

Control and Change

Studying the Process of Institutionalisation

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This paper studies the process by which a change in the institutional logic of an organisational field diffuses through the management control system of a firm. The theoretical framework proposed by Hasselbladh and Kallinikos (2000) enables us to describe the institutionalisation process of management control systems in more detail by observing how ideals are translated into discourses and, in turn, into control techniques. We argue that both the process by which institutional changes are implemented inside organisations and the process of decoupling are two aspects of the same issue. Revisiting core notions of new-institutional theory such as internalisation and decoupling, our findings question the systematic as well as the linear nature of the institutionalisation process. Empirical findings, based on a field study conducted in the French subsidiary of a pharmaceutical laboratory, highlight how the discourses of organisational actors contradict new ideals and control techniques. More particularly, it appears that, when a discourse cannot be heard, it can be partly bypassed using techniques. It is also argued that intra-organisational change builds on stable discourses and ambivalent technology, which foster insidious dissemination of the new institutional logics when "what can be done cannot be said". *

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