## Vol. 22, No. 1, January – June, 2017

### References

- Abernethy, M. A., & Chua, W. F. (1996). A field study of control system "redesign": the impact of institutional processes on strategic choice. Contemporary Accounting Research, 13, 569-606.
- Ansari, S. L., & Bell, J. (1991). Symbolism, collectivism and rationality in organizational control. Accounting, Auditing and Accountability Journal, 4, 4-27.
- Anthony, R. N., & Govindarajan, V. (1998). Management Control Systems, Chicago: IrwinMcGrawHill.
- Barley, S. R., & Tolbert, P. (1997). Institutionalization and structuration: studying the links between actions and institution. Organization Studies, 18 (1), 93-117.
- Burns, J., & Scapens, R. W. (2000). Conceptualizing management accounting change: an institutional framework. Journal of Management Accounting Research, 11, 3-25.
- Burns, J. (2000). The dynamics of accounting change: inter-play between new practices, routines, institutions, power and politics. Accounting, Auditing and Accountability journal, 13 (5), 566-596.
- Chenhall, R. H. (1997). Reliance on manufacturing performance measures, total quality management and organizational performance. Management Accounting Research, 8, 187-206.
- Chenhall, R. H. (2003). Management control systems design within its organizational context: findings from contingency-based research and directions for the future. Accounting, *Organizations and Society*, 28, 127–168.
- Chua, W. F., Lowe, T., & Puxty, A. G. (1989). Critical perspectives in management control. Basingstoke, UK: Macmillan.
- Covaleski, M.A., Dirsmith, M. W., & Michelman, J. E. (1993). An institutional theory perspective on the DRG framework, case-mix accounting systems and health-care organizations. Accounting. Organization and Society, 18, 65-80.
- Cowton, C. J., & Dopson, S. (2002). Foucault's prison? Management control in an automotive distributor. Management Accounting Research, 13, 191-213.
- Cruz, I., Major, M., & Scapens, R. W. (2015). Institutionalization and practice variation in the management control of a global/local setting. Accounting, Auditing and Accountability Journal, 22 (1), 91-117.
- DiMaggio, P. J., & Powell, W. W. (1983). The iron cage revisited: institutional isomorphism and collective rationality in organizational fields. American Sociological Review, 48, 147-160.
- DiMaggio, P. (1988). Interest and agency in institutional theory, in institutional patterns and culture. Cambridge: Ballinger Publishing Company.
- Edelman, L. B. (1992). Legal ambiguity and symbolic structures: Organizational mediation of civil rights law. American Journal of Sociology, 97(6), 1531-1576.

# Structure and Agency in Management Control Research: A Theoretical Integration

- Etzioni, A. (1960). A comparative analysis of complex organizations. New York, NY: Free Press.
- Friedland, R., & Alford, R. (1991). Bringing society back in: symbols, practices, and institutional contradictions, In Walter W. Powell and Paul J. DiMaggio (eds.), *The New Institutionalism in Organizational Analysis*, 232-263. Chicago: University of Chicago Press.
- Gooneratne, T. N., & Hoque, Z. (2016). Institutions, agency and the institutionalization of budgetary control in a hybrid state-owned entity. *Critical perspectives on Accounting*, *36*, 58-70.
- Greenwood, R., & Hining, B. (1996). Understanding radical organizational change: bringing together the old and new institutionalism. *Academy of Management Review*, 21 (4), 1022-1054.
- 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.
- Guerreiro, R., Pereira, C A., & Frezatti, F. (2006). Evaluating management accounting change according to the institutional theory approach; a case study of a Brazilian bank. *Journal of Accounting and Organizational Change*, 2 (3), 196-228.
- Harrison, G. L. (1992). The cross-cultural generalizability of the relation between participation, budget emphasis and job-related attitudes. *Accounting, Organizations, and Society, 17,* 1–15.
- Hewage, C. R. (2012). A Critique of the Mainstream Management Control Theory and the Way Forward. Retrieved from http://sgo.sagepub.com.
- Hirsch, P.M., & Lounsbury, M. (1997). Ending the family quarrel towards a reconciliation of "old" and "new" institutionalism. *American Behavioral Scientist*, 40 (4), 406-418.
- Hodgson, G. M. (1988). Economics and Institutions: A Manifesto for a Modern Institutional Economics. Cambridge and Philadelphia: Polity Press and University of Pennsylvania Press.
- Hopwood, A. (1972). An empirical study of the role of accounting data in performance evaluation. *Journal of Accounting Research*, 10, 82-152.
- Hopper, T. M., & Macintosh, N. B. (1993). Management accounting as a disciplinary practice: The case of ITT under Harold Geneen. *Management Accounting Research*, *4*, 181-216.
- Hoque, Z., &Alam, M. (1999). TQM adoption institutionalization and changes in management accounting systems: a case study. *Accounting and Business Research*, 29 (3), 199-210.
- Hoque, Z., & Hopper, T. (1994). Rationality, accounting and politics: a case study of management control in a Bangladeshi jute mill. *Management Accounting Research*, *5* (5), 30-51.
- Hoque, Z., & Hussain, M. (2002). Understanding non-financial performance measurement practices in Japanese banks: a new institutional sociological perspective. Accounting, *Auditing and Accountability Journal*, 15, 162-183.

Vol. 22, No. 1, January – June, 2017

- Hoque, Z., Covaleski, M. A., & Gooneratne, T. N. (2013). Theoretical triangulation and pluralism in research methods in organizational and accounting research. Accounting, Auditing and Accountability Journal, 26 (7), 1170-1198.
- Hussain, M., & Gunasekaran, (2002). An institutional perspective of non-financial management accounting practices: a review of the financial services industry. Managerial Auditing Journal, 17, 518-536.
- Kakkuri-Knuuttila, L. K., and Kuorikoski, J. (2008). Straddling between paradigms: a naturalistic philosophical case study on interpretive research in management accounting. Accounting Organizations and Society, 33(2-3), 267-291.
- Kalagnanam, S. S., & Lindsay, R. M. (1999). The use of organic models of control in JIT in firms: generalizing woodward's finding to modern manufacturing practices. Accounting, Organization and Society, 24 (1), 1-30.
- Kasumba, A. (2013), A new dimension to neo-institutional sociology: Some evidence from the adoption of new budgetary practices in local governments in Uganda. African Journal of Management Studies, 4 (1), 122-143.
- Kholeif, A., Abdel-Kader, M., & Sherer, M. (2007). ERP customization failure: institutionalized accounting practices, power relations and market forces. Journal of Accounting and Organizational Change, 3 (3), 250-299.
- Kihn, L. A. (2011). How Do Controllers and Managers Interpret Budget Targets?". Journal of Accounting and Organizational Change, 7(3), 212 - 236.
- Kilfoyle, E, Richardson, A.J. (2011). Agency and structure in budgeting: thesis, antithesis and synthesis. Critical Perspectives on Accounting, 22 (2), 183-99.
- Lounsbury, M. (2008). Institutional rationality and practice variation: New directions in the institutional analysis of practice. Accounting Organization and Society, 33, 349-361.
- Lowe, E. A., & Shaw, R. W. (1968). An analysis of managerial biasing: Evidence form a company's budgeting process. Journal of Management Studies, 5, 304-315.
- Macintosh, N. B. (1994). Management accounting and control systems: An organizational and behavioral approach. New York: John Wiley.
- Macintosh, N. B., & Scapens, R. W. (1991). Management accounting and control systems: A structuration theory analysis. Journal of Management Accounting Research, 3, 131-158.
- Merchant, K.A., & Otley, D.T. (2007). A Review of the Literature on Control and Accountability, Handbook of Management Accounting Research. Amsterdam: Elsevier.
- Meyer, J. W., & Rowan, B. (1977). Institutionalized organizations: formal structure as myth and ceremony. American Journal of Sociology, 83, 340-363.
- Meyer, J., Scott, W., & Deal, T. (1983). Institutional and technical sources of organization structure: explaining the structure of educational organization. New York, NY: Sage.
- Moll, J., Burns, J., & Major, M. (2006). Institutional theory. Methodological issues in Accounting Research. London: Spiramus Press.

## Structure and Agency in Management Control Research: A Theoretical Integration

- Nelson, R. R., & Winter, S. G. (1982). *An Evolutionary Theory of Economic Change*. Cambridge: Belknap Press of Harvard University Press.
- Nyland, K., & Pettersen, I. J. (2004). The control gap: the role of budgets. Accounting information and decisions in hospital settings. *Financial Accountability and Management*, 20 (1), 77–102.
- Oliver, C. (1991), Strategic responses to institutional process. *Academy of Management Review*, 18 (1), 145-179.
- Otley, D., Broadbent, J., & Berry, A. (1995). Research in management control: An overview of its development. *British Journal of Management*, *6*, 31-44.
- Otley, D. (1978). Budget use and managerial performance. *Journal of Accounting Research*, *16*, 122-149.
- Ouchi, W. G. (1977). The relationship between organizational structure and organizational control. *Administrative Science Quarterly*, *22*, 95-113.
- Pfeffer, J., & Salancik, G. R. (1978). *The External Control of Organizations: A Resource Dependence Perspective*. New York: Harper and Row.
- Ribeiro, J. A., & Scapens, R. W. (2006). Institutional theories in management accounting change, contributions, issues and paths for development. *Qualitative Research in Accounting and Management*, 3 (2), 94-111.
- Scapens, R.W. (1994). Never mind the gap: towards the institutional perspective on management accounting practice. *Management Accounting Research*, 5(3/4), 301-321.
- Scott, W. R. (1987). The adolescence of institutional theory. *Administrative Science Quarterly*, 32, 493-511.
- Scott, W. R. (2008). The maturity of institutional theory. Theory and Society, 37(5), 427-442.
- Seo, M., & Creed, W.E.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 and Accountability Journal*, 18(1), 44–73.
- Stergiou, K., Ashraf, J., &Uddin, S. (2013). The role of structure and agency in management accounting control change of a family owned firm: A Greek case study. *Critical Perspectives on Accounting*, 24, 62-73.
- Thornton, P. H., Ocasio, W., & Lounsbury, M. (2015). *The Institutional Logics Perspective: A New Approach to Culture, Structure and Process.* UK: Oxford University Press
- Uddin, S., &Tsamenyi, M. (2005). Public sector reforms and the public interest: A case study of accounting control changes and performance monitoring in a Ghanaian state-owned enterprise. Accounting, Auditing and Accountability Journal, 18, 618-674.
- Uddin, S., & Hopper, T. (2003). Accounting for privatisation in Bangladesh: Testing World Bank Claims. *Critical Perspectives on Accounting*, 14, 739-774

### Sri Lankan Journal of Management

Vol. 22, No. 1, January – June, 2017

- Vromen, J.J. (1995). *Economic Evolution: an Inquiry into the Foundation of New Institutional Economics*. London: Routledge.
- Wickramasinghe, D., Gooneratne, T., & Jayakody, J.A.S.K. (2008). Interest lost: the rise and fall of a balanced scorecard project in Sri Lanka. *Advances in Public Interest Accounting*, 13, 237-271.
- Wickramasinghe, D., & Hopper, T. (2005). A cultural political economy of management accounting controls: A case study of a textile mill in a traditional Sinhalese village. *Critical Perspectives on Accounting*, *16*, 473-503.
- Wilber, C. & Harrison, R. (1978). The methodological basis for institutional economics: pattern model, storytelling and holism. *Journal of Economic Issue*, 12 (1), 61-89.