, 2010). New mechanisms included compliance with performance assessment, performance budgeting and output funding, therefore inevitably forming a hybridisation agenda within Russian universities. Due to the recent arrival of these reforms, this empirical setting offers the opportunity to trace the hybridisation process from the beginning of managerialism formation within universities. The presence of rapid changes with no period of adaptation and expertise-building makes the Russian university a critical site for tracking actors’ reflexivity and engagement. These changes become more intriguing when considering the long-lasting Soviet academic model which arguably remained unchanged until recently (Aydarova, 2015; EACEA, 2017). Moreover, with only a few exceptions (Grossi *et al.*, 2019b; Dobija *et al.*, 2019), research on hybrid universities and accounting is largely set in Anglo-Saxon countries (Grossi *et al.*, 2019a). The Russian empirical context therefore offers new opportunities for knowledge expansion and generation (Parker and Northcott, 2016). Drawing on the triangulation of documentary analysis, observations, and 29 interviews, this paper provides a detailed story of the development of internal management accounting tools from 2010 to 2016.

The remainder of this paper is structured as follows. First, the theoretical considerations are presented as a general overview of accounting within university hybridisation and how institutional work can extend this literature. Second, the research setting and methodology are explained. Third, the empirical narrative is presented and supplemented with analysis, discussion and conclusions.

### Accounting within universities’ hybridisation

To date, universities have witnessed several accounting and accountability mechanisms enforced under the hybridisation agenda (Grossi *et al.*, 2019a, 2019b; Jongbloed, 2015; Upton and Warshaw, 2017; Christopher and Leung, 2015; Johanson and Vakkuri, 2017). In becoming hybrid organisations, universities have to operate in pluralistic and complex institutional environments with multiple goals, logics, and demands as well as the related mechanisms of governance and performance (Johanson and Vakkuri, 2017; Grossi *et al.*, 2017). In particular, initiatives such as performance measurement and management and new budgeting and costs procedures have become indispensable parts of universities’ governance, in response to institutional pressures of efficiency, effectiveness and quality (Borgia and Coyner, 1995; Humphrey and Miller, 2012; Parker, 2012, 2013; Agyemang and Broadbent, 2015; Pettersen, 2015). Nevertheless, these initiatives have arguably helped to accommodate multiple values and demands and, therefore, to assist in managing the complexity which appears in the context of university hybridisation.

In this regard, many studies have documented the dysfunctional and strategic behaviours of universities. The early studies demonstrated that universities could strategically resist new accounting tools rather than exercise passive isomorphic behaviours. Resistance was possible through the articulation to society of the “academic freedom” logic (Gray *et al.*, 2002; Townley, 1997) and through the deployment of accounting knowledge by academic actors (Ezzamel, 1994). However, further development of the public sector and society in general rendered such resistance problematic and costly (Czarniawska and Genell, 2002). Later studies reported that universities were supplanting resistance by the symbolic use of new accounting tools for external legitimacy, loose-coupling, and decoupling of formal systems from real university practice (Modell, 2003, 2005; Czarniawska and Genell, 2002; Boitier and Rivière, 2013; Jalali Aliabadi *et al.*, 2019).

Meanwhile, a significant body of interdisciplinary literature showed that new accounting tools *do* influence the life of universities and change the very institutions of research and

education (Parker, 2013; Kallio *et al.*, 2016; Dobija *et al.*, 2019). Consequently, universities gradually “internalised” new values, systems and structures, while to some degree ignoring the complexity of the quality and efficiency measurements in education and research (Parker, 2011; Broadbent and Laughlin, 2013; Agyemang and Broadbent, 2015; Kallio *et al.*, 2016). This, in turn, led to accounting becoming a vehicle for managerial values to replace the professional academic counterpart (Guthrie and Neumann, 2007; Christopher, 2012; Christopher and Leung, 2015; Power, 2015). Such developments further promote undesirable negative consequences and significant societal harm: publication and rating games that inhibit creativity and innovation (Ter Bogt and Scapens, 2012; Sousa *et al.*, 2010; Tourish and Willmott, 2015), “quantifying quality” and demotivating academia (Kallio and Kallio, 2014; Kallio *et al.*, 2016, 2017), and causing academic stress and anxiety (Chandler *et al.*, 2002; Pop-Vasileva *et al.*, 2011; Lorenz, 2012).

Previous studies have therefore comprehensively documented the problematic nature of accounting during university hybridisation, as it becomes a constitutive element of managerialism and creates significant social harm. Nevertheless, while many studies have revealed these effects and related macro explanations of institutional pressures and responses by universities, less attention has been paid to what happens *with* and *between* university actors who “internalise” new accounting tools during hybridisation (Grossi *et al.*, 2019a).

In this regard, previous studies have focused on different actors within universities such as general academics, “boundary managers”, and professional managers[1]. General academics, as individual frontline employees who do research and education work, became the subjects of hybrid accountabilities and the calculative agents who report on their performance (Parker, 2013; Gebreiter and Hidayah, 2019). Gebreiter and Hidayah (2019) claim that general academics can deliberately and purposefully respond to conflicting pressures in some but not all cases, since strategic responses require substantial time and effort. In addition, other studies argue that self-interest, career fear and economic benefits have overwhelmed resistance on the individual level (Kalfa *et al.*, 2017; Parker, 2014; Dobija *et al.*, 2019). Similar challenges apply to boundary managers (i.e. deans and section heads), who require specific expertise and skills to balance managerialism and academic values (Broadbent, 2011; Broadbent and Laughlin, 2013; Sousa *et al.*, 2010). Paradoxically, research indicates that these boundary managers become embroiled in their own subjugation within new accounting tools that are supposed to balance academic and managerial demands (Agyemang and Broadbent, 2015). In other words, while proclaiming the immutability of academic freedom, it seems that general academics and boundary managers themselves gradually challenge this freedom. The role of professional managers, in turn, has been explained as a part of the structural changes and tension within universities (Christopher, 2012), where managers are seen as followers and carriers of managerial logics within universities. However, less attention has been paid to how these managers interact with boundary managers and general academics, with potential conflicts arising between people rather than within the system (Ryan and Guthrie, 2009; Moll and Hoque, 2011).

Overall, in providing internal university explanations from the strategic capacity side of academics’ domination and social/material positions within the new order, studies call for academic actors within universities to be critically reflexive toward accounting and engaged in its formation. However, there has been no empirical investigation into the extent to which, and how, academia (which, it must be remembered, is not the only actor within universities) is critical and engaged in the practice. Such a call also ignores the possibility that university actors may not always act in a strategic, uniformly reflexive or logic-oriented way during hybridisation.

### Accounting within university hybridisation from an institutional work perspective

Institutional work has received increasing attention in accounting studies over the past decade as a valuable lens for understanding accounting practices and different human efforts related to accounting developments (Aleksandrov *et al.*, 2018; Canning and O'Dwyer, 2016; Nyland *et al.*, 2017; Farooq and de Villiers, 2018). Broadly speaking, an institutional work perspective seeks to understand how institutions are created, maintained and disrupted by efforts of institutional agents; it is therefore valuable in explaining the processes of change or stability (Lawrence *et al.*, 2009, 2011). This perspective supposes that institutions are less "monolithic" or "heroically leveraged" than traditionally presented (DiMaggio and Powell, 1983; Thornton *et al.*, 2012; Lounsbury, 2008; Modell *et al.*, 2017). In other words, myriads of actors' small decisions and actions *do* matter in understanding institutional reproduction and change (Lawrence *et al.*, 2013).

In this regard, Czarniawska (2009) proposed viewing the institution through an anthill metaphor: the "anthill is not a building erected according to a plan; it is a practice of long standing, taken for granted by ants" (p. 438). Following this metaphor, "ants" (i.e. actors) engage in the work of creating, maintaining, or disrupting the "anthill" (i.e. institution) of which they are a part. However, do they really know what the anthill looks like? What happens when somebody drops a stick into the anthill? Will ants work purposefully to retain the anthill shape or unintentionally become engaged in its transformation?

In this sense, the institutional work perspective suggests that there is an uncertain relationship between individuals' efforts, the institution, and its possible transformation (Mouritsen, 2014). To explain this uncertain relationship, it purports to track how institutional agents may defy "taken-for-grantedness" and change the institutions in which they are embedded (Battilana and D'Aunno, 2009; Farooq and de Villiers, 2018). Particular attention goes to studying the role of individuals' reflexivity (the chemical reactions of the "ants") in institutional transformation (Battilana and D'Aunno, 2009; Modell, 2015; Nilsson, 2015; Ruebottom and Auster, 2018).

Reflexivity can be defined as a mental ability or "internal conversation" through which humans deliberate the course of action to take in their work (Archer, 2007, 2009; Modell, 2015; Suddaby *et al.*, 2016). This in turn directs the institutional work to focus on the interplay between habitual and reflexive forms of agency (Willmott, 2011; Nilsson, 2015; Ruebottom and Auster, 2018). Habitual agency supposes the existence of subconscious ways of acting which are based on individual identities (Willmott, 2011, 2015; Creed *et al.*, 2010). In contrast, reflexive agency supposes that individuals can "hack" the institution they are a part of and consciously realise possible ways of acting for its maintenance, destruction, or transformation (Modell *et al.*, 2017). In this way, institutional work affords equal attention to the role of social structures (i.e. habitual agency) and the more subjective processes of individuals' reflexive capacities (i.e. reflexive agency) in the institutional transformation (Modell, 2015).

Therefore, moving back to the anthill metaphor (Czarniawska, 2009), if there is a stick thrown into the anthill (the institution), there is no guarantee that ants (actors) can work purposefully to retain or transform the anthill shape[2]. Rather, the anthill building (the institution) will be a result of work done via the chemical reactions of ants (reflexivity): some of the ants can be reflexive (exercise reflexive agency) while others act more subconsciously "to get the work done" (exercise habitual agency). However, it is necessary to consider the implications of such ideas when studying accounting within university hybridisation.

In line with the institutional work perspective, the university accounting literature highlights taken-for-granted "ways of doing things" as being less monolithic than traditionally imagined within universities (Martin-Sardesai *et al.*, 2017; Agyemang and Broadbent, 2015;



Kalfa *et al.*, 2017). Thus, the current paper views university governance as an institution; that is, “an (observable) pattern of collective action (social practice), justified by a corresponding norm” (Czarniawska, 2009, p. 423). This institution, in turn, claims to be under transformation as a part of the hybridisation agenda, with accounting playing an important role. Hybridisation therefore becomes not only a context per se, but rather a process of integrating multiple values, goals, and demands into context-specific governance configurations framed by the daily actions of individuals. These actions assume that accounting is implicated in their broader efforts to create, sustain and disrupt institution by means of habitual and reflexive agency (Modell, 2015; Hampel *et al.*, 2017; Aleksandrov *et al.*, 2018).

In this regard, based on the habitual agency aspect, the institutional work perspective suggests considering the various groups of actors (i.e. institutional agents) who become a part of accounting practices within universities, but who can have different identities. In the case of the university, not all actors are equally embedded in or committed to the prevailing institutional arrangements (Christopher and Leung, 2015). For example, the purposeful efforts made by general academics could be aimed at sustaining the domination of structures related to pedagogical and/or academic values (Boitier and Rivière, 2013; Christopher and Leung, 2015; Modell, 2005). The same applies to professional and boundary managers; the former might aim to sustain the general position of managerial tasks within universities rather than academic practices (Christopher and Leung, 2015), and the latter can be somewhere in between (Broadbent, 2011). By these means, actors’ identities will influence efforts to maintain the university governance institution and the role of accounting within it. Nevertheless, the university accounting literature shows that the university institution is changing even though university actors are part of the same institutional identity (Agyemang and Broadbent, 2015; Kalfa *et al.*, 2017). This leads to the reflexive agency emphasis that follows.

In line with the institutional work perspective, the university accounting literature suggests that academics, as key actors within the university (although this status is now arguable), are reflexive toward accounting and the related possible institutional changes within academia (Agyemang and Broadbent, 2015; Kalfa *et al.*, 2017). Emphasising reflexive agency, the literature mainly focuses on homogeneous actors, especially in the case of institutional contradictions such as competing demands under hybridisation (Nilsson, 2015; Battilana and D’Aunno, 2009; Ruebottom and Auster, 2018). However, it remains relatively silent regarding reflexive agency formation among heterogeneous actors with different identities (Hampel *et al.*, 2017; Modell, 2015).

Notably, the reflexivity concept has been extensively discussed by social theorists (for review, see Caetano, 2015a) who have developed several different theoretical constructs of modes (Archer, 2003, 2007, 2012) and different types of individuals’ reflexivity (Caetano, 2017). While this paper acknowledges these theoretical constructs and related typifying[3], it follows recent calls to be open to the examination of reflexivity as an empirically driven construct (Archer, 2017; Caetano, 2015b, Caetano, 2019). In this regard, applying to the accounting domain, Aleksandrov *et al.* (2018) proposed mapping so-called reflexivity forms (or multiple reflexivities) as different forms of empirically driven “internal conversations” revealed by the various actors during new accounting tools’ development. Such open examination becomes valuable, as it suggests that divergent actors can have different “internal conversations” toward accounting, institutional arrangements and actors themselves, not only over time but in one particular period. As Aleksandrov *et al.* (2018) claim, an intricate interplay of the habitual agency and actors’ multiple reflexivity forms can mobilise but also fail to produce specific courses of action in relation to institutions, leading to a so-called “reflexivity trap”. In this way, mapping multiple reflexivity forms of divergent

university actors can be valuable for understanding the transformation of the university governance as an institution and the related role of accounting.

Therefore, theoretically, the present paper claims that accounting does not carry the institutional transformation in university governance itself. Rather, heterogeneous university actors make it carry “something” (Mouritsen, 2014; Power, 2015) during university hybridisation. These processes would be implicated in heterogeneous actors’ efforts to create, sustain, or change the institution, guided by habitual and reflexive agency (Modell, 2015; Modell *et al.*, 2017; Hampel *et al.*, 2017; Aleksandrov *et al.*, 2018). Metaphorically speaking, university governance as an institution is like an anthill with divergent groups of actors (i.e. ants) engaged in its maintenance. When a stick (new accounting tools and external control mechanisms) is dropped into the anthill, whether and how the ants engage in institutional reproduction or transformation will depend on their reflexive capacity toward this stick. In this regard, the present paper examines different groups of actors within the university and how their identities and reflexivity forms shape broader work on maintaining/transforming the university governance as an institution.

### Research background, setting and methods

This paper applies the longitudinal case-study strategy (Scapens, 2004). The phenomenon is the development of internal management accounting tools (cost accounting, budgeting, and performance measurement) within one Russian state technical university (hereafter, STU) as a response to drastic changes in central government controls.

Russian central authorities announced these controls in 2010 to increase the quality and efficiency of state organisations[4]. One main feature was the new scheme of funding. The idea was that the Ministry of Education and Research (MES) would define the resources for allocation among universities, based on student intake figures and pre-determined standard (formula) costs per student. Every year since 2012, MES has invited universities to compete for enrolment of state-funded students in each higher education field and specialisation. After evaluating the applications, MES determines the number of students to be enrolled and the amount of funding to be distributed. The new regulations also promised universities greater financial autonomy, allowing self-determination in the use of received and generated funds. However, to show the consistency of overall university strategies with the MES priorities, this autonomy was accompanied by strengthened accountability in the form of the submission of universities’ budgets to MES for approval as well as an annual performance assessment. The latter was introduced in 2013 and was expected to play a crucial role in state-funding competition and accreditation. Finally, new regulations altered the budgeting process: the one-year line-item budget was replaced by a three-year performance budget showing both budget and off-budget resource management. The performance part of the budget should include universities’ three-year strategic goals and an annual projection of planned performance results. Therefore, from 2012, the selected case, STU, has had to comply with new regulations which presuppose the existence of “transactional” steering mechanisms to control university activities (Christopher and Leung, 2015; Parker, 2011, 2012; Broadbent *et al.*, 2010). This inevitably led to a hybridisation agenda, as Russian universities have had to operate in a more complex environment of managerialism, performance and accountability (Jongbloed, 2015; Grossi *et al.*, 2019a; Johanson and Vakkuri, 2017; Pettersen, 2015).

The abovementioned changes were applied to all higher education institutions (HEIs), including private ones if state-accredited. Overall, Russia has several types of HEIs varying in their level of freedom, educational programmes, degrees awarded, and scope of specialisation in education and research (EACEA, 2017). MES is responsible for setting the

educational standards, the financial policy, and the legal regulation of higher education. During the past decade, Russian higher education has been part of the Bologna process, introducing a three-cycle model of bachelor, master, and doctoral programmes (Aydarova, 2015). However, even though the current system promotes academic freedom in curricular formation and research based on social demands (EACEA, 2017), it is also evident that it is still dependent on remnants of the Soviet past characterised by a high standardisation of programmes and normative traditions of research (Yudkevich, 2014).

Founded in the 1940s, STU represents a so-called “state university” which offers a wide range of programmes in several disciplines and research areas. The main consideration behind selecting STU is its rich data accessibility and its rhetoric of “keeping Soviet education, research and university governance traditions” (University front page, 2014). As of 2013, STU had around 5,000 students, 600 full-time-equivalent academic staff, and 400 full-time-equivalent other administrative and professional staff. STU is accountable to MES for its activity, two-thirds of which is financed from the federal budget and the rest from other sources such as fee-based educational services and dormitory services. In contrast to many Anglo-Saxon countries, where universities have both academic and administrative boards, STU has only one main governing body, namely the Academic Council[5]. This Council provides general governance including determination of educational and research processes, strategic development, and STU’s budget (STU Charter, 2015). It is headed by the rector (who should be at professor level, according to the university charter) and consists of three vice-rectors (one research and education, one international relations, one economic development), faculty deans, and other elected academics (usually section leaders). During the investigation period (2010-2016), STU had five faculties: four technical science and one business/social science. Each faculty is managed by the elected dean and assisting deputy (both professor level), and each faculty section is headed by an elected section leader (again, professor level). STU’s management team, therefore, has an academic rather than professional management background. The only management exception is a vice-rector of economic development. Together with several subordinate departments (Accounting Department, Planning and Financial Department), the vice-rector of economic development is responsible for current administrative and operational management.

Data were gathered during 2014-2017 via triangulation of documentary analysis, observations, and 29 interviews. All data were collected in Russian and then translated into English. The initial documentary analysis was performed on official laws, decrees, statutes and instructions regarding university steering, as well as the publicly available STU charter, web and newspaper articles, MES evaluation and STU reports. Further, internal university documents were used with the permission of interviewees and STU authorities. These included decrees from the rector/Academic Council, internal guidelines, textual summaries of Academic Council meetings and summary notes from faculty and section meetings. The documentary analysis became part of a “social facts” construction of “what was going on” and traced the sequence of actual events and actions in a local context (Lukka and Modell, 2010). It also served as a cross-check of the oral accounts and observational data.

Additional insights into the formation of a meaningful STU narrative were performed through observations of three Academic Council, two faculty meetings (one technical and one business/social science faculty), and five section meetings (two technical sections and three business/social sections) during 2014-2016. This gave the ability to analyse ongoing practices of management accounting developments within STU: the discussions, visions, reflections and decisions of academics, heads of sections and members of the Academic Council.



Finally, 29 interviews were conducted with 18 STU actors (academics, heads of sections, deans and financial managers) in several rounds (see [Appendix](#)). The selection of interviewees was performed as a combination of the snowball approach and a search for key actors involved in new accounting tools' formation at STU. These interviews were also extended to other divergent actors who could potentially bring alternative views. During the initial round in 2014, three interviews were conducted. The interviewees were encouraged to freely mention any issues they believed relevant to the study. Interviews included general concerns regarding when and why the university began to adopt new tools, what was new and how it differed from previous experience, and challenges/problems during transition. This provided a preliminary picture of what was happening at the university and further issues for investigation in interviews, texts and observations. The second round in 2015 consisted of six interviews. These were more theoretically focused, mostly covering the internal work routines of academic staff and how these had changed over the last four years, with a specific focus on their engagement in managerial and financial "talks and measures" and related reflections. Since the interviewees were being asked to reflect on historical events, the previously developed sequence of STU events was used to guide the interviews. In this way, the subjective and situated reality of the interviews was constructed to capture what people thought, felt, valued, and did in specific situations ([Qu and Dumay, 2011](#)). A similar strategy was used for conducting twenty interviews in 2016 and 2017. These represented unstructured free-flowing conversations which enabled the elicitation of in-depth narratives from various individuals and a more nuanced understanding of previously covered topics.

This paper draws on the abductive approach ([Alvesson and Sköldbberg, 2009](#)), which enabled the interactive process of moving back and forth between institutional work perspective and empirical material during data collection and interpretation. The analysis included data reduction, evoking "a big picture", key coding and interpretation throughout the study period, all being applied incrementally with new data. This was also supplemented by informal conversations about the topics discovered with academic colleagues from other Russian universities and the use of a research diary to ensure a reflective approach ([Nadin and Cassell, 2006](#)). Data reduction included a repeated reading of the interview transcripts, documents, observation notes and research diary to create an in-depth feeling for the data, followed by manual coding and further grouping into emerging themes. The process was reflexive and creative to reveal theory-driven themes and other interesting patterns. The former included tracing the events during new accounting tools' formation, the groups of actors involved in these events, the identities of these actors, the actors' reflexivity forms and actions related to the events, and the changes in STU's institutional arrangements as a result of these events and actions. The latter resulted in the emergence of themes about actors' emotions and reflexivity forms toward events, accounting tools and people. There was a repeated subjective formation of the "big picture" of what was going on at STU, and the main patterns and links observed over time.

As the data collection and analysis progressed, the key coding was performed. This included a thorough re-reading of all collected materials and interpretations, and the combination of previously identified themes into broader categories (actors' identities, reflexivity forms, efforts and outcomes for STU governance) and related links in chronological order (2010-2016). Last, the data interpretation included the final reading of all reflections, notes and summaries of themes, to make sense of the habitual and reflexive agency interaction during new accounting tools' formation and STU hybridisation. The following section presents the detailed story of what occurred at STU in chronological order, identifying three distinctive phases. While this method of presentation reflects the general

descriptive nature of institutional work (Lawrence and Suddaby, 2006), it also provides a connection between the concepts mobilised.

### Formation of new accounting tools within the Russian university

*Phase 1. From university stability to university destabilisation: confused but critical “financial managers” take the lead over unengaged, depressed, fearful and trapped academia*

As the analysis revealed, the efforts related to upcoming hybridisation at STU occurred much earlier than the official adoption of central regulations in 2012. Two groups of actors with different backgrounds and understandings of upcoming regulations were identified:

- (1) “financial” managers (accountants, workers in the Planning and Financial Department) with accounting, financial management, and business backgrounds; and
- (2) Academic Council members (deans, section heads, rector, and vice-rectors) within the professional academic domain (mainly technical science).

The first efforts were related to participation in seminars in 2010, where MES and the Ministry of Finance announced the main features of the new regulations for universities. Based on interviews and Academic Council meeting notes for 2010, both groups of actors reflected on the importance of STU retaining its legitimacy with MES in terms of complying with the forthcoming changes in regulations. However, as the Chief Accountant explained, the technical nature of those seminars led to delegating university “finance people”. Documentary analysis of the seminars’ content revealed a heavy orientation towards financial and performance management issues. At the same time, Head of Planning and Finance noted the seminars’ normative nature without consideration of the specifics and routines of Russian universities.

Further interviews showed that from the very beginning even the financial managers were rather confused about “*what it [the upcoming new regulations] meant for us and how to handle it*” (Head of Planning and Finance). For example, although the formula funding scheme was expected to cover all costs for university functioning, in reality it did not take into account universities’ internal peculiarity such as the maintenance of old university buildings and equipment. Another example concerned the budget, for the drafting of which there were no clear instructions or training. This was described by the Head of Planning and Finance as “*the field of creativity [...] guided by its own convenience, background, and some information collected from accounting reports with the Accounting Department’s help*”. As a result, financial managers had to rely on their own interpretation of upcoming changes; that is, their financial and private-sector backgrounds.

The content of internal guidelines and summaries of Academic Council meetings available during 2010-2012 showed that the overall message of financial managers to the Academic Council was an upcoming “belt-tightening” (reduced provision of state funds) for STU. The documented proposal in this regard was the “*formation of new internal university management mechanisms through a combination of our [financial managers’] and academic competencies*” (Academic Council Meeting, April 2011). However, surprisingly, even when the financial managers summarised new regulations and the need for collective solutions through “*dialogue*”, the Academic Council members seemed to ignore such proposals. Summaries of the Academic Council meetings during 2010-2012 showed that only around 5 per cent of the time was used for financial managers’ “updates”, handled under the section titled “*other questions*” (e.g. Academic Council Meeting agenda, September 2011). In some

sense, this indicates that the Academic Council failed to acknowledge the new system's importance, even though the questions related to new education/research performance assessment and budget allocations required their engagement and were welcomed by the financial managers.

The available meeting summaries evidenced a further delegation of all questions related to the upcoming system to financial managers. One faculty dean (#3) gave his explanation of such actions as "*what we [academia] call something done 'just in case' and put on the shelf to gather dust*". Other interviewees had similar reflections on related meeting discussions happening before 2012, with the rather common acknowledgment of STU's "*own way of doing things here*".

The data revealed that STU governance was strongly embedded in Soviet model traditions. The interviewees emphasised keeping the vertical control tradition of the Academic Council with strategic decisions, goals, and visions to be decided by members of the Board and guided by "academic morals and collegiality principles" (University Charter, 2011). In that sense, becoming a member of the Academic Council was a top privilege for seniors in the academic hierarchy, because of its power concentration (Yudkevich, 2014). Regarding financial aspects, STU's internal practice was based on an incremental method of resource allocation among departments and the result of political negotiations between "big bosses" (i.e. Academic Council Members). The key outcome of budget negotiations was an allocation of study workload hours between faculties and further by sections. As the Head of Planning and Finance noted, these practices did not provide any point for resource-efficiency thinking. Rather, they were historically set practices in which "*each department head knew their place*", with financial managers responsible for technical aspects, regulation alignment, and accounting being "*technical devices to document and assist decisions made beforehand*". The same applied to off-budget resource allocation, which was a rather closed and well-established process of "*keeping self-generated funds inside faculty accounts*" (Section Head #8) with only a small percentage going to university central allocation.

A considerable change occurred in 2012, when the first MES competition between HEIs took place. Meeting summaries and internal STU degree documents revealed that the Academic Council decided to apply for the usual number of students with some incremental adjustments, since "*that was the way the system worked*" even "*with the new regime*" (Faculty Dean #16). The financial managers seemed to be critical toward such an approach, because it undermined a financial management perspective. As the Head of Planning and Finance noted, attempts at dialogue in relation to such important decisions were more like a "*monologue with the trees*" [Academic Council members] where they tried to explain rationally and then request reflections on the cost plans, but "*without receiving feedback*".

Later in 2012, MES announced the results of the competition. Although the decision on student allocations was "black-boxed" (i.e. was not justified by MES), the results were in line with the financial managers' concerns, since the funding allocated was not enough to adequately cover the university's costs. Total university state funding was decreased by around 16 per cent compared to the previous year. The situation became even more dramatic with the decree by the new Russian President (#597 07.05.2012) that academic staff salaries all over Russia should increase by 200 per cent of the region's average by 2018. The investigation revealed that the Academic Council was not ready for such cardinal changes:

We are academics first, and, although we govern the university together with the rector, it must be done in an easy way [. . .] Before the efficiency talks, I enjoyed being on the Academic Council, when the budget was about workload hours, set and agreed historically. Now, there are many more headaches. (Section Head #6)

Everyone was scared about the new system, in terms of not understanding how to act and what was important [...] Our main brains were the Head of Planning and Finance and the Chief Accountant, who had worked with that before. So, in some sense, we became trapped by financial managers in all our actions. (Faculty Dean #16)

Overall, the interview reflections on the competition results showed a sort of panic reaction among Academic Council members and a lack of desire or even a resistance to working with the situation that had been created, with frequent references to the “headaches” it brought. In this regard, further Academic Council meeting summaries revealed the rapid reorganisation of university governance and the role of financial managers. In some sense, during academia’s “panic”, the Head of Planning and Finance and the Chief Accountant became, rather than technical servants, constant attendees at Academic Council meetings. As the interviewees described, with the help of their departments (12 employees with financial management and accounting backgrounds) these actors began to dominate the decision-making process in Academic Council by mobilising “*accounting rationales*” and “*efficiency demands*” (Rector’s decree “On principles of financial management and resource policy at STU”, December 2012). This domination brought several important changes for the university, starting in 2013.

The first proposal was to increase revenue-generating activities by increasing the number of fee-paying students. This proposal also sought to create new revenue-generating training programmes. Nevertheless, all off-budget funds generated in this way were to be consolidated centrally; this was justified by the need to reallocate resources because of the university’s weak financial stability. Another suggestion concerned an increase in STU’s cost-efficiency through cost accounting, namely the use of academic staff costs categories instead of traditional workload hours allocations. Specifically, it included formulating the costs of full-time employed staff for each section, divided into several cost categories depending on experience, age, and academic degree. Lastly, the proposal included the increase of the student-staff ratio by combining different student groups.

In practice, such proposals meant a massive drawdown in all STU faculties in 2013. Several of the interviews included reflections on being in Academic Council where the common “*state of the soul*” was depression. As one faculty dean (#16) said:

I saw the point that we had to decrease our costs. But when you imagine having to go to your team and say that almost half of them will soon be fired [...] I felt depressed. I felt even more depressed when I realised I couldn’t control that process because I didn’t know how it could be done better [...].

Nevertheless, the meetings summaries demonstrated that during these discussions the Academic Council members were quite “malleable” regarding management “upgrades”, despite the dramatic changes for faculties and university governance principles as a whole. One reason mentioned by Academic Council members and other interviewees was the fear of losing the academic status of the top management team; that is, the Academic Council. Moreover, such status provided salary bonuses. As one council member (#8) reflected, the best strategy was to show that they understood the discussion and were “*on track*” with it, even if they really did not:

My background is mathematics. During my career at STU, I have achieved the status of distinguished professor, head of section, and later member of the Academic Council. My colleagues and my section team expect me to actively manage in STU top management discussions [...] there’s a fear of looking stupid [...] and rumours about universities closing and merging [...] So, you try to do your best and act like the others. In our case, all members acted as the Planning and Financial Department advised, because nobody saw other options.

To summarise the initial phase (Table I), the efforts in relation to the formation of new internal management accounting tools appeared before the university hybridisation. However, they had important consequences in changing the very nature of taken-for-granted “ways of doing things” within the university governance. Specifically, a movement from university stability towards destabilisation was observed, as managerial rather than academic values and rationalities came into play in STU governance during hybridisation. Under these conditions, the role of accounting shifted from a managers’ “technical service” mechanism towards a “managing device”. Such observations might be explained by the institutional work performed by two groups of actors: Academic Council members and financial managers.

As suggested by the institutional work perspective (Battilana and D’Aunno, 2009; Willmott, 2011, 2015; Creed *et al.*, 2010), various actors can have different identities which in turn will influence their ability to mobilise specific actions. In STU’s case, it was unsurprising that actors had different identities. However, this had strong implications for the way that institutional work related to accounting tools was performed over time as an interplay of habitual and reflexive forms of agency.

The analysis revealed that the initial phase was fulfilled with several sequenced individual reflexivity forms over time. Firstly, a sort of “legitimacy” reflexivity was crucial; that is, the necessity of actions in line with MES regulations. This triggered the institutional work by both groups of actors. However, more interestingly, this reflexivity was further altered by a number of distinct reflexivity forms. In the case of the Academic Council, the analysis identified a sort of “inertia” reflexivity; that is, a mental concern replicated the once-set beliefs of “how we did and will do things here”, and therefore formed a habitual agency. Driven by inertia, the Council ignored upcoming changes and delegated the “finance people” to work with new regulations. The financial managers, in turn, exercised “confusion” reflexivity towards new regulations: a mental concern characterised by the lack of a clear and orderly understanding of upcoming practices. This confusion triggered them to seek potential accounting tools which were mostly based on their financial and managerial identities, therefore also forming a habitual agency.

These accounting tools became relevant over time, since the Academic Council’s “inertia” and related actions led to a sort of “headache” reflexivity; that is, the mental struggle of deciding which course of action to take based on existing knowledge. Such reflexivity triggered compliance and resulted in the Council acting within the financial managers’ proposals. The financial managers, in turn, exercised critical reflexivity towards the academics’ actions and competencies, using their knowledge and accounting rationales to enter the university governance and replace academia. Interestingly, such alterations occurred without serious debate, as it seems that academics’ emotions (e.g. panic, fear of

**Table I.**  
Actors’ identities, reflexivities and related efforts mobilised during 2010-2012 and the outcome for university governance

Actors’ group (their identities)	Reflexivity forms	Actors’ efforts	Outcome for university
Academic Council (academic domain, mostly natural science)	legitimacy → inertia	Delegating and ignoring upcoming changes	Accounting as a “technical service” → a “managing device” for trapped academia
	headache, panic, depression, fear	Complying with and acting within financial managers’ proposals	
Financial managers (accounting, financial management, business domain)	legitimacy → confusion	Searching for accounting solutions	
	critical reflexivity	Taking powers from academia	



losing position and status and depression) also played an essential role in mobilising compliance. Therefore, Phase 1 shows that, in a way, the academics themselves triggered university destabilisation in favour of managerialism. In this situation, confused but critical financial managers exercised new accounting tools' formation and took the lead over unengaged, depressed, fearful and trapped academia.

*Phase 2. From university destabilisation to university crisis: accounting in frictional relations between academia and financial managers*

At the beginning of 2013, an internal rector's decree announced the implementation of new "principles of financial management and resource policy at STU". This had several important implications for STU governance.

In comparison to previous discussions, the Academic Council meeting summaries for 2013 reflected more tension in discussions of university costs improvements. The financial managers dictated the retention of young academic staff while adopting a retirement strategy for older academics, who are much less cost-efficient. From the academics' perspective, such a policy would damage the sections' professional status and credibility. This dilemma created disagreements and debates in the Academic Council, with several members resigning. Notably, this caused deans and section heads to reflect on the financial managers' "bad" actions rather than their rationalities, which had previously been jointly agreed. Such behaviour, in turn, made the financial managers even more critical of the Academic Council members' competences and further consolidation of power:

[...] we were doing our job to keep the university afloat [...] it makes me disappointed to see them [Academic Council members] blaming us for decisions they agreed on recently! [emotional emphasis]. We kept track [of] the policy implementation with the same consideration that we needed to guide them; otherwise, we'd have similar "stupid" [emphasised with a smile] decisions as in 2012. (Chief Accountant)

New management improvements also forced struggles between section leaders. The question of "Who will stay and who will be merged or absorbed?" emerged. As a result, the number of STU's academic staff was decreased by 130, and half the faculties' sections were reorganised (web announcement on STU Web page, May 2013). An additional element was the introduction of temporary annual contracts for academic staff. While this created uncertainty for academics' careers, the financial managers gained flexibility regarding each year's cost management.

From the general academics' perspective<sup>[6]</sup>, these events and reorganisations constituted the destruction of the system, which was already "on its last breath". The documentary analysis and interviews revealed that the STU general academics' situation was consistent with what Yudkevich (2014) described as a "dying out profession". This included low academic mobility and competence development, as well as publishing in domestic non-peer-reviewed journals and giving poorly updated lectures, complemented by low infrastructure, salaries, and prestige of academic profession (Yudkevich, 2014). In this regard, one senior lecturer (#12) self-critically referred to STU general academics including herself as "dinosaurs" who before 2013 survived by having several jobs such as lecturing in several universities or being private tutors. Reflecting on the events of 2013, most of the interviewees expressed a sort of frustration, depression, and the "hopelessness of the situation". For example, Senior Lecturer #11 reflected:

We had a good team, with everyone having a piece of the workload. That was normal, but once you're told that you're not efficient and they're reorganising your section [...] I was very angry at that moment. But then I realised it was the same at another university, where I worked for 20% of

the time. So, when I was asked to move to another section, I decided to stay at STU. Some of my colleagues did the same; others left for another university.

Similar reflections concerned an increasing student-teacher ratio that in practice meant teaching combined classes of several different specialisations, despite requiring different levels of knowledge of the subject. As several interviewees noted, this not only made them question their knowledge but also touched the “*already hurt feelings*” of general academics:

If before I at least enjoyed being in the auditorium and sharing my knowledge and [feeling] arguably respected, in that period [2014] I was supposed to act more like a machine. I was very angry and disappointed with our section head promoting that [...] they [Academic Council members] stole the last of what we have [...] our self-esteem. (Associate Professor #18)

This quotation also shows the critical attitude of general academics to Academic Council members. This was more evident in other reflections on a so-called “*student-saving policy*” in which section heads were encouraged to be loyal during students’ examinations and to give them all a “pass” as they were important for university funding. In an internal academic environment, such heads were described as “*chameleons*” who talked about academic values but easily forgot them in favour of financial priorities:

They’re academics when they need to be academics. But when they need to “save” a student, they talk like a manager, saying that this is important for the university. But then, how important is it if the student gains no knowledge? (Senior Lecturer #12)

However, despite the abovementioned frustrations, complaints and critical attitudes toward new practices in an academic environment, academics mostly did not try to resist the new “upgrades”. Most of the interviewees said this was because of a common “fear of drawdown” and the increase in personal financial benefits, as academic salaries constantly increased (from 82 per cent of the regional average in 2012 to 126 per cent in 2014).

Notably, the interviews revealed that after the new “updates” the STU top governance team became associated with the Head of Planning and Finance and the Chief Accountant. Summaries of Academic Council meetings for 2013 confirmed these actors’ domination in the Academic Council’s discussions. Nevertheless, further events made it clear that the solutions they developed barely managed to reach the external efficiency requirements set by MES as a part of external performance assessment.

The first assessment occurred in 2013, when all sections were asked to report various performance indicators on several forms, after which the Planning and Financial Department consolidated all the information and sent it to MES. As some section heads reflected, the assessment was very time-consuming but irrelevant as such. Rather, it presented more symbolic forms “*that we should urgently fill in [...] without clear explanation as to what it was for [...] so they just filled in the forms without enthusiasm [...]*” (Section Head #6). Interestingly, even financial managers criticised the relevance of this assessment as, in line with other “confusing” regulations, “*KPIs hardly showed their importance in funds’ allocations by MES*” (Head of Planning and Finance). Nevertheless, during 2013–2015, this assessment revealed several efficiency issues which threatened STU’s existence.

First, the external assessment showed that STU’s financial performance was poor, mainly in connection with the low generation of off-budget funds within faculties. This might be explained by the anger and demotivation of previous revenue-generating faculties:

Before: the more funds you generated – the more you would get back. Now, I don’t see the point: why should we generate more if it is distributed as they [financial managers] decide? [...] It makes me angry to see other technical faculties getting and spending our funds without doing anything. (Faculty Dean #3)

Second, the situation became even more dramatic due to poor education at performance for 2014 and 2015. As most interviewees noted, this was the result of changes in the student-teacher ratio, the student-saving policy and the enrolment of students with low grades. In addition to the above demotivations, not all academics practiced a student-saving policy, especially regarding technical specialisations. Consequently, 10 per cent of students were expelled each year, meaning that STU lost their allocated budget funds.

The 2015 assessment report led to MES intervention, which included an audit of all STU activities and a further report of a so-called “*anti-crisis plan*”, including a recommendation to introduce a new form of contractual relationships for STU’s academic staff. Observations of the Academic Council meetings in 2015 suggested that the core pattern of these events was Council members blaming financial managers for their actions. This quotation illustrates some common vision in this regard:

Even if you try to manage the university as a firm, you should understand that you’re not an expert in education, you’re an expert in finance. But why try to say that’s more important than education, without asking and respecting us? We saw the result last year: they sought to keep control of everything but failed. (Dean #17)

This quotation also indicates the general counter-relationships between Academic Council members and financial managers at that time. Observations of faculty and section meetings in 2014 revealed that deans and heads of sections explained the situation by blaming “*bad finance people who do not respect*” academia, and the general destruction of the educational sector in Russia.

Further alterations were more dramatic, as summarised in [Table II](#). A university crisis erupted with no ability to accommodate managerial and academic demands, therefore challenging hybridisation as such. Management accounting solutions led to the destabilisation of the university’s external image, leading to MES intervention in STU management. While remaining an essential “managing device” in such conditions, new accounting tools formation caused friction in relations between the Academic Council,

**Table II.**  
Actors’ identities, reflexivities and related efforts mobilised during 2013-2014 and the outcome for university governance

Actors’ group (their embeddedness/ identities)	Reflexivity forms	Actors’ efforts	Outcome for university
Academic Council (academic domain, mostly natural science)	Fear, depression	Complying with and promoting new solutions	Accounting as a “managing device” causes friction in relations between academia and financial managers
	Anger, critical reflexivity	Creating an image of “bad” finance people, decreasing of off-budget fund generation	
Financial managers (accounting, financial management, business domain)	Critical reflexivity	Consolidating powers around management accounting	
General academics (academic domain)	Depression, frustration, fear	Partly complying with new solutions	
	Anger, critical reflexivity	Resigning from university and neglecting new practices	

financial managers, and general academics. Several interesting observations emerged from tracing the changing nature of institutional work performed when general academics started to engage.

Phase 2 involved several new reflexivity forms in parallel, along with related emotions. First, the financial managers continued to exercise critical reflexivity towards the Academic Council, further consolidating their powers around management accounting tools. The Academic Council members displayed not only the previously observed “fear” but also “anger” towards the financial managers who introduced new practices, ignoring the fact that Academic Council members had allowed these practices to be implemented. As a result, Council members mobilised patterns of actions such as promoting the image of “bad” finance people to general academics as “an excuse for university destruction”, and in some sense evading their responsibility for it. Another observation showed revenue-generating faculties’ “anger” regarding how their “hard-earned money [was] reallocated”. This, in turn, led to diminished efforts to generate additional off-budget funds.

The general academics displayed emotions such as fear, frustration and anger, as well as critical reflexivity towards the Academic Council. This led to efforts to comply with new practices but also some cases of resignation from the university, and, more importantly, the neglect of financial pressures and student-saving policies. Therefore, although the solutions were implemented via academia’s acceptance, they led to frictions and tensions not at the system level but on the level of the individual groups.

### *Phase 3. From university crisis to university restabilisation: towards a more critical academia engaged in accounting?*

In 2015, based on MES’ recommendations, STU introduced a new system of salary formulation for academic staff, the so-called “*efficient contract*” (Rector’s decree “On increasing efficiency and motivation of academic staff”). This assumed that academic staff would have a fixed salary with the possibility of gaining extra performance-related pay during the next academic semester. Pay was based on three groups of individual indicators reported each semester: contribution to STU performance, research and contribution to students’ mobility. The rationale was to increase motivation to perform at work. However, two practices became clear.

First, the efficient contract led to “quantifying the quality” practices (Kallio *et al.*, 2017) within STU. Some academics explained it as a practice of “churning out research” for material benefit, where low-quality publications were produced in domestic journals where the peer-review process was poor or even absent. An increase was observed in academic activities related to publications, conference attendance and the organisation of online courses/webinars. For example, cases were revealed of re-publishing academics’ previous lecture materials for courses, without any revision, as well as academics encouraging master students to write joint papers which would guarantee indicator points. The same applied to attending conferences and seminars, “*where the most relevant [reason for going] was to get a certificate of attendance in order to report an indicator*” (Senior Lecturer #11).

Second, the interviewees emphasised that these observed alterations in academic mobility and research activities were not the only practices to occur at STU. In line with the “indicators’ rally”, general academics began to critically assess the existing challenges of research and the educational system within STU, such as different academic traditions, the need for library reformation, and working conditions for research. Observations of section meetings in 2016 demonstrated that these discussions occurred in both natural and social sciences, despite their different specific issues. For example, regarding publication in international journals, natural scientists faced only language issues as a limitation, while

social scientists were marginalised because of different research traditions (Bourmistrov and Mellemvik, 2007). This led social science academics to ask their section leaders to organise academic writing seminars. Meanwhile, technical scientists critically reflected on the university's internal capabilities (such as equipment) for reliable research experiments. This led to requests for the renovation of research equipment. Another common reflection was the need for the overall renovation of the working environment, such as time allocation for research, working conditions, and the university library:

How can I undertake research if I don't even have space to concentrate on writing? I share an office with 10 professors, all of whom including myself are "fully booked" with teaching. Even if I managed to write something, the literature in our library is unlikely to fully cover my topic. (Senior Lecturer #12)

Rather than just "churning out research", the academics started criticising the existing internal environment and voicing the need for alterations. These discussions were reflected on by different section leaders. For example, as Section Head #6 noted:

During the faculty and Academic Council meetings this year, we started to realise that the agenda is common to us all. It requires efforts for change and to find funds for this.

Along with a critical attitude towards new demands, discussions in faculty and Academic Council meetings became framed around the relevance of indicators and the "efficient contract" itself. Agendas included discussion of the comparability of individual indicators between different sections and different academic levels (e.g. lecturer, associate professor, and professor), along with sections' research/teaching orientation. For example, due to the specificity of some academic fields, some sections were marginalised regarding individual performance payments because of the limited number of journals available for submission. Discussions also covered the issue of young scholars being overloaded with teaching and marginalised compared to well-established professors, who "*easily get published*".

The individual efficient contracts therefore raised a larger agenda regarding university efficiency than the financial managers had expected. Notably, the topic progressed from individual academics' initiatives to section agendas, further moving to faculty and Academic Council discussions. As the Chief Accountant noted, they were not prepared for such discussions and were in some sense confused:

On the one hand, we were forced to introduce the efficient contract by MES, but on the other, we did not think much about the consequences [...] It's difficult to say no to requests when the rationality you introduced justifies them [...].

Another intriguing part of the story was that in 2016, a year after the efficient contract's adoption, academic staff started consolidating individual indicators for sections, and the attitude toward their use changed. The disclosure of consolidated individual indicators became in some sense "*the face of the section*" and the tool to counter financial managers' decisions regarding financial allocations:

During the last three years, we have not challenged the decisions of the Planning and Financial Department regarding financial issues. We were unfamiliar with the new rules, and mostly did as they told us. But now we know the system better, especially when it comes to indicators. So we've started to request justifications of financial decisions, especially when it comes to allocations among faculties [...] Why did we get less funds when our faculty KPIs were better? The Planning and Financial Department could not answer such questions and therefore left them for Academic Council discussions [...] So, in some sense, we got our powers back! (Section Head #5)



Meanwhile, previous discussions about the comparability of indicators raised the need for a more sophisticated system which would consider the differences among sections. Therefore, rather than by financial managers, the individual indicator agendas became ruled by academics, who also began countering the financial managers' decisions. For example, consolidated section indicators challenged the financial managers' previous cost-saving decisions for particular sections, as they conversely showed a need for expansion. Another example was the questioning of the relationship between resources and indicators when applying for MES funding, where "*the role of indicators within the application process was marginalised without even trying*" (Faculty Dean #16). In this regard, after the competition announcement in April 2016, STU applied for a 15 per cent increase in student enrolment for 2017, along with a formula-cost extension request. The extension was justified with a projection of KPIs for forthcoming years. Notably, Academic Council members set this initiative rather than financial managers:

In recent years, we had creativity from financial managers who failed; this year we're trying something new but something we all see as rational. We're trying to give a sense of indicators in order to ask MES for a funds' extension. (Natural Science Faculty Dean)

This led to additional budget funds being transferred to STU for development purposes without an increase in student numbers or a formula extension in 2017. Along with these additional funds, MES set new recommendations to replace the fixed salary with performance-related payments. In response, the Academic Council created a special working group of academics responsible for designing a new system for the efficient contract, taking into consideration STU's previous two years of experience. Notably, the critical attitude towards the previous experience of efficiency and financial managers' actions raised discussions on the issue of efficiency, not only for academics but for other university employees, including financial managers:

Nobody has challenged the administration's salaries before. Why not? They should also be efficient [. . .] But again, what indicators should be used to design performance-related salaries for them, which would be comparable? (Associate Professor #9)

In this regard, the Academic Council's most recent discussions stemmed from the search for best practices in the so-called "*efficient contract 2.0*", to render all university departments comparable.

To summarise Phase 3 (Table III), a sort of shift from university crisis to re-stabilisation occurred during 2015-2016, as academics started to engage in university governance in a new way, arguably sustaining academic values and managing to accommodate them with managerial ones. The role of accounting somehow moved from a dysfunctional and negative carrier of managerial ideology and its domination, to what could be argued to be a balancing mechanism that academics used in a critical way to deal with university hybridisation. Several interesting insights could be captured within an institutional work analysis.

Observations showed that the actors' previous reflexivity forms in relation to accounting tools altered with the introduction of new individual performance contracts. First, driven by a "legitimacy" reflexivity form, the financial managers followed MES recommendations to implement efficient contracts. This triggered individual academics to exercise the rationality of indicators and how they should or may operate to (re-)produce their values. In this regard, two reflexivity forms were revealed. Driven by a "search for benefits" reflexivity, academics triggered the practice of quantifying quality. Nevertheless, this practice opened up further critical reflexivity towards both the existing institutional demands of academia and the individual indicators themselves. Such critical reflexivity, along with the "anger" directed

**Table III.**  
Actors' identities, reflexivities and related efforts mobilised during 2015-2016 and the outcome for university governance

Actors' group (their embeddedness/identities)	Reflexivity forms	Actors' efforts	Outcome for university
Academic Council (academic domain, mostly natural science)	Anger Critical reflexivity	Countering financial managers' decisions Raising discussions on management accounting alterations	
Financial managers (accounting, financial management, business domain)	Legitimacy Confusion	Implementing accounting on the individual level (efficient contract) Reframing management around new performance rationalities of academia	From accounting as a carrier of managerial ideology to a counter-mechanism for engaged and critical academia?
General academics (academic domain)	Opportunism/search for benefits Critical reflexivity and anger	Quantifying the quality Raising discussions on management accounting	

towards financial managers' actions, triggered discussions on existing indicators and academic demands in section meetings. These discussions were taken up in Academic Council meetings, where the agenda was even expanded to the issue of comparability of indicators and countering financial decisions set by the financial managers.

This was the point at which the financial managers started to exhibit "confusion" over which course of action to take, triggering the reframing of management and financial decisions around the performance indicators, and the subsequent discussion of these indicators by academic members. When general academics became individually aware of being part of a new performance system and started to exercise accounting as calculative agents, accounting started to work differently from the hierarchical system set by financial managers.

### Discussion

Previous studies have extensively demonstrated the problematic nature of accounting during university hybridisation, as it faces dysfunctional behaviour but also gradually changes the very nature of academia in favour of managerialism (amongst others, [Parker, 2013](#); [Christopher and Leung, 2015](#); [Kallio and Kallio, 2014](#); [Kallio et al., 2016, 2017](#); [Agyemang and Broadbent, 2015](#)). At the same time, only a few studies to date have offered thorough explanations of what happens with and between universities' internal actors ([Grossi et al., 2019a](#)). Focusing on the academic side, these studies call for the critical reflection and engagement of academia in accounting tools formation ([Agyemang and Broadbent, 2015](#); [Kalfa et al., 2017](#); [Upton and Warshaw, 2017](#); [Martin-Sardesai et al., 2017](#)). Such reflection and engagement is claimed to be important to stop academic marginalisation and the "cry" that "Barbarians [have] invaded academic life" ([Broadbent, 2017](#)), along with solving the conundrum of accounting tools' formation in a context of university hybridisation ([Upton and Warshaw, 2017](#); [Martin-Sardesai et al., 2017](#); [Christopher and Leung, 2015](#); [Grossi et al., 2019a, 2019b](#)). However, whether and how engagement and reflexivity could be the solution over time remains unclear; this would be worth

investigating, as academics are not the only actors within universities and there are “cultural aspects that academia cannot control” (Broadbent, 2017).

Driven by this call and the related gap, the present paper has explored the unfolding dynamics and evolving processes relating to accounting tools’ formation by university actors. Specifically, it has provided a detailed story of how individual actors engage in the formation of new accounting tools during university hybridisation and the forms of reflexivity that these actors display. Theoretically, the study was guided by ideas of institutional work (Lawrence *et al.*, 2009, 2011, 2013) and traced new accounting tools’ formation as a subjectively held process implicated in broader actors’ efforts to create, sustain, and transform the university governance as an institution. This effort, in turn, was assumed to be viewed as a myriad of small decisions and actions, guided by the intricate interplay between actors’ habitual and reflexive forms of agency (Ruebottom and Auster, 2018; Modell, 2015; Hampel *et al.*, 2017; Aleksandrov *et al.*, 2018). Empirically, the study sheds light on management accounting developments (cost accounting, budgeting, and performance measurement) within one Russian state technical university from 2010 to 2016. Specifically, it traced the institutional work of several groups of actors: general academics, the Academic Council (boundary managers) and financial (professional) managers.

Based on interpretations from the literature and the analytical frame, the present findings demonstrate the dynamic properties related to new accounting tools formation by university actors over time. These properties were summarised into three distinctive but interrelated phases. Firstly, the picture of university stability moving towards destabilisation was observed with managerial, rather than academic, values coming into play in university governance. Here, accounting, while being an essential mechanism to deal with university hybridisation, helped to replace academic values with their managerial counterparts, rather than promoting accommodation and balance between the two. This observation is in line with much of the existing literature in the field (Parker, 2011, 2012, 2013; Kallio *et al.*, 2016; Christopher, 2012). Next, there was a move toward crisis when new accounting tools formation caused friction in relations between heterogeneous actors; that is, general academics, the Academic Council (boundary managers), and financial managers. Also described as “managerial vs. academic” tensions (Townley, 1997; Christopher and Leung, 2015; Boitier and Rivière, 2013; Kallio *et al.*, 2017), these frictions led to the destabilisation of the university’s external image and to external steering interventions (Moll and Hoque, 2011). Accounting in this sense, while being an important “managing device”, has failed to accommodate managerial and academic demands, therefore challenging hybridisation as such. Finally, a sort of restabilisation picture appeared over time, as academic values/demands were arguably rebalanced with managerial ones via accounting. These observations, in turn, are in line with the less-captured mediation potential of accounting in dealing with multiple and competing interests (Ezzamel *et al.*, 2012; Grossi *et al.*, 2019b).

Such dynamic properties of university governance and related accounting tools formation over time are increasingly acknowledged with structural explanations (Parker, 2011; Christopher, 2012; Christopher and Leung, 2015), strategic behaviours of actors (Boitier and Rivière, 2013; Modell, 2005; Moll and Hoque, 2011; Gebreiter and Hidayah, 2019) and changing social/material positions of academia (Kalfa *et al.*, 2017; Parker, 2014). However, the present paper offers interesting insights by analysing internal actors’ engagement and reflexivity via an institutional work perspective.

In line with the institutional work literature (Lawrence *et al.*, 2009, 2011), this study corroborates the struggles to distinguish the ways in which actors’ engagements in new accounting tools’ formation were related to particular efforts to create, maintain, and disrupt

taken-for-granted university governance practices. In other words, when new accounting tools and external control mechanisms began (Power, 2015), there was an uncertain relationship between individuals' efforts, the institution, and its possible transformation (Mouritsen, 2014). Referring to Czarniawska's (2009) metaphor, university actors, like "ants", were transforming the university governance institution ("anthill") even though some of them "might not know what justifies" this transformation (Czarniawska, 2009, p. 438). The case of STU presented here illustrates that, paradoxically, while aiming to maintain the existing university governance institution, academics themselves contributed to its shift into the managerial domain via accounting. Such findings correspond to previous studies' reflections on "symbolic violence" and academic career rationales on the presented paradox (Agyemang and Broadbent, 2015; Kalfa *et al.*, 2017). However, several intricate insights appear when summarising the interplay between actors' habitual and reflexive forms of agency over time (Willmott, 2011; Nilsson, 2015; Ruebottom and Auster, 2018; Aleksandrov *et al.*, 2018).

As the present analysis revealed, academics' engagement in accounting developments within the university does not necessarily suppose reflexive agency formation. Instead, in Phase 1, the governing academic actors (Academic Council members) exercised habitual agency; that is, subconscious ways of acting (Willmott, 2011, 2015; Creed *et al.*, 2010), which triggered the institutional transformation into being controlled by financial managers. In this way, the Academic Council members, as boundary managers (Broadbent, 2011), were part of new accounting tools' formation but ignored what they should contribute (Mouritsen, 2014), leading to decisions being made for them by others. This is related to similar observations by Power (2015) on how accounting begins: "As clever as they all were, they did not realise that they were collectively engaged in the work – "institutional work" (Lawrence *et al.*, 2011) – of creating of an entirely new performance accounting instrument and its associated practice infrastructure" (p. 43). In the case of STU, accounting became an essential "managing device" in the hands of financial managers to govern university in a new way, rather than just a technical matter to serve academic interests. However, these ways of acting are also sequenced with more reflexive forms of agency (Archer, 2007; Modell, 2015; Suddaby *et al.*, 2016).

In line with Aleksandrov *et al.* (2018), the present paper reports the variations of reflexivity forms exercised by university actors over time (e.g. "inertia", "headache", "confusion", critical reflexivity), coordinating the institutional work performed. In relation to new accounting tools' formation, the academics, while being engaged in accounting, were rather un-reflexive towards accounting itself for an extended period. Instead, the analysis revealed a variation of academic reflexivities towards both the general university situation and the actors themselves. While not an initial part of the analysis, the paper also revealed that, along with the actors' various reflexivity forms which coordinated institutional work, several emotions were in place (e.g. fear, anger). Arguably, these emotions also influenced the actors' reflexive capacities and the related efforts in accounting tools' formation.

Therefore, the framing of new accounting tools was somehow not about accounting interaction with users/actors but rather about the interaction between actors with reflexivities and emotions towards people rather than accounting. The present paper summarises this situation as a "reflexivity lag": that is, engagement in new accounting tools' formation by academics and financial managers but without reflexivity of the former towards accounting itself. Over time, this reflexivity lag led to institutional destabilisation and further institutional crisis of university governance.

Meanwhile, the paper has also shown that some reflexivity forms and emotions (e.g. critical reflexivity and anger) can lead to institutional restabilisation over time. As observed,

when academics personally started to exercise accounting as individual measurement, the system set by financial managers started to work differently, countering the financial managers' decisions. Such observations could be described as closing the reflexivity lag among actors, as academics became critically reflexive and engaged in accounting tools' formation. Nevertheless, while showing academia's active and critical engagement in university accounting and management over time, the paper also makes more general reflections on academics' "subjugation" (Agyemang and Broadbent, 2015) through the "reflexivity trap" (Aleksandrov *et al.*, 2018). Specifically, the paper has shown that university actors "are unaware of their reflexivity limitations and this makes it difficult or impossible to escape from the trap in terms of defining better alternative actions" (Aleksandrov *et al.*, 2018, p. 17). In the present case, alternative actions were related to new accounting tools formation during the university hybridisation. In that sense, considering the reflexivity trap, the latest developments of critical academics engaged in accounting (Phase 3) do not guarantee that further accounting tools' formation will cause academic freedom to prosper aside from managerial values. Instead, they could also cause more sophisticated accounting tools to be developed and violate academia even more, as Agyemang and Broadbent (2015) demonstrated in the UK case.

These observations call for acknowledgement of the progression of individuals' emotions and reflexivity within heterogeneous university actors' groups. As revealed here, they can be obstacles to (or drivers of) the co-existence of managerial and academic values during university hybridisation and limit (or trigger) the construction of balanced accounting tools, due to the reflexivity lag and reflexivity trap. It is worth noting that the theoretical discussion presented here is based on empirical observations in a Russian context which is characterised by remnants of the Soviet past, namely, academic collegiality in governance but also strong standardisation of education and research and alignment with MES priorities (Yudkevich, 2014; Aydarova, 2015; EACEA, 2017). One might claim that these historical factors have influenced the observed dynamic of accounting and governance changes, along with the extent to which the individual actors were reflexive and unengaged in this university case. While true in a way, and as reflected in the empirical part, the present theoretical discussion is also relevant to other contexts. Specifically, the illustrated case became valuable in this regard because it mainly focused not on external or historical explanatory factors, but rather on explanations of internal processes over time from the very beginning of university hybridisation with the arrival of new "transactional" steering mechanisms of control (Broadbent *et al.*, 2010). The Russian case in that sense allowed investigation of the new accounting tools' formation during university hybridisation when "it begins" (Power, 2015), as well as tracing of its further progression from the individual-level perspective (Grossi *et al.*, 2019a) with a particular focus on reflexivity and engagement. As the literature demonstrates, such understanding becomes valuable in the formation of balanced accounting tools (Upton and Warshaw, 2017; Martin-Sardesai *et al.*, 2017; Christopher and Leung, 2015; Agyemang and Broadbent, 2015; Broadbent, 2017; Grossi *et al.*, 2019a, 2019b). Such observations can also be valuable for other country settings which face university hybridisation in the early stages beyond Anglo-Saxon countries, for example Eastern Europe and the former Soviet countries.

## Conclusion

This paper reports on a qualitative study of new accounting tools' formation during university hybridisation (Martin-Sardesai *et al.*, 2017; Jongbloed, 2015; Martin-Sardesai *et al.*, 2017; Christopher and Leung, 2015). It provides an empirical illustration of management accounting developments (cost accounting, budgeting and performance measurement) in one Russian state



technical university as a response to drastic changes in central government controls. Specifically, the study explored how, by displaying multiple forms of reflexivity, individual actors engaged in the formation of new accounting tools during university hybridisation. Drawing broadly on ideas of institutional work (Lawrence *et al.*, 2009, 2011, 2013), the paper discusses what different actors do about accounting, and how they do it (Martin-Sardesai *et al.*, 2017; Grossi *et al.*, 2019a).

The paper concludes that academics themselves were gradually engaged in institutional work on the marginalisation of academic demands in university governance in favour of managerialism via accounting. Nevertheless, over time, accounting was also observed to somehow shift from being a dysfunctional and harmful carrier of managerial ideology and its domination towards what could be argued to be a balancing mechanism between academic and managerial demands. Such dynamic processes, and the role of accounting within them, are explained by the constant challenge from institutional work performed by several groups of actors, namely, financial managers, “boundary managers” and general academics. This work was often unpredictable and fluid due to the intricate play of plural reflexivities and actors’ identities.

The central claim in this regard is that the engagement and reflexivity of academics in the formation of accounting tools is not a “panacea” for fixing either the problematic nature of accounting during university hybridisation or the marginalisation of academia. As the current paper reveals, several obstacles can be in the way, including (but not limited to) the possibly different reflexive capacities of heterogeneous actors. As shown, over time these can lead to a “reflexivity lag” situation, with particular actors (academics in this case) being engaged but un-reflexive towards accounting for a long period. In addition, this can further lead to a “reflexivity trap” (Aleksandrov *et al.*, 2018) in which heterogeneous actors exercise multiple reflexivities with no consensus on specific courses of action to take. As revealed here, both the “reflexivity lag” and the “reflexivity trap” can lead to marginalisation of academic demands rather than their balancing with managerial ones.

The present paper thus contributes to the literature in several ways. First, it responds to recent calls to understand the “internalisation” of accounting from the individual’s perspective (Grossi *et al.*, 2019a). Here, by using ideas of institutional work, the paper shows what divergent actors actually do with accounting during university hybridisation, with a specific focus on their engagement and reflexivity. This in turn contributes to an understanding of the institutional and mental mechanisms for the formation of balanced accounting tools (Upton and Warsaw, 2017; Martin-Sardesai *et al.*, 2017; Christopher and Leung, 2015). Second, the paper contributes to institutional work theory in itself (Lawrence *et al.*, 2013; Ruebottom and Auster, 2018; Hampel *et al.*, 2017), by showing the intricate interplay of habitual and reflexive agencies among heterogeneous actors. The key claim is that reflexivity is not guaranteed to be a solution for the emancipation of actors in general (Aleksandrov *et al.*, 2018; Willmott, 2015; Nilsson, 2015) and the protection of academic freedom in particular (Agyemang and Broadbent, 2015; Broadbent, 2017). Last but not least, by showing the Russian case, this paper provides new knowledge on accounting tools’ formation during university hybridisation beyond the Anglo-Saxon countries (Grossi *et al.*, 2019a, 2019b; Dobija *et al.*, 2019). The key observation in this regard relates to acknowledging not only the existing long-lasting traditions of university governance but also the related institutional work performed by individuals.

The paper has several limitations which also open avenues for further reflection. First, despite searching for theoretical generalisation (Parker and Northcott, 2016), the paper is limited to a single Russian university case and aggregation of the findings from qualitative data. Future research should be able to discover more empirical

examples of accounting tools formation by internal university actors, and compare these examples, by applying both qualitative and quantitative methodologies. Second, while initially mapping heterogeneous actors' reflexivities and identities, the current paper also reveals something about the value of emotions. In this regard, future studies can seek analytical integration of reflexivity and identity concepts with the recent emphasis on the emotional nature of institutional work (Lok *et al.*, 2017). Specifically, future research can address the role of academic morals, emotions and opportunism in greater detail, combining theories of accounting, organisational science and psychology (Ouda and Klischewski, 2019; van Helden and Reichard, 2019). Such a combination might reveal the conditions under which collective *reflexive and constructive* agency can be formed (Ruebottom and Auster, 2018) and how to escape from the "reflexivity trap" and "reflexivity lag". Third, one might claim a too chaotic display of reflexivity forms as empirically driven constructs in the presented study. In this regard, future studies can search for more intricate insights, by linking empirical constructs (reflexivity forms) with theoretical constructs of modes and types of reflexivity (Archer, 2012, 2017; Caetano, 2017). Finally, the study can be criticised for its ignorance of power relations within new accounting tools' formation. While the current paper arguably captures power as a dynamic and contentiously negotiated phenomenon (Lounsbury, 2008), future studies can reveal how power relations condition the institutional work of heterogeneous actors in universities and other organisations in general (Willmott, 2015; Modell, 2015).

#### Notes

1. While it is necessary to acknowledge that there is no clear definition or categorisation of these three groups of actors within universities, the distinction between them is a valuable part of the argument for their distinctive roles in the hybridisation process.
2. As Czarniawska (2009, p. 438) mentions, "if the ants may not know what justifies the existence of the anthill, the biologists certainly do". Here, in line with Czarniawska (2009), it is necessary to acknowledge that every metaphor has its limits. This paper uses the anthill metaphor for better illustration of the institutional work perspective, rather than as an explanation for a phenomenon.
3. In her conceptualizations of reflexivity as an essential mediation concept in the structure-agency debate, Archer (2003, 2007, 2012) developed four different primary modes of individual reflexivity: communicative, autonomous, meta-reflexive and fractured (Caetano, 2015a). While the basic idea of such typifying reflexivity modes was an identification of patterns of proximity and distance between human reflections about themselves and their environment, Caetano (2017) suggested one's own typology of individual reflexivity, emphasising the importance of contextual factors (e.g. living conditions) where reflexivity is activated. This included five different types of individual reflexivity: self-referential, pragmatic, functional, resistant and resilient (Caetano, 2017). At the same time, Caetano (2017) and Archer (2017) acknowledged that, while there is no direct correspondence between the two typologies, they both only partially cover individual reflexivity mechanisms, especially when it comes to heterogeneous actors. This in turn opens up the way for more empirically driven constructs of reflexivity types to be observed in particular contexts and situations (Caetano, 2015b, 2019).
4. Federal Law #83: "On Amendments to Certain Legislative Acts of the Russian Federation in connection with the improvement of the legal status of state (municipal) institutions".
5. This applies to most of the state universities in Russia. However, relatively recently universities have also started to establish both separate administrative boards for administrative and managerial functions and so-called external governance boards with an

external advisory function, comprising representatives of business, public servants and NGOs (EACEA, 2017).

6. These included STU lecture assistants, lecturers, senior lecturers, associate professors and professors who were not section heads and members of the Academic Council.

## References

- Agyemang, G. and Broadbent, J. (2015), "Management control systems and research management in universities", *Accounting, Auditing and Accountability Journal*, Vol. 28 No. 7, pp. 1018-1046.
- Aleksandrov, E., Bourmistrov, A. and Grossi, G. (2018), "Participatory budgeting as a form of dialogic accounting in Russia: actors' institutional work and reflexivity trap", *Accounting, Auditing and Accountability Journal*, Vol. 31 No. 4, pp. 1098-1123.
- Alvesson, M. and Skoldberg, K. (2009), *Reflexive Methodology: New Vistas for Qualitative Research*, Sage, Newcastle upon Tyne.
- Archer, M. (2003), *Structure, Agency and the Internal Conversation*, Cambridge University Press, Cambridge, MA.
- Archer, M. (2007), *Making Our Way through the World: Human Reflexivity and Social Mobility*, Cambridge University Press, Cambridge, MA.
- Archer, M. (2009), *Conversations about Reflexivity*, Routledge, Abingdon.
- Archer, M. (2012), *The Reflexive Imperative in Late Modernity*, Cambridge University Press, Cambridge, MA.
- Archer, M. (2017), "Reflexivity", in Chernilo, D. (Ed.), *Debating Humanity*, Cambridge University Press, New York, NY, pp. 181-201.
- Aydarova, O. (2015), "Global discourses and local responses: a dialogic perspective on educational reforms in the Russian Federation", *European Education*, Vol. 47 No. 4, pp. 331-345.
- Battilana, J. and D'Aunno, T. (2009), "Institutional work and the paradox of embedded agency", in Lawrence, T., Suddaby, R. and Leca, B. (Eds), *Institutional Work: Actors and Agency in Institutional Studies of Organizations*, Cambridge University Press, Cambridge, MA, pp. 31-58.
- Boitier, M. and Rivière, A. (2013), "Freedom and responsibility for French universities: from global steering to local management", *Accounting, Auditing and Accountability Journal*, Vol. 26 No. 4, pp. 616-649.
- Borgia, C.R. and Coyner, R.S. (1995), "The evolution and success of budgeting systems at institutions of higher education", *Journal of Public Budgeting, Accounting and Financial Management*, Vol. 7 No. 4, pp. 467-492.
- Bourmistrov, A. and Mellemvik, F. (2007), "Developing an international PhD program in accounting: challenges in combining culture and quality", in Pettersen, I.J. (Ed.), *Utsyn: Perspektiver på Bedriftsøkonomi*, Gyldendal Akademisk, Oslo.
- Broadbent, J. (2011), "Discourses of control, managing the boundaries", *The British Accounting Review*, Vol. 43 No. 4, pp. 264-277.
- Broadbent, J. (2017), "Accounting and accountability changes in universities", *Plenary Speech, AAAJ Special Forum on Accounting and Accountability Changes in Knowledge Intensive Public Organizations*, Kozminski University, Warsaw.
- Broadbent, J. and Laughlin, R. (2013), *Accounting Control and Controlling Accounting: Interdisciplinary and Critical Perspectives*, Emerald Group Publishing, Bingley.
- Broadbent, J., Gallop, C. and Laughlin, R. (2010), "Analysing societal regulatory control systems with specific reference to higher education in England", *Accounting, Auditing and Accountability Journal*, Vol. 23 No. 4, pp. 506-531.

- Caetano, A. (2015a), "Defining personal reflexivity: a critical reading of Archer's approach", *European Journal of Social Theory*, Vol. 18 No. 1, pp. 60-75.
- Caetano, A. (2015b), "Personal reflexivity and biography: methodological challenges and strategies", *International Journal of Social Research Methodology*, Vol. 18 No. 2, pp. 227-242.
- Caetano, A. (2017), "Coping with life: a typology of personal reflexivity", *The Sociological Quarterly*, Vol. 58 No. 1, pp. 32-50.
- Caetano, A. (2019), "Designing social action: the impact of reflexivity on practice", *Journal for the Theory of Social Behaviour*, Vol. 49 No. 2.
- Canning, M. and O'Dwyer, B. (2016), "Institutional work and regulatory change in the accounting profession", *Accounting, Organizations and Society*, Vol. 54, pp. 1-21.
- Chandler, J., Barry, J. and Clark, H. (2002), "Stressing academe: the wear and tear of the new public management", *Human Relations*, Vol. 55 No. 9, pp. 1051-1069.
- Christopher, J. (2012), "Tension between the corporate and collegial cultures of Australian public universities: the current status", *Critical Perspectives on Accounting*, Vol. 23 Nos 7/8, pp. 556-571.
- Christopher, J. and Leung, P. (2015), "Tensions arising from imposing NPM in Australian public universities: a management perspective", *Financial Accountability and Management*, Vol. 31 No. 2, pp. 171-191.
- Creed, W., DeJordy, R. and Lok, J. (2010), "Being the change: resolving institutional contradiction through identity work", *Academy of Management Journal*, Vol. 53 No. 6, pp. 1336-1364.
- Czarniawska, B. (2009), "Emerging institutions: pyramids or anthills?", *Organization Studies*, Vol. 30 No. 4, pp. 423-441.
- Czarniawska, B. and Genell, K. (2002), "Gone shopping? Universities on their way to the market", *Scandinavian Journal of Management*, Vol. 18 No. 4, pp. 455-474.
- DiMaggio, P. and Powell, W. (1983), "The iron cage revisited – institutional isomorphism and collective rationality in organizational fields", *American Sociological Review*, Vol. 48 No. 2, pp. 147-160.
- Dobija, D., Górska, A., Grossi, G. and Strzelczyk, W. (2019), "Rational and symbolic uses of performance measurement: experiences from Polish universities", *Accounting, Auditing and Accountability Journal*.
- EACEA (2017), *Overview of the Higher Education System: Russian Federation*, Education, Audiovisual and Culture Executive Agency, European Commission, Brussels.
- Ezzamel, M. (1994), "Organizational change and accounting: understanding the budgeting system in its organizational context", *Organization Studies*, Vol. 15 No. 2, pp. 213-240.
- Ezzamel, M., Robson, K. and Stapleton, P. (2012), "The logics of budgeting: theorization and practice variation in the educational field", *Accounting, Organizations and Society*, Vol. 37 No. 5, pp. 281-303.
- Farooq, M.B. and de Villiers, C. (2018), "The shaping of sustainability assurance through the competition between accounting and non-accounting providers", *Accounting, Auditing and Accountability Journal*.
- Gebreiter, F. and Hidayah, N. (2019), "Individual responses to competing accountability pressures in hybrid organisations: the case of an English business school", *Accounting, Auditing and Accountability Journal*.
- Gray, R., Guthrie, J. and Parker, L. (2002), "Rites of passage and the self-immolation of academic accounting labour: an essay exploring exclusivity versus mutuality in accounting scholarship", *Accounting Forum*, Vol. 26 No. 1, pp. 1-30.
- Grossi, G., Dobija, D. and Strzelczyk, W. (2019b), "The impact of competing institutional pressures and logics on the use of performance measurement in hybrid universities", *Public Performance and Management Review*, pp. 1-27.
- Grossi, G., Reichard, C., Thomasson, A. and Vakkuri, J. (2017), "Performance measurement of hybrid organizations – emerging issues and future research perspectives", *Public Money and Management*, Vol. 37 No. 6, pp. 379-386.

- Grossi, G., Kallio, K.-M., Sargiacomo, M. and Skoog, M. (2019a), "Accounting, performance management systems and accountability changes in knowledge-intensive public organizations: a literature review and research agenda", *Accounting, Auditing and Accountability Journal*.
- Guthrie, J. and Neumann, R. (2007), "Economic and non-financial performance indicators in universities: the establishment of a performance-driven system for Australian higher education", *Public Management Review*, Vol. 9 No. 2, pp. 231-252.
- Hampel, C., Lawrence, T. and Tracey, P. (2017), "Institutional work: taking stock and making it matter", in Greenwood, R., Oliver, C., Lawrence, T.B. and Meyer, R. (Eds), *SAGE Handbook of Organizational Institutionalism*, 2nd ed., SAGE, London, pp. 558-590.
- Humphrey, C. and Miller, P. (2012), "Rethinking impact and redefining responsibility: the parameters and coordinates of accounting and public management reforms", *Accounting, Auditing & Accountability Journal*, Vol. 25 No. 2, pp. 295-327.
- Jalali Aliabadi, F., Mashayekhi, B. and Gal, G. (2019), "Budget preparers' perceptions and performance-based budgeting implementation: the case of Iranian public universities and research institutes", *Journal of Public Budgeting, Accounting and Financial Management*, Vol. 31 No. 1, pp. 137-156.
- Johanson, J.E. and Vakkuri, J. (2017), *Governing Hybrid Organisations: exploring Diversity of Institutional Life*, Routledge, Abingdon.
- Jongbloed, B. (2015), "Universities as hybrid organizations: trends, drivers, and challenges for the European university", *International Studies of Management and Organization*, Vol. 45 No. 3, pp. 207-225.
- Kalfa, S., Wilkinson, A. and Gollan, P. (2017), "The academic game: compliance and resistance in universities", *Work, Employment and Society*.
- Kallio, K.-M. and Kallio, T. (2014), "Management-by-results and performance measurement in universities – implications for work motivation", *Studies in Higher Education*, Vol. 39 No. 4, pp. 574-589.
- Kallio, K.-M., Kallio, T. and Grossi, G. (2017), "Performance measurement in universities: ambiguities in the use of quality versus quantity in performance indicators", *Public Money and Management*, Vol. 34 No. 4, pp. 293-300.
- Kallio, K.-M., Kallio, T., Tienari, J. and Hyvönen, T. (2016), "Ethos at stake: performance management and academic work in universities", *Human Relations*, Vol. 69 No. 3, pp. 685-709.
- Lawrence, T. and Suddaby, R. (2006), "Institutions and institutional work", in Clegg, S.R., Hardy, C., Lawrence, T. and Nord, W.R. (Eds), *The SAGE Handbook of Organization Studies*, Sage, London, pp. 215-254.
- Lawrence, T., Leca, B. and Zilber, T. (2013), "Institutional work: current research, new directions and overlooked issues", *Organization Studies*, Vol. 34 No. 8, pp. 1023-1033.
- Lawrence, T., Suddaby, R. and Leca, B. (2009), *Institutional Work: actors and Agency in Institutional Studies of Organizations*, Cambridge University Press, Cambridge, MA.
- Lawrence, T., Suddaby, R. and Leca, B. (2011), "Institutional work: refocusing institutional studies of organization", *Journal of Management Inquiry*, Vol. 20 No. 1, pp. 52-58.
- Lok, J., Creed, W., DeJordy, R. and Voronov, M. (2017), "Living institutions: bringing emotions into organizational institutionalism", in R. Greenwood, C. Oliver, T.B. Lawrence and R.E. Meyer (Eds), *The SAGE Handbook of Organizational Institutionalism*, 2nd ed., SAGE, London, pp. 591-620.
- Lorenz, C. (2012), "If you're so smart, why are you under surveillance? Universities, neoliberalism, and new public management", *Critical Inquiry*, Vol. 38 No. 3, pp. 599-629.
- Lounsbury, M. (2008), "Institutional rationality and practice variation: new directions in the institutional analysis of practice", *Accounting, Organizations and Society*, Vol. 33 Nos 4/5, pp. 349-361.



- Lukka, K. and Modell, S. (2010), "Validation in interpretive management accounting research", *Accounting, Organizations and Society*, Vol. 35 No. 4, pp. 462-477.
- Martin-Sardesai, A., Irvine, H., Tooley, S. and Guthrie, J. (2017), "Organizational change in an Australian university: responses to a research assessment exercise", *The British Accounting Review*, Vol. 49 No. 4.
- Modell, S. (2003), "Goals versus institutions: the development of performance measurement in the Swedish university sector", *Management Accounting Research*, Vol. 14 No. 4, pp. 333-359.
- Modell, S. (2005), "Students as consumers? An institutional field-level analysis of the construction of performance measurement practices", *Accounting, Auditing and Accountability Journal*, Vol. 18 No. 4, pp. 537-563.
- Modell, S. (2015), "Making institutional accounting research critical: dead end or new beginning?", *Accounting, Auditing and Accountability Journal*, Vol. 28 No. 5, pp. 773-808.
- Modell, S., Vinnari, E. and Lukka, K. (2017), "On the virtues and vices of combining theories: the case of institutional and actor-network theories in accounting research", *Accounting, Organizations and Society*, Vol. 60, pp. 62-78.
- Moll, J. and Hoque, Z. (2011), "Budgeting for legitimacy: the case of an Australian university", *Accounting, Organizations and Society*, Vol. 36 No. 2, pp. 86-101.
- Mouritsen, J. (2014), "The role of accounting in new public management", in Bourmistrov, A. and Olson, O. (Eds), *Accounting, Management Control and Institutional Development*, Capellen Damm Akademisk, Oslo, pp. 97-109.
- Nadin, S. and Cassell, C. (2006), "The use of a research diary as a tool for reflexive practice: some reflections from management research", *Qualitative Research in Accounting and Management*, Vol. 3 No. 3, pp. 208-217.
- Nilsson, W. (2015), "Positive institutional work: exploring institutional work through the lens of positive organizational scholarship", *Academy of Management Review*, Vol. 40 No. 3, pp. 370-398.
- Nyland, K., Morland, C. and Burns, J. (2017), "The interplay of managerial and non-managerial controls, institutional work, and the coordination of laterally dependent hospital activities", *Qualitative Research in Accounting and Management*, Vol. 14 No. 4, pp. 467-495.
- Ouda, H. and Klischewski, R. (2019), "Accounting and politicians: a theory of accounting information usefulness", *Journal of Public Budgeting, Accounting and Financial Management*, Vol. 31 No. 4, pp. 496-517.
- Parker, L. (2011), "University corporatisation: driving redefinition", *Critical Perspectives on Accounting*, Vol. 22 No. 4, pp. 434-450.
- Parker, L. (2012), "From privatised to hybrid corporatised higher education: a global financial management discourse", *Financial Accountability and Management*, Vol. 28 No. 3, pp. 247-268.
- Parker, L. (2013), "Contemporary university strategising: the financial imperative", *Financial Accountability and Management*, Vol. 29 No. 1, pp. 1-25.
- Parker, M. (2014), "University, ltd: changing a business school", *Organization*, Vol. 21 No. 2, pp. 281-292.
- Parker, L. and Northcott, D. (2016), "Qualitative generalising in accounting research: concepts and strategies", *Accounting, Auditing and Accountability Journal*, Vol. 29 No. 6, pp. 1100-1131.
- Pettersen, I.J. (2015), "From metrics to knowledge? Quality assessment in higher education", *Financial Accountability and Management*, Vol. 31 No. 1, pp. 23-40.
- Pop-Vasileva, A., Baird, K. and Blair, B. (2011), "University corporatisation", *Accounting, Auditing and Accountability Journal*, Vol. 24 No. 4, pp. 408-439.
- Power, M. (2015), "How accounting begins: object formation and the accretion of infrastructure", *Accounting, Organizations and Society*, Vol. 47, pp. 43-55.
- Qu, S. and Dumay, J. (2011), "The qualitative research interview", *Qualitative Research in Accounting and Management*, Vol. 8 No. 3, pp. 238-264.

- Ruebottom, T. and Auster, E. (2018), "Reflexive dis/embedding: personal narratives, empowerment and the emotional dynamics of interstitial events", *Organization Studies*, Vol. 39 No. 4, pp. 467-490.
- Ryan, S. and Guthrie, J. (2009), "Collegial entrepreneurialism: Australian graduate schools of business", *Public Management Review*, Vol. 11 No. 3, pp. 317-344.
- Scapens, R. (2004), "Doing case study research", in Humphrey, C. and Lee, B. (Eds), *The Real Life Guide to Accounting Research: A behind-the-Scenes View of Using Qualitative Research Methods*, Elsevier, Amsterdam, pp. 257-279.
- Sousa, C., de Nijs, W. and Hendriks, P. (2010), "Secrets of the beehive: performance management in university research organizations", *Human Relations*, Vol. 63 No. 9, pp. 1439-1460.
- Suddaby, R., Viale, T. and Gendron, Y. (2016), "Reflexivity: the role of embedded social position and entrepreneurial social skill in processes of field level change", *Research in Organizational Behavior*, Vol. 36, pp. 225-245.
- Ter Bogt, H.J. and Scapens, R.W. (2012), "Performance management in universities: effects of the transition to more quantitative measurement systems", *European Accounting Review*, Vol. 21 No. 3, pp. 451-497.
- Thornton, P., Ocasio, W. and Lounsbury, M. (2012), *The Institutional Logics Perspective: A New Approach to Culture, Structure, and Process*, Oxford University Press on Demand, Oxford.
- Tourish, D. and Willmott, H. (2015), "In defiance of folly: journal rankings, mindless measures and the ABS guide", *Critical Perspectives on Accounting*, Vol. 26, pp. 37-46.
- Townley, B. (1997), "The institutional logic of performance appraisal", *Organization Studies*, Vol. 18 No. 2, pp. 261-285.
- Upton, S. and Warshaw, J. (2017), "Evidence of hybrid institutional logics in the US public research university", *Journal of Higher Education Policy and Management*, Vol. 39 No. 1, pp. 89-103.
- van Helden, J. and Reichard, C. (2019), "Making sense of the users of public sector accounting information and their needs", *Journal of Public Budgeting, Accounting and Financial Management*, Vol. 31 No. 4, pp. 478-495.
- Willmott, H. (2011), "Institutional work' for what? Problems and prospects of institutional theory", *Journal of Management Inquiry*, Vol. 20 No. 1, pp. 67-72.
- Willmott, H. (2015), "Why institutional theory cannot be critical", *Journal of Management Inquiry*, Vol. 24 No. 1, pp. 105-111.
- Yudkevich, M. (2014), "The Russian university: recovery and rehabilitation", *Studies in Higher Education*, Vol. 39 No. 8, pp. 1463-1474.

Appendix

Actors' reflexivity and engagement

#	Interviewee	May 2014	March 2015	March and July 2016	July 2017	Total
1	Chief accountant	01NT			01NT	02
2	Chief financial and planning administrator	01NT				01
3	Faculty dean (social science), professor	01NT	01TR	02TR		04
4	Deputy dean (social science)		01TR	01NT	01TR	03
5	Head of section, professor (social science)		01TR	01NT		02
6	Head of section, professor (natural science)			01NT	01TR	02
7	Professor (social science)		01TR	01TR		02
8	Head of section, professor (social science)			01NT		01
9	Associate professor (social science)			01TR		01
10	Associate professor (social science)		01TR	01TR		02
11	Senior lecturer (social science)		01TR	01TR		02
12	Senior lecturer (social science)			01TR		01
13	Professor (social science)			01TR		01
14	Head of part-time higher education			01NT		01
15	Head of education quality department			01TR		01
16	Faculty dean, professor (natural science)			01NT		01
17	Professor (natural science)			01TR		01
18	Associate professor (natural science)			01NT		01
	<i>TOTAL</i>	<i>03</i>	<i>06</i>	<i>17</i>	<i>3</i>	<i>29</i>

81

Table AI.  
List of interviews

Notes: NT – Note-taking; TR – Tape recording and note-taking

Corresponding author

Evgenii Aleksandrov can be contacted at: [evgenii.aleksandrov@nord.no](mailto:evgenii.aleksandrov@nord.no)

For instructions on how to order reprints of this article, please visit our website:

[www.emeraldgrouppublishing.com/licensing/reprints.htm](http://www.emeraldgrouppublishing.com/licensing/reprints.htm)

Or contact us for further details: [permissions@emeraldinsight.com](mailto:permissions@emeraldinsight.com)

Reproduced with permission of copyright owner. Further reproduction prohibited without permission.