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Accounting and accountability for managing diversity tensions in hybrid organisations

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Accounting and accountability for managing diversity tensions in hybrid organisations**Abstract:**

Hybrid organisations are organisational forms that use different resources, governance models and institutional logics derived from public, private, for-profit and nonprofit. Hybridity can be referred to on multiple levels of analysis: macro-level related to the society, meso-level related to specific organisational fields or organisations, or micro-level related to groups or individual actors. This paper provides a comprehensive comment on the state of research on accounting and accountability themes in hybrid organisations. The paper also locates the articles included in this Special Issue, identifying avenues for further research. The state of research in hybrid organisations shows that a growing number of studies focus on accounting and accountability practices in different types of hybrid organisations operating in different fields. This paper identifies diversity tensions in accounting and accountability for single hybrid organisations or networks operating at different levels, compromising multiple values and expectations of audiences/forums. The six articles in the special issue fill this gap in addressing questions of for who, for what, and where by exploring the multiple actors, values and forums involved in accounting and accountability practices in hybrid organisations.

Keywords: Accounting, Accountability, Hybridity, Levels, Values, Actors

1. Introduction

Hybrid governance and organisational forms have been adopted in different parts of the world to provide public services (such as water, waste disposal, energy, education, health care, cultural and social services) under the pressures of New Public Management (NPM) reforms (Hood, 1995). Hybrid organisations use different resources, governance models and logics derived from public, private and third sector with divergent aims and actors (Battilana & Lee, 2014; Pache & Santos, 2013).

Our perspective on hybridity is that it is a complex, multi-dimensional concept. It can be examined on multiple levels of analysis: macro-level (society), meso-level (organisational fields/organisations), or micro-level (groups and individual actors) (Vakkuri & Johanson, 2018). Hybrid organisations involve many actors with divergent goals, interests and values (Kurunmäki & Miller, 2006). Hybrid organisations should be able to generate multiple values, including those of public organisations (societal, human, and public values), profit organisations (such as financial performance, efficiency, innovation, and growth), and nonprofit organisations (such as community, ethical, moral, political, and religious values) (Jeavons, 1992; Smyth, 2017).

Hybridity exists not only in the range of values espoused and practised by organisations but also in terms of missions, identities, processes, actions, activities, and actors who may be situated in various hybrid settings, and multi-faceted interfaces between public, private and the nonprofit sector (Golyagina & Valuckas, 2020).

The call of this BAR special issue sought articles that would provide a theoretical and practical understanding of accounting and accountability practices in different types of hybrid organisations operating in different organisational fields. Nevertheless, there still needs to be more research explicitly focusing on the ability of different actors in the construction of accounting and accountability practices in hybrid organisations (Berry, Coad, Harris, Otley, & Stringer, 2009; Skelcher & Smith, 2015; Ferry, Piotrowski & Andrews, 2024).

The editorial paper provides a comprehensive comment on the state of research on accounting and accountability themes in hybrid organisations. This draws upon literature from different fields (accounting, public administration and management) to provide a deeper understanding of

accounting and accountability practices in hybrid organisations, focusing on identifying what is known and unknown and where progress has been made. It thereby allows us to present avenues for further research, details of which we hope to encourage the development of further research in this area. We contribute to the interdisciplinary research by providing a theoretical overview of the existing literature on accounting and accountability practices in different types of hybrids operating in different fields. The six articles included in the special issue mainly explore the micro and meso levels of hybridity, multiple values, and forums involved in accounting and accountability practices in different types of hybrid organisations (social hybrids, financial hybrids, social housing, network of public, private and non-profit organisations and megaprojects) addressing different diversity tensions. The previous inter-disciplinary literature and the six articles included in the special issue also helped us to develop our theoretical model that explores the diversity tensions in accounting and accountability for single hybrid organisations or networks operating at different levels (Who?), compromising multiple values (What?) and expectations of different audiences/forums (Where?).

The article continues as follows. In section two, we define the three levels of hybridity, the critical characteristics of hybrid organisations and the role of accounting practices in the changing context of hybrid organisations. Section three provides a comprehensive comment on the state of research in hybrid organisations on accounting and accountability themes and tensions. We then discuss the articles of this Special Issue in section four, placing these in our table that highlights the types of hybrid organisations, levels of hybridity, the role of accounting and accountability and diversity tensions. In section four, we also included our theoretical model that looks at the role of accounting and accountability at the intersection between different levels and types of hybridity and diversity tensions in hybrid organisations. Finally, in section five, we discuss the contribution of this paper and potential areas for further research.

2. Multiple levels of hybridity, characteristics of hybrid organisations and role of accounting

Hybridity is a multi-dimensional concept that can be considered on multiple levels and with various characteristics that affect the accounting and accountability practices, which have

tensions for hybrids involving multiple actors and levels, multiple values and hybridity, and multiple forums addressing questions of for who, for what, and where.

It is possible to observe hybrid organisational forms either at the macro-level (national or supranational), meso-level (one or multiple organisations), or micro-level (individuals or groups). Those levels must be considered in their interrelation since focusing on just one of the three may be too limited. Much of the literature focuses on the meso level to define hybrid organisation. The meso-level hybrids can be related to single hybrid organisations or a second level based on networks and hybrid alliances or partnerships (Johanson & Vakkuri, 2017; Sargiacomo & Walker, 2022).

At the macro-level, accounting and accountability practices are concerned with societal issues, addressing issues such as the economic system, political make-up of the state, social configurations of security, territory, and population, and environmental concerns such as climate change. At the meso-level, accounting and accountability practices were considered at the organisational and inter-organisational levels, attempting to observe how accounting and accountability were created, used and changed for external purposes. Different types of accounting and accountability practices and external actors (i.e., citizens and other stakeholders) are involved in hybrid organisations. At the micro-level, hybridity refer to internal actors, and many other professionals that are forced and/or encouraged to learn and use an increasing amount of accounting knowledge and tools, generating new forms of expertise. Internal actors (accountants, auditors, and controllers) also work to create accounting and accountability practices to protect the public interest and try to compromise multiple values and interests.

So, as can be seen by taking a holistic view, hybridity can be perceived as embedded in individuals (roles and identities), in groups (the combinations of autonomy and control), in corporations (the incorporation of multiple values, like economic and social values), in broader organisational fields (like the combination of public and private sector, or private and nonprofit sector) and societal considerations. Combining these different analysis levels may open new perspectives and insights into hybridity and hybrid organisations (Denis, Ferlie, & Van Gestel, 2015; Thornton & Ocasio, 2008).

More specifically, the notion of hybridity can be related to several characteristics (Johanson & Vakkuri, 2020; Vakkuri, Johanson, Feng, & Giordano, 2021): mixed ownership, goal congruence, multiplicity of funding arrangements, different forms of financial and social control and also hybrid professional actors. The first characteristic of hybridity lies in mixed ownership between public and private actors at different levels of society in pursuing politically driven goals while using business logic and operating on markets (Grossi, Papenfuß, & Tremblay, 2015; Thynne, 2011).

Second, hybridity is characterised by goal incongruence and competing institutional logics. Hybrids generally have a multi-dimensional goal structure. Think about organisations that aim to balance profit and societal goals. While these organisations – in terms of ownership – may often be purely private firms, their activities are shaped by different forms of ambiguity and institutional logics. Examples include organisations using business logic to supplement or replace the public and the professional provision of health care services (Kurunmäki & Miller, 2006) and higher education (Grossi, Dobija, & Strzelczyk, 2020). They should be able to provide financial value for their shareholders and social impacts on society and citizens. In addition, they should be able to consider social enterprises that combine social welfare and economic logics (Ebrahim, Battilana, & Mair, 2014; Pache & Santos, 2013; Reay & Hinings, 2009).

The third characteristic of hybridity lies in the multiplicity of funding arrangements between the public and private actors, including investors and financiers, e.g. several types of public-private partnerships (PPP) or PFI arrangements in financing public service delivery (Greve & Hodge, 2007; Hodge & Greve, 2007), cultural activities (Ferry & Slack, 2022) and megaprojects (Sargiacomo, Ianni, & Everett, 2014). These initiatives not only take time and massive amounts of financial and intellectual resources but also institutional collaborations between public and private actors (Greve & Hodge, 2007).

Fourthly, different forms of financial and social control characterise hybrid organisations. There can be different management control and audit mechanisms (Grossi, Reichard, Thomasson, & Vakkuri, 2017; Vakkuri & Johanson, 2018). The simultaneity of different control dimensions defines modern control systems. Understanding whether an external or internal party exercises control is probably more important. In hybrid settings, forms of control are usually mixed and

influenced by multiple pressures of control from both inside and outside forces (Johanson & Vakkuri, 2020).

The fifth characteristic of hybrid organisations is that hybridised professionals offer an ambivalent understanding of professionals who become managerial professionals and public managers who become professional managers (Noordegraaf, 2007). Reciprocity is also involved; while institutional hybridity changes professional day-to-day practices, professionals influence hybridity through individual choices (Grossi & Vakkuri, 2024). For example, Kurunmäki (2004) investigated the topic of hybrid professionals with accounting and medical expertise in the medical field. In the higher education field (business school), accountability is related to the multiple responses of academics due to the competing expectations of customers and national agencies (Gebreiter & Hidayah, 2019). In the context of an academic spin-off, the multiplicity of values and related identities (academic and entrepreneurial) develops into hybridity at both the individual and organisational levels (Spanò, Grossi, & Landi, 2022).

The development of accounting and accountability practices is complicated because actors may have divergent values, making hybrid organisations complex settings for exploring, valuing and disclosing results (Abdullah, Khadaroo, & Napier, 2018; Hyndman & McConville, 2018). Accounting and accountability practices can facilitate mixing, compromise and legitimise amongst different organisational actors holding different values (Chenhall, Hall, & Smith, 2013). First, accounting and accountability practices can play a relevant role in combining existing values to create novel variants, blends and layers of value (Convery & Kaufman, 2022; Polzer, Meyer, Höllerer, & Seiwald, 2016; Rautiainen, Mättö, Sippola, & Pellinen, 2022). Second, accounting and accountability practices can play a relevant role in compromising competing, contradictory and even conflictual values in hybrid organisations (Campanale, Cinquini, & Grossi, 2021; Morinière & Georgescu, 2022; Schrøder, Cederberg, & Hauge, 2022). Dialogic accounting and accountability practices can also facilitate compromises amongst different actors holding different values (Ferry & Slack, 2022). Third, accounting and accountability practices can play a crucial role in legitimating the multiple demands from external stakeholders, society and media that may generate further tensions. Moreover, Legitimizing is a relevant issue for hybrid organisations as legitimacy

pressured by external stakeholders may generate tensions in accounting and accountability practices (Johanson & Vakkuri, 2020; Vakkuri, et al., 2021).

3. Tensions on accounting and accountability in hybrid organisations

The previous inter-disciplinary literature highlighted three central tensions in hybrid organisations that emerged in accounting and accountability practices. The first tension is related to the unstable boundaries of hybrid organisations moving from single organisational boundaries towards networks and operating at different hybridity levels (macro, meso and micro levels). The second tension relates to multiple values beyond financial values towards societal, human and societal values that require the development of multi-dimensional accounting and accountability practices. The third tension is related to the presence of multiple forums beyond shareholders, so accounting and accountability practices need to be able to generate dialogue with multiple stakeholders.

The accounting literature identifies public organisations as hybrids as they pursue different goals (Grossi, et al., 2017) with multiple rationalities (Vakkuri & Johanson, 2018). However, such organisations are also regarded as arguably disciplined or regulated hybrids as they have one primary mode of organising: public hierarchy (Kastberg, Weichselberger, & Lagström, 2024; Kurunmäki & Miller, 2011).

Within this context, the levels of hybridity and characteristics of hybrids create different accounting and accountability challenges with tensions for hybrids regarding what constitutes 'good' work in hybridisation and valuation practices. A previous study by Schrøder, et al. (2022) has shone a light here. They researched through a one-year ethnography of a public child protection agency that involved the market and public sector how conflicting performance evaluation approaches were hybridised in this disciplined hybrid organisation's daily activities. Combining accounting literature on hybridisation with literature on valuation practices, they looked at how employees qualify their work as "good work" in situations with several and sometimes conflicting ideals of what "good work" is. For this hybridisation in everyday work practices, they considered the how, when, and where, finding four distinct registers of valuation:

feeling, theorising, formalising, and costing. In pursuing good work in all four valuation registers, they proposed that sequencing afforded an ongoing process of moving conflicting registers away from each other and bringing them back together.

In our editorial paper, we are interested in the who, what, and where of what constitutes 'good' work in terms of hybridisation and valuation practices (see Figure 1). 'Who' refers to the actors/levels, 'what' are the values, accounting, and accountability practices, and 'where' are the forums?

3.1. Multiple actors and levels of hybridity

In terms of looking at multiple actors and levels of hybridity regarding 'who' constitutes good work, previous research on accounting and accountability has focused on the macro, meso, and micro levels for levels of hybridity (Caperchione, Demirag, & Grossi, 2017; Parker, 2012; Stafford & Stapleton, 2022; Yang & Northcott, 2021).

At a macro-level, looking at ideas that transform the state, Parker (2012) addressed the emerging financial management focus of publicly and privately funded universities globally, which reflects NPM philosophies and the underlying financial imperative often driven by constrained government funding of higher education. Yang and Northcott (2021) looked at regulators' efforts demonstrating a 'hybrid' approach to regulation as they expand beyond policing charities' regulatory compliance, educating charities on how to improve their accountability. Recent accounting research has also focused on the macro-level, field and national levels, investigating primarily healthcare systems (Covalleski, Dirsmith, & Michelman, 1993; Laguecir, Chapman, Gebreiter, & Lemaire, 2024; Preston, 1992; Preston, Cooper, & Coombs, 1992) and medical professions (Kurunmäki, 2004). Research has also paid attention to the national level: Gebreiter (2022) has shown the hybridisation in healthcare in Britain; Aquino and Batley (2022) examined the evolution of the institutional logic of public finance in Brazil. Interestingly, some studies draw a bridge between macro and micro levels by investigating national-level policies and the related impact on practices in higher education (Covalleski, Dirsmith, & Weiss, 2013) and health care

(Chua & Preston, 1994; Kurunmäki & Miller, 2011; Preston, 1992), and social housing (Laguecir & Hudson, 2024).

At a meso-level, accounting and accountability practices in hybrid organisations have been considered. For example, Caperchione, et al. (2017) stimulated research on public sector reforms in their editorial paper. They provided a research agenda considering the ambiguities of hybrid organisations and the complexity of accounting and accountability practices. Previous studies have also explored multi-organisational settings, including many local governments (Stafford & Stapleton, 2022) or public, private and third-sector actors (Rajala & Kokko, 2022). At a micro level, studies investigated the counter-conduct of groups (Ahrens, Ferry, & Khalifa, 2020; Ferry & Slack, 2022). Ahrens, et al. (2020) considered counter-conduct during competing rationales and programmes in central and local government relations. Ferry and Slack (2022) suggest hybrid organising deals with relevant tensions in managing multiple and conflicting logics. The literature on the meso-level tends to focus on a specific organisational level, such as Lepori and Montauti (2020) study of accounting practices in a public university or Covalleski, et al. (2013) at the University of Wisconsin-Madison. Nonetheless, studies also investigate multi-organisational levels, such as many schools (Ezzamel, Robson, & Stapleton, 2012), theatres (Amans, Mazars-Chapelon, & Villesèque-Dubus, 2015), hospitals (Covalleski & Dirsmith, 1983), and hospitals and external funding agencies (Kern, Laguecir, & Leca, 2018).

At the micro-level, a growing number of studies focus on the hybridisation of different organisations regarding accounting and accountability practices and individual actors (e.g., professionals and managers) that may have divergent values and act according to different logics (Grossi, Kallio, Sargiacomo, & Skoog, 2020). Internally looking at actors within organisations, Gebreiter and Hidayah (2019) found that the co-existence of different logics (professional and academic) exerted competing accountability pressures on lecturers at a business school. Begkos and Antonopoulou (2022) study on medical managers also highlights the value of accounting metrics to compromise different values, goals, identities and interests. Argento, Culasso, and Truant (2019) explore how individual actors legitimise new accounting and accountability practices and reveal that Integrated Reporting can be implemented through the legitimising activities carried out by the corporate social responsibility manager. Studies on resistance to

budgets offer a more micro-level focus (Broadbent, Jacobs, & Laughlin, 2001; Kholeif & Jack, 2019; Moll & Hoque, 2011) or resistance through budgets (Ahrens, et al., 2020; Covalleski & Dirsmith, 1983; Covalleski, et al., 2013; Moll & Hoque, 2011). These studies not only focus on the micro-level but also shed light on actors' active resistance to budgets or, through budgets, to the introduction of a new logic (often a business one). Many of these studies considered different interrelated levels. Nevertheless, while providing insight into the internal agency of organisations, we know less about the external aspects, which are often limited to external constituents such as the Regional Health Agency (Kern, et al., 2018), education regional agency (Ezzamel, et al., 2012), funding agency (Moll & Hoque, 2011), welfare program (Covalleski, et al., 2013) or financial reform policy (Aquino & Batley, 2022) and healthcare system reform (Laguecir, et al., 2024).

3.2. Multiple values and hybridisation of accounting and accountability practices

It is suggested that accounting and accountability practices can stand in for institutional values including in hybrids (Ahrens & Ferry, 2022) and so regarding multiple values and hybridisation for the 'what' constitutes good work, arguably, hybrid organisations need to consider how best to compromise the multiple values of public, profit, and nonprofit organisations (Jeavons, 1992; Smyth, 2017).

Accounting and Accountability practices in hybrid organisations have been considered in terms of contributing to compromises between actors with divergent values (Morinière & Georgescu, 2022), transforming public values by focusing on relational processes between multiple stakeholders (Closs-Davies, Merkl-Davies, & Bartels, 2021), and overcoming being stuck in established competing relationships despite restructuring (Maran & Lowe, 2022). Campanale, et al. (2021) investigated how multiple values in hybrid organisations concerning social care influenced the adoption of accounting practices. This research shows that management accounting practices can develop without conflicts when only some actors are interested in management and their values predominate, despite the co-existence of multiple and conflicting values. Finally, recent research has shown how the interrelations between state-level policies and

organisational performance in the context of a social housing organisation may shape individuals' practices.

Other studies show that the introduction of new accounting practices and the related logics restructured operational practices, notably reorienting them from core values linked to professional logics (humanistic value associated with education and patient care) to market-related ones (performance and profit). Furthermore, some studies show that budgets are not only a carrier of new business logic, but rather can act as a compromising between multiple logics, becoming itself hybridised (Amans, et al., 2015; Aquino & Batley, 2022; Covalleski, et al., 2013; Ferry & Eckersley, 2020; Kaufman & Covalleski, 2019; Lepori & Montauti, 2020). Amans, et al. (2015) highlight the hybrid nature of accounting, shaped by multiple logics and situational factors that filter the different logics. Aquino and Batley (2022) show that hybridisation of accounting practices may occur by accommodating contradictory logics or assimilating compatible ones. Lepori and Montauti (2020), in their study of a public university, outline the importance of practice-level negotiations in managing conflicts. They show how organisational structures frame and enable negotiations about competing logics on hybrid practices. Similarly, Kaufman and Covalleski (2019) outline that the budget is a forum for debate and compromise between disparate logics. In addition, Ferry & Eckersley (2020) illustrate the hybridisation of institutional logics of budgeting and performance improvement in local government, overcoming conflict through compromise.

Good accounting practices will give a good picture of the financial performance (such as profit, dividends, return on investment, and return on equity) of an organisation, as well providing information about non-financial aspects (such as efficiency, effectiveness, quality, equity, etc.) using a variety of management control tools (performance appraisals, benchmarking, evaluation techniques, balanced scorecard tools etc.) (Grossi, et al., 2017). Getting a meaningful picture of a hybrid's performance is a more complicated exercise than measuring the performance of hybrid organisations, as the role of management control systems in situations of institutional complexity is specific (Carlsson-Wall, Kraus, & Messner, 2016; Gerdin, 2020; Schäffer, Strauss, & Zecher, 2015). Apart from the usual measurement of financial health performance, the achievement of the organisation's mission must also be assessed (for example, public service assignments to the

respective target groups or beneficiaries and achievement of specific organisational concerns like equity or sustainable growth). De Waele, Polzer, van Witteloostuijn, and Berghman (2021) proposed a multi-dimensional accounting framework for measuring performance in hybrid organisations based on the result of a literature review in public administration journals. The authors identified 13 clusters into four pillars, informed by the "4E model" (Economy, Efficiency, Effectiveness and Equity), and further identified two cross-cutting clusters that reword the background in which hybrid organisations operate ("compliance", cluster 13) and that deals with various aspects of "innovation" (cluster 10). The authors also presented potential synergies and tensions between different dimensions of accounting and accountability in hybrid organisations. In addition, negative emotions of individual actors stirred by pressure to adopt hybrid accounting practices aggregated into incompatible institutional logic may lead to tensions and reduce the use of accounting practices (Rautiainen, et al., 2022).

3.3. Multiple audiences/forums

Regarding multiple audiences/forums and hybridisation for the 'where' of what constitutes good work, many studies on accounting and accountability practices in hybrid organisations share the common issues of hybridity related to external pressures, the co-existence of multiple institutional logics and organisational complexity (Grossi, Kallio, et al., 2020; Grossi, Vakkuri, & Sargiacomo, 2022). For example, Baudot, Dillard, and Pencle (2022) specifically outlined that accountability practices are essential to how organisations construe their responsibility to external audiences and society. This pluralistic view and broader set of goals and objectives are expressed in a set of standards useful to create an accountability system that influences how responsibility is understood.

Also, the 'where' hybridisation occurs is often connected to when it happens (Schrøder, et al., 2022). For example, professions and individuals might hybridise when new ways of measuring and managing work are implemented (Gebreiter & Hidayah, 2019; Kurunmäki, 2004). Ahrens, Ferry, and Khalifa (2018) show the hybridisation of financial and service expertise, for instance, in local government, illustrating the 'transferability' of accounting technologies and expertise,

affording opportunity for the hybridisation of two distinct practices possible (Kurunmäki, 2004). Accounting technologies can also hybridise in hybrid organisations (Budding & van Schie, 2024; Costa & Andreaus, 2021; Miller, 2001; Sargiacomo & Walker, 2022). Here, hybridisation can be manifested within professional, technological, organisational or individual boundaries (Miller, Kurunmäki, & O’Leary, 2008). The when and where hybridisation takes place in everyday work (Kallio, Kallio, Grossi, & Engblom, 2021) becomes a collection of techniques, skills and expertise subject to transformation (Ahrens, et al., 2018; Schrøder, et al., 2022) rather than merely a core value or identity of the individual actors that transform when new accounting metrics or practices are implemented (Ahrens, et al., 2018; Kraus, 2012). Essentially, the continuous improvements in accounting practices make it possible to obtain and maintain hybridisation between diverging objectives (Sargiacomo and Walker, 2021; Vakkuri et al., 2021).

In addition, conflicting logics are neither resisted nor accepted (Kallio, et al., 2021; Lounsbury, 2008) but often combined in numerous ways, according to the strategies and actions of the individual actions (Carlsson-Wall, et al., 2016; Gebreiter & Hidayah, 2019; Santos, Pache, & Birkholz, 2015).

Furthermore, Bracci and Llewellyn (2012) highlight that performance can be assessed in terms of forecasts of future results rather than as a measurement taken after the act. It is not possible to pre-determine what registers of valuation entail and how they appear in practice (Schrøder, et al., 2022) compared to calculating (Miller, 2001), classifying (Llewellyn & Northcott, 2005) and quantifying (Kurunmäki, Mennicken, & Miller, 2016) that have single and/or pre-defined gradients, distinctions and scales. Being open to different ways of qualifying work as good enables consideration of how performance is made valuable, without a priori assumptions that this can only be achieved by making work calculable through financialisation and accounting numbers as it can involve non-traditional accounting numbers such as counter accounting including involving narrative and visualisations (Ferry & Slack, 2022). Indeed, hybridisation can occur in the minds of individuals with logics mixed in new ways to guide their actions (Grossi, Dobija, & Strzelczyk, 2020; Grossi, Kallio, et al., 2020; Kurunmäki & Miller, 2006).

4. The studies included in BAR Special Issue

The six selected articles in our special issue explore different types of hybrids, levels of hybridity, the role of accounting, and different types of tensions due to hybridity, which are summarised in Table 1.

Table 1: An overview of the BAR Special Issue articles

In their article, Banerjee, Carlsson-Wall, and Nordqvist (2024) explore the challenges boards face in social hybrid organisations when implementing social impact. Drawing on the institutional logics framework (Reinecke & Lawrence, 2023; Thornton, Ocasio, & Lounsbury, 2012), they show that transitioning to social impact is difficult when boards are subject to field-level regulations focusing on cost efficiency and pro bono service. While these findings were commonly shared across organisations, they also reveal specific board challenges related to whether organisations are "beneficiary-driven" or "membership-driven" social hybrids and how this influences board appointments and board meeting styles. The role of accounting adopted by the authors was its propensity to create a consolidated performance perspective. This was seen to be especially important given the tensions experienced as they related to reconciling the sometimes disparate goals of cost efficiency on the one hand and social impact on the other hand.

The paper of Bénet, Deville, and Ventolini (2024) shows how accounting practices are used by managers as an artefact, supporting conversational and material practices. Accounting practices are combined with the organisation's strong socialisation process, and managers and employees need to defend their social and cooperative identity to support the bank's hybrid nature and avoid tension and conflict. This shows that the PMS presents a specific feature: flexibility in handling and use by managers and employees. In this study, the primary role of accounting can be viewed as facilitating compromises and mitigating conflicts and tensions. Tensions, in particular, relate to the achievement of targets and the need to comply with accounting practices that could potentially contradict individual values.

In their study, Dameri, Benevolo, and Demartini (2024) highlight the role accountants play in compromising multiple values through participatory processes of designing and implementing accounting practices in a particular case of an informal network of different types of organisations. The case study regards RiCibo (that means re-food). This second-level hybrid organisation coordinates a network of 60 peer actors from the public, private and nonprofit sectors. It operates at the territorial level in food waste collection and redistribution to fight poverty in its metropolitan area. Their findings show that the role of accounting is to mediate and create a bridge between different and sometimes competing logics, values and goals. This mediation and bridging role is a direct response to managing tensions resulting from the multiplicity, variety, and occasional discordance of the values held by member organisations.

In their paper, Kastberg, et al. (2024) argue that the hybridisation, purification, and re-hybridisation schema of analysis must not be taken as a linear or step-wise model signifying a shift from one valuing regime to another. The authors described how accounting practices such as budgeting and reporting were downplayed, often not directly related to a new competing value but instead as a move to give room for new and unexpected events that were important to address. This qualitative study tracks the emergent handling of the pandemic, which arose as a task for public-sector organisations in the case of a municipality and a county council. The role of accounting in this paper was evident in gauging the severity of the crisis and evaluating the associated responses and interventions. Tensions for hybrids fundamentally originated as a discrepancy among existing values and between existing values and concerns not valued but difficult to ignore.

The article by Maine, Uman, and Florin-Samuelsson (2024) focuses on the SMC board of directors and management team, as these actors are responsible for achieving the organisational objectives and dealing with the accountability practices associated with coexisting logics and value plurality in hybrid organisations. This study contributes to understanding how hybrid organisations construct accountability and deal with the related challenges. Second, they contribute to how actors construct accountability in hybrid organisations by highlighting the additional processes that allow strategic apex members to attend to the accountability challenges by evoking the principals. Moreover, they contribute to how individuals and teams grapple with

tensions between individual and collective actions in the accountability domain. The role of accounting is shown primarily in the utilisation of accounting tools that hold individuals accountable. These tools embody practical forms that adhere to a logic driven by market forces. Tensions are reflected in the recognition that hybrids are subjected to conflicting logics, manifested in the regulations, values, norms, and presuppositions in the environment in which they operate.

In their paper, Sargiacomo, Corazza, D'Andreamatteo, and Torchia (2024) undertook a longitudinal analysis of TELT that played a pivotal role in the government of a French-Italian collaborative megaproject to investigate the accounting practices faced to meet the diverse goals and values of multiple stakeholders. The study provides insights into the accounting practices built up to comply with the needs of multiple actors. This research also contributes to previous studies on the "art of government" and the role of calculative practices as "technologies of government" developed by various experts. The role of accounting can be seen to have helped in effectively overseeing, tracking, and regulating the project. Tensions relating to hybrids were observable by the broad spectrum of values, needs, and priorities that mirror the heterogeneity of stakeholders.

To summarise, a number of important issues are highlighted through the six articles concerning levels of hybridity, characteristics of hybrids, accounting and accountability (and its role), and diversity tensions, as well as the relationships between them, which are expressed in Figure 1.

Figure 1: The role of accounting and accountability at the intersection between different levels and types of hybridity, and diversity tensions in hybrid organisations

In particular we draw attention to the clear theme underlying the six selected articles of what might be termed 'managing diversity' – be it in terms of different types of tensions / experiences related to multiple actors and levels of hybridity (Who?), multiple values and role of accounting practices (What?) and different types of audience/forum (Where?). Despite the differing contexts and settings in which hybrids are located, what is clear, as highlighted in the six articles, and

especially in their calls for further research, are several potential implications in managing diverse characteristics (such as ownership, goals, objectives, attitudes, values, logics and assumptions) of hybrids and levels of hybridity (macro, meso and micro levels).

These implications are explicit and implicit and relate to issues stemming from diverse backgrounds, achieving consensus due to differing viewpoints and experiences, resistance to change, ambiguity or misunderstanding about the purpose and benefits of hybrids, and appreciation of different organisational cultures. Notwithstanding these potential challenges, the six articles provide some guidance on how diversity experienced in a hybrid setting may be overcome and capitalised upon.

5. Conclusion and directions for further research

This paper provides a comprehensive comment on the state of research on accounting and accountability themes in hybrid organisations. Our theoretical model (Figure 1) provides insights in three areas: the intersection between different types of hybridity (such as ownership, goals, values, logics, forms of control and professionals), the different (and oftentimes interrelated) levels of hybridity (macro, meso and micro), and the tensions in diversity on accounting and accountability practices.

This paper's principal contribution is to interdisciplinary accounting research in providing a comprehensive commentary on the contemporaneous state of research in hybrid organisations on accounting and accountability themes. It shows that a growing number of studies focus on the hybridisation of different types of hybrid organisations and levels of hybridity (micro, meso and macro) and the different roles of accounting and accountability practices (mixing, compromising and legitimizing) in managing diversity tensions related to multiple actors/levels (Who?), multiple values (What?) and multiple fora (Where?). The six articles included in the special issue focus primarily on the micro and meso-level of hybridity, multiple values and forums involved in accounting and accountability practices in different types of hybrid organisations (social hybrids, financial hybrids, social housing, network of public, private and non-profit organisations and megaprojects) addressing different diversity tensions. Our theoretical model (Figure 1) informed

by the role of accounting and accountability at the intersection between different levels and types of hybridity, and diversity tensions in hybrid organisations also helped us to point towards avenues of future research.

Future research would likely benefit from studies inside hybrid organisations (Pache & Santos, 2013), seeking more in-depth insights into micro-level accounting and accountability practices (Ahrens & Chapman, 2007; Laguecir, Chapman, & Kern, 2020; Laguecir, Kern, & Kharoubi, 2020) rather than investigations based 'from the outside' or on interpretations based on what is written in different formal documents (Grossi, Kallio, et al., 2020). Therefore, we call for further research regarding hybrids, and we articulate this call around three main dimensions: multiple actors/levels of hybridity, multiple values and hybridisation of accounting, and multiple audiences.

Future research on multiple actors and levels of hybridity

We first call for further research to investigate multiple actors and levels of hybridity. Agency in hybrid contexts, marked by institutional complexity, requires an explicit focus on how actors may inhabit hybrids and enact multiple logics. Following a previous call (Leca & Laguecir, 2023), we urge accounting scholars to explore actors' practices and strategic agency when facing institutional complexity and related goals and values by examining actors' roles in enacting them. We also call for more research considering the multiple hybridity levels (Spanò, et al., 2022). In particular, research that investigates the extent to which accounting and accountability configurations may vary between macro-level (national or supranational), meso-level (organisation), or micro-level (individuals or groups) hybrid organisations would provide much-needed empirical evidence relating to the role of control and how this role varies within differing hybrid contexts. Most of the studies included in our special issue explored the link between meso and macro levels of hybridity, yet only one article explored just the meso-level (municipality and county council) (Kastberg, et al., 2024).

We also suggest going beyond the well-investigated organisational level to explore micro-level interactions of people and groups who make sense of and interpret institutional goals and act on those interpretations locally (Bechky, 2011; Hallett, 2010; Hallett & Ventresca, 2006). For

instance, we suggest taking the micro-turn (Hallett & Hawbaker, 2021), using inhabited institutionalism (Hallett & Ventresca, 2006; Hirsch & Lounsbury, 1997) to reconsider the macro-cultural (institutional) pressures that bear on hybrids of all kinds. Stevenson, Honingh, and Brandsen (2024) suggest combining institutional logics and inhabited institutionalism to offer interesting theoretical insights for studying how actors cope with institutional complexity. Along the same line, we call for research on the micro-level of hybridity and practices of groups and individual actors to understand what makes sense to do, especially regarding the accountabilities that the actors see as underpinning such understandings.

Furthermore, we call for multiple perspectives on hybridity levels, combining a focus on meso and macro levels (Aquino & Batley, 2022) and even on micro, meso and macro levels (Spanò, et al., 2022). A multi-level approach could also be particularly insightful in exploring how institutional complexity affects hybrid organisations' performance, notably in the public sector (Kroll, 2023; Modell, 2019, 2022; Polzer, 2022; Vakkuri, 2022) and beyond. An interesting issue could also consist of questioning hybrid boundaries. Scholars traditionally construe hybrids as a single hybrid organization (social and financial hybrids, and social housing) as in some articles included in our special issue (Banerjee, et al., 2024; Bénet, et al., 2024; Maine, et al., 2024), yet there are empirical examples of hybrids encompassing different activities and networks of various organisational and legal entities as two articles included in our special issues. In their article, Dameri, et al. (2024) explore a network of peer actors from the public, private and nonprofit sectors that operates in food waste collection and redistribution to fight poverty in its metropolitan area. Sargiacomo, et al. (2024) explore the role played by one single hybrid organization (TELT) in the government of a French-Italian collaborative megaproject.

Finally, the types of organisational hybridity – segmented, segregated, assimilated, blended, and blocked – could be considered for their accounting and accountability implications (Skelcher & Smith, 2015; Ferry, Piotrowski & Andrews, 2024), which lead us to the next dimension.

Future research on multiple values in hybrids and the hybridity of accounting and accountability practices

The multiple actors and levels of hybridity also raise the question of the multiple values in hybrids, as well as the related accounting and accountability processes. Multiple values in hybridity have recently gained attention (Bryson, Crosby, & Bloomberg, 2014; Campanale, et al., 2021; Dameri, et al., 2024; Ferry, Ahrens, & Khalifa, 2019). How hybrid organisations conciliate multiple values of public, profit and nonprofit organisations is a relevant direction for future research, notably in examining the potential conflict in designing management control systems arising from these diverse values (Laguecir & Leca, 2021, 2023). The article of Banerjee, et al. (2024) focuses on the role of accounting to enable the construction of a balanced financial and non financial performance. Two articles of our special issue also focus on the enabling role of accounting in ensuring compromises of conflicting ideals, objectives and values (Bénet, et al., 2024; Dameri, et al., 2024). More research is also needed to improve our understanding of the role of values in the hybridisation process, particularly in relation to the underlying institutional logics, which is often considered objects rather than phenomena (Lounsbury, Anderson, & Spee, 2021). We suggest that, following Lounsbury, Steele, Wang, and Toubiana (2021), research should consider institutional logics as evolving social phenomena to understand better the role of values in the process of hybridisation overtime (Reinecke & Lawrence, 2023). Therefore, we suggest exploring how hybridity forms and related values may shape accounting and accountability practices.

It is essential to distinguish the accountability processes of hybrids from the hybridity of accountability processes. While both offer interesting research opportunities, this analytical distinction could help to develop a more subtle understanding of the complexity of the accountability process in hybrid contexts. Moreover, we could view accountability processes from a broader perspective, including hybridisations of economic systems such as market and planned economies (Mennicken, 2010; Sandu, Zelinschi, & Ferry, 2023) or the functioning of the state and religion (Cordery, 2019) to acquire insights into hybridised institutional arenas that are less explored. Hybridity and accountability could also be considered in terms of external and internal dynamics. Internally, this could be a hybridity of expertise and the implications for managerial and political accountability (Ahrens, et al., 2018). Hybridity of accounting practices plays a role in contributing to gauging the severity of the crisis and in addition, evaluating the associated responses and interventions by municipality and county council (Kastberg, et al., 2024). In

contrast, externally, more focus could be put on citizens and their participation in both consultation processes and their involvement in the delivery of public services (in co-production cases) as part of hybridisation in their roles (Ferry, et al., 2019). This reminds us of the importance of the multiple audience and fora, when it comes to accountability.

Future research on multiple audiences/forums

Accountability processes are directed towards specific audiences, the ‘to whom’ aspects in Figure 1. Research should explore the role of these audiences in hybrid accountability processes and how actors may strategically shape accountability processes towards these audiences, influenced by greater institutional pressures on environmental and social aspects rather than economic ones. We call for research on the interaction between such goals for accountabilities and to whom these processes are directed, notably in the definition of value creation (Battilana, 2018; Grossi, et al., 2022; Vakkuri, et al., 2021). Hybrid organisations are under pressure because of the growing expectations of different stakeholders within and outside the organisations (Maine, et al., 2024). Internal and external audiences are aligned with diverse institutional logics and values, and they need to compromise between the conflicting logics and values (Bénet, et al., 2024; Dameri, et al., 2024; Maine, et al., 2024; Sargiacomo, et al., 2024). Future research on hybrid organisations needs to pay particular attention to these issues and how different drivers connected to hybridity affect their sustainability disclosures (Ahunov, 2023; Argento, et al., 2019).

Furthermore, the social aspects are often central in hybrids, whereas we know little about reporting on these aspects (Marquis, Besharov, & Thomason, 2011; Tsang, Frost, & Cao, 2023). While social is often at the centre of the mission and history of some hybrids, how hybrid organisations report on these social aspects and to whom is under-explored. An exception is Banerjee et al. (2024)’s article that explores the challenges in implementing social impact measurement. Their findings indicate that social impact measurements are complex to implement. This is especially so when at the field level, there exists competing and institutionalized accounting practice-based cost efficiency models. So, following a recent call on the topic (Ghio, Jérôme, Musundwa, & Rao, 2024), we call for research on the social aspects of

hybrids, how these aspects interact with their budget, how they are reflected in their accountability process, how hybrid control them and which form of reports are used for these social aspects.

Finally, we sense that a notable change in recent years regarding hybrid forums and audiences lies in the role played by the massive digitalisation of hybrid organisations, which impacts their accounting and accountability systems. The datafication of hybrids (Begkos & Antonopoulou, 2022; Begkos, Antonopoulou, & Ronzani, 2024), may provide enhanced efficiency with process automation, improve the quality and time of delivery of service to users and of accounts to stakeholders and, therefore, may allow new ways to engage with their stakeholders (including customers, employees, and regulatory bodies). Whilst these issues offer areas for future research, the adverse outcomes of digitalisation should be explored in hybrid contexts. We call for research on three types of adverse outcomes, namely cybersecurity (ransomware and data privacy), difficult access to the most vulnerable users or beneficiaries (internet access and technical and financial literacy (Eckersley, Ferry, & Zakaria, 2014)), the dehumanisation of the processes and the stigmatisation of the poorest (Laguecir & Hudson, 2024) with the example of controlling algorithm targeting the most vulnerable beneficiaries.

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	Type of hybrids	Level of hybridity	Role of Accounting	Tensions for hybrids
Banerjee et al., 2024	Social Hybrids	Meso and Micro levels	To enable the construction of a mixed view of performance	Achieving both cost efficiency as well as social impact goals
Benet et., 2024	Financial hybrids	Meso and Micro-levels	To ensure compromise and avoid conflicts and tensions	The necessity to accomplish objectives and adhere to practices that may potentially conflict with personal values
Dameri et al., 2024	Network of actors from the public, private and nonprofit sectors	Meso-level (network) and micro-level	To act as a facilitator and establish a mix among diverse and occasionally conflicting principles, ideals, and objectives	Plurality, diversity and sometimes incompatibility of the member organisations' values
Kastberg Weichselberger et al. (2024)	Accounting practices	Meso-level (municipality and county council)	To contribute to gauging the severity of the crisis and evaluate the associated responses and interventions	Inconsistency among current values and between current values and unvalued concerns that are difficult to overlook
Maine et al. (2024)	Housing hybrids	Meso-level and micro-level	To ensure accountability	Multiple competing logics, as reflected in rules, values, norms, and assumptions
Sargiacomo et al. (2024)	Hybrid organisation in a Megaproject	Meso-level (organisation) and micro-level (experts)	To facilitate effective project management, monitoring, and control	The diverse range of values, requirements and priorities reflecting the diversity of stakeholders

Table 1: An overview of the BAR Special Issue articles

