



The emergence of control archetypes: Theorization of trust-based control in the Swedish public sector

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ABSTRACT

This study contributes to our understanding of how new control archetypes emerge in institutional fields. We conceptualize and explore how a competing control archetype is theorized to promote archetype change. Our empirical case illustrates how a governmental committee developed and promoted Trust-Based Control (TBC) as an alternative to New Public Management (NPM)-oriented control in the public sector field. The emerging new control archetype gained momentum through the active work of the committee (the “theorists”) in six lines of theorization: Self-recognizing, Homogenizing, Explicating, Abstracting, Refocusing, and Role-remodeling. By analyzing the role of theorization in the creation of an emerging control archetype, our study contributes to research on theorization for the emergence of field-wide accounting and control variation. Our case and conceptualization also contribute to a critical examination of NPM critics and how the committee’s theorization may enable or hinder ending the NPM era in the field in the longer term.

1. Introduction

In institutional fields, there are often dominant templates for coordinating and controlling (DiMaggio & Powell, 1983), which can be referred to as control archetypes (Greenwood & Hinings, 1988, 1993, 1996; Laughlin, 1991; Brock, 2006). A control archetype is the typical pattern of how organizations within a field control people, processes, and activities. Within accounting research informed by neo-institutional theory (NIT), the control archetype captures the configurations of interdependent control practices and prescribed actor roles. This implies a focus on entire control systems rather than single control practices (Schäffer, Strauss, & Zecher, 2015; Gerdin, 2020). It also implies a focus on inertia, as the institutionalized and configurative nature of control archetypes means that they are long-lived and difficult to change. Change presupposes that control archetypes are replaced or significantly reformulated by new ones (Greenwood & Hinings, 1988, 1996). This raises the question of how new archetypes challenge and possibly outcompete existing control archetypes in institutional fields, a question that has been the subject of both conceptual and empirical research within general management and accounting research (e.g. Greenwood & Hinings, 1988, 1993; Laughlin, 1991; Cooper et al., 1996; Broadbent & Laughlin, 1998; Brock, 2006; Lander, Koene & Linssen, 2013; Anderson-Gough, et al., 2022). A related but unexplored question is how new competing archetypes arise in the first place (Lounsbury & Crumley, 2007), that is, where do they come from and how are they constructed? This question represents a problem area that deals with the fundamental issues of how ‘accounting begins’ and how field-level accounting innovations emerge. This area of accounting research has received surprisingly limited attention and can be informed

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by further empirical exploration and conceptual development (Power, 2015; Robson & Ezzamel, 2023).

Therefore, this article focuses on the birth process of field-level control archetypes and how change agents create and promote competing control archetypes in institutional fields. In doing so, we examine the role of *theorization* in the development of *emerging control archetypes*. With the term emerging control archetype, we refer to the construction of a theory of a competing control archetype that actors in a field can use or feel pressured to use when making sense of how to control people, processes, and activities (see Mena & Suddaby, 2016). By theorization of emerging control archetypes, change agents promote a process of control archetype competition and change during the early stages of the institutionalization process (Greenwood & Hinings, 1988, 1993; Tolbert & Zucker, 1996). This theorization is carried out in processes involving abstraction, naming of inherent concepts, and narrating cause-and-effect models using rhetoric and persuasive language (Strang & Meyer, 1993; Lawrence & Suddaby, 2006; Mena & Suddaby, 2016; Suddaby & Greenwood, 2005). This process has received comparatively limited attention in previous NIT field-level accounting research (Canning & O'Dwyer, 2016; Cooper et al., 2017; Gibassier, 2017; Hayne & Free, 2014). Therefore, our research aims to *examine and conceptualize how an emerging control archetype is theorized to compete with and potentially challenge a dominant control archetype in an institutional field*.

Hopwood (1987, p.214) noted that "It rarely is possible to witness the birth pains of a newly emergent accounting." Thus, one possible reason that accounting researchers have generally shown limited interest in the theorization of emerging control archetypes is their infrequent occurrence as empirical phenomena (Alvesson & Sandberg, 2023). In this article, we examine such a rare phenomenon (birth) through a case study of *Trust-Based Control* (TBC) in the Swedish public sector. TBC was introduced as an alternative control archetype based on the assumption that public sector personnel are generally trustworthy and that extensive and intrusive formal controls should be replaced by more restricted and looser forms of control (SOU 2017:56; Bentzen, 2023). The idea was initiated by the central government, which appointed a government committee to develop and diffuse TBC. In conjunction with the successive release of six official committee reports, the TBC idea gained significant support and diffused widely in Sweden (SOU 2019:43; Siverbo, 2022, 2023). In this process, TBC was theorized by the committee to compete against and replace the dominant New Public Management (NPM)-oriented control archetype of the Swedish public sector.

In addition to being a central case of an emerging control archetype, TBC and the committee's work represent an interesting case for accounting research on NPM more generally. Although heavily criticized (e.g., Watkins & Arrington, 2007; Lapsley, 2009; Hood & Dixon, 2015; Hellström and Lapsley, 2016; Lapsley & Miller, 2019), NPM-oriented control archetypes remain in many public sectors, including Sweden (Ashraf & Uddin, 2016; Steccolini, 2019; Funck & Karlsson, 2020). One explanation for the resilience of NPM is that 'the critics' place too much emphasis on problematizing NPM and evidencing its disappointments (see Power, 2015) and too little on developing imaginable and implementable alternatives (Funck & Karlsson, 2024). Therefore, a deep exploration of how a field-level alternative to NPM-oriented control archetypes has been theorized by 'critics' of NPM adds a novel angle to the interdisciplinary and critical accounting literature on NPM.

Apart from a scholarly interest in the case and our conceptualization of it, we also believe that it is crucial for potential adopting public organizations to better understand how the weaknesses of NPM-oriented control and the strengths of TBC are theorized by those who wish to diffuse TBC. Thus, we also engage in a critical examination that involves uncovering the committee's claimed problems with NPM, the claimed advantages of TBC, and the progressive potential of the emerging control archetype. Since the examination concerns an emerging control archetype that has not yet been firmly institutionalized, there is an opportunity to highlight normative claims about appropriate control before they are taken for granted (Broadbent, 2002; Morales & Sponem, 2017; Gendron, 2018) and to challenge the emerging control archetype 'in the making' by pointing out its basic assumptions (Morales & Sponem, 2017). In doing so, we complement a relatively neutral and apolitical NIT-based analysis with a critical examination of both the immediate and long-term implications of the committee's theorization (see Modell, 2012; Gibassier, 2017).

Through our conceptualization and examination of the case, we contribute to the accounting literature in three ways. First, we enhance the understanding of how an emerging control archetype is created to enter an institutional field through theorization (Ezzamel, Robson, & Stapleton, 2012; Robson & Ezzamel, 2023). Through the active work of 'theorists' (the committee), an emerging control archetype was created across six lines of theorization: Self-recognizing, Homogenizing, Explicating, Abstracting, Refocusing, and Role-remodeling. Second, we contribute to the existing body of accounting research on theorization by providing new insights into a) the importance of abstracting (Hayne & Free, 2014; Gibassier, 2017; Cooper et al., 2017), b) the development of models of cause and effect in legitimizing variation (Cooper et al., 2017), and c) how theorization develops into a system of interdependent arguments (Hayne & Free, 2014; Canning & O'Dwyer, 2016).

Third, aligning with the critical accounting research tradition (Dillard & Vinnari, 2017; Morales & Sponem, 2017; Gendron, 2018), we extend the criticism to the critics (Flyvbjerg, 2001). We note that the committee's critical analysis of NPM-oriented control, common in accounting studies (Dillard & Vinnari, 2017), was followed by an idealized view of professional discretion, motivation, and ethics, which may not be a realistic and appropriate starting point for control design in the field. In addition, we question the progressive potential of the emerging control archetype for the targeted public-sector population. We note that the theorization was a) more beneficial for wide diffusion than actual implementation, b) more focused on altering employees' perceptions of control rather than changing control structures, and c) surprisingly open to maintaining NPM-oriented control designs in the public sector.

The remainder of this article is structured as follows. The next section covers our conceptual framework. Then, we present our case, context, and method section, followed by the findings section. The paper ends with a concluding discussion in which we present and elaborate on the contributions of this study.

2. Conceptualizing the theorization of emerging control archetypes

In this section, we first provide a deeper description of the empirical context and environment for creating an emerging control

archetype. We then integrate research on control archetypes and theorization to lay a foundation for viewing the Swedish TBC Committee's work as an effort to theorize an emerging control archetype.

2.1. New Public Management and its challengers

The empirical case of the TBC describes the creation of an emerging control archetype designed to compete with the dominant NPM-oriented archetype. NPM outcompeted the Progressive Public Administration (PPA) administrative paradigm in the 80 s and 90 s, especially in Anglo-Saxon and Northern European countries (Hall, 1993; Hood, 1995; Steccolini, 2019). In the public sectors of these countries, NPM has profoundly influenced control practices (Hood, 1995; Gendron, Cooper, & Townley, 2007; Ashraf & Uddin, 2016; Lapsley & Miller, 2019; Steccolini, 2019; Funck & Karlsson, 2020), although different NPM practices have been emphasized in different countries (Hood, 1995; Steccolini, 2019). However, the ideology of NPM and related control practices have received long-standing criticism from academic commentators, professionals, and (mainly left-wing) politicians (Lapsley, 2009; Hood & Dixon, 2015; Lapsley & Miller, 2019; Steccolini, 2019).

Therefore, new reform movements such as New Public Governance (NPG) (Osborne, 2006; Modell, 2021) and Public Service Logic (PSL) (Osborne, 2006, 2010; Modell, 2021) have started to circulate globally, and some commentators have claimed a "post-NPM era" consisting of several competing ideas (logics) of how to best organize and control public activities (Hood & Dixon, 2015; Steccolini, 2019; Modell, 2021). According to Suddaby and Greenwood (2005, p. 36), this environment should create room for actors to exploit contradictions in their theorization to suggest changes. However, despite this supposedly favorable environment for change, NPM-oriented control remains dominant in the public sector in most Western countries (Steccolini, 2019; Modell, 2021). As mentioned in the introduction, a possible reason is that too little effort has been put into developing viable alternatives and too much has been put into criticizing NPM (Funck & Karlsson, 2024). This forms the background of our study. Our TBC case represents an attempt by actors to spur field-level control archetype change by developing an alternative in the form of an emerging, competing control archetype.

2.2. Control archetypes

Our interest in archetypes as dominant templates for control in institutional fields is based on the general notion and conceptualization of archetypes developed by Greenwood and Hinings (1988, 1993, 1996) and Brock (2006). Greenwood and Hinings (1988, p. 295) define archetypes as:

[A] set of ideas, beliefs, and values that shape prevailing conceptions of what an organization should be doing, of how it should be doing it and how it should be judged, combined with structures and processes that serve to implement and reinforce those ideas.

We use the archetype concept to describe and operationalize the stylized and typical configuration of *interpretive schemes*, *control practices*, and *actor roles* (see the right part of Fig. 1). Interpretive schemes consist of central values and beliefs that form the basis of how people, processes, and activities are controlled in a field. Control practices are devices used for controlling personnel behavior, such as standard operating procedures, budget models, performance measurement, and incentive systems. Actor roles are conceptions and practices about how personnel and superiors act in certain situations, depending on the role they take or are prescribed.

Depending on the characteristics of the field, several archetypes might exist simultaneously (Greenwood & Hinings, 1988), but in highly institutionalized fields there is usually one dominant control archetype (DiMaggio & Powell, 1983; Greenwood & Hinings, 1996). In the field of accounting organizations, for example, many firms were organized and managed in accordance with the P² (Professionalism and Partnership) archetype, which was characterized by professional power, collegial decision-making, and little hierarchy (Greenwood et al., 1990; Brock, 2006). Structures and processes in P² firms were guided by an interpretive scheme consisting of collegiality, client focus, and referrals. This development took place despite the differences in legal and cultural contexts (countries) and firm-level niche strategies. Later, however, deregulation, competition, technological advancements, and globalization gave rise to competing emerging archetypes, such as the specialized "Star" form and the global professional network (GPN) (Brock, 2006).

As mentioned, another example of a control archetype is NPM-oriented control in the public sector. It implies a neoliberal interpretive scheme of the *raison d'être* of a public sector organization, its performance, and the role and function of its evaluation and accountability practices (Hood, 1991, 1995). The NPM-oriented control archetype contains a set of interdependent practices (e.g.,

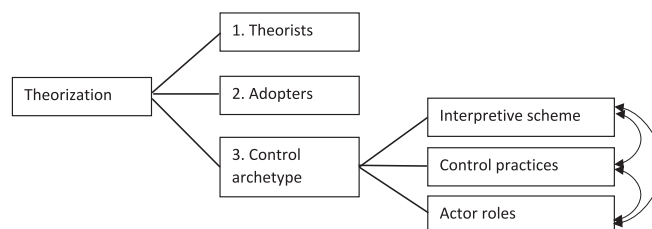


Fig. 1. Conceptual framework: Three domains of theorization, including the control archetype configuration.

decentralization, disaggregation of accounting, performance measurement, and competition) and actor roles (e.g., hands-on management) (Hood, 1995; Ashraf & Uddin, 2016) embodying the interpretative scheme.

The control archetype concept implies that interpretive schemes, control practices, and actor roles constitute self-strengthening and coherent systems displaying strong inertia over time (Greenwood & Hinings, 1988) (illustrated by the bidirectional arrows in Fig. 1). The concept also moves the focus from single control practices in a field (e.g., budgeting, MBO, PMS) to distinct patterns of control in a configurational manner (Gerdin, 2020). The self-strengthening and configurational nature of control archetypes means that they change infrequently, but when it occurs, it is often abrupt (Greenwood & Hinings, 1996). Change is either caused by a jolt in the institutional environment, as in the P² case, or a successful challenge by a competing archetype (Suddaby & Greenwood, 2005; Mena & Suddaby, 2016). However, for change to occur, control archetype variation must first emerge; that is, an alternative to the dominant control archetype must be created. We develop knowledge about this important part of the institutional change process (Tolbert & Zucker, 1996). We do so by proposing a development of the conceptualization of deliberate variation creation of control archetypes. In the early stages of the change process, when actors create archetypical control variation, by definition, they do not create a materialized control archetype. What they create is an *emerging archetype* that is a theory of a competing control archetype that contains the elements of an archetype, but has not yet materialized. If perceived as legitimate, the emerging archetype constitutes an opportunity or normative pressure for actors in the field to change in a certain direction (cf. Thornton, 2002; Mena & Suddaby, 2016), which affects archetype development (Greenwood & Hinings, 1988).

2.3. Three domains of theorization

To understand how an emerging control archetype is created to promote archetype change in an institutional field, we draw on the concept of theorization (Greenwood et al., 2002; Mena & Suddaby, 2016; Strang & Meyer, 1993; Tolbert & Zucker, 1996). The concept aims to explain field-wide and fast popularity of new ideas and practices (Strang & Meyer, 1993).

By theorization we mean the self-conscious development and specification of abstract categories and the formulation of patterned relationships such as chains of cause and effect. [...] The theorization of organizational control and communication processes expands the diffusion of associated reforms (novel budgeting and accounting practices, leadership training, matrix organizational forms). (Strang & Meyer, 1993, p. 492, 493)

It is important to emphasize that theorization is not necessarily the instrumental creation of novel control practices but is rather a sense-making and sense-giving exercise of current and novel control practices and actor roles. From an institutional theory perspective, theorization is constrained by embedded, situated, and boundedly intentional agency, limiting conceivable control practices and actor roles (Mena & Suddaby, 2016). Still, as acknowledged in the institutional work literature (Lawrence & Suddaby, 2006; Hayne & Free, 2014; Canning & O'Dwyer, 2016), within these constraints, theorization occurs through “the purposive action of individuals and organizations aimed at creating, maintaining, and disrupting institutions” (Lawrence & Suddaby, 2006, p. 215).

Guided by Strang and Meyer (1993), we divide the concept of theorization into three domains: 1) theorization of the theorists, 2) theorization of the adopters, and 3) theorization of the emerging control archetype (see the middle part in Fig. 1). First, it is crucial to acknowledge that theorization is actively carried out by “theorists,” that is, one or more actors engaged in theorization (Strang & Meyer, 1993; Cooper et al., 2017; Mena & Suddaby, 2016; Hayne & Free, 2014). The legitimacy of the theorization relies on the credibility of the theorists, requiring them to present themselves in a manner that establishes their legitimacy within the targeted population. Messages from legitimate theorists are more compelling and therefore more likely to be accepted and gain momentum.

Second, within the frame of the theorization process, theorists need to emphasize dimensions of similarity within the group of potential adopters and de-emphasize or disregard dimensions of difference. This theorization of adopters serves the purpose of convincing targeted adopters they have much in common, which strengthens the perception of adoption of the emerging control archetype as conceivable (Strang & Meyer, 1993; Lawrence & Suddaby, 2006). Such a theorization of potential adopters as homogeneous makes it easier to provide a one-size-fits-all control archetype.

Third, the most intriguing task concerns the theorization of the emerging control archetype. It is about constructing an alternative that is seen as disruptive, salient, and compelling (Strang & Soule, 1998; Munir, 2005) and delegitimizing the dominant archetype (Greenwood et al., 2002; Mena & Suddaby, 2016). Theorization in these respects concerns elaborating around the emerging control archetype's interpretive scheme, control practices, and actor roles (Greenwood & Hinings, 1993; Mena & Suddaby, 2016). In general, it occurs at a high level of abstraction and involves the specification of chains of cause and effect when justifying the new and dismissing the old (Strang & Meyer, 1993; Tolbert & Zucker, 1996). Theorization of interpretive schemes involves presenting and arguing for ideas, beliefs, and values connected to the control practices and actor roles of the emerging control archetype and specifying the failings of the old. Theorization of control practices and actor roles means describing and arguing for practices and roles within the realm of the interpretive scheme (Greenwood et al., 2002; Mena & Suddaby, 2016). Connecting control practices and actor roles to the interpretive scheme means that they become morally justified (and alternatives immoral) or pragmatically justified by alleged functional superiority (Greenwood et al., 2002). Failure to convince potential adopters means that they remain unpersuaded by theorization and resist adoption.

From a critical stance, it is important to underline that theorization often involves theorists reserving the right to define what is considered appropriate (Broadbent, 2002; Gendron, 2018). Such work involves the strategic use of persuasive language, narratives, and rhetoric (Kitchener, 2002; Suddaby & Greenwood, 2005). For instance, previous research has pointed to the importance of theorists' ‘labeling’ and ‘naming’ (Miller and O'Leary, 1990; Lawrence & Suddaby, 2006; Cooper et al., 2017), that is, the construction of legitimate and logical terminology. Thus, an important aspect that makes theorization an interesting concept for understanding

emerging control archetypes, such as TBC, is that they are not necessarily disruptive and competing per se; it is theorization that makes them disruptive and competing (Cooper et al., 2017; Munir, 2005).

2.4. Accounting research on theorization

There are a few examples of accounting research that mobilize the concept of theorization to explain control changes, but no study has yet examined the theorization of entire control archetypes. Ezzamel et al. (2012) found that the theorization of teachers as “cost objects” was key to the diffusion and penetration of a new budgeting regime into school organizations. Cooper et al. (2017) noticed that theorization in the form of creation of abstract chains of cause and effect and visual representations was prominent in the popularization of the Balanced Scorecard. Similarly, Hayne and Free (2014) found that the creation of high-level abstractions was important for the acceptance and diffusion of an innovative framework for internal control, the so-called COSO framework. Gibassier (2017) showed that a strategy to theorize the creators of an innovative tool for environmental management accounting as an elite contributed to the lack of acceptance of the tool. Finally, Canning and O'Dwyer (2016) found that theorization was absent when an oversight body attempted to promote regulatory change. In summary, the concept of theorization has attracted interest within accounting research, but it has primarily been used to describe the more or less successful implementation of individual control practices rather than to explain the emergence of new control archetypes.

2.5. Summary of the conceptual framework

In this section, we outline a conceptual framework for how an emerging control archetype may be theorized to compete with a dominant control archetype within an institutional field. Fig. 1 shows a schematic presentation of the main concepts and their relations. Theorization occurs in three domains: theorists, adopters, and emerging control archetypes. Theorization of an emerging control archetype involves the creation of a coherent configuration of interpretive schemes, control practices, and actor roles. In this creation, theorists engage in abstraction, naming of inherent concepts, and the construction of cause-and-effect narratives using rhetoric and persuasive language. We argue that by constructing an emerging control archetype, theorists can infuse a theory of a competing control archetype, thereby promoting archetype change.

3. Method

To examine how an emerging control archetype is theorized to compete with and potentially challenge a dominant archetype in an institutional field, we use a qualitative research strategy and a case study research design. The case consists of a Swedish governmental committee's attempt to introduce TBC in the Swedish public sector.

3.1. The case and setting

In 2016, the Swedish government appointed a committee to investigate TBC in the central government (authorities), local governments (regions and municipalities), and in the relationship between central government inspection bodies and local governments. The committee was instructed to realize TBC by supporting its development, for instance, by organizing and leading networks of municipalities and regions searching for and testing TBC, analyzing how TBC impacts welfare services, and suggesting models of TBC. In 2017 and 2019, the committee received supplementary directives from the government, which broadened its task to support the

Table 1
Committee reports.

Committee report	Main title	Main focus	Abbreviation	Pages/ words
SOU 2017:56	The hunt for the perfect funding model: What happens to employees' discretion?	Regions (healthcare), Municipalities (social care)	CR1	227/ 76,419
SOU 2018:38	Controlling and leading with trust. Research and practice.	Regions, Municipalities	CR2	454/ 128,626
SOU 2018:47	With trust, discretion grows: Trust-based control and leadership of the welfare sector.	Central government authorities	CR3	490/ 152,778
SOU 2018:48	A teaching inspection: State inspection that contributes to organizational development in healthcare, education, and social care.	The relationship between central government inspection bodies and local governments	CR4	150/ 47,072
SOU 2019:43	With trust follow better results: Trust-based control and leadership in central government	Central government authorities	CR5	319/ 88,505.
SOU 2020:40	A common training within the government administration	Central government authorities	CR6	443/ 135,906
			Total:	2,083/ 629,306

Notes: The main titles were translated into English by the authors. Words were counted using an online pdf word-counter; therefore, the accuracy might be less than 100%. All committee reports are publicly available at <https://www.sou.gov.se/>.

development of TBC in central government authorities, for instance, by organizing and leading networks of state agencies and disseminating knowledge about how state agencies may develop TBC. Representatives of the committee engaged in various dissemination efforts through meetings, presentations, press releases, and debates. Before the committee was discontinued in 2020, six reports were issued (Table 1).

The committee and its reports should be viewed in light of a longer criticism of NPM and the increasing bureaucratization and formalization of professional occupations and professional life in the Swedish public sector. The committee had stakeholder and political (mainly left-wing) support to make suggestions for how to change the mode of control in the sector towards being signified by trust and demoting the influence of what was perceived as NPM-oriented control in the field. Sweden was an early adopter of NPM (Hood, 1995), and the Swedish public sector was deeply influenced by both the management-based and competition-based reforms underpinning the NPM movement (Furuk & Karlsson, 2020). However, the implementation of NPM in Sweden was an institutional sedimentation process (Cooper et al., 1996), where many of the old control structures remained as a layer below NPM. This coexistence of old and new controls meant that some of the perceived problems with 'NPM-oriented control' may be better attributable to remnants of old control structures embedded in the organizational sediments. It is even possible that NPM was intended to address the very problems it was accused of having caused (e.g., micro-management and bureaucracy).

It is important to emphasize that this article does not focus on providing an accurate depiction of NPM-oriented control or its consequences. Instead, the interest lies in how the committee chose to theorize NPM-oriented control, which it did in a delegitimizing manner, partly by theorizing unfavorable chains of cause and effect, where NPM-oriented controls were pointed out as causes. It is also important to emphasize that the committee did not develop TBC out of an institutional vacuum (Greenwood et al., 2002), but that their work should be understood from a 'post-NPM era' perspective where global reform movements such as NPG and PSL are influential, as well as the baggage of NPM.

While, for example, NPG has not yet clearly influenced practices in Swedish state agencies (Modell, 2021), these reform movements and academic debates were traceable as inspirational sources in committee reports. It was something that the committee drew upon when constructing cause and effect models, delegitimizing NPM, and legitimizing TBC (see Strang & Meyer, 1993; Tolbert & Zucker, 1996).

Although the committee was initiated by the social democratic government, we see little reason to construct the case as a party-political project, but rather as a project emanating from a criticism by the professions (medical doctors, social workers, teachers, etc.) channeled through media. Nor do we find it likely that the committee members appointed by necessity shared the core values of social democracy. However, promoting trust as a foundation for organizational and personal interactions in the field implies faith in such a worldview (Adler, 2001), thus influencing theorization. The reason the countermovement and emerging control archetype was centered on trust could be seen in the light of the wider institutional setting in Sweden, as in the other Nordic countries, with high levels of interpersonal and institutional trust, sometimes referred to as the Nordic gold (Andreasson, 2017). Trust is likely to be a more appropriate and legitimate form of control in Sweden than in other countries (Greve et al. 2017). One core mission of TBC was to restore some of the trust that propagators thought had been crowded out by implementing NPM in the Swedish public sector. Therefore, on the agenda was the task of developing a model of TBC that increased or at least did not decrease trust within public sector organizations, and at the same time departed from the assumption that trust was an environmental condition that should be assumed when designing the TBC model.

3.2. A brief story of the TBC trajectory

Of the six committee reports, the first two dealt mostly with TBC in local governments (regions and municipalities), the third and last two dealt with TBC in central government agencies, and the fourth dealt with the relationship between central inspection bodies and local governments. From the perspective of the noteworthy diffusion of TBC in the Swedish public sector, it is interesting to note that a clear description of TBC as a concept was never given by the committee. Rather, in one of the last reports, it was stated that TBC was "not a ready concept or a specific method for control" (CR5:48). Instead, TBC was said to be a new 'approach' that involves control, leadership, organization, and culture, and where change in control and other areas of management should be guided by eight "principles": *trust, citizen focus, holistic view, discretion, support, knowledge, openness, and long-term orientation*.

The committee was rather clear about the type of control they wanted less of. It provided examples of what it considered necessary control changes. The most emphasized suggestion was to reduce detailed control (micro-management), as this, according to the committee, was a source of many unfavorable side effects with substantial negative effects on the provision of welfare services. However, although the committee gave examples of control practices that could give rise to micro-management (e.g., funding models, MBO, performance measurement, and instructions), it never gave tangible suggestions on what to abolish. In addition, the committee suggested control practices that could be *added* to make the control system more trust-based, such as value-based control, peer evaluation, dialog-based management-by-objectives, and involvement in the design of the measurement systems. In the relationship between local government organizations and state-level inspection bodies, it was suggested that inspections should not only scrutinize legal issues (compliance) but also support operational development.

In addition, at the operational level, the committee proposed amendments to management practices. First-level managers were advised to exercise value-based control and invite employees to become "co-leaders," which meant more autonomy and self-management on their behalf. Managers were also advised to develop employee trustworthiness, for example, by being careful in recruitment and taking measures to stimulate employee benevolence, integrity, and knowledge. When the committee realized quite early in the process that the concept of TBC presupposed changes in leadership as much as in control, they changed the name to trust-based control *and leadership* (TBCL).

At the beginning of the Trust Delegation's work, only trust-based control was discussed. The reason I have proposed the broader "trust-based control and leadership" is the great importance that the local work organization and culture/leadership have for trust to really have an impact (CR2:71).

As will be detailed in the following section, there appeared to be several reasons why the committee chose to be vague about the content of TBC.

3.3. The dissemination of TBC

As described above, the committee's work in developing a control archetype was long awaited by many stakeholders in the field. In 2018, two years after the appointment of the committee, approximately half of the state agencies reported that they had started working with trust or trust-based control (CR4; Statskontoret, 2018). This showed that the creation of TBC and its expanding acceptance in the field were parallel, and that the reports thus captured the process of TBC as an emerging archetype. To further substantiate the notion that TBC had diffused widely in the field and to broaden the evidence of the scope of its diffusion, one of the authors of this study collected data at the local government level through surveys and content analysis of budget documents from 2021. The conservative estimate based on budget documents showed an adoption rate close to 50 percent among municipalities and regions. Submitted surveys indicated adoption rates of 59 or 78 percent in the municipal sector, depending on whether respondents were financial directors or municipal directors (Siverbo, 2022, 2023). In addition, TBC had diffused to supply side actors, such as consultants, publishing houses, commercial educators, and software corporations, who expressed interest in TBC via consultancy books, training programs, and offerings of TBC-adapted control software. These sources support the idea that TBC existed as an emerging control archetype that had gained momentum in the Swedish public sector.

3.4. Data

The main data about the case are the six committee reports (Table 1). They contain information about the theorist, reasoning about the adopting population, delegitimization of NPM, and legitimation of the emerging TBC archetype. In sum, they are the sources where the theorization of TBC occurred. In total, they amounted to 2,083 pages and 629,306 words. It should be emphasized that the reports did not document a deductive and unworldly process for the emerging TBC archetype. The reports were outcomes of various interactions with the field, handling of stakeholder opinions and interests, and potential sense-making and political processes within the committee and between the committee and the political sphere. Therefore, during the five years that the committee existed and worked, the committee reports evidenced the *emergence* of a novel and competing archetype of the field, rather than just a stylized hypothetical example existing only on paper. As evidence of an emerging archetype, the reports constituted trustworthy documentation of the theorization of TBC because they consisted of non-reactive secondary data and were genuine government documents of unquestionable origin (Scott, 1990). When researching theorists' arguments and narratives (Suddaby & Greenwood, 2005), these reports precisely contained the type of polished arguments and evidence (theorization) that we were interested in.

The current study was part of a larger research effort to understand TBC and its applications in the Swedish public sector. This research included interactions with practitioners in the field and additional sources, such as research on TBC in Nordic countries, newspaper coverage, and consultancy reports. In that sense, we were up to date with the current knowledge of the practice of TBC and the surrounding debates. Notwithstanding this, the formal analysis was based on the six committee reports.

3.5. Data analysis

Data were analyzed using qualitative content analysis (see Miles & Huberman, 1994; Patton, 2002). The overall structure of the analysis was the domains of the theorization process: theorists, adopters, and emerging control archetype (Fig. 1). Since no theoretical concepts should have a guaranteed place in the final theory (Eisenhardt, 1989), this overall framework was evaluated in the early rounds of data analysis and retained as it appeared useful. Although the structure was not developed completely a priori, it was presented as such in the theory section to comply with the norms of presentation, resting on a conviction that the jumble of iterations in qualitative research cannot be fully mirrored in report structures (Suddaby, 2006).

We searched for themes within each domain of the structure. This search was fully open for discoveries, but regarding the 'theorization of the emerging archetype', we expected to find instances of delegitimizing and legitimation and, following our conceptual model, we were alert in finding passages describing changes in interpretive schemes, control practices, and actor roles. When searching for text passages representing theorization of interpretive schemes, we were observant of formulations that could be connected to underlying assumptions, ideas, values, and beliefs that were used as justifications for new control practices and actor roles (Greenwood & Hinings, 1988). This was an important aspect of the critical perspective of this research project, as it involved uncovering the ideological underpinnings of the emerging control archetype (Morales & Sponem, 2017). When identifying theorizations of current control practices and suggestions for change, we initially looked primarily for structures related to control, but as we realized that the committee broadened the concept to include leadership, we included all structures related to management. In addition to aspects related to management accounting and control in the broadest sense, we included organizing, human resources, and leadership. When identifying theorizations of actor roles and role changes, we focused on descriptions of actors, actor groups, and their relationships (Mena & Suddaby, 2016). In the coding process, we were observant of covering both practice and theory-defined concepts (e.g., need to report on many different performances vs. a multi-dimensional performance measurement system) since we

realized that the committee used them interchangeably.

The two authors of this article conducted the data analysis, which consisted of three steps. In the first step, we read and summarized the reports to obtain an initial understanding of the content and appropriateness of the overall theoretical perspective. In the second step, central passages of the reports were coded into the three domains of theorization. Several illustrative excerpts were found in this step, some of which were included as quotes in the empirical section. In the final step, the coded data were systematized, interpreted, and presented in textual form. All work in the three steps continued until the researchers agreed on the summaries, themes, systematization, and interpretations.

In the third step, which was an iterative process oscillating between theoretical and empirical understandings of an emerging taxonomy of lines of theorization, the core contribution of the six lines of theorization unfolded. The identification of the six lines (see Tables 3, 4, and 5) emerged from a process in which passages of theorization efforts in the reports were compared to find higher-order commonalities and differences (Mena and Suddaby, 2016). An example is the emergence of the role-remodeling line. As exemplified in Section 4 and Table 5 and explained above, when searching for text describing actor roles, we first noted several common arguments related to how actors had behaved during inspections and how they were argued to change their behavior and approach. Our theoretical knowledge made us connect this to a communality dealing with two functions of control: judgmental and developmental (Townley, 1997). However, as we discovered arguments dealing with changed role prescriptions for actors in the supervisor-subordinate dyad in a similar manner, we formed the higher-order communality of a line of role-remodeling, consisting of two separate lower-order meanings. In Table 2 (Section 4), we summarize the theorization of the committee at a conceptual level. In Tables 3 to 5 (Section 4), we link the empirical accounts manifested in the data that build up the six lines of theorization (Mena & Suddaby, 2016). Furthermore, in Appendix A, we provide an illustrative example of how text segments were coded and how the analysis categories emerged.

4. Theorization of trust-based control for the Swedish public sector

Through the methodological procedure described above, we found that the committee created the emerging control archetype of TBC in six lines of theorization: Self-recognizing, Homogenizing, Explicating, Abstracting, Refocusing, and Role-remodeling (see Table 2). The intention was to create and promote TBC as a compelling, discriminant, and competing control archetype in the field (Strang & Soule, 1998; Munir, 2005).

4.1. How the committee theorized themselves as legitimate theorists

Acceptance of an emerging archetype is enhanced if the theorists developing, presenting, and arguing for the emerging archetype are seen as legitimate actors of the field (Strang & Meyer, 1993; Hayne & Free, 2014). Conversely, an obstacle to acceptance is when theorists are seen as self-serving elite groups (Gibassier, 2017). In the Swedish TBC case, theorization of the theorists was an obvious part in all committee reports. In a *self-recognizing* line of theorization the committee clearly communicated *who* they were by explicating titles and highlighting experiences of people involved in the work and *how* it worked by detailing their work processes (see Table 3).

Beginning with the 'who' aspect of self-recognition, it was evident that the committee seized the opportunity to establish and reinforce its legitimacy in the eyes of potential adopters by aligning itself with pre-established high-status roles within society and the field. The theorists communicated that they were scientists, senior practitioners, and experts selected by the government. In report introductions it was clearly expressed that the committee consisted of *scientists* from different disciplines, including economics, political science, and business administration, and that their titles were, for example, associate professor and PhD. It was also communicated that the committee contained *practitioners* with high positions in a central authority and the Swedish Association of Local Authorities and Regions (SALAR). Furthermore, the committee was supported by *experts* from a substantial number of ministries and agencies¹ as well as SALAR. This information in the committee reports indicated that the theorists assumed adopting populations in general experienced a link between legitimate theorists and the legitimacy of the emerging control archetype (see Strang & Meyer, 1993; Cooper et al., 2017).

The 'how' aspect of self-recognition also played a prominent role in the committee's reports, serving to reinforce the legitimacy of its work processes. In advocating for the emerging TBC archetype, the committee emphasized that their work and conclusions were developed in collaboration with the research community and practitioners and were grounded in in-vivo experimentation. The link to *science* represented an ambitious and scientific approach signaling credibility to the adopters. The link was established by referring to previous research on trust and control (which according to the committee showed the value of trust for control and management) and by engaging researchers to contribute to a research anthology (CR2). Of these researchers, two were particularly well known for their books and articles on institutional and interpersonal trust in relation to the Swedish welfare state. It was clearly expressed in the report that the research in the anthology was conducted by independent researchers. By doing so, the committee used the social and cultural capital connected to science and argued that their suggested emerging TBC archetype was evidence-based.

¹ Ministry of Finance, Ministry of Education, Department of Health and Social Affairs, Ministry of Enterprise and Innovation, Swedish Migration Agency, National Board of Health and Welfare, Swedish Agency for Health and Care Services Analysis, Swedish Work Environment Agency, Vinnova (Sweden's innovation agency), Swedish Schools Inspectorate, Swedish National Agency for Education, National Agency for Public Procurement, Swedish Public Employment Service, Health and Social Care Inspectorate.

Table 2

A conceptual summary of the theorization of trust-based control.

Theorization domain	Lines of theorization	Explanation
Theorization of the theorists	Self-recognizing	To legitimize the committee as theorists, and their work process
Theorization of adopters	Homogenizing	To unify the field by using persuasive language to make the adopting population appear homogeneous
Theorization of the emerging archetype	Explicating	To clearly express an interpretive scheme with trustworthiness as core belief
	Abstracting	To make TBC unspecific and broad
	Refocusing	To shift focus towards individual-level effects
	Role-remodeling	To extend and change roles for controllers and controlees

Table 3

Theorization of (legitimizing) the TBC theorist.

Theorization domain	Lines of theorization	Empirical accounts manifested in the data
Theorization of the theorists	Who and how <ul style="list-style-type: none"> Self-recognizing 	<i>Who (legitimacy of the theorists):</i> The theorists consist of scientists, experts and senior practitioners <i>How (legitimacy of the process):</i> Cooperation with the research community Cooperation with practitioners Experimentation

Table 4

Theorization of the TBC adopters.

Theorization domain	Lines of theorization	Empirical accounts manifested in the data
Theorization of adopters	Homogenize the field through persuasive language (putting normative pressure on the institutional field) <ul style="list-style-type: none"> Homogenizing 	All public sector activities are negatively affected by NPM-oriented control All actors within PSOs want TBC All PSOs can implement TBC All personnel in PSOs ought to and want to embrace a public sector ethos All PSOs have intrinsically motivated employees

Table 5

Theorization of the emerging TBC archetype

Theorization domain	Lines of theorization	Empirical accounts manifested in the data
Theorization of the emerging archetype	Theorization of the interpretive scheme <ul style="list-style-type: none"> Explicating 	Personnel are trustworthy. Personnel become less trustworthy if controlled. Personnel can be made trustworthy again.
	Theorization of control practices <ul style="list-style-type: none"> Abstracting 	TBC is a smorgasbord of practices. TBC is broadened to an approach and guiding principles. TBC must be balanced and combined to a functional system. Effect variables were changed and narrowed down.
	<ul style="list-style-type: none"> Refocusing 	
	Theorization of roles <ul style="list-style-type: none"> Role-remodeling 	Controllers are judges and developers. Controllees are co-leaders.

As a public policy initiative, the Trust Delegation is almost unique. There are few government reports that have the same solid foundation in research as the Trust Delegation has, through the contributions reported in this anthology. (...) The anthology has been added as an independent product from the research community, where each researcher is responsible for their contribution (CR2:1).

Moreover, in the reports, the committee described how they developed the emerging TBC archetype after close interaction with *practitioners* to gain practical relevant knowledge. This indicated that the committee was careful to get acceptance for how they had played their role in making TBC practically relevant. The theorists communicated that they had stepped down from the ivory tower of science to signal the potential for practical impact. By doing so, they reduced the risk of TBC being considered as an elite project by adopters with subsequent diffusion problems (see [Gibassier, 2017](#)).

The purpose of initially discussing the problem area was to ensure that the Trust Delegation in the continued work was based on a reality-based problematization in which representatives from municipalities, county councils, relevant authorities and other actors could recognize themselves. (...) At these conferences, the problem area presented in the directive, from which the Trust Delegation takes its starting point, was largely confirmed (CR3:71).

Another act of convincing future adopters of TBC was to initiate *experimentation* projects with TBC. Experimentation and empirical corroboration are part of the scientific method and in-vivo studies are important to be able to 'evidence' instrumental superiority and argue for favorable chains of cause and effect of the suggested alternative (Strang & Meyer, 1993; Greenwood et al., 2002). In cooperation with public sector organizations (PSO), the committee promoted and followed various TBC-related projects and pilot activities. Experiences from these experiments were considered in the development of TBC.

The formal decisions regarding the pilot projects and responsible researchers have been made by the chairman of the Trust Delegation and two delegates. The studies have been referred to as pilot projects, but in research terms, it is more about follow-up research focusing on initiatives that have already been ongoing (CR2: 28).

The work of the Trust Delegation has been conducted through pilot projects, a review of research and investigative material, study visits, and close dialogue with representatives from the public sector (CR3:385).

Overall, this indicates that a significant line of theorization by the committee was self-recognition, wherein it positioned itself as a legitimate theorist by articulating who it was and how it operated (see Strang & Meyer, 1993). Through this approach, the committee reinforced its cultural and social capital and, thereby, its authority to make normative claims about appropriate control practices (see Broadbent, 2002).

4.2. How the committee theorized the adopters

Strang and Meyer (1993) suggest that new practices or ideas get better acceptance in homogeneous than heterogeneous groups of adopters. This is because it is more convincing to argue that a practice is fit for a group of organizations if these organizations are similar in important dimensions. It rests on the notion that similar practices in similar organizations produce similar outcomes. For theorists, therefore, an important task is to make credible and convincing claims that the targeted population of adopters is homogeneous. This makes all units in the population conceive the suggested alternative as imaginable and sensible to adopt. To fulfill this task, the committee made strategic use of persuasive language (rhetorics) (see Suddaby & Greenwood, 2005). In its argumentation, it disregarded that the population was heterogeneous along several untheorized dimensions and theorized adopters as a homogeneous population. By doing so, it simplified the real diversity of social life.

As summarized in Table 4 and detailed below, the committee made efforts to homogenize the field of the Swedish public sector, consisting of governmental agencies, regions and municipalities. This was simply done through a rhetorical strategy where similarities were emphasized and differences disregarded. The resulting homogenizing paved the way for a one-size-fits-all TBC archetype and created normative pressure on organizations in the population to adopt the emerging archetype.

The committee theorized the adopters – central agencies, regions and municipalities – to be similar in four ways. First, in a series of categorical statements it claimed that all public organizations were similarly negatively influenced by current controls. It did not matter if the units within these organizations were responsible for welfare services or any other services. The committee argued that NPM-oriented controls in large were based on erroneous assumptions regarding controllability. It also claimed NPM caused undesired effects in the public sector.

The NPM trends show a fairly thorough reorientation in the view of how the public sector should be governed, with special emphasis on market solutions, measurement, MBO and results control. Many researchers have testified about how these trends have had many serious and undesirable consequences. (CR2:15)

In addition, the committee emphasized the general need within the public sector to review and reduce bureaucratic rules and detailed controls, particularly in units where professional discretion was vital for performance. Interestingly, it connected bureaucratization to the NPM movement.

[M]arket logic and bureaucratic logic have gained increasing influence in professional fields such as healthcare, education, and social services through NPM (CR1:43).

The effects of the changed control have, in practice, resulted in significant administrative burdens for the practitioners as well as increased bureaucratization and micromanagement. By meeting the demands for performance reporting and self-documentation, teachers and doctors, for example – but also many other professions – spend a significant portion of their time describing what they have done instead of focusing on their core activities (CR1:44).

Furthermore, the committee argued that TBC was applicable in all internal relations as well as in several external relationships, for example with other public authorities, non-profit organizations, unions and private providers.

Trust-based control and leadership should encompass and permeate the entire chain of command, from politicians to employees. Trust should also include horizontal relationships, that is, relationships between operations and organizations that often collaborate or otherwise come into contact with one another in various matters and issues (CR3:25).

In total, with these claims the committee theorized the targeted population as a united group of organizations with strong reasons

to use TBC as an alternative to the dominant control archetype.

Second, the committee argued and presented “evidence” that the organizations of the field wanted TBC, that is, that there was an evident demand. This argumentation was based on the committee’s own activities, for instance their many contacts with practitioners in the field and data collections through surveys, and on their mapping of a longstanding political and professional critique of NPM.

The testimonies from both researchers and entities show that many employees in the public sector find their work situation difficult. Despite their desire to perform well and meet the demands and needs of citizens, they feel that the organizational conditions are not in place. Instead of focusing on their core tasks, they are forced to spend a significant amount of time on reporting, documentation, and other forms of administration (CR1:24).

That trust-based control and leadership is relevant to the authorities is also supported in the Trust Delegation’s survey. Of all the authorities that have responded, 94 percent state that trust-based control and leadership by the management team is perceived as relevant to the authority (CR5:144).

Third, the committee theorized that all organizations and activities in the targeted population had the same opportunity to implement TBC. It argued and showed that there were no formal institutional or instrumental constraints to adopting TBC.

An important conclusion from our work is that the authorities themselves have significant opportunities to influence their control and management (CR5:128).

The authorities have great discretion to take the work forward (CR5:201).

A specific measure by the committee, which will be further described below, was to broaden the concept to include leadership tasks and not only manager activities connected to control, and by doing so make all managers/leaders in public sector organizations potential users of the concept.

Fourth, the committee emphasized that authorities, regions, and municipalities are similar in the sense that their employees have, and have the potential to further develop, intrinsic motivation for tasks. The committee made a strong case for returning to the trust in professional workers and the roots of the civil servant as having a strong sense of public sector ethos. By showing and arguing that employees in the diverse set of organizations and occupations within the Swedish public sector are intrinsically motivated, the committee laid the foundation for unifying the identity of the cultural field with the emerging archetype of TBC.

The intrinsic motivation to do a good job is sometimes considered to be particularly strong among staff in the welfare sector (...). Professional identification often plays a major role and there is a special professional ethic attached to the occupations. The strong internal motivation of professional groups in the welfare sector can lead to a reluctance to be controlled and supervised (CR1:65).

All in all, in the line of theorization through *homogenizing* the committee used a persuasion strategy (see Suddaby & Greenwood, 2005) where it emphasized similarities in how all entities in the public sector population were negatively affected by current NPM-oriented control, realized they needed TBC, had the discretion to implement it, and contained employees with intrinsic motivation. By claiming these four similarities but not emphasizing other obvious differences such as, for example, between specialized healthcare and park maintenance activities or between Supreme Court judges and payroll administrators, the committee theorized central government authorities, regions and municipalities as a homogeneous group. What was also evident was that the committee adopted a relatively uncritical stance regarding the assumption that public sector professionals and other employees are intrinsically motivated and uphold a strong ethical inclination to serve the public interest, which, from a critical perspective, would appear naïve (Willmott, 1984; Dillard & Vinnari, 2017) and even oppressive (Bruni & Gherardi, 2007). All in all, this part of the theorization created a foundation for the committee to put normative uniform pressure on population units to adopt TBC (see DiMaggio & Powell, 1991).

4.3. How the committee theorized the emerging control archetype

In previous research on archetype change and theorization for variation creation, procedures of delegitimizing and legitimizing (Greenwood et al., 2002; Mena & Suddaby, 2016) as well as *abstracting* (Cooper et al., 2017; Hayne & Free, 2014; Mena & Suddaby, 2016; Strang & Meyer, 1993) have been highlighted. In addition to these procedures, our case of TBC displays that the committee used three additional lines of theorization to convince potential adopters: *explicating*, *refocusing* and *role-remodeling*. The committee’s entire theorization of the emerging TBC archetype is summarized in Table 5 and further detailed in the following sub-sections.

4.3.1. The committee’s theorization of the new interpretive scheme

As mentioned, interpretive schemes consist of central values and beliefs that form the basis of how people, processes, and activities are controlled in a field. When constructing and introducing an emerging archetype in an established field with a long-lived and established archetype, it is necessary to explicate and make otherwise implicit and taken-for-granted beliefs and values salient. This means to transform them from being taken for granted and implicit to becoming normative and explicit (Scott, 2001; Seo & Creed, 2002). This explication is necessary for change (Johansson & Siverbo, 2009) and makes the interpretive schemes stand out as discriminant and competing (Munir, 2005).

In the TBC case, the interpretive scheme of the existing NPM-oriented archetype was obviously fully discernable for the committee. It explicated basic ideas and beliefs related to its notion of NPM-oriented control. The committee noted NPM’s ideological heritage and problematized what they considered to be weaknesses in the foundations of NPM-oriented control in the field.

The rational self-interest agents are then assumed to react consistently to these incentives because they are rewarded when they act “right” and punished when they act “wrong.” A main underpinning of the management philosophy for public activities that goes under the name ‘New Public Management’ has been based on this theory inspired by neoclassical economics (CR2:48).

Particularly in CR1, the notion that public sector personnel were inherently opportunistic and self-interested, requiring motivation through economic incentives, was clearly questioned. For example, performance-based or activity-based funding models were in large deemed unnecessary, and personnel were not seen as needing restriction through various forms of control. As argued in the beginning of the theory section, Swedish PSOs were in a “post-NPM” era where competing ideas were at play. Therefore, the narrative explicating and delegitimizing the beliefs underpinning NPM was not something that needed to be locally mobilized within the specific field but represented a globally available “truth” about NPM that had been mobilized in other public sectors (see [Lapsley, 2009](#); [Torfing and Øllgaard Bentzen, 2022](#)).

As an explanation and motivation for TBC, the committee explicated a new interpretive scheme containing beliefs about personnel trust and trustworthiness. The core belief was that, in general, personnel competence and goodwill make them trustworthy and makes them perform well even if not incentivized and controlled.

Fundamental to trust is, to a greater extent, assuming that the other party can and wants to perform instead of departing from mistrust in relationships between people and institutions. Perhaps the other party performs even better without detailed requirements or instructions (CR5: 50).

If personnel are overly controlled, they are obstructed from using their competence and become less trustworthy because of reduced intrinsic motivation. However, if this happens trust may be restored, for example through deliberate attempts to build trust.

The idea that each decision-making level should work to build trust-based relationships refers to increasing the willingness to trust other actors. In research, this is referred to as “trust propensity” (CR1:49).

Furthermore, employees who have not yet proven themselves trustworthy should still be trusted, as this could potentially initiate psychological processes that make them eager to prove they are worthy of the trust given.

To sum up, in the line of theorization through *explicating*, the committee explicated the existing NPM-oriented interpretive scheme and the alternative trust-based interpretive scheme, with trust as a core belief. The NPM-oriented scheme was argued to rest on assumptions about opportunism and mistrust. The notion that personnel performed best when controlled and incentivized was fundamentally rebutted. Instead, the committee explicated a belief that personnel were trustworthy, or could become trustworthy, if they were not overly controlled. This belief was a strong foundation for the committee’s claims that formal controls could be substantially reduced in favor of trust-based alternatives, although the committee never argued that formal controls should be entirely abolished. This line of theorization through explicating an interpretive scheme was an important part of the puzzle in creating a foundation for suggesting new control practices and actor roles (see [Greenwood & Hinings, 1988](#); [Brock, 2006](#)). Again, however, while a detailed and critical examination of assumptions underpinning NPM-oriented control was presented, the committee’s reasoning was surprisingly uncritical regarding the disadvantages of relying on trust in professionals and other personnel to assure democratic accountability and efficient use of public funds.

4.3.2. The committee’s theorization of new control practices

Delegitimization of old control practices

As expected based on previous research, the theorists delegitimized existing NPM-oriented control practices by linking them to unwanted effects in unfavorable chains of cause and effect (see [Strang & Meyer, 1993](#); [Tolbert & Zucker, 1996](#)). In the committee’s view, several different types of controls in use were considered problematic: profit centers, performance-based budgeting, internal trading, management by objectives with many and detailed objectives, performance measurements, and recurring demands for performance reporting. Additionally, the committee problematized action controls such as mandatory documentation systems, instructions, checklists, and protocols. Control in public sector organizations was always potentially problematic but almost certainly when controls were so specific and detailed that they meant employees were micromanaged. The committee referred to this development and state of control in PSOs as NPM-oriented control and connected the control practices to several unwanted side effects: low flexibility and poor adaptability to citizen/client needs because of restricted autonomy and discretion; too little room for innovations, developments, and improvements; hindered cooperation and collaboration; negative psychological effects, for example lower intrinsic motivation; and high administrative burden, which steal time from core activities. The quote below illustrates the committee’s view on how funding models caused unintended effects because they imply micromanagement.

Too much focus on measuring and compensating specific activities can lead to unengaged conformity rather than productive engagement and action. In other words, direct compensations risk increasing micromanagement (CR1:144).

The committee’s problematization of NPM-oriented control was framed as applicable to all relationships within and between units in the targeted population, including those between organizations, units, and individuals, both in hierarchical relationships and in cooperative relationships at the same hierarchical level.

Legitimizing the new control practices

As previously mentioned, the control practices of the emerging TBC archetype were not described unanimously by the committee. This appeared to be a result of the complexity the committee faced in theorizing favorable chains of cause and effect with TBC practices as causes. The challenge was particularly pronounced as they also had to present the new control archetype as a distinct and disruptive

alternative to NPM-oriented control.

A seemingly crucial problem for the committee was that the results in previous research and their own studies refuted a simple and direct link between TBC practices and increased efficiency in welfare services. Consequently, it became harder to promote control practices being congruent with the explicated new interpretive scheme about trustworthiness. The complex set of results needed to be accommodated or else the suggested theory risked being rejected by many actors in the targeted population because of problems with credibility. Another problem was that some of the committee's suggestions were not discriminant and disruptive enough to qualify as something new. For example, the suggestion that adverse effects of detailed and tight funding practices could be mitigated by participation, which was the main thrust of CR1, was an elaboration and theorization of control that could easily fit within the general framework of an NPM-oriented archetype. The committee had to provide a theory general and intricate enough to accommodate the complex and to some extent uncertain and contradictory chains of cause and effect between trust-based control practices and favorable effects (see [Strang & Meyer, 1993](#)). At the same time, it had to create an aura of novelty (see [Munir, 2005](#)).

One line of theorization for accomplishing a credible notion of TBC was through *abstracting*. This act was done through two lower-order interlinked lines of theorization. First, the committee retreated from theorizing chains of cause and effect with specific TBC practices as causes. Instead, it presented a *smorgasbord* of control practices for the adopters to choose from based on their own judgments. The committee's inability to specify control practices seemed to stem from the lack of unanimous support for favorable effects of TBC practices and negative effects of NPM-oriented control practices in its investigations. These investigations – comprising research articles, the research group's findings, experimentation, and pilot projects on TBC – were conscientiously documented in the committee reports. Based on the investigations, it was clear that benefits of TBC practices could be expected (e.g. in CR5), but also that trust-based approaches were not uniformly perceived as positive by researchers and representatives from the population of adopters. It was also noted that what was considered as NPM-oriented control in the reports was not necessarily seen as a problem in PSOs or did not lead to alleged negative effects connected to NPM (e.g. in CR2, CR4, and CR5). Rather, in the reports it was concluded several times that problems experienced by practitioners and arguments made by researchers were connected to a *lack* of formal control and elaborated performance measurement systems.

In contrast to too much follow-up, several authorities also mention that there are sometimes problems with too little or a lack of control, follow-up, and guidelines. This can, for example, lead to employees creating different perceptions of the assignment and the goals that govern the operations (CR5:163).

For the committee, these contradictory findings and the related complexity for the relation between trust and control made it impossible to provide a credible theory with a simple chain of cause and effect, starting with TBC practices and ending with improved efficiency in welfare services. It had to contain complexity by suggesting something more abstract than “abolish control, rely on trust.”

Second, the committee retreated to further abstraction by *broadening* the concept of TBC. This rested on previously described insights by the committee that control changes in many cases would not solve addressed problems and that control after all was maybe not the core problem. One way of broadening the concept was as described above to clearly state that TBC was an *approach* that not only involved control but also leadership, organization culture, and work organization. Because of this, the committee considered that a better label of TBC would be trust-based control *and* leadership (TBCL).

Another way of broadening the concept was to downplay that TBC was a concept at all, or at least that it could be described in terms of control practices and instead present it as a set of *guiding principles* (trust, citizen/customer focus, holistic view, discretion, support, knowledge, openness, and long-term orientation). In the view of the committee, following the principles would mean better possibilities for employees to provide service to citizens and service users, implicitly suggesting a chain of cause and effect between the principles and increased efficiency in welfare production.

The Trust Delegation believes that the guiding principles should permeate all aspects of control and management. Our starting point is that decision-makers, managers, and employees along the entire chain of command in healthcare, school and care can alleviate, or at best solve, the problems that exist in the meeting between the employee and the citizen by using these principles in control and management of the activities (CR3:23).

Interestingly, the committee did not engage in discussions about how the actors in public organizations could comply with the guiding principles. The committee seemed to disregard their previous discussions that suggested the design of traditional control systems hindered such compliance. They did not develop chains of cause and effect between control practices and the guiding principles but merely highlighted the principles as desirable. From that perspective, the principles were well-chosen, as they were all framed as unequivocally positive concepts that were likely to receive a favorable reception from the adopting population (see [Pollitt & Hupe, 2011](#)).

To maintain the concept at an abstract level while still giving it the character of being more than a broad set of control practices and other ideas, the committee seemed to choose two solutions. One was to theorize a need of *balancing*, that is, to point out that both trust and control were needed, and that TBC was about finding a balance point between them.

But trust is not a naive attitude in relation to the professionals; instead, it is about a balancing act where the management provides increased room for maneuver, but at the same time continues to control and evaluate (CR5:50).

Besides this recommendation, the committee did not provide any further guidance about how the balance should be achieved but left it to practitioners to administer it (compare how the developers of the Balanced Scorecard handed over the ambiguity in the term “balanced” to users ([Cooper et al., 2017](#))).

The other solution was to theorize a need of *combining*, referring to the insight that the effect of one control practice could well be

influenced by other control practices within the system. This implied that it was risky to suggest adoption of a single TBC practice without knowing what other practices it was combined with. This need of careful combining was especially discussed in CR1 where it was concluded that possible dysfunctional side effects of detailed performance-based budgeting practices were conditioned on other practices in the overall management and control system. The theorization of a need for combining was not restricted to combinations of practices in control systems but extended to the design of the wider management system. The committee argued that formal control, culture/leadership, and organization structures acted as interrelated elements in realizing the promises of a trust-based approach. The insight implied a systems approach to control and management (Gerdin, 2020) and a recommendation to adopters to be careful when combining controls.

The interaction between the control signals determines how the control system works. The control signals are interdependent: communication and leadership affect, for example, whether the funding model has the intended effect (CR3:356).

Trust-based control and leadership means a shift of focus from traditional, formal control to a stronger emphasis on culture, leadership, and the entire system. The concept of trust emphasizes the importance of the informal, i.e. culture, values, and attitudes. To create a trust-based operation, you need to work with the operations' culture, control, and organization structures (CR5:48).

Besides the general recommendations of balancing and combining, little material in the reports elaborated on specific balances or combinations and the impact of these on effects and intermediates such as motivation, self-determination, and trust. What was passed on to practitioners was an abstract theory saying that careful balancing and combination of practices creates favorable outcomes, but without guidance on how. Admittedly however, given the complexity involved in designing control and leadership systems for the full set of activities and relationships in the Swedish public sector, this abstraction was understandable. It was a natural consequence of complexity and the committee's will to target a larger population (see Strang & Meyer, 1993; Lawrence & Suddaby, 2006).

Thus, in the theorization of TBC practices for the targeted population, the theorists used abstracting as a line of theorization (see Strang & Meyer, 1993). TBC was abstracted through "smorgasbording" control practices and broadening the concept via naming it an approach and connecting it to guiding principles, although with maintained connectivity to the cultural field (see Robson & Ezzamel, 2023). It was further kept abstract by only pointing out needs of balancing and combining functional systems without direction on how this could be done.

A second comprehensive line of theorization related to effects of control practices was through *refocusing*. To be able to provide a theory with credible chains of cause and effect between TBC and favorable effects, the committee changed focus in their theorization from a broad focus on many effects to a more delimited set. Throughout the reports the focus changed from discussing manifest functions and dysfunctions of control, such as cost efficiency, administrative growth, red tape, and out of pocket control costs. Instead, the focus was placed on employee perceptions of controls (see Tessier & Otley, 2012) and latent variables such as perceived administrative burden, intrinsic motivation, perceived trust, learning, and perceived professional discretion/self-determination, which are individual-level intermediates to organizational level manifest performance variables such as efficiency and service quality. The committee reports did not contain justification for reducing the amount of formal control to make leeway for autonomy and judgment, as was part of the background problematization and the original definition of TBC (e.g. CR2:63; CR1:47). Instead, the committee elaborated on the importance of controllees *perceiving* greater autonomy to ease the adverse motivational effects that formal control may have in a public and professional setting.

... control that aims at supervision can be designed so that it is not *perceived* as controlling, and vice versa (CR1:79) (emphasis by the authors).

What is *perceived* as a reasonable workload for employees and operations, in terms of performance metrics and special assignments, can vary (CR2:74) (emphasis by the authors).

When preschool teachers understand that they own their own development processes, *perceive* the visitors as well-intentioned, and view the results as not set in stone, the likelihood increases that the initiative will *be seen* as a form of development work rather than as control (CR2:320–231) (emphasis by the authors).

This changed the focus towards a perception-based, individual-level perspective on control, which became a salient feature of the TBC model as construed by the committee. The argumentation emphasized TBC as a disruptive idea of control in the sector (see Munir, 2005) since 'new variables' in the chain of cause and effect were introduced (see Strang & Meyer, 1993). These variables (e.g. perceptions of structures, self-determination, trust, intrinsic motivation) were aligned with the professional audience it turned to (see Freidson, 2001).

4.4. The committee's theorization of new roles

Theorization of an emerging archetype may involve creation and modification of actor roles (Mena & Suddaby, 2016). In the case of TBC, the committee suggested modified roles in a line of theorization through *role-remodeling*. It involved two suggestions of extended roles for actors. These extended roles fit the new explicated trust-based interpretive scheme and the abstract and refocused approach to control practices.

To some extent, this *role-remodeling* appeared to be a remedy for the failure to be specific about changes in control practices, as described above. In this way, the theorists did not have to specify changes in *design* of control practices but could instead suggest changes in how different actors *used* controls and accounting information. They could tone down that budget control, performance measurement systems, audits, and inspections as generic instruments were the main problem and instead theorize that the problem

was how controlling actors played their roles.

4.4.1. "Controllers" as judges *and* developers

By arguing for a dialectic like the concepts of judgmental and developmental control (Townley, 1997; Ter Bogt & Scapens, 2012), the committee delegitimized the use of formal controls for the sole purpose of putting judgments on controllees. In the committee reports, judgmental control was criticized for fostering a vicious cycle of trust erosion, leading controllees to focus on compliance, hit the target but miss the point, and prioritize error avoidance over meaningful improvement.

[M]any experience that the inspection of schools and care is too focused on rule compliance instead of quality and operations development. The focus entails that the scrutiny has a controlling effect towards the legal framework, administration, and formalities – sometimes at the expense of the customer perspective (CR3:259).

A risk is that rule compliance and formality become the focus rather than content, which risks creating a checklist mentality in the activities (CR4:27).

Instead, the committee propagated for and legitimized an extended role for actors in controlling positions in relation to operational controllees. Controllers should not only be *judges*, in the sense that they make use of accounting information and controls to evaluate compliance with legislation and regulations, goal fulfillment, and task performance. They should also be *developers* in the sense that they support controllees' learning and improvement by giving them concrete advice about developments. Two actor groups were addressed for the new, extended role. The first was superiors in hierarchical relationships, mostly at the operational level. They were advised to adopt a leadership style where they used control for supporting and stimulating employees in developing their operations and less for traditional command and control.

Trust, a certain amount of courage, responsiveness, and empowerment must be given more room at the expense of a leadership bearing the stamp of power, ordering, and control. When it comes to openness and operations development, leadership needs to encourage activities [...] (CR3:233).

The second was inspection bodies at central governmental level, especially those responsible for inspecting activities within local governments. These bodies were called on not only to point out legal issues in the inspected units but to take on an additional role in supporting the units' learning and improvement.

The ambition to design an inspection that contributes more to operations development follows the development occurring in Europe. In the European networks on care and welfare and schools, among other things, a changed orientation is discussed, from compliance to rules to how the inspection can contribute to improvements in scrutinized activities (CR4:10).

This role extension was a move towards using inspections, audits, performance measurements, and evaluations as input for a dialog on how to develop operations. Controllers should not limit their role to give verdicts on legality but take a role in helping controlled units avoid repeated shortcomings. In this way, a more functional balance was suggested between the judgmental and developmental aspects of control in the public sector.

Interestingly, despite expectations of negative effects of controllers acting as judges, this part of the role was not proposed to be abolished, only complemented. The explanation appeared to be that the committee believed judgmental use of controls was crucial for other purposes, such as assurance of legality and citizens' trust in public authorities.

The starting point in this report is that central government inspections constitute a necessary part of the state's more monitoring control, which may also contribute to a positive development and learning in the activities. However, the inspection is not unproblematic, neither as an activity nor as a control tool (CR4:20).

In the same way that it was problematic for the committee to rule out that formal control could be beneficial in many public sector organizations, it was difficult to creditably argue that the public sector would be better off without actors playing the role of judges. This reasoning is recognized in previous research, especially on the extended role of central government inspection bodies in several countries (see Gendron et al., 2007; Morin, 2011; Morin & Hazgui, 2016).

4.4.2. Controllees as co-leaders

The committee's argumentation for a new role for employees as *co-leaders* was not preceded by specific problematization and delegitimization of being an ordinary *employee*. Rather, the promotion of co-leadership was connected to the interpretive scheme of trustworthiness, the vision of increased efficiency through perceived autonomy and discretion, and problematization of detailed control. The concept of co-leader was explained with reference to similar concepts such as "self-leadership," collective initiative capacity, and "co-produced leadership" used by Swedish management researchers and to "complexity leadership theory" (CR2:439, 441). Although with similar rationales, the co-leader concept was different from the decentralized type of leadership promoted by the NPM movement (see Hood, 1995). According to the committee, the new role of being a co-leader was about several things, but all were related to first-level employees and their relationships with their managers. The role of being a co-leader was to take responsibility for your own as well as team members' performance and for participating in decision-making and development activities. A co-leader makes use of their discretion, takes responsibility for the "big picture" and creates the right conditions for work.

Co-leadership is a type of leadership in which co-workers are involved in leading the development themselves. The main point is that influence not only occurs vertically in the organization but also horizontally within a group. The hope with co-leadership is

that activities can deliver more of their potential if co-workers take responsibility and initiative and function as leaders – sometimes together, and sometimes individually (self-management) (CR3:181).

According to the committee, realization of co-leadership presupposed a changed role for first-line managers in line with the role as developer described above.

It does not imply that managers become less important; it may rather be the opposite – but the managers must then focus on being supporting and coaching to co-workers and create a good work environment (...). The co-leadership also contains customers. Therefore, it may sometimes mean that co-workers also need to take a step back to give the customer a chance to lead and develop the cooperation. It is especially important when complex services must be adapted to unique needs (CR2:71–72).

For these new roles of employees and first-level managers to work, the committee argued that other conditions were necessary. Specifically, they mentioned the need for courage, changes in work regulations, employment security, and careful recruitment. The committee linked the new role as co-leader to beneficial effects, although some of the links to these effects were not thoroughly explained. Overall, co-leadership was connected to active, self-determined, and involved employees who used discretion in work to the benefit of citizens/customers, which meant better use of thinking capacity in the organization. Co-leadership was also assumed to be a precondition for the realization of some TBC principles (trust, openness, and citizen/customer orientation) and beneficial to the work environment and relationships with unions.

5. Concluding discussion

In this concluding discussion, we first summarize our findings on the theorization of the emerging control archetype. Next, we outline how these findings contribute to accounting research on theorization for change. We then critically reflect on the committee's role as a critic of NPM and proponent of TBC, and on the progressive potential of the theorization in challenging NPM-oriented control in the field.

5.1. Theorization of an emerging control archetype

Theorization processes, in short, have to justify change (or resistance to change) by appealing, in a compelling way, to the particular values embedded in the setting (Greenwood et al., 2002, p. 75).

Regardless of the long-term trajectory of the emerging TBC archetype in the Swedish public sector, we believe it is fair to conclude that the committee successfully theorized an emerging control archetype, establishing it as a concept acknowledged by actors in the field (SOU 2019:43; Siverbo, 2022, 2023). The committee assumed the role of theorists and provided a compelling justification for the emerging trust-based control archetype (see Greenwood et al., 2002). This marked an initial step toward a potential shift away from the dominant NPM-oriented control archetype in the field (see Greenwood & Hinings, 1988).

Our study illustrates how the committee, as theorists, managed to achieve this through six lines of theorization. These lines were described and explained in detail in the case analysis, but their essence can be briefly summarized as follows: In a line of *self-recognizing*, the theorists legitimized themselves through appealing to science, expertise, experience, scientific methods, and practical relevance. In a line of *homogenizing*, they used persuasive language to portray the population of targeted adopters as a homogeneous group receptive to a common set of control practices and actor roles. Through *explicating*, the theorists made the existing interpretive scheme related to NPM-oriented control apparent and depicted it as unfit for PSOs. By then explicating an alternative interpretive scheme of general trustworthiness, appealing to embedded values in the field, they created an environment for new control practices and new actor roles.

The creation of the emerging control archetype was done in lines of *abstracting* where 'smorgasbording' of control practices and broadening of the concept together with urges of balancing and combining implied a novel systems approach to control, which at the same time was an inclusive 'one size fits all' model. In a line of *refocusing*, theorization changed between the delegitimization and legitimization stages. The effect variables were narrowed down and shifted focus towards individual-level perceptions. Finally, in a line of theorization through *role-remodeling*, theorists extended and changed the actor roles for controllers and controlees. The new trust-based interpretive scheme implied that actors could assume roles where existing control structures were used less but not necessarily removed, reducing the need for formal control change.

Although the reduction in formal controls, such as performance measurement, accountability pressures, and bureaucracy, was a significant part of the background problematization and delegitimization of what was regarded as NPM-oriented control in the field, reductions in formal control did not end up being a clear part of the emerging TBC archetype. Instead of theorizing TBC as a control practice *design* reform, the committee chose to theorize it as a control practice *use* reform. This shift was prominent in three lines of theorization. First, when abstracting the concept by broadening it to include leadership practices and guiding principles, it was opened up for trust-based measures unrelated to formal control redesign. Second, by refocusing on the chain of cause-and-effect toward perceptions of control and effects, formal control changes were de-emphasized. Instead, emphasis was placed on how existing controls could be used differently to reduce public-sector personnel's negative perceptions of control. Third, in the line of role-remodeling, theorists further stressed that it was the changed use of formal controls that made them trust-based and not their mere design. Through these lines, the theorists managed to make the emerging control archetype appear disruptive and novel without emphasizing changes in formal control practices. By using attractive labels (Lawrence & Suddaby, 2006) and rhetoric and persuasive language

(Suddaby & Greenwood, 2005) around different uses of formal controls and linking them to an interpretive scheme of general trustworthiness, the emerging control archetype stood out as something novel (Munir, 2005), allowing it to enter the field as a competitor to NPM-oriented control.

The six lines of theorization constitute our conceptualization of how an emerging control archetype can be theorized to potentially challenge a dominant control archetype within institutional fields. This contributes with knowledge about the under-studied archetype variation creation process and phenomena that occur in the early stages of the institutional change process (Tolbert & Zucker, 1996; Lawrence & Suddaby, 2006). In particular, our study illustrates how alternatives to the field's dominant archetypes are promoted. Through our study and analysis, we further develop the theorization concept related to the emergence of control variation in institutional fields (see Robson & Ezzamel, 2023).

5.2. Contributions to accounting research on theorization for change

At a general level, our study aligns with previous accounting studies showing that theorization is a central mechanism in developing accounting innovations and promoting change in institutional fields (Hayne & Free, 2014; Gibassier, 2017; Cooper et al., 2017). However, in contrast to these studies, we give the concept of theorization a more central role. Theorization is an important explanation for the infusion of control variation in institutional fields.

Compared to how the concept of theorization has been applied previously by accounting scholars, our conceptualization, involving both theorists and the adopting population, adds to the understanding of how variation is created and legitimized in institutional fields (Robson & Ezzamel, 2023). Although previous accounting research has noted that theorists make appeals to science (Cooper et al., 2017) and to their own status (Cooper et al., 2017; Gibassier, 2017), this has not been conceptualized as theorization through a line of self-recognizing in previous studies. Consequently, self-recognition as a deliberative strategy for theorizing novelty and promoting change may have been overlooked.

We also note an important difference between self-recognizing in our case and the approach taken by theorists in Gibassier's (2017) study. In her case, theorists promoted themselves as an elite distant from potential adopters, and this contributed to the failure to create a legitimate alternative. In our case, the theorists were careful not to appear as a distant elite. They assured potential adopters that they understood and shared the rationales of the field. Furthermore, the theorists highlighted and 'evidenced' that their development of TBC was built on empirical studies and several *in vivo* experimentation efforts within the field. In doing so, they corroborated their theorization and its external validity. In a sense, the theorists' highlighting of their abilities, integrity, and benevolence, that is, trustworthiness (Mayer, Davis & Schoorman, 1995), meant that building trust in the committee was an important part of the legitimization of the emerging trust-based control archetype. Theorization of trustworthiness was a quite different legitimization strategy compared to theorization of superiority and elite status.

Our finding of a line of homogenizing is an important amendment to previous accounting studies, as it shows how an emerging control archetype can be made to fit a larger population not only by abstracting it (see Hayne & Free, 2014; Cooper et al., 2017) but also by theorizing the adopting population as homogeneous. This paves the way for asserting even more credibly that the emerging control archetype is a good fit for the potential adoption population. A reasonable assessment is that such credibility facilitates acceptance of the emerging archetype.

Previous accounting research on theorization acknowledges that abstracting and elaborating chains of cause and effect are two core concepts in theorization processes. However, only Hayne and Free (2014) and Cooper et al. (2017) observed abstraction in their empirical studies. They noted that the development of internal controls (COSO) and the Balanced Scorecard involved theorization of high-level abstractions. Our TBC case adds further knowledge about abstracting, as we note that the level of abstraction increased even further when an entire control archetype was theorized, rather than a single control practice, as in Hayne and Free (2014) and Cooper et al. (2017). Due to the increased complexity of managing a smorgasbord of control practices – further broadened by the inclusion of leadership practices and guiding principles, as well as the need for balancing and combining these elements – theorists shifted to proposing an abstract theory of systems of controls. Similar to the development of the Balanced Scorecard, responsibility for balancing and integrating trust-based practices was delegated to adopters (Cooper et al., 2017). The result was an abstract emerging control archetype, designed to accommodate complexity and potentially suit all organizations within the targeted population.

How this abstracted emerging control archetype was justified in terms of chains of cause and effect adds important knowledge to the accounting literature, which shows a conspicuous absence of empirical evidence on the importance of these chains. An exception is Cooper et al. (2017), who describe how the theorists in their Balanced Scorecard case clearly pointed out chains of cause and effect when theorizing the accounting innovation; they could even use visual representations where one category influenced the next. In our TBC case, the theorists used chains of cause and effect to delegitimize NPM-oriented control by including it in unfavorable causal chains, paving the way for the TBC alternative. However, although they used cause and effect reasoning when arguing for the emerging TBC control archetype, it was done through innovativeness regarding both the cause and the effect. First, the cause was not a concrete set of control practices, but an abstract concept labelled control system, which, if appropriately configured, would cause intended effects. Second, in the line of refocusing, the suggested effects were changed from collective effects at the organizational level to a set of perceptual effects at the individual level. This meant that in addition to abstracting the 'independent variable' in the chain of cause and effect by 'black boxing' the control system, the theorists used different 'dependent variables' when delegitimizing the NPM-oriented archetype and legitimizing the emerging TBC archetype.

In accounting research on institutional work for the emergence of variation (innovations), it has been concluded that actors' different strategies and efforts appear interrelated and simultaneous rather than clearly separated and sequentially (Hayne & Free, 2014; Canning & O'Dwyer, 2016). This means that to understand theorization efforts or other types of institutional work, one needs to

look at the whole package of measures and whether and how a set of individual measures complements each other. In our case of the theorization of an emerging control archetype, we found additional support for such developments. Some lines of theorization mitigated the weaknesses of others. Role-remodeling compensated for the lack of specificity in control practice theorizations and helped handle the inherent tension between trust and control more generally. Other elements of the theorization complemented and strengthened each other. Smorgasbording, balancing, and combining were central interrelated elements of the abstract configuration perspective on control systems. Importantly, the theorization of TBC as an alternative control archetype (configuration) rested heavily on the line of explicating where the new interpretive scheme of general trustworthiness was placed in the foreground. The core belief of personnel trustworthiness was an indispensable part of the theorization of control practices and actor roles. This highlights the importance of theorizing an internally congruent archetype with an explicated interpretive scheme and aligned practices and actor roles when promoting the development of a novel control archetype in a field.

5.3. A critical reflection on the NPM critics and their theorization

In addition to our contributions to NIT-based accounting research on theorization for change, we align with the critical accounting research project (see, e.g., Dillard & Vinnari, 2017; Morales & Sponem, 2017; Gendron, 2018) by informing current and potential future adopters and users of TBC about how their subjective opinions of appropriate control are influenced by the committee's theorization (see Broadbent, 2002; Gendron, 2018). In this theorization, the committee used rhetoric and persuasive language (see Suddaby & Greenwood, 2005; Brivot et al., 2015; Harber et al., 2023) to delegitimize NPM and legitimize TBC. Through our study, we deconstruct these narratives and engage in criticizing the critics (Flyvbjerg, 2001). By highlighting normative claims about appropriate control before they become taken for granted (see Broadbent, 2002; Gendron, 2018), we challenge them 'in the making' by pointing out their underpinnings (see Morales & Sponem, 2017).

We note that the committee's critical analysis of NPM-oriented control, common in accounting studies (Dillard & Vinnari, 2017), was followed by an idealized view of professional discretion, motivation and ethics. This view became embedded in both the theorization of the new interpretive scheme and the characterization of the adopting population. A key insight from critical management and accounting research is that professions and professionals are not immune to self-interest or power aspirations (Suddaby & Greenwood, 2001; Willmott, 1984). Therefore, reducing NPM-style control and increasing professional discretion do not automatically serve public interests. The development of the emerging control archetype may be more ideological and political than it initially appeared, as it aligns with the interests of professionals, a group that played a key role in mobilizing the NPM criticism that ultimately led to the committee being established.

In addition, our case of theorization of the emerging TBC archetype in the Swedish public sector invites critical reflection on its future potential to compete with the dominant NPM-oriented control archetype in the field. Recently, it has been argued that alternatives to NPM, such as NPG and PSL, are unlikely to be competitive because they lack robustness in ensuring accountability and control (Funck & Karlsson, 2024). The question arises as to whether TBC could prove more competitive and be a progressive force challenging the dominance of NPM?

What appears to be the strength of the TBC archetype is the emphasis on the interpretive scheme of trust. Trust as a concept holds compelling and persuasive appeal, particularly in the public sector (Bentzen, 2019; Bentzen et al., 2024). The way the interpretive scheme was theorized suggests that TBC could function as both an attention-attracting device (see Thornton, 2002) and an obligatory passage point (see Callon, 1984), making it difficult for actors in the targeted population to ignore or bypass TBC. The strength of the interpretive scheme, combined with its emphasis on changes in use rather than formal control design, avoided directly challenging the status quo. This approach could serve as a Trojan horse, gradually introducing the foundations for a long-term shift away from NPM in the field.

However, there are also valid reasons to be pessimistic about the progressive potential of TBC in challenging NPM-oriented control in the field. One reason for this pessimism is that the committee prioritized the diffusion of TBC over providing concrete instructions on how to implement TBC in practice. The lines of theorization facilitated diffusion, but posed several challenges for implementation. The line of homogenizing downplayed the substantial differences that exist in the public sector regarding existing controls, employee trustworthiness, and a reasonable balancing of trust and control in different settings. The line of abstracting, which was partly necessary due to homogenizing, resulted in a one-size-fits-all notion of TBC that lacked concreteness in implementation, thereby threatening the concept's stickiness (see Colyvas & Jonsson, 2011). In addition, this line, along with the lines of refocusing and role-remodeling, significantly downplayed the need for formal, structural changes, which threatens the sustainability of TBC as it will not be embedded in structures. Instead of becoming institutionalized, TBC may be remembered as a fad developed by the committee to present something novel and compelling without really challenging various stakeholders' demands and interests.

Another, and perhaps more fundamental, reason for pessimism concerns the line of refocusing and the perceptual turn that the committee took to theorize credible chains of cause and effect. At its extreme, this approach to control positions TBC as a model centered on subordinates' perceptions of signals from controls and supervisors. Therefore, this approach does not encourage or empower subordinates to question formal practices and institutions in NPM-oriented control. Rather, it risks making TBC an opium or psychotherapy for the sector that only temporarily eases the pain of NPM and helps people in the field to psychologically cope with adverse control effects while not addressing any of its structural root causes. The committee may have created the illusion of a progressive alternative (Funck & Karlsson, 2024), which paradoxically contributed to prolonging the influence of NPM in the field.

Finally, it is somewhat paradoxical that several of the suggested practices of TBC included delegated accountability and results control, which are typical examples of NPM-oriented control (Hood, 1995), although they were supposed to be used more flexibly and balanced. As Johnsen (2024) argues, the paradox lies in the fact that trust-based reforms largely entail a return to early NPM-oriented

practices, emphasizing a more efficient public sector based on Drucker's (1976) management by objectives and self-control model. A critic might contend that TBC represents NPM with a fresh start.

Declaration of Generative AI and AI-assisted technologies in the writing process

During the preparation of this work the author(s) used PAPERPAL and COPILOT in order to detect grammar and spelling errors and language style issues. After using this tool/service, the author(s) reviewed and edited the content as needed and take(s) full responsibility for the content of the publication.

Declaration of competing interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

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Appendix A

Illustration of coding and analysis into first- and second-order categories.

Theorization domain: Control archetype	
Original text (CR3:259–260):	<p>The interim report of the Trust Delegation, “A Learning Supervision,” notes that overall, the supervision seems to contribute to some development in the reviewed activities. In particular, conversations with inspectors and colleagues before, during, and after interview situations are perceived to encourage reflection and consideration about the activities, which spurs development work. Even the preparations for the supervision or review, which simultaneously involve an administrative burden, are perceived by many to be beneficial (Andersson et al., 2018; Governo, 2018). The background of the inspectors is a significant factor for the trust from the reviewed parties towards the supervisory authority. Trust, in turn, is an important prerequisite for development. According to international and national studies, inspectors with a professional background in law find it more challenging to inspire trust than those with a background in the relevant field, a fact confirmed by experimental activities (Fransson, 2018; Andersson et al., 2018)</p> <p>However, many feel that the supervision of both schools and care services is too focused on compliance with regulations rather than on quality and operational development. This focus causes the review to have a steering effect towards regulations, administration, and formalities, sometimes at the expense of the user perspective.</p> <p>The focus on regulatory compliance and on deviations or deficiencies in relation to the requirements of the regulations is perceived to limit the benefits that supervision can create. The School Inspectorate’s supervision is described here as “a car inspection, they only look for faults” (Governo, 2018, p. 25) and IVO as “too ‘square’” (Andersson et al., 2018, p. 12). At the same time, many understand that the focus is on deficiencies, based on the mandate that the supervisory authorities have. Several also point to a positive development where the School Inspectorate is considered to have “matured [...] and partly changed its attitude” (Erlandsson, 2018b, p. 35) and where IVO is perceived as more open to dialogue and on the way to developing in a positive direction (Ministry of Health and Social Affairs, 2017b; Swedish Agency for Public Management, 2015b). Furthermore, many report that the supervision’s relatively strong focus on compliance control contributes to fear among employees and managers in schools and care facilities of making mistakes. The potential use of the supervision results by the media is one reason for this fear. This fear, in turn, leads to increased documentation and a deteriorated work environment (see e.g., Ministry of Social Affairs, 2017b). These observations apply to both the care sector and schools.</p>
First-order meaning:	“Controllers” as judges and developers
Line of theorization (second-order meaning):	Role-remodeling

Data availability

All data is publically available and links to them have been supplied

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