

Rhetorics and the fate of budgeting

Abstract:

This paper examines justification rhetorics developed by authors seeking to promote management concepts. More specifically our study places particular emphasis on the way two separate rhetorics, the first emanating from environmental turbulence and the other from the need for increasing management freedom, has enabled authors to justify not only the genesis but also the demise of budget (through the Beyond Budgeting). This directly leads to our study of the two distinct periods where these rhetorics were particularly relevant: 1930 - 1950 for the birth of budgeting and 1960 - today for its demise. Building upon two sets of French and English texts, each treated symmetrically through detailed content analysis, our research borrows from neo-institutional sociology the notions of rhetoric and institutionalisation. For each of the two periods considered, we identified the properties of the institutional logic prevalent at that time, using Fligstein's (1985) work. This analysis offers a dual contribution to our knowledge of rhetorics. Firstly, we demonstrate the content of rhetorics is not sufficient in itself to justify change because standard rhetorics exist, in particular where its meaning is contingent upon the keywords with which it is. And, secondly, the contents of rhetorics are dependent upon the constituencies of the institutional logics with which they are associated.

Introduction

The study of the institutionalisation of the practical and symbolic forms of accounting are central to its research. Various theoretical and empirical approaches have been adopted towards our understanding of the phenomena of different forms of accounting which “have changed, repeatedly becoming what they were not” (Hopwood, 1983: 289) and, as such, have usually been taken for granted. Most often, publications reviewing management accounting practices have been longitudinal and based upon the traditional frameworks and assumptions of accounting history research, *e.g.* Foucault, Actor-Network Theory or neo-institutional sociology. With Foucauldian studies and Actor-Network Theory, rhetorics have developed to legitimise and institutionalise a symbolic practice or form and have thus become central to accounting research. Research on rhetorics derived from neo-institutional sociology has, albeit, been of little interest to accounting academe. However some publications in this

discipline have addressed the role of rhetorics (Phillips et al. 2004, Suddaby & Greenwood, 2005, Maguire & Hardy, 2006, Greenwood et al. 2008, 2009).

For this research stream, rhetoric can be subsumed into rhetoric strategies understood as the “speech and writings that subconsciously reflect and deliberately manipulate the values and ideologies of a particular discourse community” (Suddaby & Greenwood, 2005, 40). Further to the institutionalisation process, some managerial concepts can thus be taken for granted as individuals come to accept a shared definition of social reality (Scott, 1987).

Publications on the role of rhetorics within neo-institutionalism have focused upon changes in institutional logics, *i.e.* “the criteria used to assess the legitimacy of organisational forms” (Suddaby & Greenwood, 2005, 36) as well as the structure, contents, harbingers, receivers or role of rhetorical strategies in deinstitutionalisation processes. In spite of this, research on rhetorics and neo-institutionalism raises new questions which have, as yet, been left, unanswered. Although rhetorics have been studied for the purposes of understanding competition between various institutional logics or to analyse shifts in dominant institutional logics, research on the rhetorics surrounding the development of organisational forms typical for each institutional logics (of which accounting is part) appear to have been neglected. As a result in this paper we focus on justification rhetorics – those which occur at the very first stage of the institutionalisation process. We adopted such a stance as we believe these justification rhetorics are crucial to the understanding of breakthroughs in existing institutional orders. In particular, we have scrutinised justification rhetorics diffused over a long historical timeframe (from 1930 to current day with particular emphasis on two distinct time periods). In so doing we sought to capture the changes or stabilities which structure these institutional logics. Furthermore, the shift from one dominant institutional logic to another requires some institutional work aimed at delegitimising the symbolic forms and practices which have characterised its prior institutional logic. Such deinstitutionalisation attempts are to date under-explored by research (Greenwood et al., 2002, Maguire & Hardy, 2009), who stressed this dual theoretical void. Firstly, prior publications have not taken the role of rhetorics in deinstitutionalisation into account. Secondly, only a limited amount of studies have scrutinised deinstitutionalisation processes in accounting and an even more limited amount of publications have showed the role played by rhetorics in such processes (Ezzamel et al., 2007).

This paper therefore seeks to provide an empirical contribution to the knowledge of rhetorics used in the institutionalisation of accounting ideas and concepts.

The theoretical contribution of this piece lies in providing an enhanced understanding of the role played by rhetorics at the early stage of institutionalisation processes. Moreover, accounting research has to date never studied institutionalisation (legitimation) and deinstitutionalisation attempts (deligitimation) together.

Our paper therefore contributes to the understanding of these two critical phases of the institutional change process. As a result, this paper provides the answer to the following research question: How can rhetoric affect management accounting concepts? To answer this, we offer a parallel study of the rhetoric used in both the institutionalisation and attempts to deinstitutionalise the concept of budget in the two institutional logics assumed to be dominant. The budget is a typical example of an institutionalised accounting concept (Covaleski & Dirsmith, 1983, 1988, Fernandez-Revuelta & Robson, 1999, Berland & Boyns, 2002, Ezzamel & al. 2007b, Berland & Chiapello, 2009) as its legitimacy in organisations is taken for granted. However budgeting as an institution has for some years been subject to critique aimed at its deinstitutionalisation. In response to the initial critiques on budgets, CAM-I¹ (Hope & Fraser 2003a & b) set up a think tank - today known as the BBRT (*Beyond Budgeting RoundTable*) - in order to “eliminate budgeting”. This attempt at deinstitutionalisation enables us to compare the rhetoric used by the BBRT (since the early 1970s) with that supporting the institutionalisation of budgets (from the 1930s to the late 1960s). Paradoxically, the same rhetorical schemes were developed to support both the institutionalisation and attempts to deinstitutionalise budgets. Two sets of rhetorical schemes which emerged from our historical study seemed to be of particular interest in discourses aimed at institutionalising or deinstitutionalising budgets. The first arguing that environmental turbulence in the 1930s required the implementation of budgeting. Similarly since 1990, environment turbulence has again exacerbated a feeling that budgeting should be abandoned. The second rhetorical scheme, argued in the 1950s, was that budgets would contribute to the emancipation of managers. Since the 1990s however, budgets are presented as rigid frameworks impairing managerial process, hence abandoning such strictures could be seen to emancipate managers. The apparent symmetry in the rhetorical schemes used for opposing purposes serves as a means of understanding just how rhetorics operate in institutionalisation processes. Given the lack of historical hindsight as to the deinstitutionalisation of budgets,

¹ “CAM-I is an international consortium of manufacturing and service companies, government organisations, consultancies, and academic and professional bodies who have elected to work cooperatively in a pre-competitive environment to solve management problems and critical business issues that are common to the group” website CAM-I.

this paper does not claim to offer a comprehensive understanding of the role played by rhetorics in this process.

Our argument is structured as follows. The first section presents the theoretical framework used in the rest of this paper and focuses in particular on the role of rhetorical devices and actors promulgating, as well as those who are in receipt of, them. The second section sets out the research methodology. The third is an empirical exposition of how rhetorical schemes are developed and diffused in each of the two periods studied; we focus on concept history, rhetorical devices' contents as well as upon the role of actors involved. The fourth section discusses our empirical findings.

1. Theoretical framework

Numerous authors have referred to rhetorics to explain the institutionalisation of an organisational form. To date this has been achieved through various streams of research and is prevalent in historical and longitudinal research. Neo-institutional sociology has also studied rhetorics as a research object. Given the richness and variety of contemporary neo-institutional sociology today, contributions have highlighted the numerous and very different dimensions of this notion. In this section we have therefore reviewed what is known in fact and what needs knowing.

1.1 Discourses and rhetoric schemes as a central argument for change and institutionalisation

Numerous studies have scrutinised institutionalisation mechanisms, *viz.* processes by which '*social processes, obligations, or actualities come to take on a rule-like status in social thought and action*' (Meyer & Rowan, 1977, 341). Historical and longitudinal approaches to institutionalisation have stressed the potency of discourses and rhetorics. Accounting historians have showed in particular that in the case of budgeting discourses precede practices (Berland & Boyns, 2001). This suggests that discourses have already been in existence, resulting in their shaping and facilitating the subsequent diffusion of practices. These discourses refer to limited examples of organisations' practical experience and form the discursive base upon which rest the wider diffusion of practice across organisations at large.

In contradistinction to these longitudinal approaches, Foucauldian studies have shown how discursive forms prevailing within society have enabled the subjectivation of accounting practices. More particularly, the significance of relations between discursive forms used to define government programmes and technologies as the "*governing of conduct, it was argued, was achieved through the interplay between programmes and technologies, between the*

discursive and the instrumental” (Miller & O’Leary, 2007: 707). In regard to budgets, it has been demonstrated that the development of new control practices are made possible because a favourable societal discourse is available (Miller & O’Leary, 1987).

Apart from such approaches, the Actor Network Theory (ANT: Latour, 2007) insists on the significance of rhetorical constructs as means of persuading, translating, interesting and enrolling new actors who would subsequently support a new project promoted by a broader network. Actor Network Theory was brought into accounting research to show how ABC diffused (Jones & Dugdale, 2002) or how cost analysis was developed in hospitals (Chua, 1995). This approach has also served to symmetrically analyse why and how two costing methods (GP method and ABC) have either succeeded or failed to diffuse in France (Alcouffe, Berland & Levant, 2008).

A fourth major approach to rhetorics can be found in neo-institutional sociology deeming “*we can see institutions are not just social constructions but social constructions constituted through discourse*” (Phillips, 2004: 645). Just like institutionalised discourses, management concepts are the offspring of rhetorical devices. In this paper we describe these rhetorical devices ‘rhetorical schemes’ as this enables us to also include arguments and wording. Persuasive rhetorical schemes have the potency to institutionalise managerial concepts (Phillips et al. 2004). For this to occur, one should be aware that triggers alone are not enough to institutionalise new concepts as these need to be problematised in order to be accepted (Munir, 2005). All told, “*Rhetoric is a type of instrumental discourse used to persuade audiences, reach reliable judgements or decisions, and coordinate social action*” (Green, 2004: 654) and therefore shapes, aims and means by constructing meanings and identities as well as more generally, the world itself.

Historical and Foucauldian approaches offer a macro social view of rhetorics; focussing on the availability of discourses justifying new ideas and practices. Notwithstanding their merits, these approaches not only elicit the mechanisms whereby such rhetorics develop but also remain only allusive. Conversely, Actor Network Theory follows the actors and their day-to-day use of rhetorics to interest and, ultimately, enrol new actors. It can be construed from this that authors adopting this stream of thought consider context not to be pertinent as it is embedded within the network itself. They deliberately ignore the existence of external structures shaping actors’ conduct and practices. Nevertheless, some call for supplementing this approach based on the actors adherence to structuralist theories, with other theories such as neo-institutional sociology (Lounsbury, 2008; Justesen & Mouritsen, 2011).

This paper is built upon neo-institutional sociology as this theoretical framework is considered the most comprehensive of the role played by rhetorics, and can be explained by two reasons. Firstly, until recently, neo-institutional sociology has concerned itself more with stability and search for conformity rather than with any change or shifts from one institutional equilibrium to another (Phillips & Namrata, 2008). In other words, although exploring change, neo-institutional sociology has not paid sufficient attention to models of non-isomorphic change (Greenwood & al, 2002). Secondly, this stream of thought has gradually drifted from the scrutiny of practices towards acknowledging the significance of institutions' symbolic or cultural forms. This evolution has enabled researchers to highlight three levels of institutionalisation: namely discursive, organisational and practical levels (Friedland & Alford, 1991; Jepperson, 1991).

These organisational and practical levels extend beyond the scope of this study which only focuses on discourses and cultural forms surrounding taken-for-granted management concepts. From this standpoint therefore, institutionalisation can only be concerned with discursive forms and concepts which have become institutionalised independently of actual and effective practice: in this way discourses, organisational structures and individual practices should be decoupled and regarded as three different dimensions of institutionalisation. Ultimately, institutionalisation processes result in "*frameworks of programs or rules establishing identities and activity scripts for such identities*" (Jepperson, 1991:146). Although the impact of rhetorics as considered by neo-institutional sociology on institutionalisation is no longer doubted, these concepts have received little attention in accounting research. Authors outside accounting academe have mostly contributed to understanding the role and functioning of rhetorics in the evolution of accounting institutions (Greenwood & Suddaby, 2005).

Through a thorough analysis of rhetorics, neo-institutional sociology can explain the evolution of the organisational field which could prove fruitful for accounting. The next section illustrates how although various perspectives have been developed, some voids remain in the understanding of rhetorics' role in change processes.

1.2. Different rhetorical schemes on the institutionalisation process

Rhetoric problematises change, which, as shown in numerous studies, allows institutionalisation. Under this purview, research adopting the neo-institutional framework has focused on the intertwining of rhetorics and change in institutional logics, on rhetoric structures and contents as well as their harbingers and receivers.

Rhetoric and shifts in institutional logics

Three levels can be identified for the analysis of the role played by rhetorics in the institutionalisation process. The first level being found in publications showing how rhetorics allow the shift from one institutional logic to another (Suddaby & Greenwood, 2005). Here, institutional logics are understood as

the socially constructed, historical patterns of material practices, assumptions, values, beliefs and rules by which individuals produce and reproduce their material subsistence, organise time and space, and provide meanings to their social reality (Thornton & Ocasio, 2008, 101).

The second level consists of rhetorics constituting a link between individual agency and cognition as well as socially constructed institutional practices and rule structures (Thornton & Ocasio, 2008). Beyond institutionalised practices, the adaptation of symbolic organisational forms and practices to the dominant institutional logic has interested research (Thornton & Ocasio, 1999). Such interest has enabled academe to understand how managerial practices adapt to successive dominant institutional logics ranging from production domination to marketing, as well as extending to finance or management accounting. The third level for analysis can be found in the way rhetorics allow the resolution of contradictions within, or across, competing institutional logics through the work of “*actors who have an interest in particular institutional arrangements and who leverage resources to create new institutions or to transform existing ones*” (Hardy & Maguire, 1998, 198). This is possible as institutional logics are mutable to the extent that they rely on ambiguous language which can be appropriated (Rao, Monin & Durand, 2003).

Rhetorics' structure and institutionalisation

Studying rhetorics' structures enables us to stress the general sequence of actions enabling the moulding of subsequent practices into three levels through which discourse can operate (Green, 2004). Firstly, *pathos* appeals to the emotions (fear for example). Secondly, *logos* refers to logical and/or rational considerations (*e.g.* the advantages to be found). Thirdly, *ethos* appeals to morality and ethics (*e.g.* honour, tradition, justice). Gradually, as the institutionalisation process progresses, rhetorics fade so as to leave room for institutions which no longer need to be upheld by justification discourses (Green et al., 2009). The autonomy of institutions, *vis-à-vis* the rhetorics which have moulded them, is reinforced by the fact that general ideas penetrate discourse which, in turn, have an effect upon management techniques as the objectification process occurs following three critical stages: oral discourse, writings and, ultimately, more formal codification (Hasselbath & Kallinikos, 2000).

Applied to audit and legal firms, these analytical categories reveal five types of rhetorical strategies aimed at extending and protecting the reach of their expertise through a *de facto*

reconfiguration of the profession: ontological, historical, teleological, cosmological and value-based (Greenwood & Suddaby, 2005).

Any of these rhetorics can occur at a variety of different stages in an institution's life. In this paper we focus on justification rhetorics occurring at the earlier stages of the institutionalisation process, comprehensibility, i.e. "*the degree to which attributes of the innovation connect with prevailing institutional logics*", Greenwood & Suddaby, 2005, p. 58). In contrast, at later stages, the institution's legitimacy is taken for granted and as such can be deemed to be less subject to the development of justification rhetorics (Suchman, 1995).

Rhetorics' contents

Academic interest in the content of rhetorics led scholars to focus primarily on the words and narratives used and, in this way, identify linguistic structures and patterns allowing for a better understanding of institutionalisation mechanisms. Even though the numerous studies reviewed here may be concerned primarily with rhetoric contents, some papers place a particular emphasis on wording, or keywords associated with a given institutional logic (Jones & Livne-Tarandach, 2008). These keywords appear as rules structuring the vocabulary actors use to conduct their activities. In order to link together multiple audiences, organisational actors use *multivalent words* (polysemic words) such as market, justice, democracy, change and rationality. Multivalent words and keywords take on different meanings depending on the other words with which they are associated.

Keywords relate to deep discursive structures and meta-narratives feeding rhetorics over long timeframes (Heracleous & Barret, 2001). These meta-narratives offer predetermined discursive forms ready-to-use in subsumed rhetorics. For example, the Balanced Scorecard was institutionalised through the use of metaphors and analogies borrowed from science and information technology. These meta-narratives were then applied to the identical "management guru genre" - *viz.* a management accounting technology - at the same time and used similar wording to that of information technology, *e.g.* information age (Nørreklit, 2003). The institutionalisation of the Balanced Scorecard shows how imprecise and abstract concepts can be used to attract the highest number of actors. From this Nørreklit (2003) concludes that more generally the use of imprecise notions in rhetorics contributes to the success of a concept by allowing the various parties concerned to give such terms meanings which make particular sense to them. So doing facilitates not only interest but, ultimately, its transmission from one group to another (Latour, 1987). The rhetorics thus developed also enable their harbingers to show exactly how receptive they are to other parties' concerns who can see uncertainty linked to their activity when it is under constant control.

Deinstitutionalisation and the role of rhetorics

Actors' roles can be observed through the strategies they develop to construct or dismantle institutions by rationalising or giving rhetorical reasons for actions. Rhetorical schemes therefore play a central role in the dissemination of managerial concepts. Although much has been written about institutionalisation, deinstitutionalisation remains under-explored (Dacin, & Dacin, 2008; Greenwood et al., 2002, Dacin, et al., 2002; Oliver, 1992). To date, the best-known pieces of research on the subject are those of Oliver (1992), Zucker (1991) or Hardy & Maguire (2009). Notwithstanding this apparent lack of knowledge on deinstitutionalisation, we widely understand this term as a "*process by which institutions weaken and disappear*" (Scott, 2001: 182). Yet the total disappearance of a management concept is no doubt purely hypothetical and therefore unlikely to occur insofar as "*institutionalised [concepts] are rarely ever completely extinguished*" (Dacin & Dacin, 2008: 348) or at least die out very slowly. While institutionalised concepts do not totally vanish they can in fact change over time because an institution is composed of core and ancillary elements. The former may continue to exist while the latter will adapt according to external changes (DiMaggio, 1988).

As with institutionalisation, arguably rhetorics will play a role in the deinstitutionalisation process: communicative dynamics accompany the de-legitimatising of highly institutionalised forms (Hoffman, 1999, Arndt & Bigelow, 2000, Human & Prevan, 2000, Greenwood, Suddaby & Hinings, 2002, Covalleski, Dirsmisth & Rittenberg, 2003). Ultimately, the abandonment of institutions results from "problematization" that— through subsequent "translation" - changes discourse in ways which undermine the institutional pillars supporting practices (Maguire & Hardy, 2009). Similar phenomena have been observed in accounting research where accountability discourses in the context of education reforms result in schools becoming re-institutionalised as a new institution combined with old models (Ezzamel et al., 2007a). At this stage, one can debate whether deinstitutionalisation is symmetric to institutionalisation or whether both take different paths.

Rhetorics' harbingers and receivers

Studying rhetorics inevitably leads to looking at those actors who disseminate them (Phillips et al, 2004); these actors have intuited deinstitutionalisation processes are associated with a change in the types of stakeholders who either speak or listen to these discourses (Dacin & Dacin, 2008). The new actors involved in the institution's development provide it with new values and in this way alter its nature. Certain ideas become popular, not simply because of their content, but rather because of the actors who convey and support them and the way in which they are packaged, formulated and timed (Sahlin & Wedlin, 2008). While much has

been said about the actors disseminating these rhetorics, those who receive such discourses have been neglected. Yet, it is ultimately these stakeholders who can transform a discourse into practice. This is of particular relevance when some actors resist changes to the institution, with leading custodians of the old institution deploying resistance stratagems aimed at changing the course of the deinstitutionalisation process being studied. Therefore, in their capacity as new harbingers in the institutionalisation process' later stages, rhetorics may be seen as being constructed specifically for these receivers. As these actors are not isolated but interact with each other, it is also important to examine the context and forums in which any institution is discussed (Suddaby & Greenwood, 2005) and its very existence is challenged. When the role of the different parties involved may appear to be unclear to some, rhetorics can also be deployed to legitimise them. In the same way business schools and research staff also need to justify their social usefulness to managers (Nørreklit, 2003).

It transpires from this comprehensive review of available literature that institutionalisation processes based upon rhetorical schemes are as yet relatively unbeknown to accounting research – this could be seen to be the result of the fact that this discipline is highly institutionalised. Of particular interest to this paper are those early stage rhetorics which enable the justification of change resulting in the early enrolment of actors. These forms of discourse are present when breakthroughs and changes in institutional logics occur. Although very institutionalised, accounting is subject to major deinstitutionalisation and reinstitutionalisation processes (*e.g.* IFRS deligitimising and replacing national reporting standards). Therefore, beyond institutionalisation, the question of deinstitutionalisation and associated rhetorics needs to be deepened, in order that we may understand how these two phenomena are linked. In this paper we do not scrutinise the shift from one institutional logic to another. Rather, we examine how, within well-established institutional logics (Thornton & Ocasio, 1999), organisational discursive forms translating concepts - regardless of actual practices - place such impositions upon actors themselves that they are taken for granted. This leads us to address exactly how rhetoric can affect management accounting concepts.

2. Data and evidence

Our research question is answered through a parallel study of the rhetorical schemes surrounding the development of budgetary control on one hand and Beyond Budgeting on the other. Budgeting, the master budget, is one the best examples of institutionalised discourse and practice (Parker, 2002). The budget is a perennial and long-lasting institution, as it has, since the 1930s, been central to organisational and political life. While this institution is today

subject to deinstitutionalisation, in the late 1950s attempts to do so had already commenced with Argyris' (1952) works pointing to long-term processes rather than managerial fashions Abrahamson (1997). Therefore structuring phenomena must be seized which position us within two distinct institutional logics and enable us to examine historical contingency (Thornton et Ocasio, 1999). This historical contingency of budgeting's fate furnishes a vivid case of variation over time across the prevailing institutional logics.

Our paper does not aim at characterising each period's institutional logic. On one hand, numerous prior studies have already done so and, as such, can therefore be relied upon in our own work. Some of these, and of particular relevance to this paper, are those conducted by Fligstein (1990) as well as Bolstanki & Thévenot (2006). On the other, this paper does not seek to define a new sequence of institutional logics. Rather, our aim is to provide an understanding of how rhetorics are developed under the purview of enhancing the coherence of each of the institutional logics studied and the organisational forms which constitute them. For consistency and symmetry reasons we have bound empirical evidence with written texts from each period. Although we could have conducted interviews for the most recent period, doing so for the 1930s and 1950s was, naturally, impossible. As a result, our dataset consists of publications which accompanied the development or the demise of budgeting (textbooks, articles, conference papers)².

Empirical data was collected as follows - for each period we commenced our research by creating a database referencing all written texts on the development of budgets, critiques on their establishment and Beyond Budgeting. As the time period was over a longer period to collect material upon the former, there is naturally more text available recording the budget development process than for Beyond Budgeting. We proceeded by splitting the database into two: 1930-1950 and 1998-2009, each part representing one period (see appendix). We then undertook further study and review of all these texts. This task was facilitated by the existence of bibliographies on budget development as well as on Beyond Budgeting against which we compared our identification protocol. As an example, Satet (1936) as well as Becker, Messner & Schäffer (2009), respectively for the 1930s and 2000s, enabled us to double-check and complement our knowledge of the published sources.

1. From these documents we selected those extracts which took a more general overview of the development of budgeting and Beyond Budgeting. We restricted our interest to justification rhetorics developed by these authors, *i.e.* rhetorics in which authors were

² See appendix.

explaining 'why do budgets' or 'why go beyond budgeting'. Resultingly, this *de facto* approach excluded a significant amount of texts (namely on the development of budgets) in which authors merely described either how to undertake budgeting or manage without a budget. As such publications did not meet the strict research criteria for this paper, they were deemed not pertinent. In terms of volume, the set of extracts containing programmatic elements is substantially less than for the purely technical extracts: however rhetorical elements are often found in forewords, prefaces, introductions and in the conclusion of articles and books, with the body of texts being mainly technical, except for a limited amount of publications justifying either budgets or Beyond Budgeting.

We also placed particular emphasis on the texts' authors: studying the context of each period enabled us to qualitatively treat the identified rhetorics. We determined to grant lesser importance to those authors who wrote only once on the subject, or had published to small audiences, and as a result were deemed likely to have had only a lesser influence on accounting practitioners at that time. We assumed these authors mainly reiterated more general discourse. This assumption enabled us to avoid giving any undue influence to rhetoric which might have been isolated in its thinking. Accordingly while we did not completely eradicate such texts from the context of our research, we treated them as minor rhetorics. We considered the relevancy and significance of each of the texts involved in our research for this paper upon their harbinger's quality and authority. On the other hand, we noted some prolific authors tended to repeat the same idea in various texts. As such, it was critical not to give undue weight to their justification rhetoric by ignoring such publications. As a consequence, the authored texts selected are central to each of the two periods (ie recurring authors who are highly active promoters of budgetary control/Beyond Budgeting, or have been often cited as such) and who are also significant in terms of size (ie providing texts longer than one page).

In total 49 texts written in French fall into our remit for the first period (1930-1950). These were selected on the basis of the authority of key authors or publication type. In this way we avoided marginal texts written during this particular time period. They were supplemented by eight seminal texts written in English, including Dent's book and some papers published in *The Cost Accountant*.

For the second period (1988-2009), 68 texts fell within our remit and represent most of the published works we had previously identified as being relevant.

We then coded all documents, retaining those authors who suggested developing budgets or implementing Beyond Budgeting. Our findings showed the rhetorical schemes used in these

two different periods were very similar with only small differences. However, it should be noted here there can be some difficulty, and, in addition, a bias risk, that could lie in varying vocabulary from one period to the other (as a natural progression some words and expressions age and change over time) and in the comparability of texts written in French with others published in English (for both periods). As our objective was to focus upon categories of justification rather than words, we processed semantic groupings of these rhetorics. Moreover, the fact that these rhetorics were disseminated in two different geographical areas could have lead to a lack of homogeneity in their comparison.

As a result we solved this methodological problem in the following manner:

Firstly, our historical study of France was backed up by prior comparative international studies from the USA and Great Britain Berland & Boyns (2002). This enabled us to put local French rhetoric into an international context and in this way ensure the history of budget in France became representative of international budgeting history. Our research revealed there was an extraordinary mobility of international budget-related discourse between countries during the '30s and '50s ; manifested through conferences, foreign authors quoted in French papers or French managers' visits to the USA (Berland, 1998). In regard to the second period under review, the proponents of Beyond Budgeting used as their core example Rhodia, the French chemical company. In fact it became one of the three examples provided in Hope & Fraser's book (2003a) and subsequent publications. The rhetoric produced by the BBRT (Beyond Budgeting RoundTable) worldwide has had repercussions in France, especially in large companies who have been informed of international budgeting trends and discourse. In spite of all these apparent differences between the texts and contexts in which they were published, we found considerable homogeneity and high degree of permeability between geographical areas in each of the two periods reviewed.

3. Institutionalisation and the attempt to deinstitutionalise budgeting - some aspects of the rhetoric used

We commenced by returning the history of budgeting and Beyond Budgeting into each of their respective contexts. From this stance we then demonstrate how rhetoric occupies a central place in these histories. We finally present the content of these rhetorical schemes in order to identify precisely which audiences to whom these were addressed.

3.1. From the birth to the 'death' of the budget, shifting from one institutional logic to another

Budgets developed within a particular institutional logic as seen today appear to fade when set within another dominant institutional logic to replace the other. These two institutional logics set out the context in which the symmetrical story of how the idea of budget and of Beyond Budgeting is diffused.

While the history of the budget is now well recognised, and has been widely studied under different theoretical angles, Chandlerian (Chandler, 1962, 1977, Chandler & Deams, 1979, Kaplan, 1984, Johnson & Kaplan, 1987; Berland et Boyns, 2002, Berland & Chiapello, 2009), Foucauldian (Miller & O'Leary, 1987) or from the perspective of the labour process (*e.g.* Tyson, 1992; Fleischman, 2000; Fleischman & Tyson, 2007); Beyond Budgeting has to date received far less attention in its treatment by researchers,. As a result we needed to take a closer look at this attempt to deinstitutionalise budgets.

Budgeting and budgetary control³ developed from the 1920s onwards, firstly in the USA before spreading quite rapidly in the early 1930s with Great Britain and France following a similar pattern (Berland and Boyns, 2002). The introduction of budgeting was justified by micromanagement problems which were confronting companies at the same time as problematisation at a political and macro level bound budgetary control with macro economic and social discourses.

For Kaplan (1984) and after Chandler (1962, 1977), the increasing size of companies was instrumental in the push for them to adopt new organisational forms such as the M-Form, and to implement appropriate management technologies such as budgeting. Although such practices are well-known in accounting research, alternative explanations for these actions are presented as follows.

The slump of the 1930s led to increased turmoil in the running of business, squeezing profit margins causing bankruptcies and forcing businessmen to reconsider their management methods. More generally, and from the French political standpoint, businessmen of that period were looking for a "third way" - a conduit between capitalism, which appeared to be collapsing across the Atlantic, and communism, which ruled in the Soviet Union. In this way, budgetary control arose from the corresponding acute need to respond to the industrial and political crises which developed during this period (Berland & Chiapello, 2009). More generally, managerial technologies, such as budgeting, developed as the result of political programmes and reasoning upheld by certain committed actors. Budgeting was seen as a

³ The two terms will be used with the same meaning throughout this paper.

management device reflecting societal issues which justified its adoption (Miller & O’Leary, 1987; Rose & Miller, 1992). This formed the basis of institutional logic of that time, corresponding Fligstein’s (1985) “the manufacturing conception of control”.

From the end of the 1950s however, some critical discourses called the practice of budgeting into question. Preparing a budget was no longer seen as a rational response to socio-economic or political pressure but to a larger extent as an organisational game in which actors struggled for power, influence and, ultimately, resource (Argyris, 1952; Hofstede, 1967). As a result working alternatives to the traditional master budget started being articulated, such as zero based budgeting (Pyhrr, 1973) which had only slight impact on practices before falling into oblivion. Hopwood (1972, 1974) and the paper by Barrett & Fraser (1977) belonged to the same movement. It should be noted particularly that, since the 1990s, there has been a surge of critical discourse within BBRT and CAM-I circles. Such discourses rest upon arguments spoken by actors of influence over the business environment such as Jack Welch, former CEO of General Electric who contended that

The budget is the bane of corporate America. It never should have existed... Making a budget is an exercise in minimalisation. You’re always getting the lowest out of people, because everyone is negotiating to get the lowest number (Loeb, 1995: 5).

In the 1990's, following the concerns expressed by Jack Welch and also noted by other business agents, the CAM-I (a union of consultants, practitioners and academics) suggested several alternative management control devices, such as Activity-Based Costing and the Balanced Scorecard⁴. Calling for the abandonment of budgets and replacing them with a Beyond Budgeting philosophy appears a natural extension of the ABC developments launched in the late 1980s. The launch of the Beyond Budgeting RoundTable (BBRT) in the mid-1990s resulted in this network becoming active through the number of consultants who based their business model on this new philosophy. Since then the BBRT has extended its sphere of influence internationally with growing networks in Germany, Australia, South and North America. As it has spread, so too the network has recruited information technology leaders, such as SAP, as well as other business associates and auditors. Books (one by the Harvard Business Press, Hope & Fraser, 2003a) and numerous papers have been published in a wide variety of prestigious academic and practitioners’ journals (including the Harvard Business Review).

The BBRT's proposal is to eliminate budgeting. From its claimed membership of around 30 in 1998, by 2007 it had expanded to 60 members with over 150 between 1999 and 2007 (Becker

⁴ CAM-I was already acknowledged as one of the networks involved in the development of Activity-Based Costing in the late 1980s (Jones and Dugdale, 2002).

et al., 2009). It should be noted here that we are unaware as to whether or not these members have effectively quit budgeting or are simply just interested in the idea. This doubt is underlined by the fact that recommendations articulated by the BBRT as to going Beyond Budgeting are less than clear and not directly executable. On one hand they call for major structural reforms in which employee empowerment plays an important role. On the other, practicalities range from rolling forecasts to balanced scorecards and new management principles. Such loose recommendations have resulted in diverging views within the network of what exactly Beyond Budgeting does comprise. Some alternatives to the traditional master budget have been promoted by actors both within and without the BBRT. For example, McKinsey Consulting (Aktem et al., 2005) has questioned the usefulness of the budget, based on the themes developed by the BBRT, but has not quoted them; whereas others have launched competing think tanks, the Beyond Budget Transformation Network (BBTN), in order to emphasise their conviction that the initial direction of the project had gone completely off course (Becker et al., 2009)!

In spite of major uncertainties surrounding the content and form of Beyond Budgeting, Hope and Fraser (2003a, b) acknowledge at least three companies which have effectively gone Beyond Budgeting: namely Boeralis, Rhodia and Svenska Handelsbanken. The latter being explicitly introduced as “the” model to be followed and has raised pertinent questions about budgeting. Notwithstanding any such pertinence, budgets are unlikely to disappear, unless the solutions proposed by the BBRT are convincingly defined and diffused.

BBRT promoters (CAM-I, 1999) develop arguments against budget. These fit into the institutional logic of the time: budgetary control developed in a context where markets and value chains were stable. In this instance one knew whom one’s competitors were and it was therefore possible to predict their actions. Lack of available capital was considered the main hindrance to growth and learning. Business structures were centralised and their coordination had an essentially pyramid-shaped structure. Product life cycle and business strategies were spread over a longer period of time. Finally, at that time, operatives were required to comply with the rules, orders and regulations issued by relevant bodies. At best, argued the BBRT, the budget favoured incremental innovation (and sometimes immobility) but did not allow radical changes to be considered.

Bringing new features of the institutional logic of their time in contradistinction to that of Budget’s climax time, Beyond Budgeting promoters argue that budgeting gives more consideration to the constraints surrounding production rather than of customer satisfaction. Consequently, budgetary control is a tool for managing a supply rather than a demand market;

while Beyond Budgeting emerged in the 1990s not as a result of optimisation but rather of innovation. Finally, budgeting allowed capital to be rationed (resource allocation) whereas today the scarce resource *par excellence* is no longer capital but know-how, knowledge-sharing and optimisation (Kaplan & Norton, 2000).

Furthermore, the budget cannot serve as a pertinent basis for performance management. Where the prime factor for any business is to maximise value for its shareholders, budgets tend to overly focus on accounting indicators whose purpose is not to measure value creation. In other words, budgets and budgetary control lead to control costs while new constraints for businesses are found within their capability to control value creation for shareholders and customers (CAM-I, 1999).

Finally, and to favour innovation in business, managers need to tap into and foster energy and creativity, which budgets and budgetary control do not allow as these factors tend to impose a strict hierarchical structure necessary for tight coordination (CAM-I, 1999). Innovation and market responsiveness, central to value creation for shareholders and customers, argued by the proponents of Beyond Budgeting require that managers be emancipated from the rigidity caused by the budget. Pursuant to this, controls should no longer be centralised by general management, as is implied by the use of budgets, but should be decentralised at the executives level (CAM-I, 1999).

Eventually Cam-I members developed a rhetoric referring to a new institutional logic, hence those prevailing in the 1930s and 1950s becoming no longer relevant in the 1990s. The economies of scale and rationality promoted in the 1930s and 1950s no longer applied in late twentieth century capitalism. The rhetoric deployed highlights 1990s' institutional logic as a set of rules borrowing from "the sales & marketing conception of control" (customers) and "the finance conception of control" (shareholders) described by Fligstein (1985). For the purpose of this paper we only focus on the financial aspect of contemporary institutional logic, as our objective is not to discuss its very content but rather changes in the general context. From this standpoint, understanding the big picture of new institutional logic is enough to see a major difference especially when compared to that of the 1930s and 1950s.

The ideas diffused by the BBRT and the CAM-I have some gained some authority in France where companies such as Rhodia (often mentioned by the BBRT), Bull and Carnaudmetalbox directed by Jean-Marie Descarpentrie, claim to have gone Beyond Budgeting (BBRT, corpus reference 61: Cérès, 1996). Other firms have expressed interest in the problematic but for some other reason have relinquished budgets. It should be noted that the BBRT, apart from

giving Rhodia and Svenska Handelsbaken as successful examples, does not suggest working practicalities.

Table 1

Level for analysis	The manufacturing conception of control 1930-1960	The finance conception of control 1990-2011 and after?
Event	Development of budgets	BBRT Attempt to delegitimise or deinstitutionalise budgets
Dominant institutional logic according to Fligstein	Manufacturing	Finance and marketing

Taking these critiques seriously raises the two questions which have been central to our research: Is budget deinstitutionalised? Does the term budget refer to the same practices for the two periods?

As to the first question there is no doubt that we are at best at the early stage of possible deinstitutionalisation of budgets, if this can eventuate at all (Dacin & Dacin, 2008). The BBRT movement appears at least to be an attempt aiming at this. Whether budget is deinstitutionalised or reinstitutionalised is of not of concern to this paper as we have focussed our interest upon the efforts deployed and manifested through rhetorics at the early stages of these processes. We have undertaken this symmetrically for attempts to impose budgets in the 1930s and the 1950s and endeavours to deinstitutionalise them from the 1990s onwards leading to the rationality and ‘good reasons’ actors had for using identical rhetorical schemes. The second question implies a form of budget was implemented following some argument in the 1930s and this institutionalised form has since evolved so that the same discourse could be used to return to the initial form. This statement implies that there exists an initial form characterised by a unique budgetary practice. Research points on the contrary to a large diversity of practices. What the BBRT seems to have been critiquing since the 1990s is the fixed budget practice Jensen(2001) and at the same time promoting rolling forecasts.

3.2. The central role of actors and rhetoric in both periods

Budget spread followed three phases: some initial practices (1), large-scale diffusion of discursive arguments in the form of rhetoric justifying the need for budgeting and budgetary control (2) and the subsequent generalisation of budgeting practices (3).

Whereas budgeting appeared quite early on in business practice, initially it was used only to a limited degree and then by only a small number of firms. It was only in the 1950s, and most especially the 1960s, that a significant number of experiments with budgeting were

undertaken in both the USA and Europe (Berland & Boyns, 2002). By the 1960s, budget and budgetary control had become concepts, or even practices, which were highly institutionalised and then taken for granted.

In the meantime, publications and discourse on budgeting flourished, always involving the same actors from the same companies. The diffusion of the budgetary control idea occurred both in France and Britain during the interwar years and directly following World War II. Alongside numerous books promoting this new idea, articles were published in mainstream accounting journals as well as in specialist trade and business reviews⁵. Notwithstanding the flourishing business of publications on budget and budgetary control in the 1930s and 1950s, the lack of systematic and comprehensive review of everything written in France and Britain, as well as the variety of forms such work took, makes it difficult to determine precisely the pace of the dissemination of this new concept. However, the bibliography by Satet (1936), while incomplete particularly in regard to British publications, indicates in the 1920s European progress in diffusing this new idea was slow when compared to the USA. This is consistent with the fact this new concept started being diffused only in the early 1930s.

The process of promoting budget and budgetary control started in companies before their actual practice. This reflects the more general pattern where rhetoric preceded implementation and practice (Bjørnenak, 1997). In institutionalising the idea of budget and budgetary control, the proponents of each of these innovations provided examples of how implementations and above all accounts justify the use of new control technology. These examples are relayed by some other actors who had particular interest in its dissemination. In France, these included the American consultants, Clark & White, who write about the basic practices of business. Industry spokespersons are Jean Benoit from *Pechiney* or Loeb from *Le Printemps* who provide first hand accounts of their respective experience. As today with *Beyond Budgeting*, we note it is always the same firms who are provided as examples. Academics undertaking applied research, such as Satet who published over 50 publications over a 20 year period, have also engaged in the promotion and diffusion of the budget idea. In the interwar period this network's reach was relatively limited in France as well as in Britain, and comprised mostly accountants, consultants and those who had been involved in the management of firms where the technique had already been introduced. Apart from some active business leaders such Benjamin Seebohm Rowntree, Lyndall Urwick and Charles Renold in Britain and

⁵ In Britain, these included *The Cost Accountant*, *The Accountant*, *The Engineer*, *The Engineering Magazine*, *The Mechanical Engineer*, *Cassier's Magazine* (later *Industrial Management*), while in France there were *La Comptabilité*, *Mon Bureau*, *Organisation*, *Méthodes*, *Le Commerce*, *L'Usine*, etc.

Robert Satet, Paul Loeb and Gaston Commesnil in France, this tight-knit group remained relatively small, with resultant small impact. Interest groups in management and trade, meeting regularly through professional associations, served as intermediaries between the various networks and, as such, played a significant role in the diffusion of the budget idea. The most well-known of these practitioners' networks include the Commission d'Etudes Générales d'Organisation du Travail (Cégos - a group of practitioners who promoted benchmarks), the Comité National de l'Organisation Française (CNOF - a group of practitioners who met Fayol and Taylor's disciples), and the Union des Industries Métallurgiques et Minières (UIMM - a branch of the Coal and Steel Employers' Federation). While operating at different levels, these networks had some members in common who could act as spokespeople in other groups in which they were active. In this way they could spread the 'gospel' and build up hard facts helping to implement the new concept in companies. In other countries such as Britain, a similar pattern was observable. Here the management movement had been very fragmented before the Second World War (Brecht, 1997), however some organisations had created forums for discussions on budgetary control, most notably the Management Research Groups (MRGs) established under the auspices of Benjamin Seebohm Rowntree and Lyndall Urwick in the late 1920s (Boyns, 1998a), and the Institute of Industrial Administration (IIA) founded by E.T. Elbourne c.1919-21.

In symmetry with what we have seen from the early stage of budgeting's institutionalisation, we again witness with *Beyond Budgeting* that rhetoric precedes practice. Only a limited number of firms have actually relinquished budgets and budgetary control (Ekholm, & Wallin, 2000; Libby & Lindsay, 2010; Østergren & Stensaker, 2010). Yet numerous publications have aimed at giving practical examples of how to go *Beyond Budgeting*⁶ and at how to justify the need and possibility of managing a business without budget and budgetary control (Becker et al., 2009). As with the diffusion of the budget idea in the 1930s, *Beyond Budgeting* can be characterised as being implemented by isolated applications which are followed by numerous publications to promote the concept.

The network of actors engaged in promoting *Beyond Budgeting* is very similar in nature to those who operated diffusing the idea of budget and budgetary control in the 1930s. We can but list the main actors who mirror their predecessors: management consultant, Robin Fraser, Director of International Operations, was formerly a partner with Coopers & Lybrand in the UK; Jeremy Hope, Research Director, is the author of a number of articles and books on

⁶ Always the same ones, and in particular Svenska Handelsbanken which was the counterpart of General Motors in *Beyond Budgeting*!

performance management and associated leadership issues. His article on Beyond Budgeting with Robin Fraser won the IFAC award for best management accounting article of 1998. Peter Bunce is Director of BBRT Europe and a co-founder of the BBRT. Prior to the BBRT, Peter Bunce managed several CAM-I Programs relating to computer-aided process planning, geometric modelling, factory management and sculptured surfaces. He spent 13 years in industry in Manufacturing Engineering working at various levels for several companies, both large and small. He was awarded a PhD for research into the practical applications of Group Technology (Cellular Manufacturing).

Alongside these three high-profile proponents, other members came from consultancy firms, the business world and, to a lesser degree, from academe. For example, Steve Player, Director BBRT North America, serves as the North American Program Director for the Beyond Budgeting Round Table and is the CEO of The Player Group, a Dallas-based consulting firm. Niels Pflaeging, BBRT Director South America, based in São Paulo is president of MetaManagement Group, a management consulting firm serving clients in Europe and South America. Franz Röösl, Director BBRT DACH (German speaking countries), is the Beyond Budgeting Round Table Director for the German-speaking world (BBRT DACH). Located in Basel, he is professor for controlling and management processes at the University of Applied Sciences Northwestern Switzerland (FHNW).

Many individuals from the business world were invited to contribute either as auditors (with CAM-I serving as a quasi training centre) or as third parties witnessing their experiences. By the time of publication of the June 2002 White Paper, CAM-I declared itself as having had contributions from 60 businesses. Certain participants are qualified as Business Associates, others as being Academic Associates.

In both cases, the diffusion of the budget and Beyond Budgeting ideas in the 1930s and the 1990s rhetorics backed by networks preceded practices, hence both rhetorical schemes can be deemed to potentially have the same audience. These actors deploy rhetorical schemes supporting either the birth and diffusion of budgets or their death.

These theories are expanded in the following paragraphs. Two main lines of similar arguments are developed in either period:

- a) environment turbulence which legitimates the recourse to budget in the 1930s and 1950s while turbulence serves to justify their abandonment in the 1990s;
- b) the need to release available energy and decentralise management provides justification for companies to develop budgeting practices in the 1930s and 1950s and that they should relinquish this approach in the 1990s.

Noticeably, the same arguments are used in support of both the opposed stances. Other justification rhetorics are used to complement the main strategies mentioned earlier. Some of these, while common to both periods, such as the need for benchmarks and inter-company comparisons, have been disregarded for the purposes of this paper. A comparison of management methods has been made for the period between the 1930s and 1960s, however, since the 1990s, performance is subject to inter-firm comparison. Some other rhetorics specific to each of these periods have been used. As an example, in the 1930s, standardisation was needed to reduce the complexity resulting from the increasing size of companies and, in the 1990s, to cope with the cost and use of unwieldy budgets. Due to their lack of symmetry, these specific rhetorics have not been included in this paper.

Table 2

Level for analysis	The manufacturing conception of control 1930-1960	The finance conception of control 1990-2011 and after?
Event	Development of budgets	BBRT Attempt to delegitimise or deinstitutionalise budgets
Dominant institutional logic according to Fligstein	Manufacturing	Finance and marketing
Actors	Consultants, practitioners Few or no academics	Consultants, practitioners Few or no academics

3.3. Similarities between rhetorical schemes

In this section we exhibit the contents of the rhetorical schemes deployed in the institutionalisation and deinstitutionalisation of budgeting: environment turbulence and management emancipation. These rhetorical schemes were chosen owing to their recurrence in the literature of both periods. Used to justify opposing theories, the diffusion and the abandonment of budgets, this symmetry raises the question of the role played by rhetorics' contents in diffusing a management accounting idea.

Turbulent markets – the argument for and against budgeting

Environment turbulences were invoked to justify budgeting in the 1930s; following the Great Depression, some actors had considered budgeting would provide a solution to this crisis. Various proponents of budgeting were thus active in numerous organisations as CNOF, Cegos (etc.) where political and economic answers to the crisis were jointly devised (Berland & Chiapello, 2009). They endeavoured to persuade the French élite and Governments of the necessity of developing both national and corporate planning. After World War II this

justification vanished as environmental turbulence was no longer the primary concern, leaving room for a second stream of rhetorical schemes based on decentralisation.

According to our coding, these justifications are representative of the general discourse on budget and budgetary control in either period. Of all the texts gathered, more than 14, including the most influential pamphlets, were built around these two arguments. Most of these texts were published in the 1930s and are very eloquent, viz:

From one essential viewpoint, the main aim of budgeting is to provide a way of controlling, restricting and stabilising the fluctuating volume of business which would otherwise be irregular (Ludwig, 1930a: 390).

We can't stress enough the importance for businesses of maintaining their stability and their organisation, and the continuity in the way they are run (Musil, 1930: 398).

We can define budgeting as an attempt to predict and take measures to use all reliable information available and limit the speculative effects of capitalism (Pulvermann, 1930: 400).

I think that, if budgeting had been generalised in industry worldwide, we would not have had the irrational excessive production we are seeing in most sectors and as a result, the present recession would not have had the catastrophic intensity we are experiencing (Jadot, 1931: 293).

The same type of justification is found in British publications, such as *The Cost Accountant*:

Even in the past, when changes were slow and one year varied but little with another, this was not ideal and today, when each month brings changes in wages, in working hours... and when output, by reason of labour difficulties and competition is so irregular, it is impossible. Consequently, recourse must be made to a system of Budgeting and frequent - or, if possible, constant- testing of the figures to ascertain that expenses are being covered (Perry-Keene and Quennell, 1925, 408).

The "Problem" is the problem of reducing the valleys of the trade curves-the curves of sales, units of production, employment, etc. This may in practice mean the reducing of the "peaks" as well as the "valleys" of the curves (Waljer, 1928, 192).

This method (profit and loss account) has worked satisfactorily in the past and still does to a very great extent, but in these days of strenuous competition it is necessary to exercise an even greater measure of control than in the past, a control which should grow tighter as competition becomes more keen (Hawkins, 1935, 271).

During the 1990s, as in the 1930s, CAM-I members used environment turbulence as an argument for suppressing budgets which were regarded as technology unsuitable for a context requiring responsiveness and continuous adaptation to ongoing changes. Customers new market power, competitor reactions as well as technical progress had made planning impossible. On the other hand, managing without a budget would allow for rolling forecasts in order to adapt better to ever-changing markets. Such continuous change, CAM-I argued, can be characterised by new critical value drivers replacing economies of scale; these are velocity, organisational learning, customer service, intangible assets, etc. Although the corpus of texts dealing with Beyond Budgeting is smaller than that promoting budgeting, 37 pamphlets use this argument:

The golden age of planning and control: market conditions and value chains were stable, competitors were known and their actions were predictable, capital was the primary constraint on growth and improvement, centralisation and hierarchy was the chosen management form, strategy and product lifecycles were lengthy, the management behaviour required was one of compliance with rules and procedures (CAM-I, 1999: 23).

For many years, the traditional budgeting model did the job reasonably well. It worked well when market conditions were stable, competitors were known and their actions were predictable, decisions were made at corporate headquarters, prices reflected internal costs, strategy and product life cycles were fairly lengthy, customers had limited choices, and the priority of shareholders was good stewardship. But, as you are keenly aware, these conditions no longer apply (Doc SAP, 2001: 5).

The competitive environment has changed markedly over the past 20 years and that firms need to be more responsive and agile in meeting the needs of their customers. But just when many firms seemed to be raising their game to meet this challenge a new and more crucial competitive contest has been thrust upon them - the battle for talented managers and important shareholders (Hope & Fraser, 1999: 16).

Companies have tested and extremely refined technologies and concepts conceived... in the 1930s and totally unsuitable for their organisation and its current or future environment (Collomp & Deschamps, 1994: 92).

Today companies must be more flexible and responsive to deal with unpredictable change, hyper-competition, and increasingly fickle customers. This is not considered possible with the traditional budgeting model. Libby and Murray 2003, p. 28

Under volatile conditions, when economic forecasts change from week to week, developing one budget to coordinate business units and track performance for an entire fiscal year is very difficult. Following the traditional budget process may even be unproductive, Akten, Giordano and Scheiffele, 2009, p. 6

For or against budgeting as a means of liberating employees?

During the 1930s and 1950s, budgeting was presented as a way of emancipating managers from the traditional hierarchy. This rhetorical scheme first appeared during the 1930s but remained limited in interest to institutions except in the case of the exceptional Bat'a company. This rhetorical scheme expanded after WWII as managers were presented with the opportunity in most texts to become their own boss, leading their own business unit, thanks to management of their own individual budgets, *i.e.* their own income statements. These can be seen as being in direct reaction to WWII dictatorships. The introduction of budgeting in the 1930s already had had the goal of providing employees with more freedom.

Of all texts gathered, more than 20, including the most influential pamphlets, refer to this argument.

Each department will have its own accounting system, as if it were a separate firm. It will keep its books, draw up its profit and loss account and monthly operating account (Commesnil, 1935: 55).

These budgets create the accounting autonomy of the departments and workshops and, without necessarily going so far as the Thomas Bat'a method in which each workshop sells its production to the next workshop, who checks that the products meet the specified requirements, we can not recommend more the autonomy of each group, as autonomy generates responsibility. But "autonomy" does not mean "bulkheads", nor does it mean rivalries between departments (Satet, 1936: 17).

This model depicting the employee as being his or her own “boss” reached its climax during the 1930s with writings on Bat’a. These writings on Bat’a illustrate particularly well how ideology can form the basis for business practices. The Czech shoemaking firm was undoubtedly the most admired model, or at least presented as the model most cited as an example of organisation, particularly by those who supported the development of budgeting. Thus according to Landauer (1933), Thomas Bat’a, the founder of the company, made a dual contribution to the budget discourse. He placed initial emphasis on sales and related techniques in order to maximise business volume. He then developed the organisation by defining homogeneous responsibility centres. These two achievements cannot be considered regardless of company owner’s the social concern: Bat’a wished to ensure the material livelihood of his workers. Having begun his own career as a blue collar worker, he was particularly receptive and attentive to employees’ living conditions. He thus engaged in actions which might, at first sight, might be viewed as paternalistic, such as building hospitals, establishing schools, encouraging home-ownership, etc.

Bat’a’s motivation was broader as his “*main idea is to change workers’ mentalities from those of the worker to those of the entrepreneur*” (Landauer, 1933). At the head of each workshop, he placed a supervisor who worked for the firm but who formed with his workmates an autonomous team. The various workshops communicated by means of an internal transfer pricing system. The purpose was to make workers as autonomous as possible and to help them ‘put themselves in the boss’ shoes’ - as with the method developed in France by Lucien Rosengart known under the ‘little boss method’ name (Landauer, 1933). This also enabled Cartesian principles to be applied to business issues in order to reduce the complexity facing company owners (Dubreuil, 1937). The aim of Bat’a was indeed to give more responsibility to firm actors.

“All about a budget philosophy” thereby showing *how it [the budget] can become “an asset in a good human policy”*

At a time where constructive efforts are made at all times to characterise the significant place of man in production and make him an enlightened partner of the direction’s action, it is not indifferent to stress that, everywhere we went back in the organisation down to section, workshop and detail in the budget procedure, we also gave those who constituted one of the company crucial groups (team, workshop, factory, division) a means of being better informed of the goals and difficulties of the business to which they belong and therefore a means of more efficiently influencing productivity. We also know that only companies having an extremely multifocal budget system can compute the immediate repercussions of simplifications made or proposed at divisional or workplace level and accordingly play their part consistently in achieving the expected economies to the authors of these suggestions. Financial techniques and human management are here mutually supportive. This can extend very far if men all have the same goodwill (Cégos, 1953).

The British business world refers to similar concerns:

But I do believe that if we are going to combine men and women in the delicately integrated structures of modern business, we have got to study scientifically and to apply resolutely the most enlightened practices designed to secure their continuous collaboration and initiative (Urwick, 1933, 350).

Budget control has been tried and proved to be a vital factor of successful necessary to delegate the control of expenditure points to various individuals. It does bring home responsibility (Hawkins, 1935, 279).

Emancipation is also the rhetorical scheme adopted by the proponents of Beyond Budgeting to justify the abandonment of budgets: budgets have trapped people in bureaucratic processes and therefore impaired responsiveness to new challenges. To overcome this problem, Beyond Budgeting promoters call for *devolution* or 'radical' decentralisation and *empowerment*, key concepts specific to this rhetorical scheme, whereby managers would be able to exploit all their capabilities and succeed in their undertakings. In summary, abandoning the budget would unleash actors' energies hitherto constrained by avoidable administrative constraints. Of our 60 texts, 40 use this rhetoric to justify Beyond Budgeting:

[Budgets] encourage centralised planning and incremental thinking. [...] They reinforce the command and control management model and thus undermine attempts at organisational change such as team working, delegation and empowerment (CAM-I, 1999: 11 and 41).

Many companies have, of course, decentralised their operations. But this is where we must be careful with words (like *decentralisation*). In many organisations this simply means creating lower levels of centralised decision-making, for example, at the divisional or large business unit level (CAM-I, 1999: 31).

Beyond Budgeting make managers responsible for competitive results, not for meeting the budget and delegation give people the freedom and ability to act don't control and constrain them (Robin & Fraser, 2001, 22).

The introduction of BBRT implique the devolution of responsibility to self-managed teams. Leyland moved from a traditional hierarchy with seven levels to a devolved organization with only three levels (Hope & Bunce, 2001, 4).

Beyond Budgeting gives people freedom to make local decisions that are consistent with governance principles and the organisation's goals, Mc Vay and Cooke, 2006, p. 100

Moreover, by giving front-line people more strategic voice, these people can become reconnected to the organization's purpose and its strategic goals, Player, 2003, p. 7

All told, we cannot tell exactly whether budgeting frees or confines employees with restrictive structures. If both sets of arguments are valid, what could have changed between the two periods that would explain the similarity of the arguments put forward?

3.4. Rhetoric addressees and problematisation

The actors and networks supporting the institutionalisation of budgeting and Beyond Budgeting do not differ much between one period and the other. In support of budget's institutionalising were consultants including Clark, Héranger, KB White, Satet... Similarly, Hope & Fraser advocate Beyond Budgeting. Practitioners and businesses were called upon in

both periods (*e.g.* Alsthom, Pechiney, Le Printemps, Electricité de Strasbourg, etc. as regards budgeting and Svenska Handelsbanken, Rhodia, Borealis, etc. as regards BBRT). In either situation the firms referred to as examples remain small in number but are recurrently cited by numbers of various actors, and are not the subject of just one sole reference. Identical institutional channels operating in the form of think tanks were involved (Cegos, Cnof then CAM-I and BBRT). And of course, the same rhetoric is used to argue either for or against budgets.

However similar these rhetorical schemes' contents and means of diffusion might be, their addressees differ from the 1930s to 1950s and the 1990s onwards. This means discourse is problematised for a particular audience which, though not acting directly, certainly has a guiding role in the actions taken. These "passive" actors are those in whose name the budget is institutionalised, at least symbolically. Conversely they are those on behalf of whom an attempt to deinstitutionalise budget is being made. These allies are called upon and enrolled by the rhetoric of the "active" supporters. The rhetoric developed is aimed at reducing the contradictions which have appeared within the established institutional logic over time.

Reducing uncertainty for shareholders and the financial markets

The 1930s were characterised by a strong willingness to domesticate the increasing uncertainty perceived by the business environment under the purview of optimising internal production processes. As can be seen from *verbatim*, firms and their executives were seeking a way of arriving at a time horizon that would be reliable, predictable and compatible with their specific management methods and agenda.

Budgeting "technology" was thus integrated into more general "programmes" and "problematisations" which contributed to give the present meaning of budget (Miller & Rose, 1990; Miller & O'Leary, 1994). Turbulence was a macro-economic problem that was to be controlled. Such a concern resonates with the Keynesian theory just emergent at that time. The development of a statistics-based industry also generated some hope that the market uncertainty could be increasingly controlled (Desrosières, 1998). In addition, the degree of forecasts' accuracy did not appear of particular importance, as they simply served as a fair roadmap for managers.

In contradistinction to this, in the 1990s managers were seeking certitude, especially in regard to capital markets. More than the lack of accuracy in forecasting, uncertainty aversion prevailed. This is the potential nightmare for all shareholders -being faced with potential bad news when the quarterly results are released! In the 1930s, forecast users generally accepted the idea that their prognostications would not be perfectly accurate. In the 1990s the

addressees of corporate forecasts seemed to come from without the company (e.g. shareholders) and were, as a result, characterised by strong uncertainty aversion. More than uncertainty itself, what really mattered in either period was how this uncertainty is perceived by those to whom the budget discourse is addressed. In 1930s and 1950s budgeting was clearly aimed at overcoming uncertainty on behalf of the common good. In contrast, in the 1990s, uncertainty was disregarded and therefore expected to be minimised in order to avoid critical situations such as losing face *vis-à-vis* shareholders or disclosing profit warnings. While the institutional logic prevalent in the 1930s and 1950s caused faith in budget's capability of reducing long-term uncertainty, the dominant institutional logic prevailing in the 1990s is suggestive of budget's incapability of coping with day-to-day uncertainty. In one case long-term management was privileged while the other was dominated by immediacy and short-term concerns.

From getting rid of the boss to falling under the tyranny of markets

Budgeting was presented in the 1930s as a means of freeing managers and turning them into "little bosses" according to the terms used at that time. The pressure exerted by top management was seen as an increasingly unbearable constraint, oppression from the foreman, head of department or owner-manager being omnipresent. By giving middle managers more autonomy, budgeting made it possible to envisage a change from direct supervision to remote supervision. Although direct top-down management could become more loose with the institutionalisation of budgeting, some pressure remained and was deemed acceptable for day-to-day operations.

With Beyond Budgeting pressure has changed in nature; pressure from top management seems not to be a major concern while external forces appear, such as shareholders, customers and competitors.

Shareholders: As explained, Beyond Budgeting is justified from the perspective of external shareholders seeking greater visibility. Nothing is perceived by capital markets as being as unacceptable as failing to meet one's budget estimates. Beyond Budgeting management no longer serves to set internal targets so much as providing forecasts and accounts of achievements meeting their targets. Confusion between forecasts and targets thus can create tension between internal and external purposes which is felt directly by the managers.

Customers have needs and demands which make budgeting complicated. Since the 1990s product life cycle has been shorter, forcing companies to reduce time spent in R&D in order to launch new products on time. By demanding custom-designed and highly specific products, customers make standardised production impossible. This results in setting budget estimates;

budgetary control becomes ever more difficult as the notion of standard costing that prevails in the budget logic cannot be applied as such. The key to competitiveness is therefore not in more planning, but in flexibility and the ability to constantly adapt. Budgeting is perceived as a straightjacket preventing managers from speedily adapting to customer requirements, further creating tension.

Competition: Firms which implemented budgetary control in the 1930s did so in an environment with few competitors and growing markets. As such, it was possible for companies to conduct operations in a peaceful and predictable environment. Yet, and paradoxically, while budgeting was supposed to reduce uncertainty, this was only technically achievable when forecasting became possible (Berland, 1999). The 1990s saw all the ease fading from which companies had benefited in the 1930s: there were no more cartels; the economy was driven more by demand than supply; international markets and globalisation had changed modes of production as well as in relation to labour and capital.

Pressure, and the associated feeling of being handcuffed, no longer came internally from within the firm and through the boss, but externally: from financial markets, customers and competitors. Managers' feelings of oppression and pressure neither vanished nor increased; these feelings simply emanated from different realities and networks of actors.

In the 1990s, while budgeting ensnared managers in the bureaucratic process, constraints were no longer felt to be as stringent in regard to reporting to authoritative superiors or management.. Rather, it was the customer, the shareholder or the competitor who exerted their power over managers by imposing their choices. Budgeting solely directed towards the internal optimisation of a business does not aid in adapting to these demands. The actors are now the customer, the shareholder or the competitor, new actors who did not form part of the rhetoric of the 1930's.

Table 3

Level for analysis	The manufacturing conception of control 1930-1960	The finance conception of control 1990-2011 onwards
Event	Development of budgets	BBRT Attempt to delegitimise or deinstitutionalise budgets
Dominant institutional logic according to Fligstein	Manufacturing	Finance and marketing
Actors	Consultants, practitioners Few or no academics	Consultants, practitioners Few or no academics
Actors mobilised for justification purposes	Foreman boss	Customers Capital markets Competitors

All told, our analysis reveals the same rhetorics can be used to promote both the birth and death of budget. This is made possible through rhetorics not being addressed to the same categories of actors. Consequently uncertainty and freedom take on different meanings in the two periods considered. The contradictions these rhetorics sought to resolve can be viewed as being different in the two institutional logics, which provide an explanation for the apparent paradox.

4. Discussion

Our research contributes to the knowledge of the role of rhetoric in institutionalisation/deinstitutionalisation processes. Our findings show that rhetoric contents *per se* cannot explain changes in institutions: budgeting and Beyond Budgeting are not supported by different or symmetrical rhetorics (e.g. stable vs. turbulent environment). Counter-intuitively, the same standard rhetorics are deployed to uphold both budget institutionalisation and deinstitutionalisation attempts. This comes in contradistinction to the claim that for institutions to change, discourse must also change (Maguire & Hardy, 2009, 2006; Munir, 2005; Phillips et al., 2004; Green et al., 2009; Greenwood & Suddaby, 2005). Likewise our thesis reveals there is no systematic need for renewed rhetorics, as had been the case with performance management at the time of the balanced scorecard diffusion (Nørreklit, 2003). Rather, like multivalent words, *i.e.* words taking different meanings depending on their associating with other keywords (Jones & Livne-Tarandach, 2008), Budgeting and Beyond Budgeting reveal standard rhetorics (turbulence and emancipation) working as multivalent rhetorics. Just as with multivalent words, keywords associated with these multivalent rhetorics give meaning to the standard rhetoric. In summation, these standard rhetorics transcend institutional logics, keywords making the difference, as summarised in the table below.

Table 4

	The manufacturing conception of control 1930-1960	The finance conception of control 1990-2011 onwards
Turbulence	Planning Post-crisis/war reconstruction Contribution towards the common good Rationalisation Economic humanism Associated meaning:	Shareholders Competitive threats Innovation Value creation Managing intangibles Time to market Associated meaning:

	Managers have to tackle with macroeconomic and social uncertainty	Managers have to tackle with financial value uncertainty
Emancipation	Delegation Responsibility Superior Right to self-determination Motivation Participation Dignity Human relations Associated meaning: Managers have to free from superiors	Shareholders Customers Competitors Devolution Autonomy Self-management Financial rewards Empowerment Associated meaning: Managers have to free from external stakeholders

The meaning of standard rhetorics lies in the association of different keywords.

Proposition 1: The content of rhetoric is not sufficient to explain change; standard rhetorics operate as multivalent rhetorics whose meaning rests upon associated keywords.

The problematisation of management concepts (Maguire & Hardy, 2009) is not merely the expression and translation of an idea. Above and beyond specific wording, it is the context, together with its actors, in which rhetoric is deployed, that needs to be studied. Management gurus invariably develop rhetoric aimed at greater certainty, control and predictability under the purview of reassuring actors operating in a world that appears chaotic, unstable and increasingly uncertain (Clark & Greatbatch, 2002). Contrary to what has been postulated (Phillips et al. 2004), the important thing is not the actors that vehicle the rhetoric, but rather those to whom it is addressed in order to persuade them.

Table 5

		The manufacturing conception of control 1930-1960	The finance conception of control 1990-2011 and beyond
Speaking actors	Business leaders	Auguste Detoef Hans Reynold Alfred Sloan	Jean-Marie Descarpentries Jack Welch Jan Wallander
	Management gurus	Robert Satet Jean Benoît Lyndahl Urwick	Jeremy Hope Benjamin Fraser Jürgen Daum
	Secondary relays	Ken White Paul Loeb Gaston Commesnil Benjamin Seebohm Rowntree	Steve Player Franz Röösl Jacky Pinçon

	Supporting groups	Cegos CNOF Institute of Industrial Administration The Management Research Group	Cam-I/BBRT DFCG
	Academics	Insignificant support	Insignificant support
Diffusion channels		Books Articles in practitioners' Journals Conferences	Books Articles in practitioners' Journals (<i>e.g.</i> HBR) Conferences
Rhetoric addressees	Macro level	Society (search for a third way between socialism and capitalism)	Shareholders (value creation)
	Meso level	Peers (contribution to collective effort)	Competitors (beat the competition)
	Micro level	Employees (free from their superiors)	Customers (demand for individualised fulfilment)

The addressees of these rhetorics are the real actors differentiating the two periods, hence meaning is not given by the content of the rhetoric. In each period, the actors seeking to promote either budgeting or Beyond Budgeting have very similar characteristics: management gurus backed by business leaders' public discourses engage in professional networks (Cnof, The Management Research Group, CAM-I, BBRT). Business people share their experience of budgeting or Beyond Budgeting with each other and are thereby mobilised as secondary relays by management gurus. The loci for such testimonies and rhetorics are articles published in practitioners' journals, books and conferences.

As the third part of the above table shows, these same actors address the same standard rhetorics as to environment turbulence and managerial oppression. These rhetorics are addressed to a triple audience reflecting three levels of concerns: macro, meso and micro. At the macro level, these rhetorics are addressed to society questing for a third way between socialism and capitalism in the 1930s and shareholders expecting value creation in the 1960s and onwards. At the meso level, these standard discourses are spoken to peers expected to contribute to collective effort towards the public good in the 1930s and to competitors to be beaten since the 1960s. At the micro level, these rhetorics are diffused to employees hoping for emancipation from managers in the 1930s and customers requiring individualised

treatment and fulfilment since the 1960s. Rhetorics take different meanings according to the constituents of the institutional logic in each period.

Where Maguire and Hardy (2009) contend that discourse should change, we show that new problematisation is allowed by the intertwining of requirements from the constituents of institutional logics with standard rhetoric.

Proposition 2: Intertwining standard rhetoric with institutional logic constituents enables these standard rhetorics to support or dismiss the same management accounting concept.

Conclusion

Our research contributes to a better understanding of how rhetoric is used in institutionalisation/deinstitutionalisation processes. Starting from an apparent paradox that similar rhetorical schemes are used to institutionalise a discourse (on budgets) and attempt to deinstitutionalise it (Beyond Budgeting), we show that the content of rhetoric alone does not suffice to comprehend its influence. It is therefore crucial to consider the institutional logic into which this rhetoric is diffused as so doing enables us to grasp the network of actors, not only those who speak but also, and foremost, those to whom these discourses are addressed. Therefore discourse similarities are only apparent since, above all, a highly general rhetoric aims to solve the problems of contradictions in the institutional logics that have changed.

The budget – a highly institutionalised management idea and symbolic form – as well as Beyond Budgeting – the calling into question of this highly institutionalised form – thus provide a stimulating framework for understanding the dynamics at work in either period.

The similarities between the rhetorics used could lead us to think that universal forms of rhetoric, which gurus can use like incantations to bring about change, do exist (Nørreklit, 2003).

Our observations result in more moderate conclusions. Though potentially similar, management concepts are problematised to and for different actors under the purview of solving the contradictions between institutional logics differing from one period to another.

The institutionalisation process is not simply discursive, as shown by Lounsbury & Crumley (2007), but also opens up new avenues of research. We now need to analyse rhetorics in their social and economic context in order to have a better understanding of institutionalisation mechanisms at work. Furthermore, the contradictions embedded in institutional logics are worthy of analysis in the framework of the critical sociology of Boltanski & Chiapello (2005).

These contradictions are indeed part of a more political perspective and need to be analysed at a different level to that of this paper.

The potency of our analysis might be attenuated by some limits inherent to our study. Firstly, we studied two periods separated by twenty years – we did not collect data for the intervening period. Doing so would have been inconsistent with our research objective which was to understand how and why the same rhetoric can be applied to opposed objects. However, while taking into consideration that these 20 years have been left aside, this study helps in the understanding of how and when institutional logics - and therefore the meaning of words employed - has changed. Secondly, we have not studied the link between these rhetorics and actual practices as our interest focused solely upon the discourse. Therefore, further research could analyse later stages of institutionalisation processes by investigating the impact these discourses might have had on practice. Doing so would require such practices (budget and Beyond Budgeting) to be defined and identified. Thirdly, it is too soon to predicate how Beyond Budgeting will evolve in the future. As our study addressed justification rhetorics and not the fate of management accounting ideas, the future development of the Beyond Budgeting idea will deserve further investigation.

APPENDIX: CORPUSES OF REFERENCE TEXTS

1930s

The starting point for budgetary control in France and Europe is certainly the international conference held in Geneva from 10 – 20 July 1930 on the theme of budgetary control organised by the IIOST. There are two sources for consulting the speakers' presentations made to the Geneva conference:

1. IIOST (1930), *Conférence internationale du contrôle budgétaire*, Genève, rapports de la conférence, two volumes available for consultation at the French *Bibliothèque Nationale*.

Special issues summarising the conference were also published in the business journal *Mon Bureau* in August and September 1930, quoting the following:

2. Coes (1930), Difficultés et résistances fréquemment rencontrées dans l'instauration de la procédure budgétaire, *Mon bureau*, Septembre, 389-392.
3. Jadot (1931), Le contrôle et la gestion des entreprises à l'aide du budget, *Mon bureau*, May, 291-293
4. Landauer E. (1930), Les bases d'un budget des dépenses, *Mon bureau*, August , 349-350.
5. Musil M.F. (1930), Principes et méthodes du contrôle budgétaire - Ses aspects généraux, *Mon Bureau*, Septembre, 398-9
6. Pulvermann H. (1930), Les organismes centraux de l'administration industrielle et le contrôle budgétaire, *Mon Bureau*, Septembre, p. 400-1
7. Schmidt M. (1930), Le budget d'investissement, les affectations de capital et le système budgétaire, *Mon bureau*, August , 351-352.
8. Serruys D. (1930), Le système budgétaire et l'organisation économique nationale et internationale, *Mon Bureau*, Sept, 395-397.
9. Ludwig H.(1930a), « Le contrôle budgétaire du capital d'exploitation », *Mon Bureau*, septembre, Paris.
10. Ludwig H.(1930b), *Le contrôle budgétaire dans les entreprises industrielles*, Librairie française de documentation G. Claisse, Paris,.
11. Satet R. (1930), *La Conférence Internationale du contrôle budgétaire*, IUMM, Genève.
12. Penglaou C. (1931), «Le budget considéré comme base de la détermination et du contrôle des crédits accordés par les banques», *Mon Bureau*, Octobre et novembre, p. 621 and 716.
13. Saint-Pulgent (de) T. (1934), «Le contrôle budgétaire aux grands magasins du Printemps», Cégos, Document OA7, 8 p.
14. Penglaou C. (1935), «Le contrôle budgétaire - Son introduction dans les entreprises», *L'Organisation*, Feb, 65-68.
15. Penglaou C.(1934), « Le budget général », *L'Organisation*, Décembre, p. 511-515.
16. Penglaou C.(1935), « Le contrôle budgétaire - Essai de statistique appliquée à la gestion des entreprises », *Journal de la Société de statistique de Paris*, Juillet-Août-Septembre, p. 232-250.
17. Satet R. (1936), *Le contrôle budgétaire*, Dunod, Paris.
18. Reittel C. et Lugin J.P. (1936), «Le contrôle des frais d'exploitation par la méthode des taux standards et du budget variable», *Bulletin du Comité National Belge de l'Organisation Scientifique*, Oct, 265-275.
19. Bourquin M. (1937), *Méthodes modernes de répartition et de contrôle des frais généraux dans l'industrie*, Dunod, Paris.

20. Mareuse M. (1938), *Le contrôle de gestion dans les entreprises*, Dunod, Paris.
21. Commesnil G.(1935), « Le rôle du comptable dans le problème budgétaire - Méthodes comptables et contrôle budgétaire », *Congrès National des Comptabilités de Marseille*, 20-22 septembre.
22. Germain P. (1932b), « Contrôle budgétaire d'une entreprise », *L'usine*, 29 janvier, p. 33.
23. Germain P.(1932a), « Contrôle budgétaire des entreprise », *L'usine*, 12 février, p. 6.
24. Wiliquet S. (1947), *Le contrôle budgétaire dans une grande entreprise industrielle*, Chambre Belge des Comptables, Bruxelles.

About the case of the Czech shoe manufacturer Bat'a (or *e économique - Les leçons de juin 1936*, Editions du centre polytechnicien d'études économiques, Paris.

25. Dubreuil H. (1936) *L'exemple de Bat'a. La libération des initiatives individuelles dans une entreprise géante*. Paris, B. Grasset
26. Landauer E. (1933), L'oeuvre de Thomas Bat'a, *Bulletin du CNOF*, June, 177-185.
27. Rimailho E. (1936), *L'organisation à la française*, Paris.

1950s

We quote the following report produced by the productivity missions:

28. OECCA (1951), *La comptabilité au service de la productivité aux Etats-Unis - Rapport préliminaire de la mission française des experts comptables*, AFAP-OECCA, Paris.

Among all the works of Jean Benoit, we quote:.

29. Benoit J. (1954), *Contrôle à l'usage de la direction*, Xe International congress on scientific management (*Congrès international de l'organisation scientifique*), *Bulletin du CNOF*, May, 22-25.
30. Benoit J (1956), *La prévision de le contrôle budgétaire*, Workshop, January 20th-21th, Rennes, 29 p. (in Pechiney archives 001-7-30994)
31. Benoit J (1958). *La gestion des entreprises et son évolution*, A lecture given at La Sorbonne University, (in Pechiney archives 001-7-30994)
32. Many others conferences are stored in the Pechiney archives 001-7-30994., the "Jean Benoit Lectures", for instance:
33. 1951. *La productivité, expérience dans l'industrie*, A lecture given at the Institut des Hautes Etudes de Défense Nationale.
34. 1952. *Le contrôle budgétaire français en 6 expériences*. CEGOS workshop of 5 – 7 May 1952. Benoit gave three talks, on “Budgetary control in the United States”, “The management indicators used by general managers in the US” and “The role of the management controller”1953. Internal memo from Pechiney
35. 1955. *A general manager's tableau de bord*, Speech given by Raoul Vitry, CEO of Pechiney, but written by Jean Benoit.
36. 1958. *Reflection on the organisation*, A lecture given to the Naval Warfare College (*Ecole de guerre navale*). This lecture was given several years in succession until Benoit's death in 1962.
37. 1960. *A large firm's experience in organisation and methods*. Army organisation committee (*Comité d'organisation de l'armée de terre*).
38. 1961. Lecture to the Regional productivity committee, Lyon

39. Comité National de la Productivité (1952), *Votre meilleur outil, le budget - Le budget par la comptabilité pour la productivité*, Société auxiliaire pour la diffusion des éditions de productivité, Paris.
40. Charmont C. (1952), *Un homme nouveau dans l'entreprise, le contrôleur de gestion*, Hommes et Techniques, May, 23-26.
41. CEGOS (1953), *Le contrôle budgétaire, 6 expériences françaises*. Paris, Hommes et Techniques
42. Loeb P. (1956), *Le budget de l'entreprise*, Paris, PUF
43. Guillaume M. (1958), *La gestion budgétaire des entreprises*, Anvers, Editions Nauwelaerts
44. Parenteau J. (1959), *Contrôle de gestion par méthode budgétaire*, Paris, Hommes et Techniques
45. Satet R. (1942), *Le contrôle budgétaire - Cours de l'Ecole d'Organisation Scientifique du Travail*, Ecole d'Organisation Scientifique du Travail, Paris.
46. Parenteau, J. (1945) Calcul des prix de revient et comptabilité industrielle, Paris: Cegos
47. Parenteau J. (1949), La comptabilité, le contrôle budgétaire et les prix standards, *Hommes et Techniques*, , 53 Mai, 27-29.
48. Collective (1965), EOST, l'Ecole d'Organisation Scientifique du Travail, *Bulletin du CNOF*, special issue, CNOF, Août-septembre.

English sources used :

1. Dent A.G.H. (1935), Management planning and control, Gee & Co limited.
2. Hawkins J. (1935), Budgeting in industry, The cost accountant, January, 271-290.
3. Lightbody P.H. (1927), The problem of the "half-filled" shop, The Cost Accountant, Vol VII, 312-316
4. Perry-Keene L. and Quennell F.T. (1925), Budgetary control, The Cost Accountant, May, 402-423
5. Renold C. (1950), Management accounts, The Cost Accountant, September, 108-129.
6. Stalker H.(1930), Ninth national Cost Conference, The Cost Accountant, September, 151-182.
7. Urwick L. (1933), Modern practices in business management, The Cost Accountant, May, 344-361.
8. Waljer F.W. (1928), The problem of the "half-filled" shop, The Cost Accountant, Vol VII, 183-207.

1990s-2000s

These texts can be submitted to three groups: a large amount of those was published by Hope and Fraser or more broadly Cam-I and BBRT.

1. Hope, J., & Fraser, R. (2003b), Who needs budget? Harvard Business Review, February: 108-115.
2. Hope, J., & Fraser, R. (2003a) Beyond budgeting: how managers can break free from the annual performance trap. Boston: Harvard Business School Press.
3. Robin Fraser (2001), Figures of Hate, Financial Management, February, pp. 22-25.
4. Jeremy Hope and Robin Fraser, (2001), Beyond Budgeting: Questions and Answers, CAM I Document, 25 pages
5. Andersen Business Consulting and CAM-I Beyond Budgeting Round Table, (2001), Report on "Beyond Budgeting" pilot survey, CAM-I Draft, 32 pages
6. Hope and Fraser. (1999), *The BBRT guide to managing without budget*, Release V3.01, 8 December.
7. Jeremy Hope and Peter Bunce (2001), Beyond Budgeting Round Table, Leyland Trucks Limited, Case Report, 14 pages
8. Jeremy Hope and Peter Bunce (2001), Beyond Budgeting Round Table, The Rhodia Group, Case Report, 14 pages

9. Jeremy Hope (2002), How to break free from the annual performance trap, PWPT presentation,
10. Jeremy Hope and Robin Fraser, (2000), Beyond Budgeting; Managing in the new economy, White Paper, 17 pages
11. Jeremy Hope and Robin Fraser, (1999), Beyond Budgeting;, White Paper, 17 pages
12. Peter Bunce and Robin Fraser (2001), Beyond Budgeting;; Making your organization a better place to work for, do business with, and invest in. BBRT Introductory Meeting,, power point presentation.
13. Jeremy Hope and Robin Fraser (1999), beyond Budgeting, White Paper – May, 15 p.
14. Jeremy Hope and Robin Fraser, (2000), *Beyond Budgeting*, White Paper 2 – September, 17p..
15. Jeremy Hope and Robin Fraser (1997), Beyond Budgeting...breaking through the barrier to the "the third wave" - *Management Accounting, December* - Initial paper
16. Jeremy Hope and Robin Fraser (1998), Measuring performance in the new organisation model - *Management Accounting June*.
17. Jeremy Hope and Robin Fraser (1999), Building a new management model for the information age, *Management Accounting January* – January, p. 16-21.
18. Jeremy Hope and Robin Fraser (1999), Budgets - The Hidden Barrier to Success in the Information Age - Part 1, *Accounting & Business, March*
19. Jeremy Hope and Robin Fraser (1999), Budgets - How to Manage Without them, *Accounting & Business, April*
20. Jeremy Hope and Robin Fraser (2003), News Ways of Setting Rewards: the Beyond Budgeting Model, California Management review, vol. 45, n° 4, 104-119.
21. Player, S. (2003), Why Some Organizations Go "Beyond Budgeting":. Journal of Corporate Accounting & Finance (Wiley), Mar/Apr, Vol. 14 Issue 3, p3-9
22. Bunce, P. Blow the budget!: Manufacturing Engineer, Feb/Mar2003, Vol. 82 Issue 1, p34.
23. Player, S. New paths to dramatically improve your planning and control processes Journal of Corporate Accounting & Finance (Wiley), Mar/Apr2007, Vol. 18 Issue 3, p37-43.
24. Player, S. Going for Growth Performance.full_text_available, Business Finance, Apr 2007, Vol. 13 Issue 4, p12-16.

Other texts were published by authors peripheral to Cam-I and BBRT.

25. Reason, T. (2000), Building Better Budgets; New web-based applications bring budgeting and planning closer to reality, <http://ww.cfo.com/printarticle>.
26. Arterian, S. (1997), Sprint Retools the Budget Process, CFO Magazine <http://www.cfo.com/printarticle>
27. Arterian S. (1998), Sprinting to a Streamlined Budget, <http://www.cfoeurope.com/199805d.html>
28. Andersen Business Consulting (2001), « Beyond Budgeting ».
29. SAP (2001), « Beyond Budgeting », English document, 19 pages
30. Wardell, C. (1999), High-Performance Budgeting, Harvard Business Publishing Newsletters 3 p..
31. Boesen, T. (2000), Creating Budget-less Organizations with the Balanced Scorecard, Harvard Business Publishing Newsletters 3 p.
32. Michael, A. (2007), "Beyond Budgeting", in Cima (Ed.), Topic Gateway Series. Chartered Institute of Management Accountants, London.

33. Bogsnes, B., *Implementing Beyond Budgeting: Unlocking the Performance Potential* London: Wiley and Sons; 2008.
34. Richard Barret (2007), *Planning and Budgeting for the Agile Enterprise*, Cima publishing.
35. Mickael Jensen (2001), *Corporate budgeting is broken, Let's fix it*, Harvard Business Review, November.
36. Aktem M., Giordano M., Scheiffele M. (2009), *Just in time budgeting for a volatile economy*, *Perspective on Corporate Finance and Strategy*, n° 31, Spring 2009.
37. Libby, T.; Lindsay, R. M. *Beyond budgeting or better budgeting ?* *Strategic Finance*, Aug2007, Vol. 89 Issue 2, p46-5
38. McVay, Gloria J.; Cooke, David J.. (2006) *Beyond budgeting in an IDS: the Park Nicollet experience*. Vol. 60 Issue 10, p100-110
39. Frezatti, F. (2004), *Beyond Budgeting: any chance for management improvement?.* *Brazilian Business Review*, Vol. 1 Issue 2, p118-135, 18p
40. Mitchell, M. (2005), *Beyond Budgeting: Case Studies in North American Financial Services.* *Journal of Performance Management*, Vol. 18 Issue 1, p3-15, 13p
41. Lindsay, R. M. (2007), *Svenska Handelsbanken: Controlling a Radically Decentralized Organization without Budgets*. Libby, Theresa. *Issues in Accounting Education*, Nov2007, Vol. 22 Issue 4, p625-640
42. Prickett, R. (2003) *beyond budgeting case study 2 the charity.* *Financial Management*, Nov., p25
43. Scarlett, B. (2007), *Management accounting - performance evaluation*. *Financial Management*, Sept., p54-56
44. Bishop, J. (2004), *Beyond budgeting in practice*. *Chartered Accountants Journal*, Dec., Vol. 83 Issue 11, p29-29
45. Angus, J. (2005), *Everest 4.2 Climbs Beyond Budgeting*. *InfoWorld*, Vol. 27 Issue 16, p34-35
46. Pilkington, M.; Crowther, D. (2007), *Budgeting and control*. *Financial Management*, March, p29-30
47. Banham, R. (2011) *Let It Roll*. *CFO*, May, Vol. 27 Issue 4, p42-47
48. Libby, T.; Lindsay, R. M. (2003), *Budgeting--an unnecessary evil*. *CMA Management*, April, Vol. 77 Issue 2, p28
49. Parmenter, D. (2003), *Abandon Budgets And set your enterprise free*. *New Zealand Management*, Oct., Vol. 50 Issue 9, p41-43
50. McGee, S. (2003), *Breaking Free From Budgets*. *Inc.*, Oct., Vol. 25 Issue 10, p72-75
51. Oldman, A.; M. (1999), *Abandoning traditional budgeting*. *Management Accounting: Magazine for Chartered Management Accountants*, Nov99, Vol. 77 Issue 10, p26
52. Anonymous (2003), *Hope abandons budgets*. *New Zealand Management*, Dec2003, Vol. 50 Issue 11, p10-11

Lastly, some publications refer to the French context and demonstrate that international rhetorics are eventually spread across France and are therefore not an isolated case (these texts are in French).

53. Cérés, A. (1996) *La méthode Descarpentries à l'épreuve chez Bull Option Finance* no 392 Février, pp. 18-21
54. Vidal, F. (1996), *les contrôleurs de Cap Gemini Sogeti dans la tempête*, *Option Finance* mai no 404, pp. 21 et 30-31

55. Collomp, F. & Deschamps, P., (1994), Budget annuel; arrêter le supplice, L'expansion no 483, 26 sept-9 Oct, pp. 92-94.
56. McKenzie, J. and Armstrong Laing, (2001), Beyond Budgeting, <http://www.armstronglaing.fr> (Armstrong Laing is a French company),
57. Arthur Andersen (2002), La construction budgétaire, Document interne, 26 pages.
58. Collectif (2003), L'entreprise sans budget, Business Digest, n°132, p. 13-20.
59. Pinçon, J. (2002), Managing without budget : the Rhodia's experience, in Péter Horvaath (2002), Performance controlling, Schäffer Poeschel, p. 51-60.
60. Bescos, P-L.; Cauvin, E; Langevin, P.; Mendoza, C.. Critiques du budget: une approche contingente., Comptabilité Contrôle Audit, Jun2004, Vol. 10 Issue 1, p165-185

REFERENCES

- Argyris, C. (1952), *The Impact of Budgets on People*. New York, School of Business and Public Administration, Cornell University.
- Abrahamson, E. (1997). The emergence and prevalence of employee management rhetorics: the effects of long waves, labor Unions and turnovers, 1875 to 1992. *Academy of Management Journal*, 40, 3, 491-533.
- Arndt, M., and B. Bigelow (2000), Presenting structural innovation in an institutional environment: Hospitals' use of impression management, *Administrative Science Quarterly*, 45: 425-450.
- Barrett, M.E. & Fraser, L.B. (1977), Conflicting Roles in Budgeting for Operations, *Harvard Business Review*, July-August: 136-147.
- Becker S., Messner & Schäffer U. M. (2009), The evolution of a management accounting idea: The case of beyond budgeting, working paper.
- Berland, N. (1998), The availability of information and the accumulation of experience as motors for the diffusion of budgetary control: the French experience from the 1920's to the 1960's. *Accounting, Business and Financial History*, 8(3): 303-329.
- Berland, N. (1999) *L'histoire du contrôle budgétaire en France. Les fonctions du contrôle budgétaire, influences de l'idéologie, de l'environnement et du management stratégique*. PhD, Paris Dauphine University.
- Berland, N., & Boyns, T. (2002), The development of budgetary control in France and Britain from the 1920s to the 1960s: A comparison. *European Accounting Review*, 11(2): 329-356.
- Berland, N., & Chiapello, E. (2009), Criticisms of capitalism, budgeting and the double enrolment: Budgetary control rhetoric and social reform in France in the 1930s and 1950s. *Accounting, Organizations and Society*, vol. 34, n° 1, pp. 28-57.
- Bjornenak T. (1997), Diffusion and accounting: the case of ABC in Norway, *Management Accounting Review*, 8-1, p. 3-17.
- Boltanski L. & Chiapello E. (2005), *The new spirit of capitalism*, London : Verso (Tranlation of *Le nouvel esprit du capitalisme*, Paris: Gallimard, 1999).
- Boltanski L. & Thevenot (2008), *On justification, Economies of Worth*; Princeton University Press.
- Brech, E.F.L. (1997), *The Management History: The Concept and Gestation of Britain's Central Institute of Management*, Corby: Institute of Management.

- Callon, M. (1986), Some elements of a sociology of translation: domestication of the scallops and the fishermen of St Brieuc Bay. In J. Law (Ed), *Power, action and belief: a new sociology of knowledge?*: 196-223.
- Chandler, A. Jr., (1962), *Strategy and structure: Chapters in the history of the American industrial enterprise*. The MIT Press.
- Chandler, A. Jr., (1977), *The visible hand: The managerial revolution in American business*. Belknap Press.
- Chandler, A., Jr., & Deams, H. (1979), Administrative coordination, allocation, and monitoring: A comparative analysis of the emergence of accounting and organization in the USA and Europe, *Accounting, Organisations and Society*, 22(2), 189–205.
- Chua, W.F., (1995), Experts, networks and inscriptions in the fabrication of accounting images: a story of the representation of three public hospitals, *Accounting, Organizations and Society*, 20, 111-145.
- Clark T. & Greatbatch D. (2002), Collaborative Relationship in the Creation and Fashioning of Management Ideas: Gurus, Editors, and Managers, in Matthias Kipping & Lars Engwall, *Management consulting. Emergence and Dynamics of a Knowledge Industry*, Oxford University Press, New-York, p. 129-145.
- Cooper D.J., Ezzamel M. & Willmott H. (2008), Examining 'Institutionalization': A Critical Theoretical Perspective, in R. Greenwood, O. Christine, K. Sahlin et R. Suddaby (2008), *The Sage Handbook of Organizational Institutionalism*, Sage. 673-701.
- Covaleski, M., M. W. Dirsmith, and L. Rittenberg (2003), Jurisdictional disputes over professional work: The institutionalization of the global knowledge expert." *Accounting, Organizations and Society*, 28: 325-355.
- Covaleski, M.A., Dirsmith, M.W., (1983), Budgeting as a means for control and loose coupling. *Account. Organ. Soc.* 8, 323–340.
- Covaleski, M.A., Dirsmith, M.W. (1988), An institutional perspective on rise, social transformation, and fall of a university budget category, *Administrative Science Quarterly*, 33, 562–587.
- Dacin, T., Goldstein, J. & Scott, W.R. (2002), Institutional theory and institutional change: introduction to the special research forum. *Academy of Management Journal*, 45: 45-56.
- Dacin, T.M., & Dacin, P.A. (2008), Traditions as Institutionalized Practice: implications for Deinstitutionalization. In R. Greenwood, C. Oliver, K. Shalin & R. Suddaby (Eds.), *The Sage Handbook of Organizational Institutionalism*: 327-352, Sage Publications.
- Desrosières, A. (1998), *The Politics of Large Numbers: A History of Statistical Reasoning*, Cambridge, Mass.: Harvard University Press.
- DiMaggio P.J. (1988), Interest and Agency in Institutional Theory, in L.G. Zucker (ed.) *Institutional Patterns and Organizations: Culture and Environment*, 3-22.
- DiMaggio, P.J., & Powell, W.W. (1983), The iron case revisited: Institutional isomorphism and collective rationality in organizational field. *American Sociological Review*, 48: 147-160.
- Ekholm, B.-G., & Wallin, J. (2000), Is the annual budget really dead?, *The European Accounting Review*, 9(4), pp. 519-539.

- Ezzamel, M., Hyndman, N., Johnsen, Å., Lapsley, I., & Pallot, J. (2007a), Experiencing institutionalization: the development of new budgets in the UK devolved bodies. *Accounting, Auditing & Accountability Journal*, 20(1), 11-40.
- Ezzamel, M., Robson, K., Stapleton, P., & McLean, C. (2007b), Discourse and institutional change: 'Giving accounts' and accountability. *Accounting, Organizations and Society*, 18: 150-171.
- Fernandez-Revuelta Perez, L., Robson, K. (1999), Ritual legitimation, de-coupling and the budgetary process: managing organizational hypocrisies in a multinational company. *Management Accounting Research*, 10, 383-407.
- Fleischman, R. K. (2000), Completing the triangle: Taylorism and the paradigms. *Accounting, Auditing and Accountability Journal*, 13, 597-623.
- Fleischman, R. K., & Tyson, T. (2007), The history of management accounting in the US, in C. S. Chapman, A. G. Hopwood, & M. D. Shields (Eds.), *Handbook of management accounting research* (Vol. 2, pp. 1071-1089). London: Elsevier.
- Fligstein, N., 1990, *The transformation of corporate control*, Cambridge, Harvard university Press.
- Friedland, R., & Alford, R. (1991), "Bringing Society Back in: Symbols, Practices, and Institutional Contradiction. In W.W. Powell, & P. DiMaggio (Eds), *The New Institutionalism in Organizational Analysis*: 232-263, Chicago: University of Chicago Press.
- Green, S.E. (2004) A Rhetorical Theory of Diffusion. *Academy of Management Review*, 29(4): 653-669.
- Greenwood R., Christine O., Sahlin K. et Suddaby R. (2008), *The Sage Handbook of Organizational Institutionalism*, Sage.
- 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*, vol. 45, n° 1, 58-80.
- Hardy C. et Maguire S. (2008), Institutional Entrepreneurship, in R. Greenwood, O. Christine, K. Sahlin et R. Suddaby (2008), *The Sage Handbook of Organizational Institutionalism*, Sage. 198-217.
- Hasselbladh, H., & Kalinikos, J. (2000), The Project of Rationalization: A Critique and Reappraisal of Neo-Institutionalism in Organization Studies. *Organization Studies*, 21(4): 697-720.
- Hoffman, A (1999), Institutional evolution and change: Environmentalism and the U,S. chemical industry, *Academy of Management Journal*, 42: 351-371,
- Hofstede G. (1967), *The game of budget control - How to live with budgetary control and yet be motivated by them*, Koninklijke Van Gorcum & Comp., Assen, The Netherlands.
- Hopwood, A. G. (1972), An empirical study of the role of accounting data in performance evaluation. *Journal of Accounting Research*, Supplement: Empirical Studies in Accounting: 156-182.
- Hopwood, A. G. (1974), Leadership climate and the use of accounting data in performance evaluation. *The Accounting Review*, July: 485-495.
- Hopwood, A.G. (1983), On Trying to Study Accounting in the Contexts in which it Operates. *Accounting, Organizations and Society*, 8(2/3): 287-305.

- Human, S. E., and K. G. Provan (2000), Legitimacy building in the evolution of small-firm networks: A comparative study of success and demise, *Administrative Science Quarterly*, 45: 327-365.
- Jensen M.C. (2001), Corporate Budgeting Is Broken, Let's Fix It, *Harvard Business Review*, November, pp. 94-101.
- Jepperson, R. (1991), Institutions, Institutional Effects and Institutionalism. In W.W. Powell, & P. DiMaggio (Eds), *The New Institutionalism in Organizational Analysis*: 143-163, Chicago: University of Chicago Press.
- Johnson, T. H., & Kaplan, R. S. (1987), *Relevance lost – The rise and fall of management accounting*. Harvard Business School Press.
- Jones, C. & Livne-Tarandach, R. (2008), Designing a frame: Rhetorical strategies of architects. *Journal of Organizational Behavior*, 29: 1075-1099.
- Kaplan, R. S. (1984), The evolution of management accounting. *The Accounting Review*, 59(3), 390–418.
- Kaplan, R.S. & Kaplan (2000), *The Strategy-Focused Organization: How Balanced Scorecard Companies Thrive in the New Business Environment*, Harvard Business Review Press.
- Latour, B. (2005). *Reassembling the social – an introduction to Actor-Network Theory*. Oxford University Press.
- Latour, B.(1999), On recalling ANT. In J. Law, & J. Hassard (Eds.), *Actor network theory and after*, Oxford: Blackwell Sociological Review,.
- Law, J., & Hassard, J., (1999), *Actor network theory and after*, Oxford: Blackwell Publishing.
- Libby, T., & Lindsay, R.M. (2010), 'Beyond budgeting or budgeting reconsidered? A survey of North-American budgeting practice'. *Management Accounting Research*, 21(1), pp. 56-75.
- Loeb, M. (1995), Jack Welch Lets fly On Budgets, Bonuses, and Buddy Boards. *Fortune*, 29: 73.
- Lounsbury, M. (2008), Institutional rationality and practice variation: New directions in the institutional analysis of practice. *Accounting, Organizations and Society*, 33: 349-361.
- Lounsbury, M., & Crumley, E.T. (2007), New practice creation: An institutional perspective on innovation. *Organization Studies*, 28(7), 993–1012.
- Maguire S. & Hardy C. (2006), The emergence of New Global Institutions: A discursive Perspective, *Organization Studies*, 27(1), 7-29.
- Maguire S. & Hardy C. (2009), Discourse and deinstitutionalization: The decline of DDT, *Academy of Management Journal*, vol. 52, n°1, 148-178.
- Meyer, J.W., & Rowan, B. (1977), Institutionalized organizations: Formal structure as myth and ceremony. *American Journal of Sociology*, 83: 440-463.
- Miller, P., & O'Leary T. (1994), Accounting, “Economic Citizenship” and the spatial reordering of manufacture. *Accounting, Organizations and Society*, 19(1): 15-43.
- Miller, P., & O'Leary, T. (2007), Mediating instruments and making markets: Capital budgeting, science and the economy. *Accounting, Organizations and Society*, 32: 701-734.
- Miller, P., & Rose, N. (1990), Governing economic life. *Economy and Society*, 19(1): 1-31.

- Munir, K. A. (2005), The social construction of events: A study of institutional change in the photographic field. *Organization Studies*, 26: 93–112.
- Nørreklit, A. (2003), The Balanced Scorecard: what is the score? A rhetorical analysis of the Balanced Scorecard. *Accounting, Organizations and Society*, 28: 594-619.
- Oliver, C. (1992), The antecedent of deinstitutionalization. *Organization Studies*, 13: 563-588.
- Østergren, K., & Stensaker, I. (2010), 'Management Control without Budgets: A Field Study of 'Beyond Budgeting' in Practice'. *European Accounting Review*.
- Parker, L. D. (2002). Twentieth-century textbook budgetary discourse: formalisation, normalization and rebuttal in an Anglo-Saxon environment. *European Accounting Review*, 11(2), pp.291-313.
- Phillips N. and Namrata M. (2008), Taking social construction seriously : Extending the discursive approach in Institutional Theory, in R. Greenwood, O. Christine, K. Sahlin et R. Suddaby (2008), *The Sage Handbook of Organizational Institutionalism*, Sage.
- Phillips N., Lawrence T.B. & Hardy C. (2004), Discourse and Institutions, *Academy of Management Review*, vol. 29, n°4, 635-652.
- Powell W.W. (1991), Expanding the scope of institutional analysis, in W.W. Powell & P.J. Di Maggio (eds.), *The New Institutionalism in Organizational Analysis*, 183-203.
- Powell, W.W., & DiMaggio, P.J. (1991), *The New Institutionalism in Organizational Analysis*, Chicago institutional logics, University of Chicago Press.
- Pyhrr P. (1973), *Zero-Base Budgeting : a practical management tool for evaluating expenses*, John Wiley et Sons, New-York.
- Rao. H., P, Monin. and R, Durand (2003), Institutional change in ToqueVille: Nouvelle cuisine as an identity movement in French gastronomy, *American Journal of Sociology*, 108: 795-843.
- Rose, N., & Miller, P. (1992), Political power beyond the State: problematics of government. *British Journal of Sociology*, 43(2): 173-205.
- Sahlin K. et Wedlin L. (2008), Circulating Ideas: Imitation, translation and Editing, in R. Greenwood, O. Christine, K. Sahlin et R. Suddaby (2008), *The Sage Handbook of Organizational Institutionalism*, Sage.
- Scott, W.R. (1987), The adolescence of institutional theory, *Administrative Science Quarterly*, 32(4), 493-511.
- Scott, W.R. 2001. *Institutions and Organizations*, 2nd ed. Thousand Oaks, CA, Sage.
- Seo M. & Creed D. (2002), Institutional contradictions, praxis and institutional change: A dialectic perspective, *Academy of Management Review*, 27: 222-248.
- Suddaby R. & Greenwood R. (2005), Rhetorical strategies of legitimacy, *Administrative Science Quarterly*, 50, 35-67.
- Thornton P.H. et Ocasio W. (2008), Institutional Logics, in R. Greenwood, O. Christine, K. Sahlin et R. Suddaby (2008), *The Sage Handbook of Organizational Institutionalism*, Sage. 99-129.
- Tyson, T. N. (1992), The nature and environment of cost management among early nineteenth century US textile manufacturer. *The Accounting Historians Journal*, 19, 1.

Zilber T.B. (2008), The Work of Meanings in Institutional Processes and Thinking, in R. Greenwood, O. Christine, K. Sahlin et R. Suddaby (2008), The Sage Handbook of Organizational Institutionalism, Sage, 151-169.

Zucker L.G. (1991), Postscript; Microfoundations of Institutional Thought, in W.W. Pouwell and P.J. DiMaggio (eds.), The New Institutionalism in Organizational Analysis, p. 103-107.