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Institutional Work in Hybrid Organizations' accounting change

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Abstract

Municipal Owned Corporations (MOCs) are a very common type of form in the panorama of hybrid organizations, combining public ownership with the operational logic of private law. To this end, these types of organizations represent a fertile ground for studying how accounting is aimed at mediating institutional complexity. Referring to the framework dictated by institutional work theory, the case study in question is aimed at examining how organizational actors intentionally create, maintain and interrupt accounting practices. In question, the case study adopts the accounting tool as a neutral technical instrument but as the object and result of the institutional work of those who design, negotiate and use it. The case study is based on a longitudinal case of an Italian MOC called Gamma, with data collected over three years through 16 meetings and 10 qualitative interviews developed with CEO, CFO and managers and line managers. The results are aimed at demonstrating how the strategic plan builds organizational identity and reconciles managerial and public logics, with incorporation and reflexivity as key factors in the universe of hybrid organizations.

Keywords: institutional work, hybrid organizations, municipal owned corporations, accounting instrument, embedded agency

JEL Classification: M41, H83

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Introduction

Nowadays there is an increase in hybrid forms of organizations, which combine different conflictual institutional complexity (Grossi & Thomasson, 2015; Haigh & Hoffman, 2014; Maran & Lowe, 2022; Pache & Santos, 2013). Hybridization is defined as the organizational response to the institutional complexity (Polzer et al., 2016; Skelcher & Smith, 2015; Gaspari et al., 2025) to ensure legitimacy (Skelcher & Smith, 2015). Indeed, hybridization is seen as process to deal with institutional complexity (Skelcher & Smith, 2015) . In this sense, organizations that deal with institutional complexity are defined as hybrid organizations (Vakkuri et al., 2021; Vakkuri & Johanson, 2018).

While hybridity in the literature is much treated as a mere condition to be governed through the mediation of competing logics, there is an increasing flow of studies that turn to the concept of institutional work to examine how organizational actors intentionally create, maintain and disrupt practices (T. Lawrence et al., 2011; T. B. Lawrence & Suddaby, 2006). This type of reflection is aimed at shifting attention from institutions understood as abstract logics to situated, intentional and reflective actions of the actors who construct and rework them (Modell, 2022). In this, accounting tools serve as an example: instead of being set up as neutral tools external to institutional dynamics, they are themselves modelled, contested and reconstructed through the effect of the daily institutional work of the actors who design, approve and use (Aleksandrov, 2024). In Municipal Owned Corporations (MOCs), i.e. hybrid organizations that combine public ownership with private law operations to provide essential local services (Bergh et al., 2022; Bergh & Erlingsson, 2024; Farooqi et al., 2025; Krause & Van Thiel, 2019; Vakkuri et al. 2021) these types of dynamics are particularly evident, for example for monitoring and planning tools that do not operate only as a reporting tool but represent institutional tools that high-level executives, operational managers and line managers actively build in continuous improvement, and it is through continuous work that these instruments acquire their meaning and organizational consequences (Roth et al., 2024).In order to understand the intentional dimension with which these instruments are mobilized, this paper adopts the theory of institutional work, which analyzes how actors contribute to creating, maintaining or transforming institutions through their daily actions (T. Lawrence et al., 2011; T. B. Lawrence & Suddaby, 2006). This type of approach highlights a first aspect, namely the concept of embedded agency: actors are simultaneously constrained by the institutional context in which they are inserted and able to intentionally work to change it (Battilana & Lee, 2014). In itself, all accounting information is able to act as a political resource that actors mobilize to exercise this incorporated agency, capable of highlighting the cause of change and building support among the different stakeholders involved (Quinn & Hiebl, 2018). Furthermore, from this introduced aspect, it is possible to observe how executives, operational managers and directors, rooted in different roles and responsibilities, develop forms of reflective agency to interpret and manage complexity in the organization. In this regard, two forms of institutional work (Beunen & Patterson, 2019) are particularly relevant for these hybrid organizations: firstly, the construction of identity, through which the actors define and redefine the role and mission of the organization (Denis et al., 2010; Farooqi et al., 2025); secondly, an educational function, which provides skills and interpretative categories useful for understanding new practices and logics (Mohamed, 2003; Polzer et al., 2016).

The accounting tool, therefore, represents an empirical field for observing institutional work in practice (Aleksandrov, 2024): it is through various moments such as the drafting, negotiation and implementation of this accounting instrument that actors build organizational identities, insert new routines and try as much as possible to manage the effects of tensions with the public shareholder. Rather than examining the strategic plan as a instrument that mediates between competing institutional logics, this paper treats it as the object and result of institutional work in its own right, whose meaning and function are progressively constructed by the actors involved (Granqvist & Gustafsson, 2016; Smets & Jarzabkowski, 2013). The type of analysis aimed at the case study shows how the construction and use of the specific accounting tool have activated differentiated forms of institutional work, shaped by the role of the actors, their degree of integrity and their interaction with the public shareholder. The dynamics of the case study and the theory are based on the observation that the accounting tool is not just a simple technical document, but a real institutional tool that contributes to structuring identities, practices and relationships (Burchell et al., 1980).

In this regard, the study is structured around two research questions. The first research question: "how do organizational actors engage in institutional work within hybrid organizations?" This question investigates how actors in different organizational positions, top bodies (CEOs and CFOs), operational managers and directors, are able to contribute, shape institutions and practices through their intentional actions. The second research question: how is an accounting technology able to become the object and result of institutional work in MOCs? Instead of asking how accounting mediates between competing logics, this research question wants to highlight how the accounting tool is created, incorporated and, sometimes, challenged through the institutional work of different organizational actors, and with what consequences for organizational identity, coordination and legitimacy.

In general, the aim of this research is to deepen the understanding of the role of the embedded agency (Battilana & Lee, 2014; Quinn & Hiebl, 2018) in hybrid organizations, and to show how accounting tools apparently of a purely technical nature become fundamental vehicles in the management of institutional complexity (Smets & Jarzabkowski, 2013). The intertwining of accounting and institutional work is in fact essential to understand the ability of MOCs to be able to reconcile managerial logics (Alamaa et al., 2025; Maran & Lowe, 2022; Meyer & Hammerschmid, 2006; Sirris, 2019) and public purposes, trying to evolve according to the needs of the territory and the public partner (Quélin et al., 2017).

MOCs as a hybrid organizations

The case study will be based on a Municipal Owner Corporation (MOC). They play a critical role in the provision of essential public services in different sectors, including housing, such as water and waste management, ensuring that communities receive reliable and high-quality support (Bergh et al., 2022; Bergh & Erlingsson, 2024; Farooqi et al., 2025; Krause & Van Thiel, 2019; Vakkuri et al., 2021). Although MOCs are often perceived as operating independently, they can be wholly or mainly owned by the municipality (Grossi & Thomasson, 2015). Operating under commercial law, MOCs enjoy managerial autonomy, which allows the owner municipalities to minimize political influence on the provision of services. MOCs differ from other local bureaucracies in terms of financing mechanisms, property rights, transaction costs, workers' rights, the right to generate profits and the risks of bankruptcy (Voorn et al., 2020). By granting MCs management autonomy through their ownership structure, municipalities reduce their direct involvement in the day-to-day management of services, while remaining responsible for ensuring that these services are reliable and of high quality (Grossi & Reichard, 2008). This balance between autonomy and oversight reflects the unique organizational characteristics that make MOCs an attractive context to explore organizational control and accountability. In this dissertation, the following definition of MOCs is used to outline the scope and characteristics of the organizations, that: "MOCs are legally constituted entities with municipal ownership, which may include other governmental and/or non-governmental co-owners or shareholders, whether single-owned or jointly owned, all of which are charged with providing public services or activities at the municipal level" (Maine, 2025).

One of the key aspects of MOCs governance is the appointment of board members and auditors. Municipalities can appoint council members and auditors, ensuring public accountability through political oversight. Despite this, MOCs have the ability to appoint external professional managers to oversee day-to-day operations, enabling decisions based on expertise. This dual governance structure illustrates the necessary balance between accountability and operational efficiency (Grossi & Thomasson, 2015). MOCs differ from typical bureaucracies in their exposure to market dynamics and corporate governance frameworks. While bureaucracies generally depend on public funding and are subject to direct government control, MOCs operate under commercial law, gaining a degree of managerial autonomy (Andrews et al., 2011). They can generate their own revenues and face risks such as bankruptcy (Bel et al. 2010), being more financially responsible and flexible than traditional local governments. However, the municipality retains the overall responsibility for ensuring the quality and reliability of the services provided, while maintaining a balance between economic efficiency and public service obligations (Grossi & Reichard, 2008). The governance of MOCs also includes the appointment of both politically connected auditors and professional auditors, ensuring a balance between political oversight and financial expertise. This dual audit structure acts as a safeguard to maintain transparency and public accountability, while complying with corporate governance standards (Grossi et al., 2015). The combination of public and private regulation creates a hybrid model that allows MCs to operate efficiently while maintaining their public service mission, distinguishing them from purely private businesses (Grossi & Thomasson, 2015). Based on this governance structure, MCs operate at the intersection of public sector governance and private sector operating models (Grossi & Thomasson, 2015). Their unique structure, which combines political oversight and professional management, allows them to deliver public services with the efficiency of a business, while remaining accountable to the owner municipalities. This dual positioning reinforces their hybrid nature, where governance mechanisms not only balance political and financial oversight, but also allow MCs to address institutional complexity. This structure facilitates the balance of dual objectives: pursuing social goals while maintaining economic sustainability, making MCs an ideal context to study how organizational control systems respond to institutional complexity.

Accounting change in hybrid organizations: an institutionalist perspective

Since the 1980s, public sector reforms, under the label of new public management (NPM) (Dan & Pollitt, 2015; Maesschalck, 2004; Sehested, 2002), have promoted initiatives to improve efficiency, accountability, and performance in public organizations to overcome the traditional Weberian system (Lane, 2002; Osborne, 2006). These reforms have introduced new administrative paradigms in public sector that include set of core idea, values, and rationalities (Polzer et al., 2016), and create new institutional order. These reforms introduced new institutional hybridity through, as an example, the corporatization of many public services where market and corporate institutional logics went into conflict with the dominant state/bureaucratic institutional logics (Polzer et al., 2016). Authors have shown that the process did not lead to replace the previously dominant logics (Ezzamel et al., 2012; Maran & Lowe, 2021), but created an institutional complexity due to the conflicting or competing institutional logics (Bartocci et al., 2019; Ezzamel et al., 2012). This reform process has contributed to the birth of new hybrid forms of organizations with relevant implications for accounting and accountability (Grossi et al., 2021). The literature proposes different points of view highlighted in all the case studies. A first of them is rooted in old institutional economics, where it is described that accounting change is represented as a process of modification to the rules and routines of the organization, in which the change itself does not automatically translate into a change in everyday life and in which stability can itself be an actively maintained outcome rather than a condition of default (Siti-Nabiha & Scapens, 2005). In this respect, theoretical frameworks have been prepared to explain change in management accounting, and how it is subjected to external pressures by highlighting the interaction between institutional forces, intra-organizational power dynamics and the agency of individual actors. As Alsharari (2019) points out, accounting change must be read through multiple complementary institutional lenses, rather than through a single model, since the context of analysis is very variable. A second school of thought draws on the concept of institutional logics to explain accounting change. In this context, accounting change is almost never linear by replacing an old system with a more up-to-date one. It is more represented as a negotiated and often incomplete process (Ponte & Pesci, 2022), influenced by exogenous shocks that expose organizations to exogenous influences (Dai et al., 2017), or by financing arrangements that filter the operation of logics (Amans et al., 2015). Other studies on the subject highlight how these systems can be boundary objects themselves, rather than being resolved through change (Busco et al., 2017), or these systems can remain stable even under external pressures (Hyvönen et al., 2009).A third school of thought focuses on the concept of the ceremoniality of accounting change, and the coupling/decoupling dynamics that mediate it. Such action can signal compliance and gain legitimacy without a substantial commitment to change (Dimaggio & Powell, 1983), while at the same time the accounting tool can be used to manage opposing institutional pressures (Covaleski & Dirsmith, 1988). More recent studies have refined this framework by demonstrating how organizations can maintain an appearance of change while disconnecting from being accounting practices similar to the reference logics (Agarwal et al., 2024). Accounting logics and pressures do not determine a change in the use and purpose of the accounting tool, but define how such change is negotiated, resisted, or only implemented in a ceremonial form. Nevertheless, most studies emphasize the way in which logics shape accounting tools, devoting relatively less attention to institutional work (Amans et al., 2015; Ezzamel et al., 2012).

Theoretical development on the role of accounting in hybrid organization: the role of institutional work

One of the approaches used to conceptualize institutional change in context with conflictual institutional logics, like hybrid organizations, is the institutional work, which emphasize the role of actors in effecting, transforming and maintaining institutional logics *(Lawrence & Suddaby, 2006)*. In fact, Ezzamel et al. (2012) highlighted that in shaping management accounting practice, and in responding to institutional logics, actors play a crucial role. These actors include financial managers, accountants, executives, and other staff members who are involved in accounting and decision-making processes. In this paper we adopted the institutional work approach to consider the agency of organizational actors. Institutional work considers institutions as an ongoing activity whereby actors reflect on and strategically operate within the institutional context where they are embedded *(Lawrence & Suddaby, 2006)*. This approach considers how actors give meaning and interpret the new institution and reality *(Lawrence, Suddaby, & Leca, 2011)*, in our case through accounting practices and tools. The latter does not represent a neutral technique but, like any other institution, it plays an active role in creating and shaping the economic and social reality in which it operates. This implies that accounting influences the behavior of economic actors and help create the economic reality in which they find themselves. As a result, accounting is not just neutral recording, but can shape the expectations and actions of individuals and organizations. According to institutional work approach public managers are not passive but they are involved in maintaining or in changing the institutional setting (T. Lawrence et al., 2011; Ma et al., 2026). For institutional work behavior, action, emotion and cognition of actors are important *(T. B. Lawrence & Suddaby, 2006; Liu, Zhang, & Jing, 2016)*. Different form of institutional work are used to create, maintain and disrupt institutions and to support the process of change *(T. B. Lawrence & Suddaby, 2006)* as you can see in the follow table.

Table 1. Typology of forms of institutional work

Creating institutions	
Advocacy	The mobilization of political and regulatory support through direct and deliberate techniques of social suasion
Defining	The construction of rule systems that confer status or identity, define boundaries of membership or create status hierarchies within a field
Vesting	The creation of rule structures that confer property rights
Constructing identities	Defining the relationship between an actor and the field in which that actor operates
Changing normative associations	Re-making the connections between sets of practices and the moral and cultural foundations for those practices
Constructing normative networks	Constructing of interorganizational connections through which practices become normatively sanctioned and which form the relevant peer group with respect to compliance, monitoring and evaluation
Mimicry	Associating new practices with existing sets of taken-for-granted practices, technologies and rules in order to ease adoption
Theorizing	The development and specification of abstract categories and the elaboration of chains of cause and effect
Educating	The educating of actors in skills and knowledge necessary to support the new institution
Maintaining institutions	
Enabling work	The creation of rules that facilitate, supplement and support institutions, such as the creation of authorizing agents or diverting resources.
Policing	Ensuring compliance through enforcement, auditing and monitoring.
Deterring	Establishing coercive barriers to institutional change.
Valorizing and demonizing	Providing for public consumption positive and negative examples that illustrate the normative foundations of an institution.
Mythologizing	Preserving the normative underpinnings of an institution by creating and sustaining myths regarding its history
Embedding and routinizing	Actively infusing the normative foundations of an institution into the participants' day to day routines and organizational practices
Disrupting institutions	
Disconnecting sanctions/rewards	Working through state apparatus to disconnect rewards and sanctions from some set of practices, technologies, or rules.
Disassociating moral foundations	Disassociating the practice, rule or technology from its moral foundation as appropriate within a specific cultural context.
Undermining assumptions and beliefs	Decreasing the perceived risks of innovation and differentiation by undermining core assumptions and beliefs

Source: Lawrence & Suddaby, 2006

Accounting could impact on cognition through information production, and by rendering visible and thinkable the implications derived from the conflictual institutional logics (Ezzamel et al., 2012). Indeed, accounting could be relevant for action, as cognition is associated with action undertaking, and as information produced are the basis for decision making process (Burchell et al., 1980). Institutional work could take two forms: constructing identities and educating forms. Accounting contributes to constructing identity since accounting is an important tool for legitimizing self-perception (Abrahamsson et al., 2011). Also accounting provides actors with knowledge and skills that raise their competency level (Mohamed & Lashine, 2003) to support new institutions.

In hybrid organizations characterized by conflictual institutional works, actors could use accounting to take actions aimed at accommodating, adequate, or could also resist through institutional work (T. Lawrence et al., 2011; T. B. Lawrence & Suddaby, 2006; Modell, 2022) . Action-based accounting could create resistance and accounting become object of tension between actors associated with different institutional logics (Lounsbury & Boxenbaum, 2013; Ponte & Pesci, 2022; Skelcher & Smith, 2015; Thornton & Ocasio, 1999; Vikstedt & Vakkuri, 2025). But also, it could mediate between conflictual institutional logics (Ezzamel et al., 2012) through institutional work. Actors can use accounting to support new institutions through institutional work, which can take different forms: building identities, where accounting legitimizes self-perception or education, providing skills to deal with new realities (T. B. Lawrence & Suddaby, 2006). In hybrid organizations, accounting can both mediate between conflicting logics (Gisch et al., 2023), and generate tensions, making the implications of such conflicts visible. This study analyses the role of accounting in mediating conflictual logics, with particular attention to identity construction and education as forms of institutional work. In our paper we focused on the mediating role of accounting considering two forms of institutional work: constructing identities and educating forms (Modell, 2022; Modell et al., 2017).

Methodology

The paper used qualitative research approach (Chapman & Wang, 2025) with longitudinal case study (Street & Ward, 2012)conducted in a hybrid organization. Qualitative research (Aspers & Corte, 2019; Seale, 1999) focuses on in-depth understanding of a phenomenon within the context in which it occurs (Yin, 2015). This approach is particularly useful to explore a single, seeking to understand the nuances, contexts and processes involved (Miles et al., 2014). The paper specifically analyzes the strategic plan, as an accounting tool, developed by the company and its implementation.

Gamma is owned by the one Municipality situated in Northeast in Italy. It operates in the management of public services which are entrusted to it by the Municipality. It was established as a joint stock company following the transformation of the previous Municipal Services Company in 2006. The company manages: paid parking services, heat management service, cemetery services, municipal tax collection service, pharmacy management, management of public green areas. The company's mission is the development of the territory, in compliance with the principles of corporate social responsibility, creating value (Bracci et al., 2021; Papi et al., 2025) for the entire community and thus improving its quality of life through the production of reliable, efficient and user needs.

Excellence, innovation and efficiency are levers for continuous improvement in the management of services, paying particular attention to the quality of the service offered and the creation of social value for all the actors involved. The values that inspire the conduct of company are first and foremost the transparency of its operations as a publicly held company; social responsibility understood from both an ethical and environmental perspective as an integral part of company processes. Constant dialogue with the community is fundamental to understand its expectations, developing methods of interaction and participation, and finally innovation and continuous improvement to provide excellent quality services.

The company has 4 subsidiaries, the annual revenue is approximately 8 million euros, the number of employees is 60. The management of the company is entrusted to a board of directors appointed by the Municipality. The board has a CEO and two councilors. In addition to the board, the company has two senior managers, one of whom holds the position of CFO.

In order to carry out this work, two main moments have been defined for which it is possible to group the actions that have characterized the drafting of the strategic plan. As mentioned above in the previous section, the salient moments that characterized the study and analysis in the drafting of this strategic plan were: the first phase, which took place from February 2021 to November 2021, of defining the preliminary objectives following first general and then specific meetings with the individual managers of each area, which ended with the final approval phase of the individual strategic objectives, transversal objectives and value and mission of the MOC; the second phase, from January 2022 to December 2023, deals with the implementation of the strategic objectives identified in the first phase, which followed as a result of changes made over the years dictated by changes in the political vision of the majority shareholder and in the readjustment of the previously established objectives.

The research was carried out between the end of 2020 and 2023 according to the timing shown in the following figure. In particular, after getting the access to the case in December 2020, we had the opportunity to observe the preparatory work done for the development of the business plan from February 2021. From May to June 2021 the business plan entered into an internal process of finalization before starting the confrontation with the Municipality from June to November 2021, when the plan was finally approved. The last phase of the research was related to the observation of the implementation period of the actions included in the business plan, as well as the development of related accounting technologies such as the business plan advancement monitor scorecard.

We had access to the various company documents, we carried out interviews, as well as we participated at 16 management meetings during the research period. The management meetings were held between the CEO, the CFO, and two Operations Managers during which extensive notes were taken, as recording was not allowed. We carried out 10 interviews involving not only the top management but also the intermediate managers responsible for specific businesses (see table below). Interviews were conducted at the end of the strategic plan approval and during the implementation phase. The total duration of all qualitative individual interviews amounts to 6 hours conducted in individual sessions. This approach was chosen to highlight, based on the responses received, the influence of various stakeholders in different phases of the construction process and subsequently in the implementation and monitoring stages of the same objectives. Additionally, informal talks were conducted during meetings' break.

The interviews were carried out following a precise framework, structured to systematically analyze the construction of the strategic plan. In the first part, the composition of the working group in the case study was explored, highlighting the presence of subjects with different institutional works and the role that each of them plays in the various phases of strategic work. The investigation also explored the ways in which the general approach of the Plan is shared, discussing the alignment mechanisms and any tensions generated by the coexistence of several institutional works. A specific focus was dedicated to the role of politics, in which the interviewees described the most complex aspects of the construction of the plan. The second part of the interview concerned the overall evaluation of the plan, considering its feasibility, the degree of progress of the objectives and the reasons behind any lack of results. The changes to management practices introduced following the adoption of the plan were also examined, interpreted as organizational responses to the plurality of institutional works at play. The conclusion of the interview collected the vision of the actors with respect to the institutional works that cross society, followed by the recording of the duration of the interview for methodological purposes.

Table 2. Interviews details

Interviewees	**N° interview**	**Services**	**Total Duration interview (min)**
CEO	2		45’
CFO	2		60’
Operation manager 1	2	Pharmacies	60’
Operation manager 2	2	Heat management, cemeteries, billposting and parking	90’
Line manager 1	1	Cemeteries	55’
Line manager 2	1	Public Green	45’

Case analysis

The research was conducted to identify the attitudes and approaches adopted by the individual actors involved, analyzing them through the lens of institutional work.

First phase

In order to describe the process of building the plan, first of all the attention was paid to the first phase, a section in which the major interactions and attitudes adopted by the individual actors can be highlighted through a key to interpreting approach of the individual with the lens of the institutional work. In hierarchical order, the observations and results of the first phase deriving from the meetings and individual interviews regarding the attitudes that the individual actors present within the organization emerged with the aim of approving the accounting tool are now described and commented on. As will be seen later, depending on each organizational position, the weight of governance and sharing of ideas and objectives varies. The analysis work does dwell on the general subdivisions of the three types of institutional work (T. B. Lawrence & Suddaby, 2006b) approaches that emerged, through an accurate analysis and combination of results between what was highlighted in the various meetings and the subsequent phase of individual interview through interviews.

In the first phase of the construction of the strategic plan, it is highlighted that the CEO actively participated in the preparation of the objectives, offering an initial analysis of the company's situation. As reported by the CEO himself, during the first phase of the interview:

"the company was in serious shortages from the economic and qualitative point of view of the services produced" (CEO).

Faced with this situation, the focus has been on economic and financial growth, without neglecting the quality of services and the external image of the company. The CEO immediately analyzes the state of the company in the first instance, developing a causal chain, i.e.: from the presence of initial deficiencies, the adoption of a strategic plan can lead to an improvement in performance. Right from the start, he highlighted new strategic priorities, distancing himself from the past and defining a new development for the future of the company. Right from the start, the concept of quality takes over within the central value that the company must convey to the plan and to the stakeholders (citizens and municipality).
At the same time, the CEO emphasized the importance of creating an organizational identity, such as the following he stressed:

"The definition of this constructive process must be the creation of the corporate identity, coming from a previous management that did not pay attention to the importance of highlighting the strategic area of the company" (CEO).

In this sense, the strategic plan has been interpreted as a real distinction from the previous management, capable of consolidating company practices and tracing guidelines for future decisions. He theorizes a new construction process linked to a new business strategy, legitimizing the new course.

At the same time, the CEO emphasized how this tool acts as a link between senior management directives and members of the organization, also acting as a useful monitoring indicator for both the company and shareholders, he went on to say:

"it is important, as a parameter and monitoring tool, to be able to analyze the positive or negative trend of the company line, a strategy to be shared with the shareholder" (CEO).

The preparation of a new construction, new parameters and monitoring tools further legitimize the need to operate a strong control by reforming the organizational and strategic planning of the company. Establishing what is or is not important to analyze and specifically what needs to be monitored is synonymous with strong attention to the definition of precise company lines. Empirical evidence gathered from interviews and technical-operational meetings confirms that this institutional work has played a crucial role in guiding the company towards greater strategic clarity, while improving the quality of services and overall performance. The following is a summary of the combination of what has been described above according to the interview carried out and the evidence found during the meetings to build the strategic plan.

The involvement of the CFO was relevant in all phases of the drafting of the strategic plan. Already in this first phase of construction of the plan, particular attention has emerged to the transformation of some services, in particular the municipal pharmaceutical service, overcoming the traditional role of the simple distribution of medicines, as he stressed in the interview:

"attention must be paid to a new development of services based on change due to technological progress and on the uses and consumption of the city community" (CFO).

In this context, the integrity of the CFO is particularly evident, covering a dual role at the same time: CFO and director of the municipal pharmaceutical service. This dual position generates an intrinsic tension between different interests, requiring a conscious management of the priorities and responsibilities deriving from the position held. This condition allows a direct observation of how managerial and operational practices intertwine, influencing the definition of strategic objectives and providing fertile ground for the observation of institutional work.

The CFO is aware of the importance of combining the public interest and collective well-being with the company's strategic objectives. As he states during the interview:

"The definition of identity is a fundamental objective both for the company and for the services in which it is realized. As far as I am concerned, pharmacies must emerge from the point of view of identity, as municipal pharmacies that oversee the entire municipal territory" (CFO – Operation Manager 1).

This reflection highlights how the CFO considers his role not only as an executor of managerial tasks, but also as an intentional actor who contributes to the construction and transformation of organizational practices and identity. In operational terms, the CFO has specific responsibilities for the pharmaceutical services section, cataloged in this document as Operation Manager 1: within Gamma there are five pharmacies distributed in the municipal area. Operation Manager 1 points out that:

"The approach taken in pharmacies is different from simple management" (CFO - Operation Manager 1).

As a result, in the phase of defining the objectives of the strategic plan, a starting point was established to develop a pharmaceutical service with an entrepreneurial and development-oriented approach, compared to a more static model typical of public services.

This dual role allows you to directly observe how the CFO's integrity and reflexivity influence organizational practices, the definition of strategies and the construction of an institutional identity, thus constituting a concrete example of institutional work within the company. The empirical evidence gathered in the interview held after the construction phase of the strategic plan and from the operational meetings shows that the CFO's choices and reflections have played a central role in the redefinition of pharmaceutical services and in the development of an innovative approach to strategic management and development.

During the preliminary meetings, and in particular during the interview, the possibility of modifying the incentive system by introducing a reward-based approach was also discussed. The propensity for the role of Operation Manager 1 (O.M.1) emerges clearly both in interviews and in meetings for the plan. The attitude of the Operation Manager 1 is aimed at creating and transforming the

practices and organizational identity of services, rather than a simple operational management system.
If analyzed through the CFO's interpretation, this approach shows how it is possible to influence the construction of the identity and corporate role of services, combining managerial choices and concrete transformations of processes. Empirical evidence collected through interviews and operational meetings supports this interpretation, highlighting how the CFO's actions have contributed to redefining the identity of pharmacies and promoting an innovative approach to service management.

The focus now shifts to what has been collected by Operation Manager 2 (O.M.2), responsible for Gamma's main services, in particular: the cemetery service, the management of public green areas, heat management, public parking and billboards. Regarding the drafting of the strategic plan, Operation Manager 2 says during the interview:

"I had a strong active and mediating participation throughout the construction phase of the strategic plan, discussing with the CEO and CFO the proposals for my sectors and mediating with the proposals requested by the municipal administration" (O.M.2).

Operation Manager 2 immediately brings out its own professional identity as an institutional mediator, called upon to take action beyond its mere role as Operation Manager but to interact because it is responsible for many services. He pays a strong attention to transforming and translating municipal requests into the corporate strategy to be included and proposed in the strategic plan.
However, during the interview he continues:

"there is a strong criticality in the participation of the actors involved, both from an internal political and administrative point of view, in order to pursue the common goal, i.e. the well-being of the community and citizens" (O.M.2).

Operation Manager 2 emerges in his position as responsible for the main municipal services, which allows him to gain an in-depth understanding of the day-to-day functioning of the organization and interactions with the community. His reflexivity is manifested in his critical awareness of his role in linking operational and strategic objectives, reflecting on the way in which his decisions shape the identity of services and organizational practices. As it goes on to say:

"through the strategic plan, the ideas to achieve both specific and transversal objectives have been well defined" (O.M.2).

It therefore gives a clear signal of research and achievement of results both to the members of the organization and to the community.

In this context, the actions of Operation Manager 2 constitute the creation of a corporate identity through the management of key municipal services, such as public parking lots, heat management in public buildings, municipal cemeteries and green areas, shows how daily practices are intentionally shaped to consolidate and innovate organizational structures.

Operation Manager 2 continues:

"For this plan, as can be seen for the heat management service, we want to focus on the idea of investing in new technologies to be adopted to support the skills already present in the company with the ease of reading new technologies. The reorganization of the company website and the preparation of customer satisfaction have useful characteristics in the collection of information and in the ability to monitor one's work" (O.M.2)

He also emphasizes that the construction of the plan must be based on the link between operational and strategic objectives, with the employee at the center as the first theme in relation to citizens. Reflecting on the future of the strategic plan, he highlights an objective of internally improving relations between the actors (majority shareholder and organization) to encourage greater attention to the recognition of results.

The fusion of identity, proactivity and critical reflection of Operation Manager 2, together with the questioning of objectives and the adoption of new technological and organizational tools, brings the role of this actor to the forefront.

Line Manager 1 (L.M.1), head of the municipal cemetery service, shows a clear predisposition to mediate between the requests of the majority shareholder, i.e. the municipal administration, and the operational needs of the service. As he states during the interview:

"a strong and constructive dialogue with political bodies is needed to produce key public policy objectives" (L.M.1).

This position highlights its intensity, rooted both in daily management practices and in the network of relationships with external actors, and a marked reflexivity, i.e. the awareness of how one's actions influence the construction of the identity of the service and the definition of shared objectives. Line Manager 1 goes on to point out:

"it is essential to create a synergistic plan between the objectives we want to set for society and share with the political body" (L.M.1).

In this part of the interview, Line Manager 1 stresses in building a plan capable of coherently integrating the company's internal objectives with the expectations of the municipal administration. The emphasis placed on the need for synergy shows the need to move towards a shared path that makes the strategy recognizable and legitimate for both actors. There is a strong enhancement of the concept of relationality, highlighting how the good performance of the plan also depends on the ability to dialogue between the parties involved. Within this vision, the strategic plan becomes a space of connection between political direction and corporate direction.

Line Manager 2 (L.M.2) declares that she feels superfluous and not involved in the objectives defined for the construction of the strategic plan, despite the fact that they are in line with the company vision:

"it emerged that some objectives do not reflect the needs of the community, so it was decided not to push towards the achievement of these objectives, focusing instead on the most significant ones" (L.M.2).

Line Manager 2 appears to be aware of the limitation of knowledge with respect to the strategic structure and is aware of the discrepancies between planned objectives and real needs, and uses this awareness to guide his actions. At the same time, it mitigates and reduces the institutional pressures that are linked to the achievement of results. In addition, Line Manager 2 incons during the interview:

"a broader relationship between the achievement of the plan's objectives and the motivational bonus" (L.M.2).

In this situation, Line Manager 2 suggests a review and restructuring of the incentive system to align the performance of operators with the well-being of citizens. Certainly a possible change in the mechanisms of perception of the achievement of results related to a bonus is essential to leverage and stimulate one's employees. It pays close attention to a redefinition of the criteria that guide the incentive system. As he goes on to point out by saying:

"human attention to employees and stakeholders must emerge" (L.M.2)

These observations show how, even in a context of detachment in the plan construction phase, Line Manager 2 is able to model or at least contribute to organizational practices and processes.
The comparative analysis of the two Line Managers highlights different approaches: if on the one hand Line Manager 1 highlights a proactive orientation towards mediation between the needs deriving from political and operational administration, focusing on dialogue with the municipal administration, on the other hand Line Manager 2 emphasizes the need to put the citizen at the center, directing decisions towards objectives perceived as more significant for the community.

Second phase

Now the attention is turned to what emerged by analyzing the second phase of the construction process that led to the final approval of the plan.

In the second phase, the CEO focused on training and education in daily practices in the management of work activities. It should be emphasized that during the meeting the need emerged to change the order of strategic objectives by inverting as the first objective the quality of the service provided with respect to the economic and financial health of the company.

This attitude highlights a strong propensity to generate an identity and value position of the company towards the community. During the interview, it emerged that periodic monitoring and annual monitoring activities have a strong weight to achieve the sectoral objectives that have always been the focus of attention by the CEO, despite the fact that this approach is not so strong compared to the observations highlighted in the first part. The CEO stressed during the interview:

"the image that the company has been able to produce towards the community has been fundamental in order to increase the value of the company itself" (CEO)

In the final phase of the interview, his attention was focused on the importance of training and acquiring competent personnel, enclosed in the logic of institutional work in the educational phase. These reflections bring out an attitude of mainstreaming institutions during the final phase of approval of the plan, more in detail an attitude of policing, enhancement and integration can be highlighted. These factors analyzed during the implementation of the strategic plan, now already consolidated in the definition of the objectives, were not too emphasized later, due to an already present draft of achievable objectives for each business sector.
The implementation phase played a key role in the actors such as the Operation Managers and the Line managers, while the CEO collected all the ideas and changes on the case during the implementation phase of the plan.

As for the CFO, recalling that he holds both the position of CFO and Operation Manager 1, in the analysis of the phase following the approval of the strategic plan regarding the implementation phase of the plan, increasing attention was paid to the strong attention paid to the evidence by the trade unions, he said that:

"a strong resistance in imposing an approach to the achievement of personalized objectives" (CFO – L.M.1)

During this section of the interview, the CFO, who holds a dual role as previously mentioned, tries to affirm even more a new organizational identity, towards an orientation towards the responsibility of each individual within the company. It highlights the desire to impose new logics typical of organizations focused and directed towards corporate performance, defining a need for new operating rules. At the same time, however, it questions long-established practices, highlighting a presence of institutional tension that manifests itself in this phase of implementation of the plan, placing itself in a sort of decision-making limbo.

During the analysis of the meetings and the interview, the importance of distorting and adapting the city's pharmaceutical service to the community is highlighted to changes in the service market to increase both the well-being of citizens and the profit and economic-financial well-being of the company, positioning it in a phase of growth. Therefore, in addition to the requests communicated in the first phase, a process of modernization of the buildings to manage the pharmaceutical service emerged. Compared to the construction phase, some strategic objectives have been added such as the expansion of services for the municipal pharmaceutical service in question. In these considerations, a distracting approach emerges regarding the adaptation of pharmaceutical services according to technological evolution and undermining assumptions and beliefs about what is adopted in the management of pharmaceutical services. Also in this phase, as in the previous one, the role of Operations Manager 1 has prevailed over the more senior role he holds in the company as CEO.

As for the influence that Operations Manager 2 had on the implementation process, we start from the fundamental fact that in the previous phase of the plan all the actors involved, with a vertical orientation, participated in an active and coordinated way in all phases. Operation Manager 2 highlights the lack of attention from the main stakeholders such as the Municipality, even in the implementation phase of the plan. She would have expected a more active direct dialogue window with the actors involved in the various meetings to build the plan, without going through informal word of mouth indirectly. Through the strategic plan, the ideas for achieving both cross-cutting objectives with the company were well defined, even if during the implementation and monitoring phase the cross-cutting strategic objectives inherent in the company's communication did not receive a positive response. Operation Manager 2 says during the interview:

"the creation of a corporate identity, for the services managed directly by me, is rightly achieved through the achievement of the objectives set in the construction and implementation phase of the plan: unfortunately, as regards the service relating to the management of the Multipiano car park, these objectives are outdated" (O.M.2)

Also in this phase, Operation Manager 2 highlights an approach aimed at creating a corporate identity, through the preparation of a plan aimed at pursuing objectives, monitoring results and reporting on them. These guidelines at the same time act as both the basis for the construction of corporate identity and a mechanism for maintaining practices, with a routine monitoring of objectives. This is highlighted in the interview and also in the relationship that the actor had with the company's actors for the current plan, a fact of little desire to intervene to change what was elaborated in the implementation phase, so much so that both in the periodic phase and in the final monitoring phase, most of the objectives were not achieved due to the lack of dialogue and the loss of interest on the part of the management. Finally, it states a greater need for involvement with members for this phase.

During the interview with Line Manager 1 he highlights how politics has helped a lot because it highlights a strong synergy with society. The goal itself was to build new cemetery niches with the help of project funding to extend the service offered to the community. The idea of transparency, of sharing ideas both with Gamma and with the municipal administration, in his opinion, has led to a climate of relaxation. Obviously, as far as he is concerned, this attitude has been highlighted in fruitful talks full of positive discussions between the actor and the company. In the interview, he stresses the idea that:

"identity for the service provided and even more so for a public service company is fundamental" (L.M.1),

Line Manager 1 emphasizes a strong focus on the identity character of the company and organizational identity, affirming new identity ideas but at the same time lying a firmness on the current situation. From this interpretation, typically of institutional creation, a further hybrid interpretation emerges in parallel, stating that based on what was expressed in the creation phase, the proposals previously expressed had already been highlighted. All that remains is to monitor the achievement or non-achievement of the set goals. The improvement of the work that will be carried out must be clear to citizens, continuing to say:

"greater services, on the side of municipal cemetery services, which will probably be subsequently expanded in the next business plan" (L.M.1).

The idea of expanding cemetery services in the community can be placed at a time of balance between innovation and corporate continuity, where the idea of growth is within the institutional processes themselves. Line Manager 1 conclude:

"these activities that will be carried out and, if achieved, will represent not an end point but the beginning of the company in this service, expanding the proposed range in the future" (L.M.1)

In this regard, it is essential to specify that, as in the first phase, even more so in the second, Line Manager 2, responsible for the green public service, did not participate in meetings and discussions, represented by Operations Manager 2 as responsible for the green public service. All activities were managed by the Operations Manager 2.

Discussion

What is highlighted by the theory can be found in the case study in question which demonstrates how accounting is both instrumental and ceremonial, but also to provide legitimacy and visibility towards the outside of the institution (Amans et al., 2015; Burchell et al., 1980). In the case study in question, it operates as a cognitive and regulatory device in line with the literature on accounting in institutional complexity and on how accounting tools mediate between different complex logics (Busco et al., 2017; Ezzamel et al., 2012).

The vision of institutional work (Beunen & Patterson, 2019; T. Lawrence et al., 2011; T. B. Lawrence & Suddaby, 2006; Modell, 2022; Smets & Jarzabkowski, 2013) turns out to be a reading lens to understand how actors activate creating, maintaining and disrupting practices (T. B. Lawrence & Suddaby, 2006). In the first phase of case analysis, the CEO exercises a perspective of creating through identity construction and defining (diagnosis, redefinition of the mission and centrality of quality), while the CFO, Operation Manager 1 and Operation Manager 2 highlight an attitude of creating (remodeling of services, construction of networks with the municipal administration). These approaches recall the literature that shows the intentional agency of actors in forging structures and practices, specifically in the hybrid sphere (Greenwood et al., 2011; Modell, 2022; A. C. Pache & Santos, 2013). A note outside the chorus turns out to be Line Manager 2 but in this nevertheless an attitude of disrupting work emerges (disassociating moral foundations; disconnecting sanctions/rewards) highlighted attitudes that can be cataloged in the reading lens of the institutional (T. B. Lawrence & Suddaby, 2006; A.-C. Pache & Santos, 2010). In the second phase of the construction of the strategic plan, there is much more evidence of an increase in maintenance institutional work: educating, policing, embedding and routinizing, consolidate the structures introduced in the first phase. At the same time, the practice of accounting makes visible the discrepancies between objectives and context (e.g. exceeding the objectives on the Multipiano; union resistance on partial objectives), opening up space for disruption. This simultaneous presence of disability and at the same time a routine process results in pursuing the trajectories of layering and adaptation in hybrid organizations: innovations are grafted onto existing practices, sometimes redefining their evaluation (Conrath-Hargreaves & Wüstemann, 2019; Dai et al., 2017; Siti-Nabiha &

Scapens, 2005). The following table is what emerges from the analysis of the two phases, as just commented above. It highlights the specificity with which the attitude of the interviewees emerges following a key analysis of institutional work.

Table 3. Institutional works highlighted in the first and second phases of the case study.

Role Actors	Elements of Institutional work (first phase)	Elements of Institutional work (second phase)
CEO	Creating	Creating
CFO	Creating	Creating / Disrupting
Operation Management 1	Disrupting	Creating
Operation Management 2	Creating	Creating / Maintaning
Line Manager 1	Creating	Creating / Maintaning
Line Manager 2	Disrupting	(passive actor)

During the case study, two fundamental elements are highlighted and elevated in terms of reading and analysis: embeddedness and reflexivity. Embeddedness (Wigren-Kristoferson et al., 2022), given by a hierarchical respect and strong responsibility for the service and network created in the supply chain (municipal administration, citizens), influences the breadth and direction of the institutional work (Thornton & Ocasio, 1999; Vakkuri & Johanson, 2018). In the case study, the CEO converts the top position into capacity to define and embed; the CFO and Operation Manager 1 exploit a dual embeddedness in order to innovate, encountering resistance to change when some objectives touch on practices that have never been historically modified and highlight resistance to change. Operation Manager 2 acts by translating political logics by integrating them with operational logics. Line Manager 1 employs relational embeddedness to bring strong strategic innovation to the plan. The reflexivity (Tuominen, 2025), which in turn is oriented according to the strategic plan: for sensegiving, educating, selecting objectives and re-evaluating incentives. It follows the line of the accounting tool, as it is not only a mere register, but at the same time a performative method that influences the actions and expectations deriving from the strategic plan (Ezzamel et al., 2012; Modell, 2022).

If take into consideration the RQs cited at the beginning of the article, namely: *1) how do actors engage in institutional work in hybrid organizations?*, is reflected in the variety of practices found to create, maintain or question institutional arrangements in the dedicated case study (T. B. Lawrence & Suddaby, 2006), in line with the theory on strategic responses to competing logics and on reflective agency in the case of MOCs (Bergh & Erlingsson, 2024; Greenwood et al., 2011; A. C. Pache & Santos, 2013; Skelcher & Smith, 2015; Smets & Jarzabkowski, 2013; Voorn et al., 2017). As regards the second research question: *2) the role of the strategic plan as an accounting tool*, it should be noted that this research question is supported by the literature that qualifies the plan as an accounting instrument: it enables identity construction (theorizing/defining), at the same time it builds regulatory networks (sharing with the shareholder/municipality), supports education and routinization (through the monitoring of operational objectives), and brings out tensions that combine with each other (Amans et al., 2015; Busco et al., 2017; Ezzamel et al., 2012; Siti-Nabiha & Scapens, 2005).

In the case presented, the strategic plan and the related monitoring tools prove to be generative platforms to shape institutions and their complexity (T. Lawrence et al., 2011; Smets & Jarzabkowski, 2013; Suddaby, 2010) , preserving or transforming, following a perspective that sees accounting as a constitutive and performative social practice in hybrid contexts (Ahrens & Ferry, 2022; Burchell et al., 1980; Ezzamel et al., 2012; Grossi et al., 2022; Modell, 2022; Ramus et al., 2017).

The analysis of the development and implementation of the strategic plan in Gamma offers numerous clues on how accounting interacts in hybrid organizations characterized by contrasting institutional logics. In line with the analysis of the initial literature, the company considered as a hybrid organization highlights how accounting practices, in particular the strategic plan and the associated monitoring tools, are not neutral tools, but real mediators in the construction of organizational identity and in the facilitation of strategic coordination (Ezzamel et al., 2012; Amans et al., 2015).

The results highlighted by the analysis of participation in the meetings and interviews show that the actors employed different forms of institutional works (T. B. Lawrence & Suddaby, 2006), creation, maintenance and disrupting, to govern hybrid complexity. The CEO moves from identity building found in the first part to educational forms in the second (training, integration into routines), marking the transition from creating to maintaining following the key of analysis. The CFO and at the same time Operation Manager 1 adopts a hybrid approach: with creating (redefinition of the pharmacy service) and very pressing traits (identifying new performance criteria), emphasizing a dual function of accounting in reconciling efficiency and social purpose in hybrid organizations (Ezzamel et al., 2012; T. B. Lawrence & Suddaby, 2006). At the same time, Operation Manager 2 and Line Manager 1 combine creation and maintenance (with a focus on identity reinforcement and operational coordination), while Line Manager 2 introduces a much more critical attitude, showing how reflexivity and embeddedness can enable or slow down change (T. Lawrence et al., 2011; Modell, 2022; Modell et al., 2017).

The case study in question highlights how the strategic plan, an accounting tool, acts as both cognitive and operational technology (Busco et al., 2017) The case study in question highlights how the strategic plan, an accounting tool, acts as both cognitive and operational technology Busco et al. (2017) accounting tools, in the universe of hybrid organizations, function as cognitive objects and symbols, which bring out the legitimacy of identity in the first instance, while at the same time highlighting the constructive tension between the different approaches of institutional work, activating both instrumental and ceremonial dimensions (Amans et al., 2015; Burchell et al., 1980; Ezzamel et al., 2012). The case is particular because it does not only analyse a specific moment in terms of institutional work but highlights an evolution in two separate moments (Granqvist & Gustafsson, 2016; Greenwood et al., 2011; A.-C. Pache & Santos, 2010), to highlight how internal, external and personal pressures evolve the attitudes of the various actors within the organization. Finally, there is a strong importance on the mediation role of accounting (Agarwal et al., 2024; Grossi et al., 2022; Zollo et al., 2023): there is a strong impact at the decision-making level, while the involvement of Line Managers is more variable based on the personal relationship that the actor has with the organization, highlighting how accounting at the same time shapes the actors and the actions and decisions they make (T. Lawrence et al., 2011; Modell, 2022).

Conclusion

This case study aims to contribute to the research on the issue of hybrid organizations by showing how accounting tools, in this case represented by the strategic plan, are not simple control tools, but their own institutional tools capable of bringing out different forms of institutional work (T. Lawrence et al., 2011a; T. B. Lawrence & Suddaby, 2006). The case study on the MOC Gamma performs a dual function and responds to two considerations: on the one hand it builds and orients organizational identities, on the other hand it enables processes of education, coordination and institutional maintenance, connecting to the theoretical literary framework on accounting tools and the concept of institutional complexity (Amans et al., 2015; Burchell et al., 1980; Ezzamel et al., 2012).

The case study highlights how the strategic plan operates as a cognitive and symbolic tool The perspective adopted shows how the strategic plan operates as a cognitive and symbolic technology (Busco et al., 2017), able to highlight the political, managerial and community logics, key elements of MOCs (Grossi & Thomasson, 2015; Johanson et al., 2025; Vakkuri & Johanson, 2021). The role of embedded agency is highlighted as a central subject in the analysis: starting from the initial situations of the role of the actors, they subsequently influence the processes of creation, maintenance and institutional transformation in a differentiated way (T. Lawrence et al., 2011; Thornton & Ocasio, 1999).

In light of the above, we wanted to stress the idea that accounting mediates institutional complexity only through the intentional action of actors, who use tools such as the strategic plan to create, maintain or disturb existing institutional arrangements (T. B. Lawrence & Suddaby, 2006a; Modell, 2022). Analyzing the case from a practical point of view, what emerges from this research is how the actors of a MOC, so articulated as it is multi-sectoral, can use accounting tools to increase the perception of the company to its stakeholders and create their own decision-making strategy, focusing on the transparency of the objectives and strengthening both internal and external legitimacy (Grossi et al., 2022; Grossi & Reichard, 2008). In addition, the need to align managerial incentives, training, communication and monitoring systems to effectively integrate the different institutional logics at all organizational levels clearly emerges (Mair et al., 2015; Pinz et al., 2024).

This dual role that the strategic plan highlights not only confirms that accounting measures organizational reality, but at the same time wants to build and shape it in terms of external perceptions, expectations and coordinated decisions in perfect dialogue with its stakeholders (Burchell et al., 1980; Ezzamel et al., 2012).

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