

INTERPRETIVE DISTANCE BETWEEN ACCOUNTING INFORMATION AND INSTITUTIONAL STRATEGY: A HERMENEUTIC PHENOMENOLOGICAL STUDY ON PUBLIC SERVICE AGENCY UNIVERSITIES

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Abstract, This study aims to explore the meaning and practice of using accounting information in strategic decision making at Public Service Agency State Universities (PTN-BLU). This study arises from the phenomenon of low utilization of accounting information in public sector managerial practices and the limitations of the positivistic approach in understanding this context. Using an interpretive approach and hermeneutic phenomenological method, data were collected through in-depth interviews and document analysis, involving two key informants from internal control and strategic planning units. The results showed four main findings: accounting information is understood administratively and not strategically; there is a distance between accounting systems and policy logic; strategic decisions are dominated by bureaucratic and political narratives; and there is a weak interpretive culture of financial statements. The study asserts that accounting reform should go beyond technical aspects and emphasize the importance of interpretation of financial statements.

Keywords: Accounting Information; Strategic Decision Making; Public Service Agency Universities; Financial Statement Interpretation

Abstrak, Penelitian ini bertujuan mengeksplorasi makna dan praktik penggunaan informasi akuntansi dalam pengambilan keputusan strategis pada Perguruan Tinggi Negeri Badan Layanan Umum (PTN-BLU). Studi ini muncul dari fenomena rendahnya pemanfaatan informasi akuntansi dalam praktik manajerial sektor publik serta keterbatasan pendekatan positivistik dalam memahami konteks tersebut. Dengan pendekatan interpretif dan metode fenomenologi hermeneutik, data dikumpulkan melalui wawancara mendalam dan analisis dokumen, melibatkan dua informan utama dari unit pengawasan internal dan perencanaan strategis. Hasil penelitian menunjukkan empat temuan utama: informasi akuntansi dipahami secara administratif dan tidak strategis; terdapat jarak antara sistem akuntansi dan logika kebijakan; keputusan strategis didominasi oleh narasi birokratis dan politis; serta lemahnya budaya interpretatif atas laporan keuangan. Studi ini menegaskan bahwa reformasi akuntansi harus melampaui aspek teknis dan menekankan pentingnya interpretasi atas laporan keuangan.

Kata Kunci: Informasi Akuntansi; Pengambilan Keputusan Strategis; Universitas Badan Layanan Umum; Interpretasi Laporan Keuangan

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INTRODUCTION

Accounting information is essential for strategic decision-making in the public sector, since it offers a rational foundation for planning, resource allocation, and performance management. In modern public governance, accounting information is regarded not merely as a by product of transaction recording, but as a strategic instrument that facilitates accountability, efficiency, and effectiveness inside government institutions (Ball & Brown, 1968; Carnegie & Napier, 2010; Lapsley, 2008). Accounting information functions as a strategic decision-making instrument within the context of public sector management reform, referred to as New Public Management (NPM). This method emphasizes the significance of transparency, performance evaluation, and results-oriented responsibility (Broadbent & Guthrie, 2008; Hood, 1995). The growing intricacy of overseeing public organizations, especially higher education institutions, creates an urgent need for pertinent and dependable accounting information to guide strategic decisions (Modell, 2015; Van Helden & Northcott, 2010).

Within Public Service Agency State Universities (PTN-BLU), accounting information is essential for strategic decision-making concerning budget management, program prioritization, and institutional performance assessment. PTN-BLU, as an organization with financial management flexibility, is required to adhere to the principles of good governance, which encompass the integration of financial and non-financial information in managerial operations (Djamhuri & Mahmudi, 2006). The application of accounting information for strategic objectives is frequently suboptimal, owing to the disparity between current information systems and actual decision-making procedures (Adhariani & de Villiers, 2019). This phenomena prompts critical inquiries regarding the application of accounting information in the strategic policy process at PTN-BLU.

Prior studies indicate that accounting information is infrequently utilized in strategic decision-making due to factors such as inadequate managerial competence, deficient information systems, and external pressures including political influences and demands from third parties (Ter Bogt & Scapens, 2012). In higher education, strategic decision-making is frequently influenced by academic reasoning, reputational concerns, and intricate internal dynamics, often disregarding financial data as a basis for rational analysis (Parker, 2011). The separation of accounting information from strategic decision-making results in planning that lacks a robust evidential foundation, potentially causing inefficiencies within the institution. Furthermore, the regulations and culture within PTN-BLU institutions significantly restrict the utilization of accounting information in strategic decision-making.

Some PTN-BLUs' accounting information systems have not sufficiently addressed managerial needs, particularly in generating integrated and actionable data. A culture defined by top-down and bureaucratic decision-making typically restricts opportunities for analysis grounded in financial data (Adhariani & de Villiers, 2019; Krishnan, 2023). The inadequate financial literacy among non-accounting managers intensifies this issue, given their significant role in the planning and decision-making processes within higher education (Rana & Hoque, 2020). The government has implemented various accrual accounting policies and enhanced financial transparency; however, challenges frequently arise in their execution within work units and higher education institutions (Said et al., 2015).

The development of strategic analysis capabilities based on accounting data at PTN-BLU has not matched the adaptability of financial management. Financial information functions primarily as an administrative report rather than a resource for reflection and the development of strategic policies (Goddard, 2010). Consequently, accounting information loses substantive significance and transforms into a mere routine reporting element. Lapsley et al. (2009) indicate that in multiple public sector contexts, information

management practices are frequently influenced by institutional pressures and organizational symbolism, rather than by genuine needs for efficiency and effectiveness. In PTN-BLU systems, the functions of SPI and strategic planning units, intended to utilize accounting information, frequently concentrate on task management rather than serving as strategic entities that promote data-driven enhancements.

Prior literature reviews emphasize the necessity of creating decision-making systems that align more closely with accounting information. Nevertheless, the methodologies employed have predominantly been normative and technocratic (Modell, 2015; Van Helden & Northcott, 2010; Van helden & Jansen, 2003). Interpretive studies focused on understanding how organizational actors generate and evaluate the meaning of accounting information are currently limited, particularly in institutions located in developing countries. Interpretive studies are crucial for analyzing the social, political, and symbolic dimensions of managerial practices that quantitative or positivistic methods cannot adequately address (Ahrens & Chapman, 2006; Covaleski et al., 2003). This study provides a crucial basis for addressing the existing literature gap using a hermeneutic phenomenological approach.

This study aims to examine how accounting information is interpreted and utilized in strategic decision-making at PTN-BLU in Indonesia, with an emphasis on the subjective experiences of key decision-makers, specifically the Head of Internal Control Unit and the Planning Team Coordinator. This study presents a novel approach by employing a non-positivist methodology, particularly hermeneutic phenomenology, to analyze the dynamics of accounting information utilization within a complex institutional and social context. This study seeks to contribute theoretically to the public sector accounting literature by analyzing the meaning, perception, and interpretation of accounting information, while also offering practical insights to enhance the quality of strategic decision-making at PTN-BLU.

LITERATURE REVIEW

The Role of Accounting Information in Strategic Decision Making

Accounting information is a crucial component in enhancing the strategic decision-making process within the public sector, especially in higher education institutions. Its function extends beyond formal financial reporting to encompass the provision of data for cost-benefit analysis, performance assessment, and optimal resource allocation (Guthrie et al., 1999; Van Helden & Northcott, 2010). In public administration, accounting information functions as a mechanism for managerial oversight, improves accountability and transparency, and underpins the evaluation of agency performance (Lapsley, 2008; Modell, 2009).

Public sector reforms, influenced by New Public Management (NPM) concepts, have underscored the significance of accounting information as an essential element in results-driven decision-making. This concept promotes the use of financial data to direct firms toward efficiency and effectiveness through market procedures and performance incentives (Broadbent & Guthrie, 2008; Hood, 1995). The effective use of accounting information is largely contingent upon the institutional context and the competencies of information users, particularly their comprehension of the significance of financial data within the organizational strategy framework (Christiaens et al., 2015).

In higher education, strategic decision-making is a complex process that involves numerous stakeholders with diverse academic, administrative, and bureaucratic competence. Research by (Parker (2011) and Ter Bogt & Scapens (2012) demonstrates that strategic decisions in higher education institutions are frequently influenced by academic reasoning and organizational symbols, relegating accounting data to a secondary role.

Adhariani & de Villiers (2019) assert that management methods within PTN-BLU are influenced more by external pressures and sectoral interests than by data-driven reasons.

Several studies highlight the necessity of enhancing financial literacy among university managers to emphasize the significance of accounting information in the planning process (Rana & Hoque, 2020). Moreover, restricted information system capability and internal data fragmentation impede the integration of financial information into institutional initiatives (Goddard, 2010). Consequently, while accounting information is deemed significant in principle, its practical role within institutions remains marginal.

Limitations of the Positivistic Approach in Explaining the Use of Accounting Information

Public sector accounting research primarily emphasizes positivistic approaches that depend on the assumptions of actor rationality and information objectivity (Covaleski et al., 2003; Modell, 2015). This methodology frequently overlooks the social, political, and cultural dimensions of the decision-making process, hence neglecting the subjective meanings inherent in ordinary managerial operations. Accounting information functions as both a technical instrument and a symbol of legitimacy, serving as a control mechanism and a tool for internal organizational politics (Ezzamel et al., 2007; Lapsley et al., 2009).

Positivistic methodologies are constrained in their capacity to elucidate variances in the utilization of accounting information across diverse institutional contexts. Quantitative research and causal models frequently overlook the intricate meanings and narratives arising from accounting data (Ahrens & Chapman, 2006; Modell, 2015). In this context, alternative techniques that emphasize interpretive comprehension of social actions are crucial, particularly about how individuals perceive, employ, or disregard accounting information in everyday practice.

An Interpretive Approach to Understanding Social Reality and Managerial Action

The interpretive approach offers a more sophisticated conceptual framework for comprehending the use of accounting information in intricate institutional contexts. This perspective emphasizes that accounting information lacks a singular or objective interpretation, being shaped instead by the social relationships, language, and meaning-making processes of organizational members (Ahrens & Chapman, 2006; Baxter & Chua, 2003). This method entails analyzing how individuals and groups perceive information relative to their objectives, values, and social frameworks.

A significant component of interpretive approaches is hermeneutic phenomenology, which aids in comprehending subjective experiences and interpreting the meanings linked to decision-making behaviors (Van Manen, 2016). This approach provides a methodical framework for analyzing the social context that underpins numerical data and financial statements, as well as comprehending how individuals, such as the member of SPI and the member of planning division, develop their reasoning for utilizing or disregarding accounting information. Thus, the interpretive approach elucidates not only the actions executed but also the reasoning and technique that inform the construction of their significance.

RESEARCH METHODS

Research Approach and Subjects

This study employs an interpretive framework grounded in hermeneutic phenomenology to comprehensively analyze the subjective importance of actions and decisions made by leaders of Public Service Agency State Universities (PTN-BLU) concerning the application of accounting information in strategic policy formulation. This methodology aims to investigate the perspectives, convictions, and experiences of

organizational members concerning the importance of accounting information in relation to their everyday responsibilities.

Hermeneutic phenomenology was selected for its capacity to explore the subjective and contextual dimensions of social action, which quantitative or positivistic methodologies fail to reveal (Lindseth & Norberg, 2004). Hermeneutic phenomenology focuses on human conscious experience and its interpretation by individuals within their social, historical, and institutional contexts. The comprehension of reality is intricately linked to the continuous process of interpretation within the hermeneutic circle, marked by a reciprocal interaction between partial and holistic meanings (Van Manen, 2016).

The participants in this study comprised two primary informants: the Internal Audit Team (SPI) and the Planning Team from a PTN-BLU in Makassar City. The selection of informants employs purposive sampling, specifically targeting persons with expertise, experience, and strategic positions in the decision-making and management of accounting information. The active involvement of both informants in managerial roles and strategic planning renders them a significant source of data for examining subjective interpretations and institutional practices regarding accounting information (Creswell & Cheryl N. Poth, 2016).

Data Collection and Analysis Techniques

Data collecting methods were semi-structured in-depth interviews utilizing a dialogical approach. The interviews aimed to investigate informants' personal narratives concerning their experiences, perspectives, and reflections on the utilization or disregard of accounting information in strategic decision-making. The semi-structured style facilitates flexibility in examining pertinent subjects and creates opportunities for fresh interpretations to arise during the interaction process (Smith et al., 2021; Vaivio, 2012). Alongside interviews, data was gathered through the triangulation of strategic documents, including the Strategic Plan (Renstra), annual financial reports, and leadership meeting minutes, to enhance comprehension and validate the narratives derived from the interviews.

The data analysis was performed via interpretative thematic analysis methodologies grounded in the principle of hermeneutic rings. This analysis entails a cyclical examination of empirical data (interview excerpts and documents) alongside the theoretical framework and the researcher's interpretative insights to cultivate a profound comprehension of the significance of actors' actions (Smith et al., 2021). The analytical process comprised verbatim transcription of interviews, preliminary coding, identification of key themes, thematic interpretation, and extraction of meaning from informants' narrative frameworks. The entire process was iterative and reflective to preserve the depth and precision of meaning.

Data Validity

The validity of this study is established through the principles of trustworthiness in qualitative research, which encompass credibility, dependability, confirmability, and transferability (Creswell & Cheryl N. Poth, 2016; Smith et al., 2021). Credibility is established through the triangulation of data sources, member checking, and the researchers' thorough engagement in the interpretation process. Dependability was ensured by systematically documenting the research process and maintaining an audit trail. Confirmability was achieved by distinguishing interpretations from researcher bias via critical reflection. Transferability is achieved through the provision of comprehensive and detailed contextual descriptions, enabling readers to assess the applicability of the findings in different contexts.

RESULTS AND DISCUSSION

This study seeks to comprehend the subjective significance and experiences of institutional actors about the utilization of accounting information for strategic decision-making within the PTN-BLU context. Through data analysis employing a hermeneutic phenomenological approach, four principal themes emerged: (1) perception and significance of accounting information; (2) construction of social reality that engenders a disconnect between information and policy; (3) predominance of bureaucratic and political narratives in the decision-making process; and (4) contemplation of the context of literature and social theory.

Perception and Interpretation of Accounting Information

The initial response from SPI regarded accounting information as an administrative device rather than a strategic tool. He asserted:

“...Accounting information is typically utilized solely upon request for reports or during an audit. However, in the realm of strategic decision-making, it is typically influenced more by the leaders' strategies because of time constraints...”

The statement indicates that accounting information has not been integrated into the strategic decision-making process, but remains reactive and administrative. He believes the accounting system serves primarily as a tool for regulatory compliance rather than for reflection and policy development. This illustrates the constrained function of the accounting system in facilitating visionary and proactive decision-making, which ought to be the primary attribute in the strategic governance of PTN-BLU. This aligns with the findings of Adhariani & de Villiers (2019) and Parker (2011), which emphasize that decision-making in higher education institutions often adheres to intellectual or bureaucratic reasoning, with diminished reliance on accounting evidence.

Moreover, respondents from the Planning department indicated:

“We usually design strategic plans in accordance with government guidelines and non-financial objectives, especially in the field of education, because we are an education organization. Financial data is very important; however, it is not always understandable in terms of its meanings, making it sometimes difficult to use as a basis for strategic decision-making...”

This remark highlights a disparity between the informational requirements for strategic planning and the attributes of the accessible accounting data. The deficiencies in the responsiveness and comprehensiveness of financial information indicate the accounting system's inadequate capacity to deliver timely and contextual data. This supports Van Helden & Northcott (2010) assertion that the efficacy of accounting information in public decision-making is significantly affected by the temporal and substantive alignment between accessible data and the strategic requirements of the organization.

Both pieces of information indicate that accounting information has not been regarded as a strategic knowledge asset, but rather as an administrative adjunct that is frequently employed inadvertently. According to (Modell, 2009), in numerous public sector organizations, financial information is utilized solely when necessary for official justification or during external audits and accountability assessments. Indeed, under the principles of New Public Management and performance-oriented governance, accounting information must be integral to the evidence-based decision-making process (Broadbent & Guthrie, 2008; Hood, 1995).

The insights and interpretations provided by these two respondents indicate that the utilization of accounting information is confined to a technical level and has not yet progressed into the strategic domain, which necessitates contemplation, analysis, and synthesis of financial data for long-term planning. This phenomena illustrates how the meaning and utility of accounting information are socially created by individuals based on their experiences, interests, and institutional contexts (Ahrens & Chapman, 2006; Baxter & Chua, 2003).

Distance between Accounting Information System and Strategic Policy Logic

The respondents uniformly indicated that the existing accounting information systems were inflexible and misaligned with the institution's strategic requirements. Respondents of the SPI indicated:

"...Accounting systems in government are still focused on compliance. These systems have not been designed to facilitate strategic decision-making..."

This statement illustrates the gap between the technocratic aspects of accounting and the strategic focus of institutions. Public accounting systems designed to meet regulatory requirements typically prioritize compliance, formal reporting, and administrative record-keeping; however, they frequently do not convey the strategic significance of financial data. Modell (2015) highlights that public accounting systems are frequently influenced by external pressures and normative regulations, thereby overlooking the potential of accounting as a managerial and strategic instrument. This represents a limitation of accounting information in fulfilling the requirements of long-term and evidence-based decision-making.

Additionally, respondent from members of the planning division:

"Access to financial reports exists; however, the data is frequently disorganized, hindering the ability to address strategic inquiries. This is primarily intended for routine reporting."

This statement highlights that while financial data is accessible, its organization precludes its use as a foundation for strategic analysis. Standard financial reports, including LRA and Balance Sheet formats, fail to address the evolving requirements of strategic planning due to a lack of further interpretation. Ezzamel et al. (2007) assert that accounting information in the public sector frequently experiences functional reduction, serving primarily as a symbolic tool for legitimizing organizational compliance, rather than undergoing thorough interpretation by policymakers.

This narrative highlights the significance of interpreting financial statements. Financial information lacks significance unless it is contextualized within decision-making processes and aligned with the strategic requirements of the organization (Ahrens & Chapman, 2006; Guthrie et al., 1999). Accounting information must be processed, interpreted, and contextualized to align with institutional objectives, thereby serving as a tool that facilitates strategic reasoning. In this context, accounting should function not merely as a provider of numerical data, but as an organizational language that informs policy directions and resource allocation priorities.

This indicates that the gap between accounting information systems and strategic policy logic arises not only from technological and reporting frameworks but also from insufficient reflective capacity and a culture of data utilization within institutional practices. The interpretive approach indicates that resolving this issue requires more than just system development; it necessitates a reinterpretation of the role of accounting information at the policy-making level (Baxter & Chua, 2003).

This finding demonstrates that the effectiveness of accounting information in PTN-BLU is significantly influenced by the willingness of organizational actors to interpret, relate, and integrate financial data within their strategic framework. In the absence of significant interpretative efforts, accounting information remains a passive document, failing to contribute effectively to the institution's policy direction.

Bureaucratic and Political Narratives in Decision Making

Both respondents indicated that bureaucratic and political factors predominantly influence the process of making strategic decisions within institutions. Member of SPI stated:

“Strategic policies are usually at the whim of the leadership, with decisions significantly shaped by immediate needs or internal political considerations. Financial information sometimes serves only a supplementary function.”

This statement indicates that strategic decision-making in PTN-BLU lacks a foundation in data-driven analytical reasoning, instead reflecting normative power dynamics and hierarchical policies. Covalleski et al. (2003) highlight that public institutions frequently serve as symbolic arenas, where decisions are influenced not by substantive rationality, but by power discourse presented within formal bureaucratic narratives. Financial information is often viewed not as a means to evaluate policy feasibility, but rather as a supplementary tool, sometimes regarded merely as an administrative formality.

The planning division disclosed:

“...usually various decisions have been set out in the work plan which is derived from the college's strategic plan. We do technical design to align with the strategic plan document. Financial analysis is generally not required except for forecasting. but does not look deeper into the meaning of each financial ratio.”

This expression suggests that the strategic process in university planning remains predominantly focused on authoritative figures and structural directives. The integration of technical tools, such as accounting, occurs not during the initial planning stages but rather in reaction to administrative requirements. Ahrens & Chapman (2006) demonstrate that public organizational practices are frequently shaped by implicit social and procedural frameworks that influence the behavior of actors. In this instance, procedural frameworks hinder the effective use of accounting information.

This finding supports Modell (2009) assertion that in numerous public sector organizations, strategic decisions tend to be ritualistic and uphold the status quo, often lacking reliance on information-based evaluative mechanisms. This contradicts the principles of New Public Management, which advocates for the adoption of performance-based management strategies and data analysis in public organizations. Financial data is subordinated to symbolic power dynamics and bureaucratic structures.

From the viewpoint of hermeneutic phenomenology, this dynamic illustrates the interpretative gap between the existence of accounting information and the realization of its significance in strategic action. Information gains significance only when it is processed through the experiences, reflections, and understandings of the individuals who interpret it (Van Manen, 2016). In the absence of contextual interpretation, data remain inactive artifacts within institutional frameworks. Improvements in the utilization of accounting information require not only system reforms but also institutional cultural transformation and shifts in leadership paradigms towards more inclusive, reflective, and evidence-based decision-making.

Discussion of Findings

The findings suggest that accounting information within PTN-BLU is perceived not as a strategic reflection tool, but rather as an administrative and symbolic artifact. This phenomenon exemplifies how dominant logic, specifically bureaucratic logic, influences the construction of meaning in information systems (Lounsbury (2008). Financial information is viewed primarily as a tool to meet external expectations rather than as a resource for informed decision-making.

The disparity between information systems and strategic practices illustrates the principles of habitus and doxa in Bourdieu (1990) theory of practice, wherein the habits, values, and social structures of organizational actors influence perceptions of feasibility in strategic actions. The utilization of accounting information does not constitute a prevalent practice within the university setting.

(Baxter & Chua, 2003) highlight that the interpretive approach reveals accounting reality as constructed through social interaction and symbolic meaning, rather than being singular and objective. The utilization of accounting information in PTN-BLU should not be limited to technical aspects; rather, it must be understood as a result of institutional dynamics, organizational culture, and the agency of actors involved.

The hermeneutic phenomenological framework reveals an interpretive distance between the provisions of the system and the requirements of the organizational strategy as demonstrated by the actors' meaning-making process. The process is characterized by a non-linear nature, emerging from continuous exchanges of interpretations, negotiations of meaning, and social interactions (Lindseth & Norberg, 2004; Van Manen, 2016).

CONCLUSION

This study indicates that accounting information within Public Service Agency State Universities (PTN-BLU) has not been completely leveraged as a strategic instrument in decision-making processes. The results indicate that accounting information continues to be regarded primarily as an administrative or symbolic tool, utilized more for formal compliance than as a foundation for analytical decision-making in policy development. The existing gap is further emphasized by the prevailing bureaucratic logic, a deficient reflective culture, and the limited interpretive abilities of policy makers regarding financial statements.

This study effectively investigates the subjective meaning and social construction of institutional actors regarding accounting information through a hermeneutic phenomenological approach. This approach provides a fresh perspective, revealing that the nature of information use is not purely objective; rather, it is shaped by contextual interactions and personal experiences. The implications of these findings highlight the necessity for a transformative change in perspective, viewing accounting not merely as a technical system but as a significant social practice.

This study primarily enhances the comprehension of accounting's function within the public sector by employing a non-positivist perspective, particularly in the context of higher education. It is advisable to conduct future studies to investigate comparable dynamics in different institutional settings and to analyze institutional interventions that may enhance interpretive practices related to accounting information.

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