



Staff Responses to Management Control Systems Changes in an Australian University

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Staff Responses to Management Control Systems Changes in an Australian University

1. Background

Over the past three decades, higher education institutions (HEIs) have undergone significant transformations driven by economic, political, and social demands that extend beyond national borders (Boitier & Rivière, 2013; Kallio, Kallio, Grossi, & Engblom, 2021; Oliver, 1991; Ribeiro & Scapens, 2006; ter Bogt & Scapens, 2012). In the 1980s, the advent of the Neo-liberal philosophy in the public sector brought about new public management (NPM) practices, prompting market-based public administration and managerialism (Christopher & Leung, 2015; Parker, 2011; Parker, 2013). Many of the changes and reforms in HEIs are imposed by government regulatory bodies (Broadbent, Gallop, & Laughlin, 2010; Narayan, Northcott, & Parker, 2017), shaping accounting practices within HEIs to meet government demands for obtaining and maintaining public funding (Agyemang & Broadbent, 2015; Ozdil & Hoque, 2017). Additionally, changes in the political, institutional, and financial landscapes of universities result in increased management's authority and reduced academics' autonomy (Kallio, Kallio, & Blomberg, 2020; Narayan et al., 2017; Ozdil & Hoque, 2017).

Management control refers to the processes and systems established by an organisation's management to guide and monitor its members' actions and behaviours towards achieving organisational goals (Anthony, 1965; Otley, 1999). In university settings, management control can be seen as the strategic use of performance measures, accountability systems, and decision-making structures to guide the institution towards its academic and administrative objectives (Kallio, Kallio, & Grossi, 2017; Parker, 2011). However, this process often faces tensions due to the influence of external bodies such as government and regulatory agencies. These entities shape the control system through regulations, performance targets, and funding mechanisms, sometimes leading to conflicts with the university's internal goals and autonomy (Broadbent et al., 2010; Christopher & Leung, 2015; Narayan et al., 2017).

The rise of NPM and managerialism in public universities increases management control and performance measures globally, with context-specific variations. For instance, Nordic universities use different performance measurement tools to adapt to heightened competition (Kallio et al., 2017). French universities navigate complex interactions between

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3 management control systems (MCS) and performance management systems (PMS), leading
4 to uncertain outcomes (Boitier & Rivière, 2013). In the UK, the extensive use of performance
5 targets and league tables yields negative outcomes (Berger & Luckmann, 2023; Broadbent et
6 al., 2010; Kolsaker, 2008). Denmark's 'objective/results-based management' lacks clarity,
7 yielding pseudo-realism and illusory control (Kure, Nørreklit, & Røge, 2021). Ahrens and
8 Khalifa (2015) investigated the influence of regulation on management control practices in
9 three UAE universities, examining the adaptation of organizational controls to HEIs' specific
10 contexts. In the Netherlands, using quantitative prescriptive systems for performance
11 measurement stifles creativity (ter Bogt & Scapens, 2012). Thus, changes in MCSs are likely to
12 impact core academic activities and ensuing employee behaviours.

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22 In Australia, HEIs have also undergone continuous transformations (Christopher &
23 Leung, 2015; Moll & Hoque, 2011; Parker, 2011; Parker, 2013). The Australian government
24 has played a pivotal role in promoting neo-liberal market philosophies and steering new
25 strategies and policies in higher education (Martin-Sardesai, Irvine, Tooley, & Guthrie, 2017;
26 Parker, 2013). As a result, universities have navigated the adoption of private sector business
27 models, faced funding cuts, and restructured their governance and MCSs, leading to
28 transformative shifts in their organisational structures (Christopher & Leung, 2015; Moll &
29 Hoque, 2011; Parker, 2011).

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Given the global significance of these transformations and the need for a
comprehensive understanding of management control in higher education, this study,
undertaking a case study of an Australian university, explores the behavioural responses of
employees at different hierarchical levels to the changes in MCSs, particularly concerning their
core academic activities such as teaching & learning, research, and engagement. We define
'behavioural responses' as the observable actions and behaviours exhibited by individuals in
response to the organisational changes under study. Understanding behavioural response is
significant in this study as it sheds light on the practical, real-world implications of MCS within
higher education. It provides insights into how employees perceive and react to the process
of change, giving us a deeper understanding of the complex interplay between perception and
behaviour.

Existing studies have offered insights into staff perceptions on various aspects of
academic work and the impact of MCSs on operational practices (Agyemang & Broadbent,

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3 2015; Bobe & Kober, 2020; McCarthy, Song, & Jayasuriya, 2017; Moll & Hoque, 2011; Parker,
4 2012). This research focuses on qualitative behavioural responses across hierarchies, utilizing
5 a social constructionist approach (Berger & Luckmann, 2023), premising that MCSs are not
6 static entities; instead, they are socially constructed products shaped by the individuals
7 involved in the change process. The research involves conducting face-to-face interviews with
8 staff at various organisational levels. This methodological choice aligns with the study's
9 qualitative nature, allowing for the capture of rich, contextualised data on academic staff's
10 perceptions and behavioural responses to the changing MCSs. Through this research, we aim
11 to illuminate the behavioural side of MCS changes in HEIs and contribute to the growing
12 knowledge of management control in higher education.
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22 The remainder of the paper is structured as follows: Section Two reviews the relevant
23 literature and discusses the theoretical framework used in the study. Section Three briefly
24 describes the case under investigation. Section Four addresses the research methods
25 employed for the study. Major findings are presented in Section Five, followed by a discussion
26 in Section Six. Finally, the last section summarises the key points and conclusions drawn from
27 the study.
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32 33 34 35 36 **2. Theoretical Underpinnings**

37 38 **2.1 Management Control Systems in HEIs**

39 Management Control Systems (MCS) are instrumental in aligning organisations' strategic
40 objectives with their operational activities, thus ensuring that individual actions and
41 departmental functions contribute effectively towards achieving overarching organisational
42 goals (Anthony, 1965; Otley, 1999). However, the implementation of MCS is not without its
43 challenges. Organisations often encounter resistance from employees who perceive these
44 systems as threats to their professional autonomy and judgement (Agyemang & Broadbent,
45 2015). Moreover, if not carefully managed, MCS can lead to unintended consequences such
46 as goal displacement and gaming (Franco-Santos & Otley, 2018).
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55 In Higher Education Institutions (HEIs), MCSs have gained prominence, shaping core
56 academic activities like teaching, research, and engagement (Agyemang & Broadbent, 2015;
57 Martin-Sardesai et al., 2017). Adopted to improve efficiency and accountability, these systems
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3 are driven by societal and governmental pressures and often involve performance-based
4 resource allocation (Moll & Hoque, 2011). Research indicates that higher education
5 institutions (HEIs) driven by strong extrinsic motivations tend to strategically prioritize key
6 stakeholders and openly adopt innovative educational frameworks to enhance their status (de
7 Lange, 2013), yet this approach can have a significant undermining effect (Orazbayeva &
8 Plewa, 2022). However, the unique characteristics of HEIs, such as their collegial culture,
9 academic freedom, and the intrinsic nature of academic work, make the application of MCS
10 complex (Kallio & Kallio, 2014; ter Bogt & Scapens, 2012).
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18 The introduction of MCS often signifies a shift towards managerialism, emphasising
19 efficiency, accountability, and performance. This may clash with academic values prioritizing
20 autonomy, collegiality, and knowledge pursuit (Kolsaker, 2008). Moreover, performance
21 measures can lead to unintended consequences, such as gaming and goal displacement
22 (Broadbent et al., 2010; Franco-Santos & Otley, 2018). These tensions underscore the need to
23 understand employee responses to MCS changes.
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30 Several studies have explored staff perceptions on academic aspects, such as
31 budgeting, fund allocation, resistance, academic freedom, and job evaluation, with a handful
32 of them considering the impact of the MCSs on staff perceptions on operational practices
33 related to teaching and learning, research, and engagement (Agyemang & Broadbent, 2015;
34 Bobe & Kober, 2020; McCarthy et al., 2017; Moll & Hoque, 2011; Parker, 2012). Some studies
35 focused on senior or overall staff perceptions, lacking attention to differing responses among
36 levels (Martin-Sardesai et al., 2017). The focus on different hierarchical levels is essential for
37 capturing the complexity of responses, understanding the influence of institutional pressures,
38 and providing unique insights that can inform effective MCS design and implementation
39 strategies. However, there is a dearth of research examining the behavioural responses of
40 employees at different hierarchical levels, particularly about their core academic activities.
41 This gap in the literature is particularly significant given the increasing pressures on HEIs to
42 demonstrate accountability and performance. As institutions balance efficiency,
43 accountability, and academic freedom, understanding employee responses to MCS changes
44 grows increasingly crucial. This insight informs MCS design and implementation to align with
45 HEI characteristics and individual needs.
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59 While MCS literature offers valuable insights into their roles, applications, and
60 implications in various organisational contexts, including HEIs, the unique characteristics of

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3 HEIs and the inherent tensions associated with implementing MCS underscore the need for
4 further research.
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9 **2.2 Analytical Framework**

10 Our study is grounded in the typology of individual responses to competing logics as
11 developed by Pache and Santos (2013b) and further explored by Gebreiter and Hidayah
12 (2019). This typology has its roots in Oliver's (1991) framework on organisational responses to
13 institutional pressures. Drawing on the legitimacy dimension of institutional theory, Oliver
14 (1991) proposed a five-tiered typology of strategic organisational responses to institutional
15 pressures. These include acquiescence, compromise, avoidance, defiance, and manipulation
16 strategies. This framework offers insights into how organisations manage conflicting
17 institutional demands (Gebreiter & Hidayah, 2019).
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26 In this research, we employ a theoretical lens that integrates Oliver's Theory (Oliver,
27 1991), Pache and Santos's (2013a) typology, and the broader principles of institutional theory
28 (DiMaggio and Powell, 1983). Oliver's theory examines the relationships between
29 organisations, their peer entities, and their overarching institutional environment (Pache &
30 Santos, 2010). From this perspective, organisations aim to conform to gain legitimacy, which
31 in turn ensures or enhances their access to resources (DiMaggio & Powell, 1983).
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38 Studies (DiMaggio & Powell, 1983; Gebreiter & Hidayah, 2019; Pache & Santos, 2013a)
39 suggest that individual responses differ from organisational ones. While organizations aim to
40 satisfy institutional referents, individuals prioritize social acceptance, status, and identity
41 (Pache & Santos, 2013b). Despite the considerable research on organisational responses to
42 institutional pressures (cf. Ahrens & Khalifa, 2015; Pache & Santos, 2010), the focus on how
43 individuals manage conflicting institutional pressures within organisations remains
44 underexplored (Gebreiter & Hidayah, 2019).
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51 Considering the perceived limitation, Pache and Santos (2013b) expanded Oliver's
52 (1991) work and crafted a typology of individual-level responses to conflicting institutional
53 logic¹. DiMaggio and Powell (1983) argue that individuals encounter institutional logic
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58 ¹ 'Conflicting institutional logic' arises when individuals in an organization face varying norms, values, and
59 practices stemming from different sources like professional standards, government regulations, or organizational
60 culture, leading to situations where these differing logics suggest contrasting or conflicting actions (Thornton,
Ocasio, & Lounsbury, 2012).

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3 differently, influenced by their experiences, organisational fields, and institutional forces that
4 shape and endorse normative rules about professional conduct. They delineated a typology
5 of individual-level responses to competing institutional logics, encompassing five elements:
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7 Ignorance, Compliance, Defiance, Compartmentalisation, and Combination (Pache and
8 Santos, 2013a). *Ignorance* is described as an individual's non-reaction to institutional
9 demands, stemming not from resistance but from unawareness of the logic's influence.
10
11 *Compliance* entails an individual's complete adoption of the values, norms, and practices
12 prescribed by a given logic, even if they conflict with another logic. *Defiance* is characterised
13 as an explicit rejection of a given logic's prescriptions, with potential resistance ranging from
14 mere non-compliance to active contradiction. *Compartmentalisation* involves individuals
15 segmenting their compliance with competing logics based on context or audience, potentially
16 enacting them at different times or places. *Combination* requires individuals to merge
17 elements from two competing logics.
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21 At the micro-level, the individual emerges as the pivotal actor in the social construction
22 of any institutional process. However, whether individuals consistently respond to
23 organizational pressures remains underexplored, especially in HEIs. Inspired by Pache and
24 Santos (2013b), Gabreiter and Hidayah (2019) proposed eight sub-categories of responses.
25 Notably, they identified four distinct types of compliance within the compliance category:
26 enforced compliance, internalised compliance, compliance through exhaustion, and
27 instrumental compliance. Their study, however, was confined to a specific discipline within a
28 research-intensive public university. Pache and Santos (2013a) postulated that individuals,
29 when confronted with analogous circumstances, might exhibit varied responses to
30 institutional pressures (Gebreiter & Hidayah, 2019). They argue that such responses are
31 shaped by the individual's degree of adherence to the competing logics. Stemming from this
32 premise, we posit that individuals at varying organisational levels might exhibit diverse
33 responses to institutional logic, influenced by varying degrees of adherence. In light of this,
34 our study aims to explore the responses of individuals across varied levels and disciplines
35 within an Australian university, seeking to enrich our comprehension of their reactions to MCS
36 changes influenced by competing logics.
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3. Case background

The case university (CU) selected for this research is a multi-campus university in a major Australian city. Its origins are rooted in the Dawkins (1989) reforms, which saw the merger of several colleges of advanced education (CAE) into a loosely federated group of semi-autonomous institutions. Each entity within this federation retained its unique control structure, resource allocation methodology, and educational programs for similar courses.

However, this federated approach soon revealed its inherent inefficiencies. The autonomous operations of the erstwhile CAEs led to redundant costs in academic program administration, organisational structures, and other operational facets. These inefficiencies became particularly pronounced against a backdrop of reduced sector-wide funding, escalating compliance costs, and unpredictable student enrolments. Faced with these challenges, the university's leadership grappled with ensuring sustainability amidst a volatile and evolving educational landscape.

To navigate these challenges, the university undertook a series of strategic reforms. Headed by the Vice-Chancellor, a task force comprising senior executives—including the Deputy Vice-Chancellor, College Deans, and Directors of Finance, Business Development, Planning, and Quality—was convened. This group undertook a comprehensive review of resource allocation models of other universities, and after rigorous discussions, they coalesced around foundational principles for resource allocation. This model, refined in consultation with senior university staff, was piloted across four colleges. Its integrated design allowed for reevaluating historical budgetary allocations, positioning it as a powerful tool for driving strategic change.

In 2000-2001, the university initiated a centralisation drive in response to external pressures. This involved streamlining the operations of the semi-autonomous units, merging overlapping academic programs, and discontinuing certain academic courses and units. This strategic approach substantially reduced operational costs across academic and administrative domains. Reflecting broader institutional trends, several senior academic roles were phased out, making way for professional managers. These new hires faced considerable challenges balancing the dual pressures from top management and the academic echelons.

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3 Transitioning to a unified structure, however, was not without its challenges. The
4 management had to address the prevalent internal politics, conflicts, and tensions across the
5 board. While many staff members acknowledged the unification's objective of enhancing
6 efficiency and reducing costs, they also voiced differing opinions regarding its implementation
7 intricacies and subsequent ramifications on their operational milieu.
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13 Considering these developments, the CU recognised the importance of a unified vision
14 to achieve its strategic objectives. This prompted the integration of core and non-core
15 academic activities with an internal resource allocation and performance measurement
16 system in its 2004 – 2008 strategic planning. Subsequently, the CU underwent several
17 modifications of its MCS, often mirroring governmental directives. This evolution of CU
18 epitomises the dynamics of institutionalised organisations, which often adopt and implement
19 structures and procedures in accordance with their environment (see Ribeiro & Scapens,
20 2006). It underscores how cultural norms and social conventions from a highly
21 institutionalised context gradually embed themselves within the organisation, influencing
22 individuals across various organisational strata. This study, underpinned by the subsequent
23 theoretical framework, seeks to illuminate individual reactions to organisational change
24 imperatives, offering insights into the complex interplay between institutional pressures and
25 individual responses.
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36 37 38 **4. Research Methods**

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41 This research aims to understand staff responses to the changes in the MCS concerning core
42 academic activities. We had three primary criteria in mind for the selection of our
43 interviewees. Firstly, the interviewee needed to be a university staff member who
44 experienced the change process. Secondly, they should have held a position that made them
45 responsible for either implementing the changes or directly experiencing their impact. Lastly,
46 they should have been consistent staff members present before and after the implementation
47 period.
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55 The interview process was conducted in three rounds. In the first round, we aimed to
56 include participants from various levels, units, and disciplines within the university to ensure
57 a diverse yet manageable sample for our research. A list detailing names and positions of staff
58 during the MCS implementation was obtained from the HR department. This list was
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3 meticulously vetted to ensure it aligned with our selection criteria. From this refined list,
4 potential interviewees were grouped based on their level of involvement and responsibilities.
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6 Of the 33 individuals we approached, 19 (or 57.6%) agreed to participate. These consenting
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8 participants were further segmented based on their hierarchical position into three groups:
9 Group One, which included top management; Group Two, which comprised middle
10 management; and Group Three, which comprised operating-level academics. The following
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12 table shows the details of the selected interviewees along with the interview duration:
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21 Building on the initial round, the second round involved reaching out to individuals
22 who did not respond to the first round of invitations. This phase was crucial for achieving a
23 more inclusive and diverse sample, ensuring that the perspectives of those who may have
24 been initially unavailable or hesitant to participate were considered. By doing this, we aimed
25 to enhance the representativeness of our data by addressing potential biases introduced by
26 non-response in the first round. This allowed for thematic deepening, as we delved into
27 specific areas of interest or gather additional insights on emerging patterns identified in the
28 initial interviews.
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37 The third round was focused on validation and in-depth exploration. At this stage, we
38 revisited some of the initial interviewees to validate findings, cross-check responses and
39 explore certain themes in greater detail. This interactive approach aimed to enhance the
40 reliability and validity of our results.
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45 Our interview protocol was designed with open-ended questions to understand shifts
46 in attitudes and behaviours across different organisational levels. During the face-to-face
47 sessions, participants were briefed on the interview protocol and assured confidentiality. To
48 mitigate potential validity concerns related to memory recall, we provided an information
49 sheet before the interview and supplied relevant background information during the session.
50 The interviews began with overarching questions, such as 'how have the MCS changes been
51 operationalised?' and then transitioned into more specific inquiries about staff reactions and
52 experiences. Each interview lasted, on average, between 40 minutes to 120 minutes. All
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3 interviews were recorded and later transcribed by a professional transcriber. Before finalising
4 the transcriptions for analysis, participants were allowed to review and verify their content.
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8 In conjunction with interviewing staff from various levels, we also examined
9 documents, including minutes from the Governing Body meetings, government reports, and
10 university publications. These archival materials offered valuable insights into the negotiation
11 procedures, performance metrics, and policy approaches. This gathered information informed
12 the design of our interviews.
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18 A semi-structured questionnaire was used in the interview process and analytic coding
19 was employed for interpretation and reflection on meaning (Richards, 2020). For the analysis
20 phase, both the recorded and transcribed data were subjected to coding using the QSR
21 NVivo™ software. Drawing insights from literature reviews, documentary analyses, and
22 interview transcripts, a two-step coding process was developed. This process involved 'topic
23 coding' followed by 'analytic coding' (Richards & Morse, 2013). Based on the phenomenon
24 being studied in this research, the broad information related to the topics themselves was
25 stored (Richards, 2020). This included topics such as: strategy implementation; MCS; budget;
26 government higher educational reforms; resource allocation process; Australian higher
27 education sector; globalisation; internalisation; behaviour; and attitudes. To ensure an
28 unbiased analysis, we initiated the process by reading a single interview transcript from each
29 group without relying on a pre-established coding scheme.
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42 **5. Findings**

43 **5.1 MCS Changes and Individual Compliances: Interactions and Impacts**

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46 The dynamics of Management Control Systems (MCS) within academic institutions are
47 multifaceted and influenced by many internal and external pressures. The interplay among
48 the resource allocation process (RAP), teaching & learning (T&L), workload, research and
49 engagement is pivotal in shaping the behavioural responses of university employees to these
50 MCS changes. Drawing from the insights of our interviewees, this section explores the intricate
51 relationships between these elements and their impact on the staff's responses.
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5.1.1 Resource Allocation Process (RAP) and the Financial Sustainability Challenges

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3 In implementing the new resource allocation process (RAP), financial sustainability concern
4 was a significant driving factor for the top management. This commitment to sustainability
5 further reinforced their compliance with government policies and directives. The top
6 management's actions influenced the entire organisation, emphasising a unified approach to
7 adapt to the changing external environment and meet government expectations. A Group One
8 interviewee noted,

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15 *"Clearly, the external factors there had to do with the kind of developmental path the*
16 *University was on". Another interviewee from Group One mentioned, "The major*
17 *influencing factor would be the decisions of the governing body".*

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19 This indicates coercive pressure on the top management to align their actions with higher
20 authority.
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23 Interestingly, the top management employed a combination strategy (Pache and
24 Santos 2013b) during the budget implementation. They pushed responsibility down to the
25 mid-level, assigning added duties without granting sufficient authority. This strategy
26 combined two competing logics: (1) centralising the funding decisions while (2) decentralising
27 accountability and reporting responsibilities. As a result, mid-level managers (Group Two)
28 experienced increased accountability and responsibilities, but their decision-making power in
29 funding matters remained limited. A Dean of a school summarised this sentiment, stating,
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37 *"The budget process was not a process of empowerment, it was a process of*
38 *disempowerment".*

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40 From the viewpoint of mid-level managers, implementing RAP positioned them as
41 crucial levers of control. However, both Group Two and Three interviewees expressed
42 concerns about the effectiveness of the human levers of control due to the lack of authority
43 in making funding-related decisions. Consequently, they found themselves replicating the top
44 management's style in implementing the new RAP within their colleges or schools, but without
45 the necessary empowerment to make significant changes. One head of school (Group Two)
46 commented,
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54 *"So, the decision came from the top executives, and they just instruct that this is the*
55 *money, that goes to that school or that area, that's all you have".*
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57 Another Dean also reflected the reality,

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59 *"It was easier to just hand it down from the top of the mountain down and just say,*
60 *'that's it boys, go and play with the marbles', finish".*

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3 In response to their pressures, some mid-level managers adopted a combination of
4 authoritative and persuasive control styles during budget implementation. This approach was
5 also evident in a top management interviewee's comment,
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9 *"The deans were pumping the heads of school to make sure they live within budget as
10 well. Otherwise, the deans will get the cane".*
11

12 The academic level (Group Three) staff had limited access to funding information and
13 were not actively involved in their department's budgeting process. Instead, they were
14 required to comply with the budgeting process dictated by the upper level, leaving them with
15 little opportunity for genuine participation or influence in the decision-making. One academic
16 from Group Three stated,
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21 *"I know they did budget...It never got below for us to add input and never came down
22 on us when they got the money. It was always the approval of the head of school to
23 make that decision."*
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28 **5.1.2 Teaching and Workloads: Implementing the Commercial Philosophy**

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30 The top management's adoption of new Teaching and Learning (T&L) operating measures
31 appeared to be influenced by the government's policy reforms, which aimed to promote the
32 commercialisation of core academic activities within the higher education sector. However,
33 due to the University's dependence on government funding and the need to comply with
34 external policy expectations, they introduced new performance measures (PMs) that
35 emphasised a narrow economic dimension over the educational contribution to social
36 aspects. This decision resulted in significant funding cuts on T&L programs, eliminating
37 elective units, less popular majors, and programs. As a Group Two interviewee described it,
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45 *"a lot of the traditional basic activities of the university ... were denied... not denied,
46 but ... there was an under allocation in order for them to meet their teaching and
47 research mandate".*
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51 Consequently, some academic staff felt compelled to comply with the new processes
52 as job security became a concern. One lecturer expressed this sentiment:
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55 *"I don't want to complain because I might be going for promotion, I'm not gonna rock
56 the boat... I'd just keep doing my job".*
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3 Furthermore, in response to formal reporting requirements for T&L key performance
4 indicators (KPIs), some academics used manipulation techniques when collecting student
5 evaluations. One lecturer highlighted their concern:
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9 *"You don't hand out the [surveys] week after they've just got an assignment back and*
10 *done really badly, they are gonna be angry".*
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12 However, most Group Three interviewees perceived these performance measures as mere
13 procedural tasks lacking effectiveness in measuring actual T&L performance.
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16 17 18 **5.1.3 Research – Evidence of Compartmentalisation**

19 Regarding the implementation of research performance measures, the top management
20 aligned with the government's research funding policy and introduced PMs that matched the
21 government's priority list. A DVC's (Group One) comment reflected management's response
22 to the government's perspective:
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27 *"When [the] university has to focus research allocation, it could only do that in areas*
28 *where... to concentrate [on] the absolute best means that's where the funding might*
29 *go".*
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33 This resulted in the new PMs that emphasised research output, commercialisation, and
34 growth in research income. While these measures were connected to traditional perceptions
35 of research, they differ in prioritisation, favouring government-designated categories.
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39 In funding research activities, the top management employed compartmentalisation
40 tactics instead of fully complying with the priority list. In many funding decisions for example,
41 they occasionally preferred non-core projects over the funding of core activities, as mentioned
42 by a Group One interviewee involved in the budgeting process;
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46 *"And the cost of administration had to come off-budget as well. The amount that*
47 *actually went to teaching and research was almost, by deduction, what was left over".*
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50 This led to funds being influenced by administrative expenses, resulting in a partial focus on
51 core projects — a compartmentalisation tactic noted by Gebreiter and Hidayah (2019).
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55 Most Group Two interviewees showed positive attitudes towards the research
56 strategies and PM, praising the clear link between research growth and recognition. A Group
57 Two Interviewee explained,
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"The DVC research has set up a very good, in my view, approach whereby through both by individual research and research by centres, the directions, the goalposts that were set were clear; and staff knew clearly what it was to become research active, staff knew what the rewards were, and staff knew how to channel it".

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At the Group Three level, some research-active staff reacted somewhat to the newly implemented research as they complied with such PM even before the University formally introduced them to the employees. A Group Three interviewee commented,

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"No, the operating measures weren't my guide, getting promoted..."

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Their responses signified instrumental compliance noted by Gebreiter and Hidayah (2019). Moreover, most interviewees at this level had to comply with the research PM to fulfil their performance targets, as a Group Three Interviewee added,

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" I think a lot of these get done in their personal time..."

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The attitude can be considered as compliance through exhaustion (Gebreiter & Hidayah, 2019).

30 31 32 33 **5.1.4 Engagement – missing link with Core Activities**

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It was revealed that the engagement activities were initially funded to develop community-engaged research, and the university spent resources on some strategic projects; however, the flow of funding reduced significantly once it was confirmed that the expected government funding for engagement as a third core activity would not eventuate. A top management interviewee contended that the engagement policy had less influence on government control due to lack of funding support;

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"Because initially it was decided by the government to consider it as a third-stream funding however, that was not done".

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Although regional engagement was considered as a third-stream core activity. Only a few interviewees showed adequate understanding of the activity, and compared to the other two core activities, the engagement plan had the weakest attachment to their day-to-day activities. The lack of clarity mentioned above was also shared by Group Two interviewees.

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"There's always been this debate about what that means and we keep changing the definition or not ... we don't know what it is and all of that".

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Linked to Pache and Santos (2013b), from Group Two perspective the above response indicates ignorance on the part of the interviewee. The reason behind this could be the budget

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3 implementation style, as some interviewees mentioned that there was some allocation of
4 funding for engagement; however, they complained about the top-down approach followed
5 in the allocation that created a negative attitude among the mid-level managers (Group Two):
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9 *"Budget building process because it was a top-down budget process which created*
10 *negativity, particularly in respect to the teaching and community engagement*
11 *activities".*
12
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14 From group three perspective, there appears to be some ignorance from the academic
15 level as some of them believed that the implementation was problematic, and the
16 engagement was a strategy that was not supported at the organisational level. It also created
17 a communication problem between the top management and the academic level. A
18 Group Three Interviewee commented,
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23 *"I think it is possibly a legacy from [the PVC], yes. I'd say it's a legacy. But it's losing its*
24 *integrity "cause the people doing it are not necessarily qualified to do it. They don't*
25 *have background knowledge in it".*
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27

28 The weak communication led to perceptual gaps, which in turn caused certain academic staff
29 members to demonstrate ignorance.
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33 34 **5.2 Control Dynamics in MCS Implementation – Demonstration of external pressure**

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36 Our study discerns that the top management adopted a centralised control structure to
37 implement MCS. This centralisation was largely influenced by external pressures, notably from
38 the government, and the intricacies involved in the internal implementation process. A Group
39 One Interviewee commented,
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44 *"At the moment, there's still a fair deal of central guidance or control. And that's*
45 *worked well because it's a very complicated university and we've restructured several*
46 *times. I have absolutely no doubt that the concepts of strategic planning in that*
47 *context had worked exceptionally well all that's good".*
48
49

50 The significant turnover of senior academic staff, primarily at the mid-level, coupled
51 with the appointment of professional managers, indirectly facilitated the newly appointed
52 managers to diffuse their professional accountability logic to the lower levels. The top
53 management (Group One) employed the compartmentalisation strategy, especially in
54 external reporting concerning performance on the core activities. They instituted a more
55 stringent informal process for making promotion decisions and a new resource allocation
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3 process to fund the core academic activities. However, these managerial perspectives
4 diverged from the directives set by the government. A Group Two interviewee commented:
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8 *"The significant turnover of senior staff contributed to the adoption of top-down*
9 *approach and was the most feasible alternative to the management".*
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11 Similar to Group One, evidence of compartmentalisation behaviour was apparent among the
12 mid-level managers (Group Two). This was evident in their adoption of a dual-control
13 approach, particularly during the performance evaluation. One Group Two interviewee
14 commented,
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19 *"Two things, we're on a development pathway as I said; you'd have to unify the*
20 *university, unify the university at a development pathway going, as well as dealing with*
21 *the external pressures and competition".*
22

23 To establish legitimacy between the top and the academic level, certain mid-level managers
24 rigidly adhered to the formal KPIs for external reporting, demonstrating an uncompromising
25 stance towards fulfilling the formal reporting prerequisites. Conversely, they clung to the
26 traditional collegial control method to meet the informal KPIs set for promotional objectives.
27 One Group Two interviewee expressed his reservations about this strategy, stating:
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33 *"I executed that by... through my own leadership and management, and expressing*
34 *that to the school. And whether it was to do with excellence in teaching, excellence in*
35 *program or course management, the growth of the research profile would depend on*
36 *the informal processes we have. Formally you'd have to report what happened but*
37 *waving a formal signal's already... didn't cut much mustard".*
38
39

40 Due to implementation of a centralised control mechanism, decision-making was
41 confined exclusively to higher echelons. Some Group Three members expressed their lack of
42 participation in decision-making. One of the Group Three interviewees expressed,
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46 *"It was almost as if the agenda had been predetermined, leaving no room for us to*
47 *raise matters."*
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49 To a certain extent, several senior academics in Group Three demonstrated
50 unfavourable dispositions due to their restricted access to information and lack of
51 empowerment regarding financial resources allocated to the activities they supervised. One
52 participant elaborated,
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57 *"I held no influence over matters like funding; while there were established guidelines*
58 *for financial allotments to PhD students and I signed off on forms for my students, the*
59 *actual control evaded me; that was the responsibility of the heads of the school".*
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3 Another interviewee felt their capacity to contribute to the decision-making process was
4 limited. Instead, they perceived the process as primarily originating from the level of the Dean:
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8 *"Even though I served as a program head, the crux of the process generally initiated*
9 *from the Dean's level... Yes, a significant portion emanated from there".*
10

11 Another interviewee stressed that they did not have scope to contribute to the decision-
12 making process, rather, that the process actually started from the Dean's level:
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15 *"No even though I was a head of program ... So basically, it starts from the dean's level*
16 *... Yup a lot from the dean's level".*
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20 **5.3 MCS Changes and Self-motivated Compliance**

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22 The discussion on research PM highlighted an intriguing observation: due to their familiarity
23 with professional logic, certain research-active interviewees were already aligned with similar
24 performance measures even before the university formally instituted these research KPIs. We
25 have coined this phenomenon as "Self-motivated compliance". This type of compliance does
26 not fit neatly into the "habit tactic" delineated by Oliver (1991) under acquiescence, nor does
27 it align perfectly with the four response types identified by Gebreiter and Hidayah (2019).
28 However, it does resemble Oliver's (1991) "imitate" tactics, with a notable distinction: this is
29 a deliberate emulation of institutional norms driven by an individual's ingrained professional
30 logic. A senior lecturer (Group Three Interviewee) exemplifying this category remarked:
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38 *"There were people producing nothing was really angering to me because I was*
39 *producing all these kinds of stuff, and they were doing nothing, and they were still*
40 *getting time on their workload".*
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44 However, it is essential to note that mere familiarity does not always translate to a positive
45 disposition towards institutional logic. While familiar with the logic, some individuals place
46 greater trust in their performance standards than in the logic imposed by the organisation.
47 Viewed from this angle, their response can be seen as "conscious ignorance". They exhibit
48 deliberate compliant behaviour but lack a genuine commitment to the overarching
49 organisational objectives, prioritising personal interests instead.
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57 **5.4 MCS Changes: Balancing Through Combination Tactics**

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3 Management control systems (MCS) changes have prompted distinct strategic responses from
4 top and mid-level management. Evidence from the core activities funding by the top
5 management indicates the adoption of compartmentalisation and combination strategies.
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7 They centralised decision-making for resource allocation and performance measurement
8 reporting. Simultaneously, they decentralised by assigning accountability and reporting
9 responsibilities to middle managers.
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14 Under such pressures from above, mid-level managers developed balanced tactics by
15 adapting a mixture of formal (Diagnostic type) and informal (interactive type) control styles.
16 This approach, termed as 'combination' by (Pache & Santos, 2013a), emerged due to the top
17 management's unsupportive behaviour, which eroded trust and confidence among mid-level
18 managers. By applying the informal collegial control style, they displayed empathy towards
19 the academic level's needs, contrasting the authoritative style. An academic (Group Three)
20 described this behaviour:
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28 *"The person who would take it would be our head of program... She would take it to*
29 *the dean and she would get knocked back, knocked back, and knocked back. She fought*
30 *for us the whole time".*
31
32

33 Similar to the manipulation tactic, mid-level management also employed a
34 combination strategy in mediating information between the top and academic levels.
35 Communication processes were obscured due to the roles of middle management. They had
36 to negotiate with the academic level to implement control systems but felt constrained from
37 relaying feedback from level three to top management. They neutralised defiance at the
38 academic level, employing formal and informal control styles to appease both groups.
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45 While they negotiated with the academic level to implement control systems, they felt
46 constrained in conveying feedback from the academic level to top management. They
47 employed a mix of formal and informal control styles to navigate these challenges. A Group
48 Two Interviewee reflected on this:
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52 *"Well, the formal system is there and you tick the boxes and it's all very fine, but it's... the*
53 *informal processes that occur through the leadership and management styles and actions*
54 *were then the faculty and school level which would make things happen."*
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57 Several Group Three interviewees believed that the mid-level managers mimicked the top
58 management style, as one quoted;
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"Well if you don't like it, leave. There was not gonna be a change. There was a concerted effort the new model was going to work by hook or by crook; no matter what you said."

Through the voices of those involved, it is evident that while top management leaned towards compartmentalisation and combination, mid-level managers adopted a blended approach to navigate the challenges posed by centralised decisions and decentralised responsibilities.

6. Discussion

This study aimed to explore how employees across various tiers of a university react to institutional and organisational pressures for change. Our research sought to understand if individual reactions to institutional pressures align with the broader organisational response. Distinct from prior research, our study involved interviewing individuals from diverse levels and disciplines within the university.

Drawing from the typology of Oliver (1991) and integrating insights from Pache and Santos (2013b) and Gebreiter and Hidayah (2019), we identified variations in responses across individuals and levels. Our study reveals that the behavioural responses to MCS changes were evident in the resource allocation process, achieving the performance measurement implementation, workload allocation, change in control style, and manipulating performance-related information between the top and academic levels' employees. Moreover, the 'enforced compliance' with institutional logic, a theme echoed in the works of Gebreiter and Hidayah (2019) and Ahrens and Khalifa (2015), was evident across all levels. However, a subset of academic interviewees, reminiscent of the findings of de Lange (2013) and Orazbayeva and Plewa (2022), complied due to intrinsic motivations rather than overarching organisational goals.

Our findings underscore the complex interplay of reactions to institutional pressures within an organisation. Top management's coercive pressures on formal reporting and accountability resonates with the institutional pressures described by Hoque, Covaleski, and Gooneratne (2013). In contrast, mid-level managers, akin to the balancing act (Olsen & Solstad, 2020), navigating pressures from both ends, often resorting to information manipulation. This duality of control, especially evident in resource allocation, aligns with our

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3 findings. Furthermore, mid-level managers exhibited manipulation and compartmentalisation
4 behaviours interchangeably, with the latter being especially visible among those playing dual
5 roles within the organisation.
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9 We employ institutional logic as a lens to examine the complex dynamics within HEIs
10 implementing MCS changes. This theoretical perspective allows us to understand how varying
11 norms, values, and practices stemming from different sources (like professional standards,
12 government regulations, or organizational culture) influence the behaviour and decisions of
13 individuals within these organizations. We contend that compared to organisational
14 responses towards institutional pressure, many individual responses are similar towards their
15 organisation exist. The advent of self-motivated compliance is a distinct response tactics that
16 underscores the intricate interplay of institutional logic. Our study illuminates the
17 multifaceted reactions to institutional pressures within an academic setting. It underscores
18 the need to account for individual and group-level variations, echoing the sentiments of Kallio
19 et al. (2021) and Pache and Santos (2013b). The evidence from our context also suggests that
20 diverse responses might emerge among staff from different organisational contexts,
21 warranting a rich avenue for future research.
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37 **7. Conclusion**

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39 This research explores the behavioural responses of employees across various
40 hierarchical strata to alterations in Management Control Systems (MCSs), especially as these
41 pertain to quintessential academic activities such as teaching & learning, research, and
42 engagement. The theoretical foundation of this research is based on the typology of individual
43 responses to competing logics, a framework developed by Pache and Santos (2013b). This
44 typology, rooted in Oliver's (1991) seminal work on organisational responses to institutional
45 pressures, offers a lens for understanding the interactions between organisations, individuals,
46 and conflicting institutional demands.
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54 The study's findings are revelatory. It was observed that a proclivity for compliance
55 and centralisation predominantly characterised top management's reactions to government
56 policy reforms. The introduction of MCS within the university setting led to tensions, often
57 resulting in conflicts with the deeply entrenched professional values of the academic
58 community. These findings underscore the intricate challenges and multifaceted complexities
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3 inherent in MCS implementation within HEIs, especially when considering external
4 institutional pressures and the idiosyncratic nature of academic institutions.
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8 In terms of contributions, this research augments the extant literature on MCS by
9 combining Oliver's Theory, Pache and Santos's typology, and the overarching tenets of
10 institutional theory. It offers a detailed understanding of the myriad individual-level responses
11 to institutional pressures. From a practical standpoint, the insights from this study are
12 invaluable for HEIs, shedding light on the potential risks and consequences of MCS
13 implementation and emphasising the importance of understanding employee behaviour.
14 Empirically, the case study approach offers a variety of evidence, elucidating the multifarious
15 complexities associated with MCS deployment in HEIs and the different reactions from
16 employees at different hierarchical levels.
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25 On the policy front, the research emphasizes the need for policymakers to be acutely
26 aware of the distinct characteristics and values that define HEIs. This awareness is crucial
27 when developing and operationalising management control and performance metrics
28 policies. The study also cautions against the pitfalls of a one-size-fits-all approach, advocating
29 instead for a policy framework imbued with adaptability and flexibility.
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35 However, the research is not without its limitations. Its focus on a singular Australian
36 university might limit the broader applicability of its findings. Future research endeavours
37 could potentially broaden the scope by incorporating multiple universities across diverse
38 geographical locations. A longitudinal perspective, tracking the evolution and adaptability of
39 MCS changes over time, could also enrich the discourse in this domain.
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Table 1: List of Interviewees

Group / Level of employees	Designation	Number	Duration of each meeting
One	Deputy Vice-Chancellor/Pro Vice-Chancellor	2	60 – 120 minutes
	Senior Executive	1	50 minutes
Two	Deans	1	65 minutes
	Associate Deans	3	50-120 minutes
	Head of School	1	110 minutes
Three	Professor	2	45-110 minutes
	Associate Professor	1	65 minutes
	Senior Lecturer	2	50-90 minutes
	Lecturer	2	45-80 minutes
	Associate Lecturer	4	40-90 minutes
Total		19	

Source: Authors own creation.

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