

Accounting, hybrids, and hybridity—attending to the value dimension in institutional logics

Purpose – This essay is concerned with the institutional value dimension in recent accounting research into hybrids and hybridity. Such research has been cognitively oriented and neglected the affective and emotional qualities of the values in which institutions are grounded. It assumes that organisational members use accounting for instrumental reasons conditioned by objective facts. We aim to offer new impetus to this literature by taking seriously the nature of institutional value.

Design/methodology/approach – Essay combined with discussion of published work.

Findings – Cognitive misinterpretations of institutional value underplay the force of institutions. One acts upon these not as a matter of cognitive choice but because of beliefs in deeply held values. In the extreme, the value possesses the actor, not vice versa. However, since institutional values are ideal and abstract, they can never be fully and incontrovertibly achieved in practice. Certain practices, such as accounting, can come to stand in for the pursuit of the institutional value. In particular contexts, practicing accounting can come to be regarded as pursuing institutional values, which makes it an institutional object.

Originality/value – The explication of accounting as an institutional object can show the potential significance of accounting for institutional values, including hybrid values.

Keywords: institutional logic; institutional value; hybridisation; Max Weber

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1. Introduction

This essay is concerned with the neglect of the institutional value dimension in recent accounting research into hybrids and hybridity. Value is playing an increasingly central role in hybridity research, especially in public sector studies (Ferry & Eckersley, 2020; Grossi et al., 2022; Laguecir et al., 2020; Thomson et al., 2014). Here, accounting is frequently a technology of new public management (NPM) and its variants. At the heart of such studies often lies the clash between values of liberalism or neoliberalism, that motivate NPM, with a public service ethos inherent in established public sector practices (Lapsley & Miller, 2019). The argument is then framed as a contrast between managerial institutional logics and public service logics (Townley, 1995). The term “logics” usually refers to the organising principles of traditional and reformed public sector practices. “Hybridity” denotes the blending of those institutionalised principles.

Given the centrality of value in such studies, it is surprising that the nature of the values, that are assumed to inhere in these organising principles or logics, is often sidelined (cf., Friedland & Arjaliès, 2021). Mostly, it is merely assumed that public sector logics and managerial logics must have *some* basis in deeper values that motivate them. However, rather than inquire into the values themselves, the studies tend to focus on actions, discourses, programmes, practices, organisational structures, accounting systems, and various artefacts that are held to reveal the underlying values and can be used to flesh out their specific, context dependent characteristics. Noticeably, the analytical focus is cognitive (Friedland & Arjaliès, 2021). Key questions are, how do people and organisations understand and interpret the focal values? How do those cognitive processes reveal themselves in the empirical field material? The contours of the values themselves remain sketchy. This is a pity because it overlooks the power of values.

Taking our cue from recent discussions of “religious institutionalism” we suggest that there is more to the motivational force of logics and their values (Friedland, 2013a, 2021). We explore the possibility that, at least some of the time, it is not the actors that understand and act upon values. Rather, the institutions—whose organising principles are the logics—surreptitiously possess the actors (Friedland & Arjaliès, 2021). Actors let themselves be possessed by the institutional value. An example would be a scholar who, as Max Weber famously put it, pursues *Science as a Vocation* (Weber, 2008), passionately immerses in the search for truth, and experiences the thrill of discovery and the elation of having created new knowledge.

To develop this argument, we begin by addressing the recent sharp increase in the number of accounting papers that draw on the notion of institutional logics to study hybridity and make the case for paying greater attention to institutional value

(Damayanthi & Gooneratne, 2017; Grossi et al., 2022). Section 3 explains the significance and nature of value for institutions with reference to Max Weber's sociology. Weber was very cautious indeed in his suggestions to study values because, empirically, he had found them to be variously intertwined with all kinds of instrumental rationales, and other orientations for social action besides (Weber, 1978, 1998, 2009). Value can give new insights but only when it is seen as part of wider motivational and cultural contexts. In section 4, we suggest some of the ways in which Weber's comparative approach could be used to shed light on some existing studies of accounting and control. We conclude with some implications for research on hybridised institutional values.

2. The ballooning of institutional logics studies of hybridity

A key motivation for this essay was the remarkable growth in accounting studies on value hybridity, combined with the fact that these studies focused primarily on cognitive processes and left institutional values relatively underexplored (Ahrens et al., 2018; Carlsson-Wall et al., 2016; Cruz et al., 2009; Ezzamel et al., 2012; Ferry & Eckersley, 2020; Ferry & Slack, 2021; Gebreiter & Hidayah, 2019; Kaufman & Covaleski, 2019; Knardal, 2020; Lada et al., 2020; Laguecir et al., 2020; Maine et al., 2021; Morinière & Georgescu, 2021; Schäffer et al., 2015; Thomasson & Kristoferson, 2020; Thomson et al., 2014; Wimalasinghe & Gooneratne, 2019). Notwithstanding their varied empirical contexts, they follow a narrative scheme that could be stylised as follows.

The starting point for many of these studies lies with contexts outside the sphere of commercial firms, such as the public sector, charities, religious organisations, mutual organisations and cooperatives, social enterprises, B-corporations, etc. These are shown to have become organised around a managerial logic as well as one or more important values (public service, social good, organisational democracy, faith, cooperative governance, etc.). Emerging hybridisations would play out very differently in different types of organisations (Grossi et al., 2022), and might manifest in different degrees of public-private ownership, mixed funding sources, incongruent formal missions, or combinations of organisational, audit, and inspection controls (e.g., bureaucracy, regulation, market) (Grossi et al., 2017; Johanson & Vakkuri, 2017). The studies would often demonstrate that organisational structures, activities, practices, architectures, accounting systems, and various arrangements are expressive of a plurality of values. They also document organisational members articulating such plurality. Accounting, performance measurement, management control, reporting, and other systems and practices are reflective of plural values. Tensions between values are observed. Importantly, the systems are variously implicated in “doing the values” (Reckwitz, 2002). They are one-sided or balanced, suppress, mediate or compromise certain values, evolve or stagnate, and are tightly or are loosely coupled with logics or practices (cf., Polzer et

al., 2016). Thus, accounting in action can be shown to be specific, incomplete, evolving, or a combination of these.

Despite the variations between these studies, they agree on how hybridisation of values is brought about in the organisation: cognitively. Hybridisation happens through missions, strategies, objectives, targets, KPIs, and various measurements. Organisational members relate to hybridity through specific conceptualisations, framings, and worldviews. They enact them through practices. Often, they are influenced in this by institutions or institutional fields. Overall, the effect of values and logics on hybridisation are traced to specific accounting arrangements in the organisation and representative instances of micro action that illustrate the values. Through its implication in, or intertwining with, logics and values, accounting functions in contextually specific ways.

In presenting this stylised narrative of a typical values-logics-and-hybrids accounting paper we do not seek to undermine the quality, interest, and relevance of the scholarship produced. Indeed, such detailed research into the ways in which accounting comes to have specific effects in particular contexts has model character! It has lain at the heart of excellent scholarship in the accounting, organisations, and society canon since its inception.

Herein lies the problem, however. If the values-logics-hybrids literature uses the same stylised narrative that we know from the canon, why does it need the new values-logics-hybrids conceptual framing? Why can we not be conceptually parsimonious and, instead of expanding into the field of institutional logics and values, deepen our understandings of prior conceptualisations that have served accounting-in-context research so well, such as accountability or governmentality? For example, an accountability framing could very well conceptualise hybrid accountabilities in many public and third sector organisations (Rajala & Kokko, 2021). It could shed light on the origins and effects of hybrid systems of management, the hybridisation of expertise, hybrid practices, and even hybrid professions (Kurunmäki, 1999).

3. Locating value in institutional logics

One obvious answer to this challenge is that new concepts create new viewpoints and produce new insights even if they build on similar explanatory narratives. We agree that this can be a good argument. We would add, however, that the depth of the new insights can be enhanced if the explanatory narrative is organised to make best use of the new concepts. In this case, do not simply plug in the concept of value where there used to be

the notion of accountability, for example. Instead, explore in greater detail the implications of a new focus on value and institutional logics.

What are those implications? What does the concept of value add? This depends crucially on the role of value in institutions of which institutional logics are the organising principles. To get a sense of this role we should first define institutions. Institutions are symbolic, social, and material structures:

“Institutions are superorganizational patterns of activity by which humans conduct their material life in time and space, and symbolic systems through which they categorize that activity and infuse it with meaning” (Friedland & Alford, 1991, p. 243).

Value resides in the symbolic dimension of institutions, but as part of an institution it is always also social and material. Values and symbols are not free-floating but socially and materially structured. Practice theorists would talk about “doing value” (Reckwitz, 2002). This directs our attention to the organisation of institutions. Each of the major contemporary Western institutions, such as the state, the family, or capitalism,

“[...] has a central logic—a set of material practices and symbolic constructions—which constitutes its organizing principles and *which is available to organizations and individuals to elaborate*” (Friedland & Alford, 1991, p. 248, emphasis added).

For example,

“[t]he institutional logic of capitalism is accumulation and the commodification of human activity. That of the state is rationalization and the regulation of human activity by legal and bureaucratic hierarchies” (ibid.)

Institutional logics are thus motivated by values. Accumulation and commodification are good because they facilitate efficient use of scarce resources. Rationalisation and bureaucratisation are good because they facilitate equal and legal treatment of citizens. They also strengthen the state to provide security against tyranny and foreign aggression.

At heart, the major institutions are thus distinguished by their values. They demarcate value spheres. These are domains of action oriented towards incommensurable, ultimate goods: divine salvation in religion, aesthetics in art, power in politics, property in capitalist markets, intimacy in families, etc. The incommensurability of the goods motivates hybridity research into the role of accounting in institutional logics. How can the state become more efficient and still protect citizens and treat them fairly? And what are the implications for democracy? How can hybrids, such as social enterprises or public private partnerships, integrate convicted criminals into society by employing them and also be self-financing? Incommensurability of goods means that they cannot put a money

value on reduced reoffender rates and compare it with their net income. In such cases, values and institutional logics continue to exist side by side and shape hybridised practices of social enterprise management.¹ Put in these terms, it seems attractive to explain hybrid social enterprise practices cognitively: Managers “act on” this or that value. This or that value “informs” an organisational practice. Accounting systems and practices “are reflective of” this or that value.

The incommensurable values of major institutions are, however, more than cognitive prompters or tools. Max Weber said that value spheres are characterised by a “logical or teleological consistency” that is conducive to the forming of beliefs. Social action is “value-rational” if it is,

“[...] determined by a conscious belief in the value for its own sake of some ethical, aesthetic, religious, or other form of behavior, independently of its prospects of success” (Weber, 1978, pp. 24–25).

He contrasted value-rational action with “instrumentally rational” action directed towards “[...] the attainment of the actor’s own rationally pursued and calculated ends” (Weber, 1978, p. 24). The belief in the value of behaviour for its own sake is thus a source of motivation that is an alternative to the calculation of the attainment of ends as behavioural motivation. It is important to remember that Weber’s distinctions between motivations were postulated as ideal types, distilled from his comparative studies of civilisations and their complex economies, religions, cities, governments, etc. Certain actions can thus be motivated by combinations of instrumental and value rationality. Moreover, Weber (1978) distinguished two additional orientations for social action, namely, affectual (determined by affects and feelings), and traditional (unthinkingly habitual and repetitive), which also can play greater or lesser roles in any one action.

Our argument hinges on the effects of the logical or teleological consistency of value spheres. Without such consistency the institutional hybridity literature would not be able to make reference to institutional logics or organising principles at all. Weber concedes that a value sphere, such as a religious ethic, is a

“[...] constructed scheme [which], of course, only serves the purpose of offering an ideal typical means of orientation. [...] The theoretically constructed types of conflicting 'life orders' are merely intended to show that at certain points such and such internal conflicts are possible and 'adequate.' [...] the individual spheres of value are prepared with a rational consistency which is rarely found in reality” (Weber, 2009, p. 323).

¹ In other cases, logics themselves might transform through blending or layering (Polzer et al., 2016).

He then, however, outlines a compelling possibility with regards to the realisation of the ideal-typically constructed value spheres:

“But they *can* appear thus [rationally consistent] in reality and in historically important ways, and they have. Such constructions [...] enable us to see if, in particular traits or in their total character, the phenomena approximate one of our constructions [...] To this extent, the construction is merely a technical aid which facilitates a more lucid arrangement and terminology. Yet, under certain conditions, a construction might mean more. For the rationality, in the sense of logical or teleological 'consistency,' of an intellectual-theoretical or practical-ethical attitude has and always has had power over man [sic], however limited and unstable this power is and always has been in the face of other forces of historical life” (Weber, 2009, pp. 323–324, emphasis in original).

We emphasise two points. The value rationality of spheres of value can exercise a “power over man” and this power is contingent upon its “logical or teleological consistency.” This lies at the heart of our argument.

Next, we must consider how this power of institutionalised value takes hold of people. It has cognitive beginnings but there is more to it. The logic or teleology that creates the consistency of the value sphere is a product of intellectual elaboration. However, people are inserted in the teleology not just through what they think and say but also through what they do and what subsequently happens to them. For the teleological is located in a relationship between practice and the good (Friedland, 2013a, pp. 16–17). Weber speaks of this as “sublimation” (Weber, 2009, p. 278). Religions around the world contain practices of magic, orgy, contemplation, and asceticism, whose pursuit leads to particular “holy” states. When the practice succeeds and the holy state is attained, the good that is sought can “take possession of the entire man and of his lasting fate” (Weber, 2009, p. 279). This can happen in many different ways. People encounter spirits. Inner peace is attained. Evil is banished. Salvation lies within reach. People give themselves over to a good, by which they become possessed, and experience their possession as an elevation to a good that makes their existence better. In such pursuits people do not cognitively weigh this value against that value. They transcend the cognitive states of the here and now and become saved, chosen, even holy. Through sublimation, they pursue a teleological path that ends up possessing them.

What has this to do with secular institutions like the state or capitalism? Religious institutionalism holds that all major institutions share key characteristics of religion. A similar argument is made by neo-institutional research (J. W. Meyer & Jepperson, 2000). It is grounded in Weber’s thinking. Secular institutions are regarded as outflows of religious rationalisation. Historically, religious rationalization preceded secular rationalization. The latter arose from the former. Early states have religious foundations

in god-kings, priest-kings, and divinely chosen kings. Religious organisations like monasteries and orders become blueprints for secular organisations. Day-to-day activities like hunting are guided by the knowledge systems of shamans. Monotheistic religions rationalise major social spheres, such as nutrition, sexuality, family, and work. Weber's claim is that all secular institutions depend on value rationalities and are in that sense religious. Even science, the most self-consciously rational of human endeavours, cannot rationally justify the values upon which it depends. Rather, the scientist's conviction that she must explore the laws of nature, the medic's that every life must be prolonged, the jurist's preference for action grounded in the law, are all examples of beliefs that underpin the institution of science and its practices without being themselves grounded in rational-scientific justification (Weber, 1978). The sciences are founded on articles of faith. Their instrumentality goes hand in hand with their value rationality.

To emphasise the faith inherent in secular institutions is, therefore, not just to diagnose a lack of rationality but to acknowledge a complex intertwining of instrumental and value rationalities. At the same time, it is also to assert their dependence on passion. Returning to the example of science, the pursuit of science is not a cool-headed exercise in logic:

“Only through rigorous specialization can the scientific worker truly gain the feeling of satisfaction, for the first and perhaps the only time in his life, of being able to say: here I have achieved something that will *last*. Today, a really final and proficient achievement is always a specialist achievement. And anyone who does not have the ability to put on blinkers, as it were, and to enter into the idea that the destiny of his soul depends on his being right about this particular conjectural emendation at this point in this manuscript, should stay well away from science. He will never have what may be called the ‘experience’ of science. Without this strange intoxication (which appears faintly ridiculous to outsiders), without this passion, and without this feeling that ‘thousands of years had to elapse before you entered life, and more thousands of years are silently waiting’ to see whether or not your conjecture will be confirmed, one has *no* vocation for science and should do something different. Nothing has any value for anyone, as a human being, that he *cannot* do with *passion*” (Weber, 2008, p. 31, emphasis in original).

The intellectual unreason that lies at the heart of scientific work is not produced by affectual or traditional action (Weber, 1978), but by value rationality. It depends on conscious and passionate belief in the value of the ethical behaviour associated with science, medicine, jurisprudence, etc., “independently of its prospects of success” (Weber, 1978, pp. 24–25). Weber goes on to suggest that the fruits of such ethical behaviour, scientific ideas and new knowledge, have two origins: (1) Ideas “occur” to scientists, usually when least expected. (2) Such occurrences are usually depending on long periods of “[...] racking our brains and being engaged in impassioned questioning” (Weber, 2008, p. 32).

Inspiration and hard work as the two routes to scientific insight are analogous to the two ways in which Weber sees people connect with the divine. He distinguished between the immanent, impersonal god of mysticism and the transcendent, personal creator god of salvation religions (Friedland, 2013a, p. 17), noting also, however, the various ways in which specific religions and their different religious practices can combine both models (Weber, 2009, pp. 324–326). In short, for the mystic, the immanent god is all around. The task is to empty oneself of all worldly distraction and wait for inspiration, the revelation of a divine sign. The believer in salvation religion sees in the mystic only a bum. This believer is an instrument of the divine who seeks evidence through practice of the transcendent god creator's eternal love. Time on earth is short and must be used to become successful through hard work, because that is how god marks out those who will (possibly) be saved from eternal damnation (Weber, 1992).

The immanent and transcendent gods give rise to different institutions. The immanent god is reflected in disenchanted domains of modernity that operate as immanent divinities and animate the world's causal order. The transcendent god elevates instrumental rationality to the pursuit of salvation. Instrumental rationality comes to hide the value rationality which animates it. Value appears as interest.

Either type of god passes unacknowledged in the modern world. According to Weber, people do not want to acknowledge that they serve institutional goods as though they were deities, that they have no means of justifying them, and that between those institutional goods exist irresolvable conflicts. "We rather imagine that our choices are externally constrained by the causal nature of an object world" (Friedland, 2013a, p. 18). In this vein, moderns have challenged the ethical systems of religions, not recognising that their everyday lives, too, are grounded in the varied goods of the different institutions of modernity, and thus the warring "disenchanted" modern gods who "[...] take the form of impersonal powers" (Weber, 2008, p. 45).

This is suggestive of a constitutive approach to actors and their behaviours (Lounsbury & Wang, 2020). We should not take too literally actors' explanations of their interests and intentions. Such interests, and related intentions and ends, are not flat, standard constructs that travel easily across different institutions because they are institutionally highly specific (Scott, 2013). They are constituted differently in different value spheres. Specific values underpin claimed interest. The immanent and transcendent values of institutional domains must be firmly kept in view.

One approach to studying the structuring effects of values on institutions—teleologies that are located in a relationship between practice and the good—is to focus on objects with particular institutional significance (Friedland, 2013b; Friedland et al., 2014; Friedland & Arjaliès, 2021). Relevant in this regard is institutional theory research into institutionalised objects that moved from one institutional value domain to another (Lounsbury & Wang, 2020): These include higher education textbooks as they move from the professional editorial domain to that of corporate profitability (Thornton & Ocasio, 1999), art as it moves from aesthetic works appreciated by curators and collectors in community museums to scholarly objects knowable by museum professionals (DiMaggio, 1991), money as it moves from a stock of wealth to be preserved through passive investment trusteeship to a speculative portfolio of capital assets to be maximized by mutual fund money managers (Lounsbury, 2007; Lounsbury & Crumley, 2007), recycled goods as they move from activists who speak in the name of the community and nature to commercially employed professional technocrats who constitute it as a commodity in their work for profit-making firms (Lounsbury et al., 2003), and software as it is located in corporate or open source communities (O’Mahony & Ferraro, 2007).

In the changes that such studies postulate about key institutional objects we see not only transitions from one logic to the next but also hesitations, false starts, and blending of different logics (Friedland & Arjaliès, 2021; Nicholls, 2009; Polzer et al., 2016). Institutional objects thus bring into view value hybridity.

4. Value hybridity as a way of accessing contexts and cultures

The immanence or transcendence of goods that may reside in accounting when it functions as an institutional object has so far not attracted great scholarly interest. One problem is that an argument focused on values could easily be interpreted as a substantialist argument, for example, if value is treated as an invariant reality or substance. This is not our argument. Instead, our emphasis on values as a key reason for what we observe is that the people we observe act as if they were substantialists. Max Weber’s definition of value rational social action puts it thus; “[...] conscious belief in the value for its own sake of some [...] form of behaviour, independently of its prospects of success” (Weber, 1978, pp. 24–25). Such behaviour is not instrumentally rational, i.e., expected to attain calculated ends, but one that assumes it is always good to act for the good of the family, romantic love, the honour of the ancestors, salvation of the immortal soul, honesty, truth, beauty, justice, and so forth. All of these are potentially powerful points of orientation for value rational action, yet none of these orientations provides immediately obvious guides for what to do practically. What is truth? How do I attain salvation? Where do I find beauty? These values require institutional clarification to make them effective motivations for, and guides to, social action. What is true, good, and beautiful changes over time and differs between places.

We want to illustrate how institutionally specific values can affect accounting practices through illustrative field studies. However, Weberian values research as proposed by religious institutionalism is not part of the accounting literature. We therefore use a Weberian lens to reflect on accounting and performance management studies that contained empirical references to instrumental and value rationalities without drawing explicitly on Weber's theories. Our selection was not based on a systematic search of all suitable studies but relied on our familiarity with studies that explicate the functioning of specific teleologies in the relationship between practices and the good. We begin with some comparative research because Weber's insights into the myriad forms and combinations of instrumental rationality, value rationality, and other orientations of social action grew out of his comparative sociologies of civilisations (Weber, 1958, 1992, 1998, 2009).

Britain and Germany

The comparative study in question researched financial and operational control practices in British and German brewing companies (Ahrens, 1996a, 1999). In both countries, managers and management accountants purported to manage instrumentally rationally. The contrasting uses of financial information, however, could be shown to be rooted in different organisational and social values. In Germany, managers and management accountants valued the operational integrity and efficiency of the organisation and emphasized professional boundaries of jurisdiction for different management functions, including management accounting or, to use the German term, "Controlling" (Ahrens & Chapman, 2000; Goretzki et al., 2021). The world of the organisation was composed of interlocking systems, each with their own rules and principles that gave those systems their specific integrity and worth (Ahrens, 1996b). Most important among those systems were the elements of the functional organisation, represented by the silos of the managerial hierarchy with the respective board directors on top. Organisational members were not free to challenge or change these systems and their rationales just because it suited them for particular purposes. To use accounting or any other functional expertise in the proscribed ways was to attain the higher goods of proper systematic organisation.

By contrast, managers and management accountants in Britain valued the managerial and strategic flexibility that came with a primarily financial conception of organisational performance and success (Goold & Campbell, 1989). This financial conception acted as an overarching system of orientation that enabled management accountants, in the words of one interviewee, to "challenge everything" (Ahrens, 1999). The brewing companies in which they worked had often expanded into other fields of the hospitality industry and evaluated brewing by its comparatively lower return on investment. To use accounting to "challenge everything" was to attain the good of profitability through competitive savvy.

One way of interpreting this contrast is to say that British managers were more instrumentally or formally rational if, like Max Weber, one considers capital return calculations as a pinnacle of formal rationality in a market economy (Weber, 1978, pp. 85–86). In comparison, the German managers would appear to be more value rational or substantively rational insofar as their rationality was oriented towards various concrete considerations, for example, with regards to production processes, the craft of brewing, and particular customer relationships, and the various values and ends with which they were invested (Ahrens, 1997). Many German managers also found it irrational to prioritize the short term chase for the highest return. They thought such behaviour socially irrational with regards to the economy as a whole and the division of labour within the economy. They also pointed out the risks inherent in high growth strategies focused on branding.

One of the ways in which this study drew out the “contrasting involvements” (Ahrens, 1999) of finance professionals was through using contrasting comparisons, not only in the written up study but in the research process itself. By asking questions that would have seemed unremarkable in one country, passionate responses could be provoked in the other. For instance, to not repair a leaking warehouse roof during budget shortfalls in an industry with projected over-capacity was regarded as commercially savvy by British interlocutors but irresponsible and outright silly by Germans. Even raising the possibility invited ridicule. The relationships between accounting and control practices and values gave rise to specific teleologies for British and German brewing businesses and made the meaning of the good of accounting and financial control highly specific, too.

Following Weber’s analysis of secularisation, such findings can be further explored along the axes of immanence and transcendence of this good. In the disenchanted domain of the functionally organised German brewing companies the world’s causal order was animated by functional expertise. Correctly generated and applied Controlling knowledge was a good in itself, through which Controllers made a valuable contribution to the organisation. In this way, Controlling operated as immanent divinity. What was effectively achieved or changed through Controlling in the organisation mattered less than that it was done properly. By contrast, in the British brewing companies proper preparation counted for little if it could not be used to make a difference to activities and achieve better sales margins, reduce unit costs, increase efficiencies, etc. The good could only be attained through instrumentally rational achievements. Accounting was a transcendent deity. In Britain, the value of doing good was hidden behind instrumentality, whereas in German brewers the insistence on proper, good Controlling would in the long run turn out instrumentally rational.

The mystic's attitude towards the proper application of good knowledge extended beyond German brewers to other industries, especially in relation to accounting systems. In conversation, German Controllers frequently give accounting systems a mythical status. The myth is that the best ERP system is the German SAP because it allows realising in great detail the hugely complex Grenzplankostenrechnungssystem, a marginal cost accounting systems sometimes referred to as GPK in the Anglo-Saxon literature (Krumwiede & Suessmair, 2008; Sharman, 2003; White, 2004), whose intellectual provenance is assured by the fact that one of its major proponents, Wolfgang Kilger, was a student of one of the founding fathers of Betriebswirtschaftslehre himself, Erich Gutenberg. Kilger's legendary conceptual and consulting work with Hans-Georg Plaut, an automotive engineer, subsequently influenced the development of SAP's ERP system, which led to its brilliance. German management accountants can fill entire dinner conversations with delighted explanations of how American software is, by comparison, utterly lacking in customisability because its designers are ignorant of crucial business economics relationships. The good of economic knowledge is immanent in the SAP ERP through which it animates the institutional sphere of economic calculation. The ways in which mysticism can breed ritual frequently reveal themselves through the ritualistic character of accounting reports, not just in German brewing (Ahrens, 1999) but in many contexts (Brunsson, 1993; Fernandez-Revuelta Perez & Robson, 1999; Gambling, 1987; Hopwood, 1987; Jonsson, 1996). Where this happens, an institutional analysis may be apposite.

Weber's caveats about the distinction between value and instrumental rationality (Weber, 1978, p. 26) suggest that the relationship between mystical-ritual value and instrumental value is rarely straightforward. A key question is whether and how ritualised knowledge can become instrumental. For example, a British factory accountant commented on the ineffectual work produced by the Controllers in a newly acquired German subsidiary. Very detailed German accounting reports did not seem to improve dismal German financial results. In this case accounting knowledge lacked transcendent qualities. Similar observations were made by factory accountants in England who reported to a corporate group head office in Munich. Excessive reporting detail could lead to pedantic head office requests for clarifications of individual reporting lines but had no discernible effects on productive activities (Ahrens, 1999).

The material dimension of such analyses is important. Institutional goods, such as the good of profitability in capitalist firms or rational administration in the public sector, can be made immanent through material practices, such as accounting and the systems and infrastructures on which they depend (Ahrens et al., 2018; Dent, 1991; Grossi et al., 2022; J. W. Meyer, 1986). Unobservable substances are here transmuted into observable objects, sometimes tightly nested and interlocked by practice infrastructures, at other times supported much more tentatively by loose assemblages (Ahrens et al., 2020;

Kurunmäki & Miller, 2013; Power, 2015). Institutional goods are sometimes supported by the mystic's reverence and calling out of its name, perhaps combined with ritual-professional acts. At other times they receive the backup of well-coordinated action systems, such as the practical conventions found in accounting infrastructures, at which point they might become transcendental and instrumental.

However, future accounting research into value hybridity should consider that values can be internalised as well as externalised. They may be externalised as material practices like Grenzplankostenrechnung that, in turn, serve to deploy institutional objects like SAP. But values are also much less visible, for example, when they are internalised as possessions that possess their practitioners, for instance, when German management accountants are enthralled by the ritual, historically evolved Gutenberg-Kilger-Plaut-SAP nexus as a historical construct. Externalisation and internalisation go hand in hand, and understanding their relationship can benefit from combining contemporary with historical insights. An important justification for this kind of research is that today's material accounting practices, and the artefacts and arrangements on which they depend, have been shaped by often complex institutional values. We should expect these to continue to underpin future uses of accounting and feed into instrumental and ritual dimensions of accounting practices alike.

Islamic management

A second illustration of the complex hybridization between instrumental and value rationality concerns performance measurement and control practices in the Iranian national oil and gas industry (Soudani & Jordan, 2021). Labelled "Islamic management," these practices were presented as a hybrid of rational and faith based performance measurement, making faith related behaviours amenable to control. Various personnel evaluation forms sought to measure competencies, dispositions, and effort relating to technical and managerial work. Others addressed faith related behaviour, membership in faith based organisations, and faith related outlooks. These forms were used in the context of highly publicised efforts by the government at increasing the overall productivity and profitability of the oil and gas industry, which is a major contributor to the economy and state revenues. To receive a favourable evaluation was, on the surface, to be pious and competent.

However, another important aspect of context was that faith was an integral element of the political regime. The authoritarian government of clerics had developed highly specific Islamic justifications for its own totalitarian rule. Performance measurement and management in the country's most important national industry was seen as essential to support and perpetuate that rule. Any Islamic management practices were thus also

political control practices. The oil and gas industry was organised around the facilitation of political control. At the apex of the organisation were state bureaucracies and very powerful special military and ideological organisations. Inside the oil and gas companies, decision making of technical and business hierarchies was overshadowed by parallel state security hierarchies charged with ideological control functions, not unlike the Soviet commissar system.

Such mixing of piety and politics in the performance evaluation system created tensions beyond the mixing of technical-organisational knowledge and skills with measures of faith adherence. The particular Islamic performance elements were disputed among Muslims. Was this or that measure really indicative of religious goodness? Did it truly follow from holy scripture or authorised sources? Which sources count? How are questions of interpretation between sources resolved? For the critics, the totalitarian orientation of the political system itself was not regarded as authorised by Islamic tradition. Therefore, references to membership in faith based organisations in the personnel evaluations were regarded as politically rather than religiously motivated.

Moreover, the uses of religious criteria for purposes of excluding regime critics were noted, as were efforts to use the criteria to deny certain ethnicities within Iran employment opportunities in the privileged oil and gas sector. The practical uses of the performance measurement systems demonstrated that piety and competence were important but political loyalty was more important still. This meant that the difficulties of reconciling measures of instrumental competency, such as increasing crude oil production volumes as demanded by the government, with evaluations of religiosity, which claimed to be grounded in value rationality, were overlain with the instrumentality of power preservation in the disguise of value rationality. Thus, when discussions turned to assessments of someone's values, the aim of the discussion was really to evaluate regime loyalty and political followership.

The transformation of value rational into instrumental criteria had the potential of turning the immanence and transcendence of Islamic faith into superficial performance. Expecting the political use of religious observance, those who wanted good evaluations joined the relevant associations and attended the relevant occasions to go through the motions. The religious values of Islam remained unchanged so long as it was separate from company practices. When it was used for evaluation, however, its immanent and transcendent values drained from it until it was instrumental performance, at least for those who would not normally go to the length of observing all the stipulations of the evaluation system. For others, who would, there would be a blending of value and instrumental rationality if they actively pursued a career.

The study thereby sheds light on the possibility of transcendent value in coercive contexts. The conviction and faith needed to follow a value to strive for salvation can be weakened if coercive structures begin to demand from everyone the behaviours normally exhibited only by the value rational believer in salvation religion. That said, in non-coercive contexts, too, the instrumental can taint the value rational, but much depends on how instrumentality is allowed to come to have a bearing on values.

At one level, the study was suggestive of a reversion of Weber's idea that values dress up as interest. Here, the interests of power preservation masqueraded as religious value. Religious values of employees could thereby be tainted instrumentally. Additionally, however, the ostensibly rational uses of performance measurement and control systems also were used to hide the values, not of religion, but of traditional communities that kept their identities within wider society intact. These could relate to tribal identities that prefer some tribes or clans over others. They could also relate to ethnicities or regional urban or rural networks. In that sense the key value underlying the rational performance measurement practices was power. To do performance accounting was to frame the possibilities of power.

5. Implications for hybridity and hybridised institutional values

In practice, values are usually hybridised with instrumentality. Moreover, the moral rewards that the pursuit of the values should produce remain unattainable because real freedom, beauty, and justice remain elusive—worth fighting for but always constrained by practical circumstances. These studies are therefore reminders that even in situations where values seem attainable through accounting practices, closer observation can detect the compromises and frustrations created by the difference between material practice and metaphysical promise.

Clearly, the studies on which we base our examples were not written as illustrations of the varied functionings of institutional values. We selected them in order to suggest that it might be interesting to conduct studies that focus in greater depth on institutional values. We believe that this can add explanatory power and nuance, especially, to our understandings of the ways in which institutions may affect accounting practices through logics. What are the implications for hybridity and hybridised institutional values?

In our illustrations, people and organisations themselves were constituted through the logical or teleological consistency of highly specific institutional values. People's focus on, and obsession with particular practices were not immediately obvious to the

researchers. The institutional goods that possess organisational members were not chosen by them but had become constitutive of organisations and society through specific company histories and broader socio-cultural histories. All examples were indicative of highly specific institutional substances, expressed in complex sets of activities, practices, and institutions. The examples varied in the extent to which accounting and control practices appeared objectively determined, rational, and based on interests, giving rise to diverse forms of value hybridisation. The explication of the nature of interest and values revealed particular hybrids of rationalisations and values.

As we advocate for more comparative studies of accounting, cultures, and institutions to better understand the effects of institutional values, it may be useful to clarify what we do not advocate. Even though we agree that institutional value is often sidelined in cognitively focused studies (Friedland & Arjaliès, 2021), we are not suggesting that cognition be ignored. When Weber distinguished between instrumental and value rationality, he immediately added a proviso in the same paragraph:

“The orientation of action wholly to the rational achievement of ends without relation to fundamental values is, to be sure, essentially only a limiting case²” (Weber, 1978, p. 26).

Value spheres can indeed have “power over man” (Weber, 2009, p. 324) if they develop a persuasive rationale. However, the “logical or teleological consistency” (ibid.) which would underpin such a rationale is initially an analytical construct of the social scientist (cf., our footnote 2), and hardly ever found in historical practices: “Value-rational action may thus have various different relations to the instrumentally rational action” (Weber, 1978, p. 26). For example, action may be instrumentally rational in its means and value rational in its ends. This suggests the continued significance of cognition even if we want to foreground value. These ideas are suggestive of myriad research topics and approaches. Here, we are proposing just a few, based on substantive and methodological considerations.

Substantively, a concern with institutional value can certainly build on the empirical interests developed by the existing literature on the roles of accounting in the hybridisation of institutional logics. These would include the various contexts in which market or commercial logics encounter all manner of professional, social, political, moral, or aesthetic ones. As such, they lend themselves to the entire spectrum of accounting research. A key question for all of these, however, is whether logics can here

² The German original ends this sentence, “[...] ein im wesentlichen konstruktiver Grenzfall” (Weber, 1972, p. 13). Weber highlighted here that the category of instrumental action is an analytical construct for scientific purposes. The translation by Talcott Parsons and others leaves out the reference to its constructed nature.

be equated with value. Even though logics ought to be expressive of institutional values the extant literature has often neglected their nature and functioning as passionate values (Friedland & Arjaliès, 2021). In particular, it has not explored the ways in which value can possess organisational members and how the doing of accounting can come to be identical with the pursuit of metaphysical values. Beyond the identification of contexts with a multitude of logics, something else is therefore needed to create better insights into the significance and functioning of values. A number of methodological approaches appear pertinent.

One powerful approach for foregrounding value in relation to institutional logics and practices is certainly a comparative approach. Weber himself used his comparative studies of civilisations and, especially, religion (Weber, 1992, 1998) to develop a “sociology of rationalism” (Weber, 2009, p. 324). Comparative fieldwork (Ahrens, 1996b; Ferry & Ahrens, 2021; Kurunmäki, 2004; Kurunmäki et al., 2003) or comparative histories (Biernacki, 1997; Carnegie & Napier, 2002; McBride & Verma, 2021; Sargiacomo et al., 2012) can question preconceived associations between values and accounting practices and, thereby, help problematise the very nature of those values and accountings. Based on detailed historical and ethnographic records, they enable the researcher to reconstruct the meanings and functionings of accounting practices “from the ground up.” Comparisons could be between countries, but just as valuable might be comparisons of industries or matched pairs of organisations, for example. Rather than assume analytical categories that capture the significance of values a priori, comparative studies can generate them based on the dimensions that emerge as relevant through the comparison. Examples of this might include comparisons of

- financial reporting or governance practices in countries with different capitalist traditions and values (R. E. Meyer & Höllerer, 2010),
- risk management in companies with different organisational cultures (Mikes, 2009),
- forms of hybridisation of medical, political, and economic values in the management control practices of health sectors of different countries (Kurunmäki, 2004),
- different forms of hybridisation between political, social, and economic values in local government audit and inspection regimes of different countries (Ferry & Ahrens, 2021), or
- hybrids of instrumental and value rationalities of matched pairs of factories in different countries (Sorge & Warner, 1986).

While the studies listed here as illustrative did not set out to study hybridisations of value in relation to accounting in the sense outlined in this essay, they nevertheless can be regarded as suggestive of what we have in mind because they were in various respects similarly motivated.

A second research approach that would be suited to grounding the values to which accounting relates in specific social contexts could focus on culture. It would seek to ascertain the specificity of accounting practices in order to explicate their role in organisational cultures and their subcultures, as well as wider social cultures. Part of such an agenda could be to use, for example, management control or governance practices of particular organisations to explicate much more general social structures and cultural meanings, and the distributions of power that they perpetuate (Jackall, 1988; Takatera & Yamamoto, 1989). Such studies can be based on longitudinal fieldwork, often with an eye for the specific histories of the fieldwork sites. They might be regarded as implicitly comparative. Rather than explicitly compare one situation or context to another, here the logic of comparison would be implicit in the effort to unearth the specificity of one context that seems distinctive insofar as it differs from what one would “normally” expect. “Normally” might here refer to well-researched realities of accounting practices but also ideologically blinkered versions of accounting practice that were taken for granted without any serious efforts at substantiating them through research. A cultural research approach might help debunk such misconceptions. Examples of such research might be historical studies of the emergence of economic values through accounting practices in the processes of industrialisation of one country (Bhimani, 1992, 1993, 1994) or in-depth ethnographic field studies of the intertwining of value and accounting in individual organisations (Abdul-Rahman & Goddard, 1998; Ahrens & Mollona, 2007, 2007; Crvelin & Becker, 2020; Dent, 1991; Ezzamel et al., 2004; Kraus et al., 2017; Parker, 2002, 2007; Roberts, 1990; Soudani & Jordan, 2021; Vaivio, 1999) or organisational fields (Jeacle & Carter, 2011; Kurunmäki et al., 2016; Maier, 2017; Martinez & Cooper, 2017; Mehrpouya & Samiolo, 2016; Takatera & Yamamoto, 1989). Again, the studies listed here did not articulate a notion of hybridised value and accounting, but might offer inspiration for such a research agenda.

To pursue such an agenda, careful consideration would need to be given to the ways in which, both, comparative and cultural studies conceptualise and research value. In order to flesh out the nature of different institutional values, such studies might consider possible contrasts between the immanence and transcendence of values.

6. References

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