ICBSI 2018
International Conference on Business Sustainability and Innovation

A FRAMEWORK ON INSTITUTIONAL ENTREPRENEURSHIPS: THE ROLES OF LOGIC AND RHETORICAL INSTITUTIONALISM

M. Rozaidy (a), A. K. Siti-Nabiha (b)*
*Corresponding author

(a) Universiti Malaysia Sabah, Kota Kinabalu, Sabah, Malaysia, zaidy@ums.edu.my
(b) Graduate School of Business, Universiti Sains Malaysia, Penang, Malaysia, nabiha@usm.my

Abstract

Major economic crisis and shift in political power in many countries tend to influence change in highly institutionalized environment such as in public sector. Recognizing that change is a complex process involving different types of forces and agents, there is an urgency to explain how institutions influence the actors' behaviour and how the actors influence and plausibly change the institutions. In light to that proposition, institutional theorists introduced a notion of institutional entrepreneurs that explain the theoretical enquiry of how the actors poses the ability to initiate change, influence it, and transforming existing institutions. This theoretical enquiry gave an impetus to the issue of the "paradox of embedded agency". An attempt to solve this theoretical puzzle and subsequently explain how actor can promote change and institutionalized it, this paper emulates model of the process of institutional entrepreneurship as a theoretical framework to explain how actors can alter the existing institutional arrangement although they are embedded in highly institutionalized environment (i.e. public sector). This study integrates multiple strings of institutional theory, namely, logics, agency and rhetoric to explain how changes in organizational logics in the fields induce the act of institutional entrepreneurship and how the role of rhetorical justifications in convincing and mobilizing the institutional members to adopt and implement new practices in highly institutionalized environment.

© 2019 Published by Future Academy www.FutureAcademy.org.UK

Keywords: Institutional Entrepreneurship, Institutional Logics, Rhetorical Institutionalism.

1. Introduction

Institutions defines society through reflection of individual behaviour which resulted from the choices that are based on self-interest, history, decision making, and allocation of resources, thus, understanding the institutions lies the foundation of how the beliefs system, networks, and social norms function in modern economics (Powell & DiMaggio, 1991). To understand how the institutions emerge and operate, the new institutionalism sociology (NIS) provides theoretical lens on how institutions changed and the factors contributing towards the change's process. NIS postulates that institutions are closely attached and affected by the internal and external pressure such as written laws, regulations, standards, norms and customs, therefore, to survive, the institutional members will react to the pressures exerted by the environment through acting accordance to the rules dictate by the institution (Meyer & Rowan, 1977; DiMaggio & Powell, 1983).

For many years, many studies have been utilized new institutionalism sociology's (NIS) theoretical perspective to study how change happens and how it evolves (Harun, Peursem, & Eggleton, 2012) and majority of literature within new-institutionalism sociology stream focuses more on the role of institutional forces in shaping and restricting organizations (Powell & DiMaggio, 1991). Drawn from this perspective, change was exogenously driven and due to regulative or ceremonial effects (Siti-Nabiha & Scapens, 2005). In other words, institutional theorist argues that organizations have a tendency to obtain legitimacy of the field in which they are embedded to ensure survival and gain resources (DiMaggio & Powell, 1983; Meyer & Rowan, 1977). However, the New Institutional Sociology (NIS) approach has been argued to be inadequate in explaining the role of actors in creating institutional change. NIS advanced the idea that that organizations function by conforming to societal expectations with the objective to gain legitimacy (Meyer & Rowan, 1977). Although this perspective helps to explain homogenization and institutional stability, several scholars criticized this approach for failing to give explanation how actors actively participate in changing the institutions (Hardy & Maguire, 2008; Battilana, Leca, & Boxenbaum, 2009; Maguire, 2007). The critics were based on the questions of how the change agents are able to leverage resources in creating new institutions and/or altering existing ones when they are embedded in the highly institutionalized field. In institutional theory, this paradoxical issue is known as the issue of the paradox of embedded agency

The institutional theorists still struggled with the issue of how actors can impose challenge to the existing institutional arrangements and introduce the new ones if they are embedded in an institutional field and bounds to its regulative, normative and cognitive pressures (Hardy & Maguire, 2008; Battilana et al., 2009). According to Maguire (2007), actors who are truly embedded do not have a capacity to promote alternative approaches because dominants actors are often incapable to perceive beyond predetermined concepts. The central player's inability to perceive beyond customary practices were due to several circumstances, among them are, they are deeply committed to existing technologies; are wrapped to prescribed procedures; and have interests that paralleled with the existing practices (Greenwood & Suddaby, 2006; DiMaggio & Powell, 1983). Thus, dominant actors may possess the ability to champion institutional change, but they are implausible to engage change since they are deeply embedded in and highly profited by the current practices (Hardy & Maguire, 2008). Moreover, it still debatable how the change agents persuade other embedded field members to abandon existing practices and concomitantly participate and institutionalize new practices. The effectiveness of introducing and institutionalizing new

practices is highly dependence on the actors having a strong desire to change and the ability to convince others to join forces. In response, institutional theorist gradually advanced to include agency perspective. Consequently, the idea of institutional entrepreneurship in explaining institutional change emerged as a new platform of research (Lawrence, Suddaby and Leca, 2009; Battilana et al., 2009; Green & Yuan Li, 2011).

2. Literature Review

In general, institutional entrepreneurship refers to the activities that envisaged by actors who have interest in particular institutional arrangement and leverage resources to create new institutions or to transform existing ones (DiMaggio, 1988; Lawrence et al., 2009). They can be an organization or a group of organizations (Greenwood et al., 2002) or an individual or a group of individuals (Fligstein, 1997). Meanwhile, institutional entrepreneurs defined by Thornton (2004) are actors who gaining advantage of the opportunities arise from the fragmented and contradicted institutional systems by manipulating it to exert institutional change. Building on DiMaggio's (1988) definition and subsequent studies of institutional entrepreneurship, Battilana et al., (2009) argued that institutional entrepreneurs are change agents, however, not all change agents can be considered as institutional entrepreneurs. According to Battilana (2006), actors must fulfil two conditions to be regarded as institutional entrepreneurs; (1) initiate divergent changes; and (2) actively participate in the implementation of these changes.

Fundamentally, only actors who initiate divergent changes that break or alter the existing institutionalized template within a given institutional context can be recognized as institutional entrepreneurs (Battilana, 2006; Greenwood & Hinings, 1996). The institutionalized template in this context often referred to as institutional logic (Friedland & Alford, 1991; Suddaby & Greenwood, 2005; Thornton, 2004). In simpler term, institutional logics are set of social prescriptions that signify a field's shared agreement of what goals to achieve and how to achieve them (Scott, 1994). Although most fields can be contained multiple institutional logics, likely only one institutional logic tends to hold a dominant position in a field (Friedland & Alford, 1991; Thornton & Ocasio, 1999; Seo & Creed, 2002; Reay & Hinings, 2005). Thus, to qualify as institutional entrepreneurs, actors must break away from the dominant institutional logic(s) and institutionalize the alternative rules, practices or logics they are championing (Garud, Hardy, & Maguire, 2007).

Solving critical issue of how actors can be regarded as an institutional entrepreneur bring back to the central subject of discussion on the process of institutional entrepreneurship, how to resolve the issue of the paradox of embedded agency. Resolving the paradox of embedded agency is crucial because it is a precondition to building up the theoretical platform for institutional entrepreneurship (Battilana et al., 2009; Battilana, 2006). Thus, to solve agentic issue in institutional theory, various researchers suggested studying enabling conditions for institutional entrepreneurs as it will explain how actors able to become institutional entrepreneurs and alter the prevalence institutional arrangement despite located in the highly institutionalized environment (Battilana et al., 2009; Battilana, 2006; Sutheewasinnon, Hoque & Nyamori, 2016).

Thus, identification of the conditions that enabled the emergence of institutional entrepreneurship to escape the so-called iron cage of existing institutions is the first step towards building a theoretical

foundation for institutional entrepreneurship (Maguire, 2007; Battilana et al., 2009; Battilana, 2006). This approach will enrich the understanding the interactions between actors and the institutional environment in which they are embedded and assists to resolve the issue of paradox of embedded agency (Battilana et al., 2009).

3. Research Method

The purpose of this paper is to propose a conceptual framework of institutionalization process that aims to explain how institutional entrepreneurs able to legitimize new ideas/practice that breaks away from the prevailing ideas/practice despite the actors being embedded in highly institutionalized environment. In so doing, Battilana et al. (2009) institutional entrepreneurship's conceptual framework, Green's (2004) rhetorical institutionalism, and Greenwood, Suddaby and Hinings (2002) institutional change model is utilized to provide explanations on how institutional entrepreneurs posed a divergent change despite situated at the highly institutionalized system.

4. Conclusion and Discussion

Battilana et al. (2009) suggested that there are two enabling conditions for institutional entrepreneurship (1) field characteristics and (2) actors' social position. Subsequently, the institutional entrepreneurs are required to envisage three implementation strategies to institutionalize the change's ideas/practices in the field. The three strategies are (1) create a vision, (2) mobilize allies in supporting the change ideas and (3) motivate the institutional members to support the change's process.

4.1. Field characteristics

The field's characteristics influenced whether actors become institutional entrepreneurs and how actors view its field conditions, which relates to the actors' social position in the field that allows them to get different access to resources (Bourdieu, 1988). Many institutional scholars argued that changes in field's characteristics are always associated with a) the shift in institutional logic in the field (Maguire, 2007) and b) the degree of institutionalization process; which played a major role in enabling the field characteristic of the institutional entrepreneurship (Tolbert & Zucker, 1996).

▪ **Field characteristics: Interplay between Institutional Logic and Change**

Ideas for change can derived within the institutional fields when the fields are regarded as political struggle arenas in which actors' campaigned diverse logics compete (Maguire, 2007). In normal situation, single institutional logic normally dominated in a field at certain period of time, but through the accumulation of events and disturbances, the dominant logic will be re-challenged by new rival logic (Maguire, 2007). Attempts to alter or replace an institutional logic are referred to as acts of institutional entrepreneurship (DiMaggio, 1988), and many research attempt to understand the condition that stimulate them, the range of activities involved, and the processes whereby successful change is achieved.

In general, institutional logics provide founding principles to guide forms and practices, focus attention, offer meaning to activities, and identify the goals or values to be pursued (Friedland & Alford 1991). Meanwhile, Scott (2001), conceptualised institutional logic as the belief systems and set of practices that prevail and becomes taken-for-granted rules guiding behaviour of field-level actors. The efforts to understand logics is crucial in explaining institutional change given that the change in field's dominant logic will determine how the institutionalization process of change is conceptualized. Their existence as a new player to the organizational field disturbed the field- level consensus through hovering awareness of alternative logics and subsequently enabling the possibility of change (Thornton & Ocasio, 2008) in fields populated by diverse organizational members that advantaged by existing structural arrangements (Lawrence, 1999; Fligstein, 1997; Seo & Creed, 2002). Institutional logics and structures are dynamic by nature, not frozen or static and can be transformed or replaced by the new ones. Many factors enabled an institutional logic to transform or to be replaced. One of the most researched factors in the literature is exogenous "jolts" to the institutional field that motivate or push the institutional logic to shift (Meyer, 1982; Clemens & Cook, 1999). For instance, jolts take the form of social upheaval, technological disruptions, competitive discontinuities, and regulatory change (Thornton & Ocasio, 2008).

- **Field characteristics: The Degree of Institutionalization Process**

Besides field level conditions, Battilana et al. (2009) also argued that degree of heterogeneity in the institutionalization process is among other organizational field characteristic that played a major role in enabling institutional entrepreneurship. The presence of multiple institutional orders establishes a possibility for agency and, subsequently, for institutional entrepreneurship (Tolbert & Zucker, 1996). Degree or level of institutionalization influence whether the change's actors potentially becoming institutional entrepreneurs and it depends by the way these actors' altering or creating new organizational structures throughout the institutionalization process of new institutional structures (Tolbert & Zucker, 1996; Greenwood et al., 2002). Tolbert and Zucker (1996) proposed three sequential processes involved in the early establishment of institutions, especially during the stage of diffusion of new institutional arrangements: 1) habitualization, the development of moulded problem-solving actions and usually coupled with certain stimuli; and 2) objectification, the development of common and shared social meanings glued to such behaviors that is necessary for the future desired actions; and 3) sedimentation, refer to historical continuity of typification and specifically related to the quality of the degree of transmission typifications to new members (Tolbert & Zucker, 1996). However, in Greenwood et al. (2002) institutional change model, objectification stage was defined as theorization stage. Both Tolbert and Zucker (1996; pg. 183) and Greenwood et al. (2002) agreed that theorization involves "two major tasks". First task is specification of a general "organizational failing" for which a local innovation is "a solution or treatment," and second task is justification of the innovation invented. At this stage of transition, the institutional entrepreneurs will try to nesting and aligning the new practices within prevailing normative prescriptions, later on giving them "moral" legitimacy (Suchman, 1995; Tolbert & Zucker, 1996), and/or affirming the new practices as a functional superiority, or "pragmatic" legitimacy (Suchman, 1995). Hence, this set of sequential process habitualization, objectification and sedimentation provides variability in levels of institutionalization that suggests some patterns of social behaviors can vary in term of the degree to which they are deeply

embedded in a social system, and consequently vary in terms of how far they are able to determine the behavior and stabilize it (Tolbert & Zucker, 1996).

4.2. The Enabling Role of Actors' Social Position

Although field-level conditions seem to play an important enabling role in institutional entrepreneurship, not all actors who embedded in the same field have similar potential to act as institutional entrepreneurs. This suggests that not only the environments, but also certain characteristics of actor that play a significant role to encourage institutional entrepreneurship (Battilana et al., 2009). Specific characteristic of actors, especially their social positions within an organizational field, might also played an enabling role in institutional entrepreneurship. Social position element is significantly relevant due to it possibly affects both actors' perception of a field and their capability to access resources needed to engage in institutional entrepreneurship (Lawrence, 1999). There is a significant interaction between the individual actors' hierarchical position and their informal network position within an organization that might influence the possibility a given actor to engage in institutional entrepreneurship (Battilana, 2006). For example, actors who are located central of the field (e.g. government officers in public sectors) and benefited the most from the current institutional practices are less likely to engage with divergent change as compared to those who operated at the periphery of the field such as NGOs' activists and profited the least from the existing institutional practices (Battilana et al., 2009). Therefore, identifying the conditions that enabled the change is the beginning process towards establishing the theoretical platform for, and building a model of the process of institutional entrepreneurship.

4.3. The Implementation Process of Divergent Change

Institutional entrepreneurs play a significance role in initiating and implementing divergent change. Implementing change that builds on existing institutions with established status quo whereby its establishment has benefited various groups of people is very challenging. It requires the institutional entrepreneurs to engage specific activities to envisage the divergent change and mobilize allies in support the change ideas that they championed, which entails "loosening" the institutional embeddedness of those being mobilized implement the change (DiMaggio, 1988; Levy & Scully, 2007; Battilana, 2006; Battilana et al., 2009). According to Battilana et al. (2009) there are three set of activities undertaken by institutional entrepreneur to implement change, 1) developing a vision incorporates activities related to make the event for change including sharing the vision on motivation for change with the members in the organization; 2) mobilizing people covers activities to gain organization's members support for and at the same time increase the acceptance level of new routines and 3) motivating others was established to achieve and sustain the vision that helps activities that carried out to exert institutionalized change.

4.3.1. Creating a Vision for Divergent Change

Institutional entrepreneurs must frame a vision for divergent change so that it appeals to the others that the change is needed. Building on Markowitz's (2007) collection-action framing strategy, Battilana et al. (2009) proposed that actors' formulate vision based on three types of framing, namely, diagnostic, prognostic, and motivational framing. Battilana et al. (2009), classified diagnostic framing as a strategy that

openly unmasked the failing of the existing organizational practices, echo the problems of the current institutionalized practices across the fields and relegate blame to the current structure for the failure faced (Suddaby & Greenwood, 2005). Second framing dimension, prognostic framing is about actors casting to promote new ideas as greater practices as compared to the previous arrangement. The third dimension, motivational framing, involves serving persuasive reasons to support the new vision being advocated (Markowitz's, 2007). To design the relevance motivational frame, institutional entrepreneurs need to be able to rationalize the needs to change current practices and relate it to the interests of organization members who effected with the result of the change promoted (Fligstein, 1997).

4.3.2. Mobilization Allies Strategy: Use of Discourse

After developing and articulating a vision, institutional entrepreneurs must be able to persuade different constituencies that embedded in the existing institutions to support the change and mobilize them to adopt it. It involves particular skills in communicating and channelling a vision that mobilizes allies to support the change's agenda (Battilana et al., 2009). Institutional entrepreneurs achieved this by means of "rhetorical strategies" (Suddaby & Greenwood, 2005; Green, 2004). These rhetorical strategies somehow join the institutional entrepreneurs' innovations to accustomed templates, while at the same time emphasizing the need for change (Battilana et al., 2009). Institutional entrepreneurs build and accumulate in narrative rhetorical argument to recognize institutional logic. Their discourse was based on institutional logic whereby echoed with the values, interests of prospective of the institutional members in the field (Battilana et al., 2009). To relate how institutional entrepreneur persuade its constituencies, Green (2004) rhetorical institutionalism perspective on how linguistic approaches were employed by institutional entrepreneurs to justify and supporting the diffusion of new ideas/practices.

- **Types of Rhetorical Justifications: Pathos, Logos, and Ethos**

Green (2004) proposed three distinct types of rhetorical justifications and develops conditions that describe their effect on the rate of adoption and rejection of new practices. The utilization of Green's (2004) rhetorical justifications explained the role of institutional entrepreneurs in the production of rationality and institutionalization of new practices. The pace of adoption and the rejection of new practices are key issues in the study of institutionalization process of change (Lawrence, Winn & Jennings, 2001). Rhetorical theory of diffusion provides a useful conceptual basis to enables the researcher to correlate the content or type of justification with the rate and extent of diffusion of new practice (Green, 2004). Although justifications exist in different forms, rhetorical theorists suggest three main types of rhetorical justifications: pathos, logos and ethos (Bizzell & Herzberg, 1990; King & Kugler, 2000; Green, 2004). Pathos justifications commonly induce emotional sensitivity and are likely to produce powerful yet weak social action. Logos appeals to the logical part of the mind; they have a tendency to elicit meticulous calculation of means to attain efficiency or effectiveness. Meanwhile, ethos justifications influence moral or ethical sensibilities. Meanwhile, ethos justification was built on the concept of sacrificing self-interest for honour, tradition, or justice and are often charmed by the personality or credibility of the speaker (Bizzell & Herzberg, 1990). Pathos and logos pleas construct moral legitimacy and supplication to an audience's self-interest, whereas ethos justifications create moral legitimacy and appeal to normative agreement and moral correctness

(Suchman, 1995). At any given time, a justification may include all three types of appeals and might be produced positive or negative effects towards the adoption of new practices (Green, 2004). Hence, the illustration in Figure 01 conceptualizes the theoretical framework of process of institutional entrepreneurship. The theoretical model explains the process of institutional entrepreneurship. Battilana et al. (2009) argued that the change actors exercised a specific set of implementation strategies in introducing and institutionalizing new practices in highly institutionalized field and perhaps this theoretical endeavor will elucidate the issue of the paradox of embedded agency. In so doing, this proposed model was developed to give an explanation on how the change agent able to leverage resources to create new institution or alter existing while they are embedded in highly institutionalized field (e.g. governmental sector) through the process of institutional entrepreneurship.
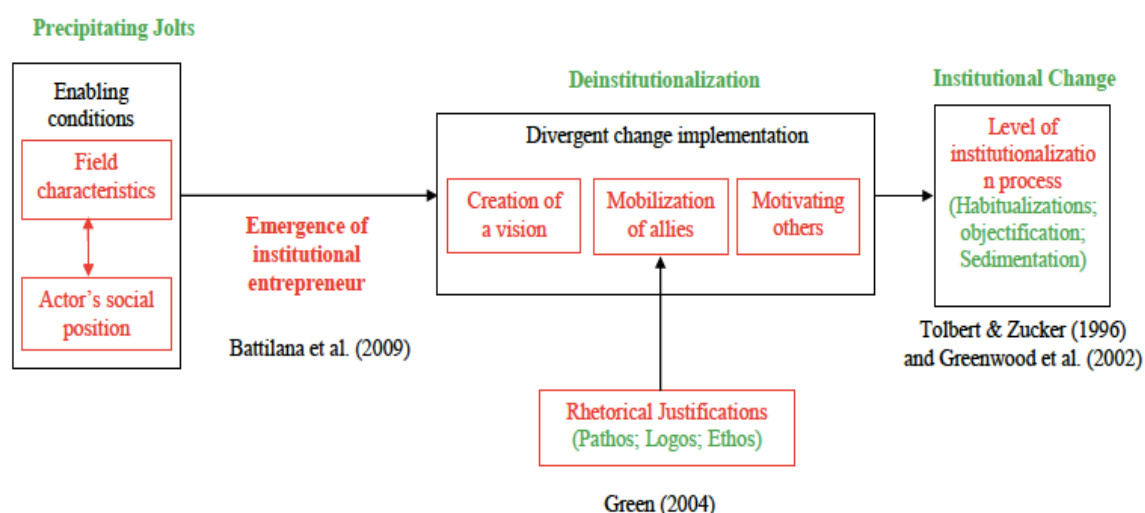

Figure 01. Process of institutional entrepreneurship

The theoretical framework proposed in this paper (figure 01) explains how institutional entrepreneurs introduce changes that diverge from existing institutions in a given environment. This paper highlights the divergent change implementation strategies (i.e. (1) create a vision, (2) mobilize allies to support the change ideas and (3) motivate the institutional members to support the change's process) employed by institutional entrepreneurs in their attempt to create vision and mobilize allies to adopt new templates of practices that altered the existing institutions. This paper also discussed the conception of institutional entrepreneurs from several institutional theoretical venues, including the utilization of institutional logic concept, the propositions of institutionalization process and as well as rhetorical theory of diffusion. The combination of various institutional theoretical properties rationalizes the notion of strategies that utilized by change actors to influence the institutional forces on human agency. The paradox of embedded agency is recognized as one of the most critical issues in institutional theories. The proposed framework might provide a resolution to the notion of institutional entrepreneurship by the utilization of institutional logic to frame an understanding of how exogenous jolts in the field altered the institution's way of doing thing. Exogenous jolts in the field produce a new way of doing thing or new logic and pushed the institutional members to accept the change (new logic/new way of doing thing). Hence, the institutional

entrepreneur need to envisage implementation strategies including utilizing a rhetorical justification's strategy to convince the institutional members to embrace the change and at the same time, persuade his/her allies to support the change's agenda.

References

Battilana, J. (2006). Agency and institutions: The enabling role of individuals' social position. *Organization, 13*(5), 653-676.

Battilana, J., Leca, B., & Boxenbaum, E. (2009). 2 how actors change institutions: towards a theory of institutional entrepreneurship. *The Academy of Management Annals, 3*(1), 65-107.

Bizzell, P. & Herzberg, B. (1990). *The rhetorical tradition: Readings from classical times to the present.* Boston: Bedford Books of St. Martin's Press.

Bourdieu, P. (1988). Vive la crise! *Theory and Society, 17*(5), 773-787.

Clemens, E. S., & Cook, J. M. (1999). Politics and institutionalism: Explaining durability and change. *Annual Review of Sociology, 25*(1), 441-466.

DiMaggio, P. (1988). Interest and agency in institutional theory. Institutional Patterns and Organizations *Culture and Environment,* 3-21.

DiMaggio, P., & Powell, W. W. (1983). The iron cage revisited: Collective rationality and institutional isomorphism in organizational fields. *American Sociological Review, 48*(2), 147-160.

Fligstein, N. (1997). Social skill and institutional theory. *American Behavioral Scientist, 40*(4), 397-405.

Friedland, R. (1991). Bringing society back in: Symbols, practices, and institutional contradictions. *The new institutionalism in organizational analysis*, 232-263.

Garud, R., Hardy, C., & Maguire, S. (2007). Institutional entrepreneurship as embedded agency: An introduction to the special issue. *Organization Studies, 28*(7), 957-969.

Green Jr, S. E., & Yuan Li (2011). Rhetorical institutionalism: Language, agency, and structure in institutional theory since Alvesson 1993. *Journal of Management Studies, 48*(7), 1662-1697.

Green, S. E. (2004). A rhetorical theory of diffusion. *Academy of Management Review, 29*(4), 653-669.

Greenwood, R., & Hinings, C. R. (1996). Understanding radical organizational change: Bringing together the old and the new institutionalism. *Academy of Management Review, 21*(4), 1022-1054.

Greenwood, R., & Suddaby, R. (2006). Institutional entrepreneurship in mature fields: The big five accounting firms. *Academy of Management Journal, 49*(1), 27-48.

Greenwood, R., Suddaby, R., & Hinings, C. R. (2002). Theorizing change: The role of professional associations in the transformation of institutionalized fields. *Academy of Management Journal, 45*(1), 58-80.

Harun, H., Van Peursem, K., & Eggleton, I. (2012). Institutionalization of accrual accounting in the Indonesian public sector. *Journal of Accounting & Organizational Change, 8*(3), 257-285.

Hardy, C. & Maguire, S. (2008). Institutional entrepreneurship. In R. Greenwood, C. Oliver, R. Suddaby, & K. Sahlin-Anderson (Eds.), The SAGE Handbook of Organizational Institutionalism (pp. 198–217). Thousand Oaks, CA: Sage Publications.

King, W. R. & Kugler, J. L. (2000). The impact of rhetorical strategies on innovation decisions: an experimental study. *Omega, 28*(5), 485-499.

Lawrence, T. B. (1999). Institutional strategy. *Journal of Management, 25*(2), 161-187.

Lawrence, T. B., Suddaby, R., & Leca, B. (Eds.). (2009). Institutional work: Actors and agency in institutional studies of organizations. Cambridge University Press.

Lawrence, T. B., Winn, M. I., & Jennings, P. D. (2001). The temporal dynamics of institutionalization. *Academy of Management Review, 26,* 624-644.

Levy, D., & Scully, M. (2007). The institutional entrepreneur as modern prince: The strategic face of power in contested fields. *Organization Studies, 28*(7), 971-991.

Maguire, S. (2007). Institutional entrepreneurship. In Clegg, S. & Bailey, J. R. (Eds.). (2007). International Encyclopedia of Organization Studies.

Markowitz, L. (2007). Structural innovators and core-framing tasks: How socially responsible mutual fund companies build identity among investors. *Sociological Perspectives, 50*(1), 131–153.

Meyer, A. D. (1982). Adapting to environmental jolts. Administrative Science Quarterly, 515-537.

Meyer, J. W., & Rowan, B. (1977). Institutionalized organizations: Formal structure as myth and ceremony. *American Journal of Sociology, 83*(2), 340-363.

Powell, W. W., & DiMaggio, P. J. (1991). The new institutionalism in organizational theory. Chicago: Chicago UP.

Reay, T., & Hinings, C. R. (2005). The recomposition of an organizational field: Health care in Alberta. *Organization Studies, 26*(3), 351-384.

Scott, W. R. (2001). Instituitions and organizations. Thousande Oakes: Sage.

Seo, M. G., & Creed, W. D. (2002). Institutional contradictions, praxis, and institutional change: A dialectical perspective. *Academy of Management Review, 27*(2), 222-247.

Siti-Nabiha, A. K., & Scapens, R. W. (2005). Stability and change: an institutionalist study of management accounting change. Accounting, Auditing & Accountability Journal, 18(1), 44-73.

Suchman, M. C. (1995). Managing legitimacy: Strategic and institutional approaches. *Academy of Management Review, 20*(3), 571-610.

Suddaby, R., & Greenwood, R. (2005). Rhetorical strategies of legitimacy. Administrative Science *Quarterly, 50*(1), 35-67.

Sutheewasinnon, P., Hoque, Z., & Nyamori, R. O. (2016). Development of a performance management system in the Thailand public sector: Isomorphism and the role and strategies of institutional entrepreneurs. *Critical Perspectives on Accounting, 40,* 26-44.

Thornton, P. H. (2004). Markets from culture: Institutional logics and organizational decisions in higher education publishing. Stanford University Press.

Thornton, P. H., & Ocasio, W. (1999). Institutional logics and the historical contingency of power in organizations: Executive succession in the higher education publishing industry, 1958–1990. *American Journal of Sociology, 105*(3), 801-843.

Thornton, P. H., & Ocasio, W. (2008). Institutional logics. *The Sage Handbook of Organizational Institutionalism, 840,* 99-128.

Tolbert, P. S., & Zucker, L. G. (1996). The institutionalization of institutional theory. In S. Clegg, C. Hardy, & W. R. Nord (Eds.), Handbook of Organization Studies (pp. 175–190). London and Thousand Oaks: Sage Publications.