

Institutional work and the interplay of stability and change in public budgeting reform: the case of Public Universities in Iran

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Abstract

Purpose: The purpose of this study is to understand the efforts of key social actors in influencing the reform of Iranian public universities budgeting system, from incremental to performance-based budgeting (PBB), the tensions that arose as competing efforts of institutional change were undertaken, and ultimately the impact of these efforts on the extent to which the Iranian government transitioned to a system of PBB in public universities.

Design/methodology: Data comprises of semi-structured interviews with managers and experts involved in the budget setting process and an analysis of budgetary policy documents, reports and archival material such as legislation. An institutional work lens is employed to interpret the findings.

Findings: While actors advocating the change were engaged in institutional work efforts of disrupting the old budgetary rules by disassociating the rules moral foundations and creating new budgetary rules (through new legislation), universities undertook subtle resistance by engaging in extended evaluation of the new proposed PBB rules thereby maintaining the old budgetary rules. The reforms undertaken to introduce PBB in Iranian universities achieved minimal success whereby incremental budgeting continued to constitute by far a larger percentage of the budget allocation formula for university budgets. This finding illustrates change and continuity in university budgetary systems resulting from institutional work of actors competing to control basis of resource allocation under the proposed PBB but proposing contradicting models.

Practical implications: The findings highlight the importance of understanding the interplay of institutional work undertaken by competing social actors as they seek to advance their goals in shaping the budgetary reform in the public-sector. Such an understanding may inform policy makers who intend to introduce major reforms in public-sector budgeting approaches.

Originality: Unlike prior studies that largely focused on how organisation-level budgeting practices responded to changes in public budgeting rules (i.e., at the site of implementation of the rules), this paper highlights how strategies of change and resistance are played out at the site of setting budgetary norms.

Keywords: Performance-based budgeting, Incremental budgeting, Public budgeting, Institutional work, University budgeting

1 Introduction

The last few decades have witnessed global budgetary reforms as governments pressured public universities and research institutions (herein universities) to transition from the traditional incremental budgeting system to a performance-based budgeting (PBB) system (Lepori & Montauti, 2020; Moll &

Hoque, 2011). These reforms are driven by government desires to tighten resource allocations to universities (Ozdil & Hoque, 2017; Tahar & Boutellier, 2013). As universities play a central role in the progress and development of societies (Covaleski & Dirsmith, 1988; Lawrence & Sharma, 2002; Moll & Hoque, 2011), such reforms tend to invite conflicting perspectives that result in negotiations and compromises to governments' original proposals. Prior studies have underscored the importance of ensuring that these institutions are adequately funded, and that they are operating efficiently and effectively (Irvine & Ryan, 2019; Parker, 2013; Christensen, Newberry, & Potter, 2019). Although the central role of universities in society is widely acknowledged, budgeting as a key resource allocation mechanism, has received relatively little research attention in this context (exceptions include Lepori and Montauti (2020), Ezzamel, Robson and Stapleton (2012) and Moll and Hoque (2011)). The efforts of authorities in introducing budgetary reforms in universities warrants further academic effort (Seeber & Lepori, 2017). To address this gap in the literature this study examines the efforts of key social actors¹ in affecting government policy of reforming Iranian public universities budgeting system, from incremental to PBB, the tensions that arose as competing efforts of institutional change were undertaken, and ultimately the impact of these efforts on the extent to which the Iranian government succeeded in its effort to implement a PBB system in public universities.

In line with global developments and in response to internal social, economic and political challenges (see Hood, 1991, 1995; Lawrence & Sharma, 2002), the Iranian government has been undertaking budgetary reforms in its public sector, including public universities. For example, in its Five-Year Development Plans (2004, 2010 and 2017)², the Iranian government called for a new method of budget preparation for public universities. To obtain budgeted funds from the government, universities were required to prepare their budget proposal according to a PBB approach³. Such a change is bound to instigate complex interactions between competing actors working to influence the design of the new budgetary system.

Prior studies on PBB focus on institutional drivers, barriers to implementation, changes arising from reforms, and the degree of success of the reforms (Alsharari & Abougaras, 2017; Alsharari, 2020; Lu, Mohr & Ho, 2015; Townley, Cooper & Oakes, 2003; Townley, 1997). What is missing from the literature is an examination of the efforts competing social actors, operating at a field/meso level, work to influence the design of a PBB system prior to its actual implementation at an organisational/micro level⁴. The result is a bitter protracted struggle for reforms which gives rise to both stability and change. Examining such situations is important as they provide insights into why some developing countries struggle to introduce public sector reforms. These failures are often frowned upon by supranational bodies (e.g. the World Bank) which link financial aid to public sector reforms (Uddin & Tsamenyi, 2005). Further, when examining public budgeting issues as social phenomena (Kilfoyle & Richardson, 2011), prior studies have employed an agency (focusing on interests) and structure lens (Ahrens & Ferry, 2018), a Foucauldian framework (Ezzamel, 1994) and institutional and actor-network theories (for a review see Anessi-Pessina, Barbera, Sicilia, and Steccolini, 2016). However, an institutional work lens (Lawrence and Suddaby, 2006) offers a useful conceptual tool to understand the efforts of social actors as they seek to change established/institutionalised systems in pursuit of interests. Lawrence and Suddaby (2006) offer a useful framework to analyse the different types of institutional efforts undertaken by key competing social actors. This framework is used to frame the efforts of the Management and Planning Organization (MPO) and the Ministry of Science, Research and Technology (MSRT), from the 1970s through to 2020, the tension between these two social actors and the ultimate

¹ The term social actor can be used to refer to both individuals and organisations (Lawrence and Suddaby, 2006). However, for the purpose of this study our interest is in the work of organisations.

² Five-Year Development Plans are social, economic and cultural development plans of Iran that are prepared by the government and approved in Islamic Parliament of Iran.

³ The fourth (Article 138), fifth (Article 219) and sixth (Article 7 section P) Development Plans of Iran (2004, 2010, 2017), stressed that universities are required to prepare their annual public budget bill using performance-based budgeting procedures.

⁴ A macro level analysis would focus on phenomena at a societal level while organisational level at micro level where the focus is on phenomena within organisation.

outcome of the Iranian government's budgetary system reform project for universities. We aim to address the following research question (RQ) and sub-questions from an institutional work perspective:

RQ1. How was the PBB system in Iranian universities designed and implemented?

RQ1.1. What strategies did social actors with potentially competing goals leverage to protect or advance their respective interests?

RQ1.2. How successful was the implementation of a PBB in Iranian public universities?

While prior research suggests that PBB in a university setting is likely to spark resistance (see Covalesski and Dirsmith, 1988; Ozdil and Hoque, 2017), the Iranian experience allows discerning competing institutional work undertaken by key social actors that sought to influence the budgetary reforms. These institutional efforts, undertaken from the 1970s through to 2020, were either meant to preserve prevailing institutions that guided university budgeting, enact PBB, or negotiate a compromise solution to identified issues. The MPO advocated the stringent PBB model by leveraging legislation as a structural power. On the other hand, while the MSRT, under whose auspices public universities operate, was generally collaborative in the reform process, it engaged in institutional work that was aimed at ensuring that the new system allows universities control of the basis of budget determination. The two agencies were engaged in institutional works of dissociating moral foundations of the old incremental budgeting approach and advocacy (see Lawrence and Suddaby, 2006) for PBB. However, there were disagreements between these two agencies on the basis for calculating the performance-based budget for universities. The MSRT proposed a budget formula for the proposed PBB, that would lead to a higher budget for universities as opposed to the MPO proposal that had managerialist underpinning. Such a struggle generated a credible challenge to the legitimacy of moving to the PBB approach thereby restricting a full roll out of PBB and instead largely maintaining the incremental budgeting approach.

The study contributes to the understanding of public-sector budgeting change literature that takes an institutional change perspective, by highlighting interactions of forces of change and resistance at the site of budgetary rule setting. Coercive isomorphic outcomes or possible decoupling of institutional norms and organisational practices (see DiMaggio and Powell, 1983) have often been associated with top-down reform initiatives in the public sector. By contrast, recent thinking in institutional theory have shifted attention towards the study of organisational practices that do not necessarily reflected institutionalised rules (Lounsbury, 2008; Sharma et al., 2014) thereby inviting nuanced emphasis on struggle surrounding institutional change (Lounsbury, 2008). The institutional work perspective in this study helps us explain this ongoing struggle and change in the PBB reforms within universities. Seo and Creed (2002) question the emphasis on stability in conventional institutional theory which they identify as the problem of 'embedded agency', that constrains the prevailing institutional ways of behaving. This means senior managers may draw on services of external agents to bring about institutional change (Beckert, 1999). In this respect, our study highlights macro-level struggles over institutional change. In doing so, we extend the university budgeting literature (see Lepori and Montauti, 2020; Moll and Hoque, 2011) which has largely focused on organisation level phenomena.

In an empirical setting where authorities failed to fully realise the goal of enacting PBB for Iranian public universities, the change that authorities aimed to introduce, the challenges that were faced in introducing this change and the consequent result of the tension between those wishing to introduce change and those who were against it is explored. We employ the institutional work lens in a novel context to understand governmental efforts, albeit unsuccessfully, at affecting public sector budgeting reforms. The concept of institutional work addresses the tension between agency, promoting institutional change, on the one hand and institutions/structures establishing order/stasis on the other. In comparison, Kilfoyle and Richardson (2011) note that accounting researchers have either used agent-centered or structure/institution-centered theories in a mutually exclusive manner to understand budgeting systems (Kilfoyle and Richardson, 2011). The institutional work lens illuminates contending actors' strategies of institutional change and resistance in the context of university budgeting at the site of setting budgetary rules. This extends prior studies on budgeting for in the public-sector education, which focused on organisational-level responses to budgetary system change (see Lepori and Montauti (2020) and Ezzamel *et al.* (2012)). We contribute to the literature by bringing evidence of such reforms

in an emerging economy, Iran. Such evidence offers new insights to enrich our understanding of public budgeting reform as prior studies on this topic are largely on the settings of developed economies. Studies on diverse institutional settings would allow a richer understanding of the processes and outcomes of NPM reforms on institutional of resource allocation in the public-sector. The findings may inform policymakers seeking to introduce budgetary reforms and who are operating in the emerging economies, which are often characterised by intense and prolonged negotiations among players with diverse goals (Goddard & Mkasiwa, 2016).

The remainder of this paper is structured as follows. In the following section, we develop the theoretical framework using the lens of institutional work by building on the broader literature on institutional theory and problematising institutional theory in the context of our research aim. In doing so, we contextualise formulation of our theoretical views to the public budgeting literature. Section Three explains the Iranian context as the research setting, outlines key players in the reform process and describes the research methods employed. Section Four presents our analysis of evidence on budgetary reform of universities. Then, key findings are discussed in Section five and conclusions drawn in section six.

2 Review of prior research and theoretical framing

As a central resource allocation mechanism in any society, public budgeting takes place within established institutional frameworks (Anessi-Pessina *et al.*, 2016). In trying to understand change in public budgeting, it is apposite to draw on theories from social science research that enable making sense of relationships between social actors/agents and institutions. The latter seek self-preservation by creating order and stability (referred to as stasis or equilibrium). This requires constraining and controlling the behaviour of social actors that operate within their sphere of influence. Simultaneously, social actors pursuing their personal interests can bring about societal change (referred to as agency). This invariably entails act of overt or covert rebellion which weaken (and potentially destroy) societal systems and institutions. Prior research in public-sector budgeting shows the tension between institutions and social actors from the structuration and institutional theory perspectives. Recent studies highlight the need to examine aspects of social phenomena that are not amenable to investigation using the commonly adopted concepts of these theories. In this section, we build on prior research in public budgeting that largely draw on these theories and develop a theoretical framing for the present study using the concept of institutional work.

2.1 Public-sector performance-based budgeting

The performance-based budgeting literature shows that there are varied challenges in PBB implementation (Shaw, 2016) including issues pertaining to the culture of budget actors (Schick, 2014). Generally, PBB is understood as an approach in which budget determination is predicated on output of organisations (Schick, 2007). On the other hand, a stringent definition of PBB requires a linkage between increases in budgeted expenditures with an increase in budgeted outputs. While some organisations can claim to adhere to this more stringent definition, few countries can claim that they truly practice PBB (Schick, 2007, 2014). As the managerial logic has increasingly gained ground in the management of public-sector organisations following the rise of NPM practices in the 1980s (Hood, 1991), governments have attempted to move towards PBB systems. For example, China initiated its budget reform using standardised budgeting procedures and formats in 1999 (Liou, 2011); the Government of Indonesia adopted “budget system-based performance” in 2003 (Prabowo, Leung, & Guthrie, 2017) to eliminate deficits which were deemed resulting from traditional budgeting; and Ozdil and Hoque (2017) describe that Australian universities use performance-based funding. Country specific studies examining issues related to PBB in different contexts are necessary in building our understanding of how country context impacts PBB implementation. PBB is considered a desirable budgeting practice while its operationalisation is likely to be affected by several contextual factors (Schick, 2007; 2014).

The budgeting literature also suggests that social and humanistic aspects of budgeting needs to be considered before developing theories of the budgeting process (Ahrens & Chapman, 2006; Gibran &

Sekwat, 2009). Indeed, prior studies underscore that budget actors bear an important impact on budgeting changes (Covaleski & Dirsmit, 1983; Ozdil & Hoque, 2017). As a budget is socially constructed (Kilfoyle & Richardson, 2011) as a social phenomenon produced and reproduced via actors' perceptions, budgeting research also requires a thorough understanding of interactions of actors involved in preparing and implementing budgets (Lepori and Montauti, 2020; Covaleski, Dirsmit, & Samuel, 2017) as well as setting rules that govern budgeting in public sector organisations.

2.2 Institutional work

Institutional theory offers a counter narrative to the argument that the behaviour of social actors (individuals and organisations) is driven by rational decisions to maximise efficiency (Burns & Vaivio, 2001; Meyer & Rowan, 1977). Institutionalists reason that social actors attempt to demonstrate compliance to institutional pressures to secure legitimacy and ultimately their survival (DiMaggio & Powell, 1983). Institutions can be defined as acceptable ways of doing things (Venter & De Villiers, 2013), taken-for-granted assumptions (Burns & Scapens, 2000) and rationalised myths (Lawrence & Suddaby, 2006). These institutions exert powerful isomorphic pressures that force social actors to adopt similar patterns of behaviour (DiMaggio & Powell, 1983, 1991). Institutions exist at the level of the individual, the organisation, the field, or society (Greenwood et al., 2008, p.5). The focus of this study is the field level which can be defined as "a community of organizations that partakes of a common meaning system and whose participants interact more frequently and fatefully with one another than with actors outside of the field" (Scott, 1994, p. 207-208).

However, social actors are not passive receptors of institutional pressures. Further, institutions are the outcome of the efforts of social actors and social actors can actively work towards affecting institutional change (Lawrence & Suddaby, 2006). This is referred to as the concept of institutional work (Lawrence & Suddaby, 2006; Lawrence *et al.*, 2011; Suddaby, 2010) and is defined as "the broad category of purposive work action aimed at creating, maintaining and disrupting institutions" (Lawrence & Suddaby, 2006, p.216). However, the concept recognises that social actors do not always set out with some grand plan to achieve institutional change and their efforts will interact with existing institutions in "unintended and unexpected ways" (Lawrence & Suddaby, 2006, p. 219). In this way the concept of institutional work offers a useful solution to the tension between structure (institutions promoting stasis) and agency where (social actors seeking institutional change) (Lawrence & Suddaby, 2006). This theorisation of "institutional change and stability parallels similar efforts to examine the interplay between agency and structure in institutional research on accounting (Burns and Scapens 2000, Englund and Gerdin 2014; Kilfoyle and Richardson 2011). However, the institutional work approach offers a more detailed classification of the various types of work, or agency, involved in the shaping of institutions" (Chiwamit, Modell, & Yang, 2014, p. 147).

Lawrence and Suddaby (2006) offer a useful typology of creating, maintaining and disrupting forms of institutional work⁵. Creating work involves efforts aimed at establishing new institutions. This is different to institutional entrepreneurship which tends to focus on heroic success stories (Lawrence and Suddaby, 2006). Maintaining work "involves supporting, repairing or recreating the social mechanisms that ensure compliance" (Lawrence and Suddaby, 2006, p. 236). Disrupting work is aimed at disrupting (or destroying) an existing institution and can occur when competing social actors attempt to undermine their competitors preferred institution. The relationship between these categories of institutional work is complex as social actors may work to create a new institution while simultaneously working to disrupt existing institutions or the institutional work of rival actors (Lawrence et al., 2009; Farooq & De Villiers, 2018). Further, Canning and O'Dwyer (2016, p.3) note the "transient and fluid" nature of the institutional work. Consequently, social actors can combine creating, maintaining and disrupting forms of institutional work to further their institutional objectives. For example, Farooq and De Villiers (2019a) illustrate how sustainability assurance practitioners skilfully undertook a combination of creating, maintaining and disrupting work before, during and after the provision of sustainability assurance services. Thus, institutionalisation is often the result of the accumulation of different forms of institutional work (Chiwamit, Modell, & Yang, 2014). Further, institutional work is executed using

⁵ It is important to note that the Lawrence and Suddaby (2006) typology is not a definitive/comprehensive list and researchers have identified other forms of institutional work (Yang and Northcott, 2018).

one or more mechanisms and, in some situations, social actors may need to under certain forms of work to create a foundation for the implementation of other forms of institutional work (Farooq & De Villiers, 2019b).

The forms of institutional work relevant to this study include; advocacy, vesting, constructing identities, changing normative associations, educating (under creating forms of institutional work); enabling work, embedding and routinising (under maintaining forms of institutional work); and disassociating moral foundations work (under disrupting forms of work). These are discussed below.

2.2.1 Creating work

Advocacy work is a complex political process requiring social skills used to mobilise “political and regulatory support through direct and deliberate techniques of social suasion” (Lawrence & Suddaby, 2006, p.221) and involves providing the new institution with legitimacy (Suchman, 1995). The specific mechanisms (Farooq & De Villiers, 2019b) used to affect advocacy work include marketing and advertising, lobbying and litigation (Lawrence & Suddaby, 2006); leveraging relationships with powerful actors and allies (Holm, 1995; Boxenbaum & Battilana, 2005); advancing alliances and cooperative agreements; and mobilising key players in the field (Battilana *et al.*, 2009; Hwang & Powell, 2005; Lawrence, Hardy, & Phillips, 2002). These efforts require tangible (e.g. finances) and intangible (e.g. social capital, legal/regulatory or political authority) resources to undertake (Seo & Creed, 2002) and suggest that more powerful actors will achieve greater success in their institutional endeavours. For example, Townley, Cooper and Oakes (2003) explore the Canadian provincial governments efforts at introducing performance measurements systems in the public-sector. Three mechanisms were used to promote the adoption of the new system. First, a consultation exercise with relevant stakeholders was undertaken to acquire support for the new system. Second, the Auditor General’s annual reports were used to communicate the importance of transitioning to the new system. Finally, the recommendations of the auditor general “...were reinforced by a high-profile report” (p.1057). However, public-sector managers “... were not so naive as to assume this would inevitably occur and seem not to have thought through the mechanisms through which this would have been achieved” (p.1057). Chiwamit, Modell, and Yang (2014) explore the institutionalisation of Economic Value Added (a management accounting practice) by Chinese and Thai regulatory agencies as a performance management system to monitor and control state owned enterprises. They note that the promotion of EVATM was driven by powerful state actors seeking to further their political and economic interests. The regulatory agency tasked with developing and implementing EVATM in China engaged in negotiation and compromise/concessions with managers who were fearful of losing their autonomy. Further, the initial application of EVATM resulted in significant negative results and was thus delayed in its implementation.

Lawrence and Suddaby (2006, p.224) define vesting as “The creation of rule structures that confer property rights”. Constructing identities work involves “defining the relationship between an actor and the field in which the actor operates” (Lawrence & Suddaby, 2006, p.224). The role of regulatory reforms in bringing about PBB has been noted in the literature. For example, Lu, Mohr and Ho (2015), in their review of the literature on PBB in the USA found that support is critical for the successful integration of a PBB system and this was the second most analysed issue in the literature they examined. Types of support identified include “legislative support, executive leadership support, management support, staff buy-in, citizen support, political support, performance-oriented organizational culture and shared responsibilities for PBB among stakeholders” (p.433). Changing normative associations are defined as “re-making the connections between sets of practices and the moral and cultural foundations for those practices” (Lawrence & Suddaby, 2006, p.224). For example, Townley (1997) explore the response of universities to the UK governments desires for introducing private-sector norms in the tertiary education sector. At an organisational-level, universities responded by accepting government demands (i.e. the legitimacy of the government could not be challenged) for reforming their performance evaluation systems. However, universities relied on institutionalised myths of educational institutions representing autonomous bodies free of political influence to covertly develop a performance appraisal system which was more in line with their traditional field specific norms.

Educating work involves the “educating of actors in skills and knowledge necessary to support the new institution” (Lawrence & Suddaby, 2006, p.227). New institutions are based on innovation and thus social actors will need to be educated to develop capabilities to support the new institution. For example, Greenwood and Hinings (1996) point out that relevant social actors must have the necessary technical and managerial competencies to support a successful shift to new institutional routines. Similarly, in the not-for-profit sector, Yang, Northcott, and Sinclair (2017) shed light on the institutional work undertaken by charity funders as they sought to promote outcome-based reporting amongst not-for-profit organisations based in New Zealand. These efforts involved “workshops, training, and funding for external mentoring” (p. 178). Subsequent changes in disclosures practices allowed the charities to engage in educating work by creating awareness amongst the public of the charities mission and achievements (Yang & Northcott, 2019).

2.2.2 Maintaining institutions

Enabling work refers to the “creation of rules that facilitate, supplement and support institutions” (Lawrence & Suddaby 2006, p.230). This requires creating authorising agents or new roles to carry out the new institutional routines. For example, Mauro, Cinqui and Grossi (2018) examine the interaction of external pressures and internal dynamics and how these enable or hinder the institutionalisation of PBB in public-sector organisations in Italy. They find that regulatory reforms are essential as they reflect political will (Parliament and government backing for PBB), provide legitimacy to PBB and demonstrate coercive pressures on public-sector organisations to undertake the journey to PBB.

Embedding and routinising work involves “infusing the normative foundations of an institution into the participants day to day routines and organisational practices” (Lawrence & Suddaby, 2006, p.230). While, new institutions can over time, become established as the “taken-for-granted” ways of thinking and doing things (Burns & Scapens, 2000, p. 5; Greenwood *et al*, 2008), the level of institutionalisation varies (Tolbert & Zucker, 1996). Thus, powerful institutions enjoy greater support from relevant social actors, while weaker institutions are easier to change or replace (Barley & Tolbert, 1997). For example, Mauro, Cinquini and Sinervo (2019) examine the role played by regulatory bodies in Finland in introducing PBB in Finland. They note that introducing institutional change (e.g. a system of PBB) requires changing “deep-rooted governmental routines” (p.160) which are “fully shared by actors” (p.171). Consequently, this requires significant effort by powerful social actor’s which may not always succeed.

2.2.3 Disrupting institutions

Disassociating moral foundations work is aimed at disrupting “... institutions by disassociating the practice, rule or technology from its moral foundation as appropriate within a cultural context (Lawrence & Suddaby, 2006, p.235). For example, Covalski and Dirsmith’s (1988) study sheds light on the efforts of social actors to replace PBB in a US university. The study documents how state funding cutbacks gave rise to increasing frustration and disenchantment with PBB. Thus, university campus administrators began to question the fairness (or moral legitimacy) of the system until finally rejecting it outright. The university president argued that a PBB system did not allow the university to maintain its status as a prestigious educational institution. Thus, the university openly challenged a PBB system based on student enrolment numbers in favour of a more qualitative approach. More recently, Ozdil and Hoque (2017, p.321) find that an Australian university’s leadership (vice-chancellor) played an important role in disrupting the existing institutionalised budgeting system “by highlighting the system’s ineffectiveness and indicating the need for an alternative system”. Farooq and De Villiers (2018) found that accounting and non-accounting sustainability assurance providers worked to establish their preferred institution while simultaneously engaging in institutional work designed to disrupt their competitors preferred institution. In contrast, the implementation of EVATM in Thailand involved social actors demonstrating how the new practice was compatible with the existing Balanced Scorecard technique being used to monitor performance of Thai SOEs (Chiwamit, Modell & Yang, 2014), i.e. a more subtle/less confrontational approach to institutional change was adopted.

2.2.4 Theoretical gaps

Studies exploring a shift to PBB focus primarily on identifying the institutional pressures (e.g. government policy) driving reforms, the challenges/barriers to implementation and how these can be overcome, the impact/changes arising from reforms (at both on organisational and field level), and an evaluation of the ability of reforms to promote efficiency in public sector organisations (i.e. the success of the reforms). These themes have been the focus of studies examining PBB in the USA (Lu, Mohr & Ho, 2015), Canada (Townley, Cooper & Oakes, 2003), UK (Townley, 1997), Italy (Mauro, Cinqui & Grossi, 2018) and Sweden and Finland (Mauro, Cinquini & Sinervo, 2019). The limited research examining management accounting systems in developing countries (Hopper et al., 2009) has also adopted a similar direction with researchers examining institutional drivers of accounting (and budgetary) reforms in Jordan (Alsharari & Abougamos, 2017; Alsharari, 2020), Indonesia (Harun et al., 2020) and Malta (Ellul & Hodges, 2019). Often demand for change comes from supranational bodies which encourage the adoption of western accounting practices. For example, Goddard and Mkasiwa (2016) examine how the Tanzanian government faced pressure from the UN, the World Bank and the IMF to undertake budgetary reforms and how organisations struggled to implement the changes. Prabowo, Leung and Guthrie (2017) examine the ability of reforms in Indonesia to promote efficiency in public sector organisations. They note that while national laws required entities to adopt PBB, local laws still promoted incremental budgeting. Studies that shed light on the implementation of reforms (at an organisational level) and the barriers to implementation include works by Amirkhani, Aghaz, and Sheikh (2019). They develop a conceptual model for the successful implementation of PBB using the case of the Iranian Ministry of Health and Medical Education. Similarly, Aleksandrov, Bourmistrov and Grossi, (2020) explore the challenges in implementing PBB in a Russian municipality. In terms of the changes/impact arising from accounting and budgeting systems reforms (i.e. post implementation), Mkasiwa (2019) find that a new budgeting system changed Tanzanian parliamentarians' budgetary oversight roles. Alsharari (2018) explores the societal, field and organisational level, changes arising as a result of changes in accounting (including budgeting) systems in Jordan. Wickramasinghe (2015) explores how budgetary changes introduced in a Sri Lankan public hospital subsequently led to individuals driving changes in public policy at a provincial level. In a Chinese context, Xu and Uddin (2008) evaluate the success of accounting (including budgeting) reforms in state owned enterprises and privately run entities. Similarly, Uddin and Tsamenyi (2005) found that the World Bank sponsored budgetary reforms failed to generate substantial changes in a Ghanaian state-owned enterprise.

While these studies offer useful insight's they fail to shed light on how social actors with diverging interests, undertake institutional work at a field level to determine what a PBB system should look in the first instance before the decision to implement is taken and before introducing field or organisational level changes. The institutional work undertaken at this stage, by social actors competing to influence the design of a PBB system remains unexplored. Consequently, the extant literature overlooks situations in which decisions on what a PBB system should look like, take years to finalise. Situations in which budgetary reforms are characterised by a protracted series of bitter and often failed negotiations and attempted compromises amongst social actors locked in institutional work and counter institutional work as they seek to further their personal interests, exhibiting a struggle between stability and change. Examining such situations provide key insights into why some developing countries struggle to introduce reforms. These failures are often frowned upon by supranational bodies which link aid to public sector reforms and express frustration with the slow pace of progress made by governments who promised to institute reforms.

3 The Research Context: Background and Method

3.1 The Iranian setting

Iran has a complex and unique public sector, given that production and export of its oil are controlled by the government and there is an arrangement for the division of power between the Supreme Leader and the elected government (World Bank, 2015). Before Islamic revolution and during the boom in oil revenues (1974-1979), Iran's public sector has had the largest size over other periods (BazMohammadi & Cheshmi, 2007) and at the same time there was growth of the private sector (Mihret, Mirshekary, &

Yaftian, 2019). However, in the aftermath of the Islamic Revolution and due to factors such as Iran-Iraq War (1980-1989), the economic pressure on the government increased and the government needed to manage its public resources more effectively. On the other hand, the public-sector in Iran gradually developed during the first two decades of the revolution, due to expanding and governmentalizing public services such as educational centres, health care and banks (Rezaei, 2017).

After the war, the government undertook economic and social reconstruction programs in the form of first (1989-1993) and second (1995-1999) development plans to improve the performance of public companies and provided the necessary basis for privatization (Khajehpour, 2000). In terms of privatisation, the government was not successful as only 18% of the planned privatization was realised, and the rest was assigned to quasi-public companies (Mehr News, 2017). The next solution to the financial problem of the public-sector was to manage resources and use existing resources effectively (Third development plan, 2000-2004). However, the practical realization of this efforts was manifested in the fourth development plan (2005-2009) where the government was tasked with reforming the country's budgeting structure. The purpose of this reform was enhancing accountability and transparency in budget resources and expenditures (World Bank, 2015).

One sector that have been considered for change budgetary reforms was the tertiary education sector. Public universities receive most of their annual budget from the government (approximately 80 percent) (Icana News Agency, 2018a) and work under the supervision of the MSRT and the Ministry of Health and Medical Education. According to recent Budget Acts (2019, 2018 and 2017), approximately 2.5 percent of the country's budget was allocated to public universities, and nearly half of this amount to institutions which operate under the MSRT's supervision (137 universities and 33 research institutes). The large amount of budget that is consumed for public universities, has prompted the government to foster accountability and transparency in universities budgeting system, via transition toward PBB.

In this paper the budgeting story of Iranian public universities is narrated from an institutional work perspective that explains the problems which largely impeded full implementation of PBB. In the following section, we outline the research methods we employed to examine how the interplay of state agencies and universities yielded only minimally implementing PBB in public universities and instead largely maintained the old incremental budgeting approach.

3.2 Research method

To address the research question, we employed a theory-led case study approach which involves a deep exploration of the case using the institutional work perspective. This approach guides the data collection process and research program (Simons, 2009). We utilised a triangulation of methods (Jick, 1979; Hoque *et al.*, 2013) to gather field data for this study. The data was collected from multiple sources. The primary source of data is in-depth semi-structured interviews with key actors involved in budgeting process for universities. The interviews were undertaken from April to September 2016 at a time when government progress in the implementation process of PBB in Iranian universities was receiving considerable media coverage. The interviews were conducted with 23 managers and experts working in the planning and budgeting departments of public universities, the MSRT and the MPO. The researchers decided to stop the interviews when interviewees' viewpoints started repeating and no further new insights were expected to emerge from additional interviews, thereby suggesting that the saturation point was reached (Strauss and Corbin, 1998). Details of interviewees position and organizations are presented in table 1.

Table 1- Number of interviews according to the organizations

<i>Organizations</i>	<i>Budget Manager</i>	<i>Budget Deputy</i>	<i>Budget Expert</i>	<i>Total</i>
Universities	4	1	4	9
MSRT	1	1	3	5
MPO	1	1	7	9
Total	6	3	14	23

All interviews were conducted face to face and in Persian, which is the official language of Iran. All interviews, except one, were digitally recorded and transcribed. The average duration of interviews are presented in table 2. The interviews began with open-ended questions such as the role of interviewee and other staff or organizations in the budgeting process and in the process of budgeting reform for universities. The flow of the discussions and questions was based on the interviewees' role in and exposure to the reform process. One of the researchers, who conducted the interviews attempted to let the discussions focus on areas where the interviewees' role and knowledge are considered most relevant while ensuring that the discussions are within the broad framework of the research question.

Table 2 Average Interviews Duration (minutes)

	<i>Budget deputy</i>	<i>Budget expert</i>	<i>Budget Manager</i>	<i>Average</i>
<i>MPO</i>	40.0	54.6	44.0	51.8
<i>MSRT</i>	33.0	36.5	16.5	31.8
<i>University</i>	57.0	68.0	35.2	52.4

We also reviewed publicly available legal documents and reports for planning and budgeting in public-sector generally and universities specifically. The reviewed legal documents contain the upstream Acts including Iran's Constitution Act (1979), State Public Auditing Act (1987) and Planning and Budgeting Act (1972). Also, periodic Acts such as third, fourth, fifth and sixth development plans of Iran (2000, 2004, 2010, 2017), budget circulars⁶ (2006 to 2020), Budget Implementing Codes (2006 to 2017) and State Service Management Act (2007) have been reviewed. These documents contain rules and instructions about budgeting process transitions in public organizations, including universities. In addition to the general legislations and instructions, university specific documents and reports such as Universities Financial and Trading Act (1991 and 2011), and Act on the Establishment of Trustees of Universities (1988) have been reviewed, in order to be more specific in process of change for universities' budgeting. Details on the reviewed planning and budgeting documents and reports are provided in table 3.

Table 3 – Documents reviewed

<i>Legislations and reports</i>	<i>Issuer</i>	<i>Year</i>	<i>Number of pages</i>
Constitution of the Islamic Republic of Iran	Parliament	1979	32
Acts on the state public Auditing	Parliament	1987	34
Iran's Planning and budget act	Parliament	1972	15
General policy of the development plans of Iran	Islamic Leader	2003, 2009, 2011	21
Five-Year Economic, Cultural, and Social Development Plan of Iran	Parliament	2000, 2004, 2010, 2015	1048
Iranian Universities and Research Institutes Financial and Trading Regulations	Council of the Cultural Revolution	1991 and 2011	32
Iran's Budget Implementing Codes	MPO	2007-2016	80
Annual Budget Circular	MPO	2006-2020	151
Law on the Establishment of Trustees of Universities and Higher Education Institutions	MSRT	1988	3
Executive Instruction for Article 144 of the Fourth Development Plan Act	MPO	2005	9
Country Service Management Act	Parliament	2007	40
Executive Bylaw for Article 16 of Country Service Management Act	President	2006	5
Student per capita budget allocation model and university public credit distribution model	MSRT	2015 and 2017	28

⁶ Budget Circulars are annual instruction for budget preparation. This annual instruction that is prepared by the MPO and approved by the President, are the main documents relating to plans of Iran and are directly related to public financial decisions (Jalali & Gal, 2018).

Report on Specialized Meetings Series: Fifth Specialized Meeting - The Future of Higher Education: Challenges and solutions	MPO	2018	78
Iran's Holistic Scientific Map	Council of the Cultural Revolution	2010	74
Report on the method and application of determining and distributing the budget of universities and higher education institutions Based on performance indicators	MPO and MSRT	2018	39

Furthermore, archival newsletters from news agencies and public organizations have been used for this paper. Approximately, thirty articles and reports from eighteen different news agency and organizations websites have been reviewed. The archival news and reports were searched and chosen based on the themes identified in the interviews, legal documents and reports. Transcribed interviews, legal documents, archival news and reports were coded and analysed according to our central research question. Different approaches were adopted for each data set. The transcribed interviews were coded based on institutional work and using theory-driven data coding and analysis (Braun & Clarke, 2012). In the analysis process, the transcribed interviews were coded to extract themes that can be interpreted to address the research question. On the other hand, the legal documents and reports were read completely, and the sections relevant to the research questions and interviews' themes were identified and extracted. Finally, archival news and reports has been searched and analysed based on the identified themes from interviews and legal documents.

4 Findings and analysis

This section presents the findings from the study. The section is organised into five sections, covering key stages in the development of the budgeting system in Iranian public universities and a section to summarize the findings. The primary social actors focused on include the Iranian government/parliament, MPO, MSPRT and the Iranian universities. The discussion aims to elaborate the institutional work undertaken by these key actors as they seek to influence institutional change (i.e. change to the existing budgeting system from incremental to PBB) that furthers their organisations' interests.

4.1 *Before performance-based budgeting (from 1970s to 2004)*

Since the 1970s the Iranian government has issued four key pieces of legislation to assist in regulating the countries budgeting system. The rules and regulations constituted in these statutes are used to affect vesting work⁷ (Lawrence & Suddaby, 2006) in which powers and responsibilities related to the preparation and subsequent monitoring of the public budget are allocated to social actors. Further, these acts assist in implementing constructing identities work (Lawrence & Suddaby, 2006) where the relationships between social actors and the field in which they operate is defined. Relevant statutes include the 1979 Constitutional Act, the 1972 Planning and Budget Act, the 1987 State Public Auditing Act and the 1986 Budget Settlement Act. According to Article 52 of the Constitutional Act, the annual budget of Iran is prepared by the government as prescribed by law and is to be submitted to parliament for approval. Also, article 126 of the Constitutional Act states that "the President is directly responsible for the budget preparation process and he personally hands over the annual budget to the Islamic parliament for approval".

Under the Planning and Budget Act (1972) the MPO has primary responsibility for driving the budget preparation process (Article 5). The MPO, originally known as the Plan and Budget Organization, is a government-controlled organisation which was formed in 1948. The MPO is responsible for conducting economic and social studies to support annual budget planning, preparing annual budget circulars and preparing Iran's five-year development plans. From an institutional perspective, the budget circulars

⁷ While Lawrence and Suddaby (2006) define vesting as the creation of rules structures that confer property rights, we mould this description to include the conferment of power and responsibility to social actors operating in a field.

serve to embed and routinise (Lawrence & Suddaby, 2006) the annual budgeting system in public-sector organisations in Iran. The MPO director, who is also the Vice President of Iran, is appointed by the President of Iran and reports directly to the Iranian President.

The State Public Auditing Act (1987) outlines the steps to be adopted in the preparation and implementation of Iran's budget. The annual budgeting process begins in September when the MPO releases the budget circulars (containing policies and guidance for budget preparation) and requesting all public organizations to submit their annual budget and financial plan for the coming fiscal year by October to the MPO. After receiving the budget proposals from the public organizations, MPO starts reviewing the budget and at various times, holds meetings with the proposing organizations. Then the preliminary summary of the draft budget is prepared by the MPO and sent to the cabinet of ministers for review. Public universities submit their annual budget proposal to the MPO. Subsequently, in accordance with article 52 of the Constitutional Act, the annual budget is submitted to parliament for review and approval. Parliamentary members review the annual budget bill in accordance with Article 33 of the Internal Rules of the Islamic Parliament. Each member has ten days to submit their proposals to specialized commissions created for this purpose and these commissions then submit their opinion/reports to the main commission for consolidation. After receiving these reports, the Joint Commission undertakes a final review in the presence of the representatives of public organizations and the MPO.

Iranian universities traditionally operated an incremental budgeting system (WorldBank, 2015). Accordingly, universities annual budget was based on the previous year's budget adjusted for expected annual inflation and salaries. This was in line with common practice in other parts of the world. For example, a manager in the MSRT informs that the:

“MSRT has been quite traditional, and the budget department has been involved in incremental budgeting.”

However, in the 1980s the Iranian government initiated regulatory changes in university governance structures and financial management systems aimed at encouraging universities to change their budgeting system (Saketi & Saidi, 2009). These regulatory changes include the Establishment of Board of Trustees at Universities Act (1988) and the Universities' Financial and Trading Regulations Act (1991). The timing of these regulations coincides with broader global changes budgetary reforms being propagated by developed western economies such as those of the UK and Australia (Lepori & Montauti, 2020; Moll & Hoque, 2011) and driven by government desires to improve efficiencies in resource allocations to universities (Ozdil & Hoque, 2017; Tahar & Boutellier, 2013).

The Act on the Establishment of the Board of Trustees made it mandatory for universities to be governed by a board of trustees with the aim of strengthening the independence of universities⁸ (MSRT news, 2014). The Act gave boards oversight of the universities budgeting process, including preparing the draft budget (for government approval) and monitoring the spending of expenditure against the government approved budget. Through this Act, Iranian public universities had relatively greater autonomy as compared to other public-sector organisations when making their own financial decisions (MSRT news, 2014). As a result, the Act strengthened the negotiating powers of universities relative to those of the MSRT. As one university budget manager explains:

“Universities are subject to their own regulations and are exempt from some public Acts. The procedure for preparing budget have some differences in MSRT, because in universities, their rules and regulations are enforced through the Board of Trustees, and the criteria for financial and transaction are the existing law.”

⁸The use of a board of trustees had been part of the governance structure of many Iranian universities since the 1960s. However, prior to 1988 the structure of these boards was that they comprised of three-persons including the MSRT minister, the MPO president and a cabinet Minister who held no Portfolio for Revolutionary Projects. This structure changed in 1988 when the Act on the Establishment of Board of Trustees for Iranian public universities was passed. The Act required that Universities and Higher Education Institutions and its affiliated research institutes form the Board of Trustees with the composition specified in the Act.

The Universities Financial and Trading Regulations Act for public universities was passed by parliament in 1991. This was a major development because until 1991 public universities were treated no differently than any other public organization. However, the Financial and Trading Act now gave public universities additional allowances and exceptions which were justified on the grounds of universities special mission status. From an institutional work perspective, the legislation changed the normative associations (Lawrence & Suddaby, 2006) underlying Iran's budgeting system, i.e. universities were no longer to be treated as the same as any other public entity.

During this time, and before the introduction of formal legislation supporting a transition to PBB, several studies were undertaken by the MSRT and its subsidiary institutions to examine a potential shift from an incremental to a PBB (for example Ghotbi, 2004). These research projects served to disrupt the moral foundations (Lawrence & Suddaby, 2006) as the government was signalling to universities that an incremental budgeting system was no longer acceptable and the mechanisms of PBB system were being explored.

Thus, while the government perceived universities as different from other public-sector organizations, and therefore entitled to additional funding, the government also saw the need for an alternative basis for fund allocation, i.e. based on performance. These findings shed light on the mechanics of government/public-sector interactions, which indicates that the Iranian government does not (or cannot) adopt coercive measures to introduce changes in public-sector institutions (particularly universities). Instead the government undertakes a more subtle and gradual approach of introducing change.

The criteria proposed for evaluating performance was based on the number of students enrolled in a university, thus universities with greater student numbers would receive more funding multiplied by the cost per student. Further studies were undertaken in 1988 by the MSRT and then in 1991, 1995-1996 by the University of Tehran. In 1999 by the Institute for Research and Planning in Higher Education (an affiliate institute of the MSRT) and the University of Tehran in 1999 (Ghotbi, 2004). Despite these efforts, there appeared disagreements between these the MPO and the MSRT on the basis for calculating the number of students and the cost per capita.

4.2 Iran's fourth five-year development plan (2005-2009)

Progress in the implementation of PBB in Iran occurred in 2004 when PBB was included in the governments fourth five-year development plan. This development occurred within context of broader public-sector reforms (Eghtesad Online, 2019) taking place in Iran (Rezaei, 2017). These changes involved reforming the taxation system, enacting financial regulations, reducing the number of public-sector organisations, and the implementation of PBB (Kordbache, 2006). The aim was to improve efficiency in public-sector resource allocation and expenditure (Donyaye-Eghtesad, 2017). However, as discussed in the previous section, exploratory efforts by the Iranian government to introduce PBB in universities budgeting system were started in the late 1960's.

According to Article 138 of the fourth development plan, the MPO was instructed by the government to identify activities and services offered by public organizations, determine the cost these activities and services (based on quality and geographical location) and devise a method for allocating the budget based on performance. These actions were to be undertaken by the MPO by the end of the second year of the Fourth Development Plan (in 2006). Article 144 of the Fourth Development Plan Act explained that: "in the years of the Fourth Development Plan (2005 to 2009), organizations are required to calculate at least twenty percent of their activities and services annually based on cost". Thus, the government sought to gradually phase in a PBB system into public-sector organisations.

During this time universities were experiencing a rapid increase in student enrolments and required additional resources. Consequently, universities appeared willing to adopt the government's plans for a PBB. As an MPO budget manager explains:

"Because of rapid growth in student numbers an agreement was reached between the government and the universities, and they brought this per capita to the fourth plan."

Similarly, Article 49 of this Act instructed that:

“Government's public budget will be allocated to universities and higher education institutions based on per capita cost of students...”

From an institutional perspective, the fourth development plan was used as a mechanism to affect advocacy and educating forms of institutional work (Lawrence & Suddaby, 2006), i.e. the Iranian government, working through the MPO, was promoting the importance of PBB as well as how this would work. It was decided that the new system would be introduced in three stages: transparency, increased efficiency and improved productivity (Eghtesad Online, 2019). Thus, the MPO in the 2006 annual budget circular which gave guidance to universities on what a PBB system involved:

“Reform the budgeting system in a purposeful and operational way to increase the efficiency and effectiveness of government programs and increasing public accountability and improving the quality of services and increasing people's satisfaction by focusing on results” (Budget Circular, 2006).

The circular further outlined a series of steps that should be undertaken to achieve this result. The steps identified are the same as those mentioned in the fourth development plan including; (1) recognizing the activities, results and products of each executive body; (2) calculate the cost of activities, results; and (3) setting the annual budget based on the volume of activities and their cost. Consequently, the MSRT established another research team to work out a model for calculating the cost per student in 2005. The research team consisted of academics from different universities and was led by Isfahan University of Technology.

However, the model proposed was difficult to implement as it led to budget amounts exceeding the previous incremental budgets by almost two times. As one MPO budget manager explains:

“Regarding the per capita student system provided by the MSRT, the model was introduced in 2005. The per capita should be in use. But it's not that easy because there should be many changes in the numbers.”

It appeared that the MSRT (commissioned to promoting scientific research in Iran) and the MPO (setup for overseeing the national budget/resource allocation) had differing priorities, because of which they were unable to come to an agreement on the model/basis on which a PBB should be operationalised. From an institutional work perspective (Lawrence & Suddaby, 2006), these findings highlight the conflicts that arise between social actors pursuing different interests promote/advocate for their preferred institutional change. In the 2006 annual budget the MSRT's proposed a new model for calculating the cost per student. However, this model was rejected in favour of an alternative proposed by the MPO by the Parliament. The MPO, with its direct link to the President, appeared to be more powerful and thus more capable in mobilising Parliament to support its model than the weaker MSRT. As Lawrence and Suddaby (2006) indicate, advocacy work requires social actors utilising their political skills to influence and mobilise other powerful social actors to support their institutional objectives. As the following quote from the Deputy Minister of Planning and Development of the MSRT indicates:

“Statistics from the MSRT for student per capita were approved by the Education and Research Commission of the Parliament, however, in the open court of the parliament, the statistics of the MPO were approved (Keyhan, 2006).”

The Institute for Research and Planning in Higher Education, an institute of the MSRT, oversees the compilation of statistics for student populations. In 2006 a conflict arose between the MPO and the MSRT now centring around the number of students that should be used for calculating the universities budget. The MPO would not accept the numbers provided to it by the MSRT. During the same time, parliamentary debates around the timelines outlined in the fourth five-year development plan as not being realistic erupted. These two developments combined to frustrate the government's attempts to transitioning to a PBB system (Iranian Student News Agency, 2006).

In the 2007 budget circular the MPO had noticed shortcomings in the first phase of the budget transition process, i.e. recognizing the activities, results and products of each executive body. Further, Parliament members expressed scepticism arguing that the new budgeting system was not performance-based, and this led to discussions in open session of the parliament (Isna News Agency, 2006). Despite this setback, in 2007 the MPO's budget circular was prepared on the expectation that university budgets would be prepared based on a student per capita cost basis. Further, when the results of the 2007 national university entrance exams were announced, universities realized that they had been given extra student numbers, as identified of students by the National Organization of Educational Testing⁹ (i.e. the student numbers were higher than originally forecasted). Although, according to the fourth five-year development plan, the government had committed to disbursing funds based on the number of students/PBB. However, in that fiscal year the government had prepared the country's budget based on a contractionary fiscal policy and the budget was prepared on an incremental basis (Mehr News, 2007). Consequently, university presidents began to express concerns regarding their universities' financial situation. They were now opposed to the distribution of the budget in a way other than based on cost per student. They argued that this method had now been extensively discussed in university meetings and given the increase in student numbers was a more appropriate basis for working out the university budget (Mehr News, 2007).

4.2.1 The dissolution of the MPO

Despite the relative progress made in the implementation of a PBB system, tensions between the government and the MPO resulted in the MPO's dissolution in 2008. There are contradictory reasons about the cause of the tension between government and MPO. Some state that there were personal disagreements between the president (Ahmadi Nejad) and the MPO while others attribute this to a governments desire to reduce centralism in the MPO (Icana News Agency, 2018b). Regardless, the dissolution of the MPO was a coup de grâce to PBB implementation attempts (Icana News Agency, 2012). Subsequently, part of the responsibilities of the MPO were transformed to a new Vice President for Strategic Planning and Supervision (VP Strategic Planning & Supervision). This role continued until 2014 when the MPO was revived by the next government.

After the MPO's dissolution, the cost per student model prepared by MSRT's research team was shelved and the MSRT stopped conducting any further research projects on the area. The reason was that dissolution of MPO was accompanied by massive changes in managers and experts in that organization and the discussions around the model should be started from the early stage with VP Strategic Planning and Supervision managers. A fresh attempt was made in 2009 when a new team was established by MSRT to review the model. However, the proposed model was not successful in getting approval from the new VP Strategic Planning & Supervision. The MSRT argued that their proposed models were being rejected because the government did not have the funds that would have to be allocated. A MSRT budget manager explained:

"MSRT model was introduced to the universities and the VP Strategic Planning & Supervision. But the feedback was not good, and the VP Strategic Planning & Supervision did not have that amount of money, so they questioned the logic."

The VP Strategic Planning & Supervision argued that the issues associated with each new proposed model stemmed from the frequent changes made to the MSRT research teams and the time gap between projects:

"For several years now, MSRT has been modifying the per capita model, and they have made different people responsible, and everyone has followed a certain model, but they have been very good and there is progress, but it is unfortunate that they

⁹ The National Organization of Educational Testing is a public organization affiliated with the MSRT of Iran, which holds various annual exams in Iran, including the entrance exam to public universities.

have different teams. They may not know the information or may not give it information.”

From an institutional work perspective, the arguments and counter arguments of the MSRT and the MPO provide examples of disassociating moral foundations work (Lawrence & Suddaby, 2006) where discursive strategies used by social actors to delegitimizing the preferred institutions of other social actors.

The MSRT further argued that another reason for their proposed model being rejected was because of the recent rapid increase in the number of universities being established around the country. These universities had been established using political power (especially in the parliament members). As an MSRT budget manager explains:

“[MSRT] said that the new model should not be based only on the number of students. Because according to a set of rules and regulations, educational centres were mushrooming, and we could not cover all types of universities with this model.”

The increasing number of universities, with suspect educational standards, led to the MSRT efforts to setting performance indicators which supported the implementation of PBB. Thus, in 2009 the Reorganizing Higher Education plan (*Amayesh*) was presented to the Supreme Council of the Cultural Revolution¹⁰. The plan proposed the restructuring of the higher education sector and included mergers and dissolutions of universities. In this way the MSRT was identifying a problem and simultaneously proposing a solution to the problem.

4.3 Iran's fifth five-year development plan (2011-2016)

In 2009, the general policies for the fifth development plan of Iran, written by the Supreme Leader of Iran, stated that: “The country's budgeting system should be converted to PBB”. It was also stressed that this would involve a cost per student for university budgets and identified deadlines for implementing PBB (Article 219):

“government is obliged to provide the necessary grounds for preparing the budget by the operational method in all executive bodies by the end of the second year of the program [2012], so that the budget bill for the third year [2013] of the program is prepared, compiled and submitted to the parliament, using the new method.”

In 2011, a revised version of the Financial and Trading Act for universities was passed, which introduced additional rules related to public universities budget processes. Article 1 of the revised act stated that the budget received by the universities constituted “help” given by the government. The interpretation of this Act created a source of conflict between universities and the government. The government wanted universities to become financially autonomous entities which were to be provided with financial assistance only in exceptional circumstances when they required “help”. As one MPO budget manager explains:

“The funds that the government gives to the university are helpful, so universities think they should not be accountable for that. However, the university, as an independent body, must earn its own money, and the government will help it if necessary.”

On the other hand, universities continued to emphasize their special status and interpreted the act as meaning that government funds were “helpful” to promote research and education and in line with the

¹⁰ This plan was approved by council after 6 years in 2015. Finally, after a long journey the Education deputy of MSRT announced that the Reorganizing Higher Education (*Amayesh*) document is about to be finalized in 2019 (Mehr News, 2019), but it was not finalized until 2020 (TasnimNews, 2020). One of the problems in finalizing this plan is the parliament members resistance (Islamic Republic News Agency, 2019).

special status of universities. The arguments of universities were used to dissociate the moral foundations (Lawrence & Suddaby, 2006) of implementing PBB in universities.

In 2011, the MSRT prepared the universities budget proposal based on a cost per student model (HamshahriOnline, 2011), but the amount used for budget draft was calculated by the VP Strategic Planning & Supervision using the traditional incremental model. The MSRT was given no role in drafting the budget bill submitted to parliament, even though the process required the draft budget to be prepared through mutual agreement and consultation (TasnimNews, 2013a).

4.3.1 The MPO revived

In 2013 a new government was sworn in and the MPO revived and instructed to resume its efforts of implementing a PBB (Eghtesad Online, 2019). However, the MPO was still not convinced of the accuracy of the MSRT's formula for calculating the cost per student. As one MSRT Budget manager explains:

"The biggest challenge we [MSRT] had was to justify the MPO that this model [per capita model] is not a scam and we don't want to take a lot of budget."

The deadlock between the MSRT and the MPO continued through to 2014, despite the head of the parliament's higher education committee stating that the parliament had planned to approve universities 2014 budgets on a cost per student basis (TasnimNews, 2013b). Consequently, a PBB system did not materialise (Icana News Agency, 2014).

Additionally, a new tension arose between the MSRT and the universities which it supervised. Under the traditional incremental budgeting system universities were able to negotiate their allocated budget. With the new PBB system universities, especially the older more established universities, found their negotiating powers weakening in comparison to that of the MSRT. As Parliamentary deputy minister of MSRT explains:

"Because the per capita model increases MSRT bargaining power, universities want to know what it is and how much of their budget would be based on it."

"Our university is one of the oldest universities in the country and has specific missions that differ from other public universities. We should not be treated the same for budget allocation"

Consequently, university boards began to argue that the new cost per student model did not incorporate all aspects of the universities operations and as a result there was an increasing mistrust between the universities and the government regulators. For example, one budget manager of a prominent university states that:

"the fact that government divides the unavoidable amount of budget by the number of students, is not realistic and destroys the mutual trust."

Further, universities began to question MSRT's compiled student numbers. The university budget managers argued that the MSRT wanted to choose numbers which result in a lower budget:

"There is a difference between the budget calculated through the MSRT student per capita and the information announced by the universities. That is because government considers the number which is less."

From an institutional lens, universities were using discursive strategies to disassociate the moral foundations (Lawrence & Suddaby, 2006) of the MSRT's proposed PBB model. Consequently, the MSRT was now facing pressure from the MPO on the one hand and universities on the other. The MSRT solution to obtain support from the universities was to hold meetings and seminars on PBB and the per capita model particularly with universities budget experts and managers in order to enhance their understanding around the model and the calculation process based on per capita model. As a manager at MSRT explained:

“The universities are being informed. We had several meetings with the universities [budget staff] and explained the model to them in full.”

Finally, in 2015 the MSRT proposed the establishment of a cooperative committee comprising of representatives of the MSRT and the MPO. From an institutional work perspective, the formation of this committee provides an example of advocacy work (Lawrence & Suddaby, 2006) undertaken by the MSRT which realised that the MPO was more likely to accept a proposed model if it involved in formulating such a model. These efforts achieved some level of acceptance from the MPO and as a result there was an expectation that the 2015 universities budget would be prepared on cost per student basis (Mehr News, 2014). However, while the universities' 2015 and 2016 annual budget had been prepared based on cost per student basis by the MSRT (Din Mohammadi, 2015), a PBB system could not be employed by the MPO due to the government's financial limitations (Isna News Agency, 2016). The financial limitations hindered the PBB implementation because using this method the universities budget should increase. As an MSRT budget manager explained:

“Using the per capita to calculate the budget, was far from MPO's available fund because the final model was based on the standard universities and if the MPO wanted to use it as a criterion, the universities' budget would grow.”

Thus, it now appeared that the hindrance in the implementation of a PBB was coming not from universities and MSRT but rather from the MPO and the government.

4.4 Implementing a performance-based budgeting system (post-2016)

Now that the MPO and MSRT finally agreed on the per student cost model, several challenges arose in implementing this model. First, there were issues in the distribution of resources to smaller universities with less than 20 academic staff and corresponding low student numbers. As a budget manager at MSRT explained:

“One of the problems we have is with the small universities. Older universities had reached to certain standards such as faculty member number, but small universities cannot be fit into the model.”

The allocation of resources on the proposed cost per student model meant that these universities were unable to cover their overheads and would potentially operate with a budget deficit. Second, universities student numbers were steadily increasing and as a result the ratio of students to academic staff in Iranian universities had risen from 48 in 1996 to 89 in 2012 before falling to 72 in 2015. With higher student numbers universities, under the proposed PBB system, would be entitled to greater financial resources. However, knowing the governments financial limitations, the MPO argued that Iranian universities were experiencing a decline in academic quality as universities were unable to maintain their student to staff ratio. As a budget expert in MPO stated:

“One of our quantitative indicators is the ratio of students to academic staff. For each number of students, there must be a certain number of academic staff and universities must adapt to this standard.”

The MPO also argued that a comparison of the per capita income of the country with the cost per student (which was higher) indicated that Iranian universities were run inefficiently thereby leading to high costs (MPO, 2018). The MPO could no longer rely on its old argument of the cost per student model being flawed as the model finally agreed upon was developed by the MPO/MSRT cooperative committee. Instead the MPO was now placing the blame on universities which it argued offered poor quality services at a high cost. As a budget expert in MPO explained:

“We need to engage more quality dimension in the model. Universities that are of higher quality and have a greater role in the production of the country's science should get more budget.”

Thus, in 2018 the MPO/MSRT cooperative committee reported in the 2017 annual budget bill, only 4.3% of the universities' budget has been calculated based on a cost per student basis. Essentially, the MPO was attempting to shift the responsibility for failure in implementing a PBB on to the universities, i.e. the problem was not in the PBB model or the governments lack of financial resources but rather the inefficiency of Iranian universities. From an institutional perspective, the MPO was undertaking disassociating moral foundations work (Lawrence & Suddaby, 2006) where the legitimacy of Iranian universities and their claims for financial resources was being challenged. Thus, while the MPO claimed having implemented a PBB budgeting system the underlying reality was different as most universities the old incremental budgeting system continued (MPO and MSRT, 2018).

These circumstances encouraged the MSRT to direct its resources towards the standard of education in Iranian universities. The focus was on developing performance evaluation systems which would assist in drawing up university rankings. As a result, the MSRT revised the rankings they developed in 2015 with new rankings released in 2017 (Farhikhtegan, 2019). As an MSRT budget manager explained:

“There are defined indicators that we use to rank the universities. The proportions of faculty members to students is just one of the indicators. Another indicator is what part of the university budget is spent on research”

The rankings were the first step toward the standardization of universities academic operations. Importantly, these rankings were linked to the PBB model and this assisted the MSRT in distributing university budgets based on a cost per student basis. From an institutional work perspective, these efforts provide an example of enabling work (Lawrence & Suddaby, 2006) where rule systems are introduced to support the functioning of institutions.

Subsequently, the governments sixth five-year development plan (2017-2021), required 20% of public organisations annual budgets to be prepared on a PBB basis in the first year of the plan (i.e. 2017) and to gradually increase to 100% by 2021, i.e. advocacy work (Lawrence & Suddaby, 2006). Following the sixth development plan, the MPO's budget circulars, released in 2018, 2019 and 2020, have been changed to a new format with a comprehensive appendix for how a PBB should be implemented, i.e. educating work (Lawrence & Suddaby, 2006). Also, the plan for Reorganizing Higher Education (*Amayesh*) was approved in 2020 and further strengthened PBB in Iranian universities.

4.5 Summary of institutional work, mechanisms and social actors

Table 4 provides a summary of the forms of institutional work undertaken, the mechanisms used to affect this institutional work and the source of these institutional efforts/social actors.

Table 4: Summary of forms of institutional work

Form of institutional work and type	Mechanism used to affect the institutional work	Source/social actor	Discussion
Before performance-based budgeting (from 1970s to 2004)			
Vesting [C]* Constructing identities [C]	1979 Constitutional Act 1972 Planning and Budget Act 1987 State Public Auditing Act 1986 Budget Settlement Act	Parliament	Rules and regulations within statutes used to confer powers and responsibilities related to the preparation and subsequent monitoring of the public budget are allocated to social actors. These rules and regulations are also used to define the relationships between social actors and the field in which they operate is defined.
Disassociating moral foundations [D]	1988 Establishment of Board of Trustees at Universities Act 1991 Universities' Financial and Trading Regulations Act	Parliament	Legislation introduced in the 1980s and early 1990s was designed to promote university budgeting reforms. These regulatory changes coincide with global public sector budgetary reforms and driven by a desire to improve resource allocations in universities.
Embedding and routinising [M]	Budget circular Five-year development plan	MPO	The annual budget circular, prepared in line with the country's five-year development plan, initiates the annual budget system and outlines policies and guidance for public-sector organisations.
Changing normative associations [C]	Financial and Trading Act	Parliament	The Act changed the normative associations underlying university budgeting system in that universities were viewed as different to other public entities.
Disassociating moral foundations [D]	Social studies/research	MSRT	Research exploring the transition to a PBB system explored and which communicated the governments intent to transition from the existing incremental budgeting system to PBB.
Iran's fourth five-year development plan (2005-2009)			
Advocacy [C] Educating [C]	Fourth five-year development plan Budget circular	MPO	The fourth five-year development plan and relating annual budget circular was used to communicate the importance of PBB and how the transition to a PBB would be achieved.
Advocacy [C]	Discursive strategies	MPO MSRT	Both social actors promoting their preferred PBB model (including cost per student and student numbers). The MPO being a more powerful social actor (headed by the Vice President of Iran and reporting directly to the Iranian President) was more powerful and more skilled in mobilising parliamentary support for its proposed model.

Disassociating moral foundations [D]	Discursive strategies	MPO MSRT	The MPO blamed the MSRT for the failure to implement a PBB arguing that the model proposed lacked credibility. The MSRT blamed the MPO for the failure to transition to a PBB arguing that the government lacked the funds to support PBB.
Iran's fifth five-year development plan (2011-2016)			
Dissociating moral foundations [D]	Discursive strategies	University board of trustees	Universities used the revised the Financial and Trading Act to argue that government funding to universities was "help" to promote research and education and in line with the special status of universities. The arguments were leveraged to weaken the moral foundations of implementing PBB in universities.
Disassociating moral foundations [D]	Discursive strategies	University board of trustees	Universities questioned MSRTs statistics on student numbers arguing that the MSRT wanted to choose numbers which result in a lower budget. i.e. the MSRT's model was being challenged by universities.
Advocacy [C]	Joint research committee	MSRT	The MSRT created a cooperative committee constituting of representatives from both the MSRT and the MPO to devise a PBB model. It was likely that the proposals originating from such a committee would have greater buy-in from the MPO.
Implementing a performance-based budgeting system (post 2016)			
Disassociating moral foundations [D]	Discursive strategies	MPO	Difficulties in implementing PBB not because of any weakness in the model or the governments financial constraints but rather because of the declining education standards in Iranian universities, a high student to staff ratio.
Enabling work [M]	University performance evaluations and rankings	MSRT	Efforts undertaken by the MSRT to introduce a performance evaluation system and university rankings. These rankings were linked to the PBB and in this way addressed the arguments of the MPO relating to declining academic standards.
Advocacy [C] Educating [C]	Sixth five-year development plan Budget circular	MPO	Phase in a PBB across all public-sector organisations, starting with 20% of annual budgets in 2017 to 100% by 2021. Thus, the annual budget circulars provided a comprehensive appendix for how a PBB should be implemented.

*[C] denotes creating work; [M] denotes maintaining work; [D] denotes disrupting work

5 Discussion of findings

This study has examined the interactions of key players in the process aimed at transforming the budgeting approach for Iranian public universities from the traditional incremental budgeting model to PBB. We employed an institutional work lens (Lawrence and Suddaby, 2006) to examine the reform process aimed at institutionalizing PBB for Iranian public universities. Our analysis shows that this initiative took a long time to finalise as the key regulatory agencies struggled to come to an agreement on the design of the PBB system. When it was finally implemented, the new PBB system achieved only minimal success while the established incremental budgeting approach was largely maintained. With due consideration of the organizational and social context of public budgeting (Roberts, 2014) our study highlights that the institutional work undertaken by key social actors in introducing PBB to a limited extent while predominantly maintaining the old institutionalised incremental budgeting system. The Iranian evidence presented in this paper enriches the public university budgeting literature (e.g., Lepori and Montauti, 2020; Moll and Hoque, 2011) that highlights the tension between social actors competing to influence institutional change. The extant literature on PBB (both in a developed and developing country context) focuses on identifying institutional pressures (coercive, mimetic and normative isomorphism), challenges in implementation, impacts from reforms, and the subsequent success of such reforms. In comparison, this study focuses on the institutional work undertaken by competing social actors/regulatory authorities seeking to shape the PBB system prior to its implementation. Institutionalists have also shifted attention away from isomorphism towards the study of organisational heterogeneity, which we intend to contribute here. In doing so, the study offers useful insights into why introducing budgetary reforms can be a bitter and protracted struggle characterised by failed negotiations and compromise attempts amongst social actors engaged in institutional work to further interests of their organisations. The result is a situation which appears to exhibit characteristics of both stability and change.

There is extensive literature on public budgeting that adopted the institutional perspective (Moll & Hoque, 2011; Jalali Aliabadi *et al.*, 2019; Ezzamel *et al.*, 2012; Jalali Aliabadi *et al.*, 2021). Our study builds on this theoretical development to illuminate field level processes implicated in actors attempts to disrupt old institutions to create and consolidate new institutions on the one hand while other actors undertake efforts to preserve old institutions or negotiate new ones on the other. In this respect, our use of institutional work permits analysis of the processes of institutional work that contend actors leverage to disrupt prevailing institutions, construct new norms, and/ or maintain existing institutions (Lawrence and Suddaby, 2006). The MSRT, representing Iranian universities, was engaged in institutional work aimed at preserving the old incremental budgeting approach in the face of the MPO's efforts to disrupt the long-established institutions of incremental budgeting. The institutional work of advocacy (Lawrence and Suddaby, 2006) was evident in the MPO's efforts to mobilise legislative mandate in advancing the PBB adoption agenda. However, budgeting rules stipulated in the PBB approach were eventually applied for not more than 4.3% of the total budget allocation of universities as the MSRT and universities worked to maintain the prevailing institutional practice of incremental budgeting through the institutional work of dissociating the moral foundations, i.e. legitimacy (Lawrence and Suddaby, 2006) of the proposed PBB model by criticising its underpinning budget formula.

The finding highlights that institutional works aimed at enacting change were restrained, which portends the presence of competing institutional work at succeeding in influencing government reforms that resulted in the maintaining of prevailing incremental budgeting. Indeed, this outcome invites close theoretical investigation because the use of the PBB according for universities was stipulated in Fourth Five Year Development Plan of Iran (2005- 2010). The annual plans and legislative mandate imbued the MPO with the power to engage in the institutional work of advocacy (Lawrence and Suddaby, 2006) to promote PBB at the field level, but these were counter-balanced with institutional work of disassociating moral foundations (Lawrence and Suddaby, 2006) undertaken by the MSRT which proposed a student per capita model that yielded a higher budget allocation to universities. Further, the MSRT's and some universities' demand's to incorporate university reputation in the performance-based budget formula on the surface tended to serve as enabling work, i.e. enabling the implementation of

PBB (Lawrence and Suddaby, 2006), it served to delay the implementation of PBB by further complicating discursive dynamics between MPO and MSRT.

The budgeting literature suggests that the use of power sources such as political and social to get more budget (see Covaleski & Dirsmith, 1983). This aspect of budgeting process can delay the implementation of a new budgeting system where competing actors work to further their personal interests. Our study extends this literature by contributing insights into processes that facilitate or hinder implementation of enacted legislation aimed at reconstituting institutionalised budgetary systems. While one might expect that legislation endows some actors with political and local power to implement change, the Iranian evidence analysed in this study illustrated the nuances of the reform process. Indeed, legislation confers some authority on social actors initiating PBB reforms, which calls for institutional work to disrupt the old order and create a new institutional order. However, as the evidence in this study highlights, social actors intending to reserve the status quo or ensure any changes introduced will maintain their influence on resource allocation. The amount of budget in power games is crucial (see also Covaleski & Dirsmith, 1983), and thus influential actors (like the MPO and the MSRT) attempt to promote or maintain their agenda at the institutional field level, i.e., at the site where budgetary rules are established.

Our findings offer insights that enrich our understanding of organisational reaction to public budgeting change by highlighting that such reaction are not restricted within organisational boundaries, i.e., site of implementation of budgetary rules. As prior studies on public education sector budgeting emphasised issues of budgeting in the context of budgetary practices within organisations (Ezzamel *et al.*, 2012, Lepori and Montauti, 2020), our focus at the field level actors was aimed at the design of a PBB system prior to its actual implementation at an organisational/micro level. Our institutional work interpretation highlights that Iranian authorities failed to fully institutionalise the formally enacted PBB for Iranian universities. The choice of this theoretical lens illuminates the work undertaken by authorities/social actors attempting to influence institutional change, the tensions that arise as social actors wishing to introduce change and those who were against it, and the ultimate success of government reform efforts. Institutionalised systems, processes and practices often tend to persist, and prior studies on university budgeting examined varied organisational responses to institutional change in university budgeting (Ezzamel *et al.*, 2012) and more generally organization-level responses to field-level institutional change in budgeting (Moll and Hoque, 2011). In contrast to organisation-level reactions to changed budgetary rules, our study offers evidence of how dominant stability and minimal change happened in public budgeting through a host of institution work strategies played at a higher level than the boundaries of individual public sector organisations.

Financial and budgetary knowledge of budget actors is considered as a source of power that can determine the amount of budget for each ministry/social actor. In this respect, the tension between MSRT and the MPO over the calculation of student per capita suggests that technical authority and administrative power could be mobilized in the institutional work of creating new norms in implementing PBB. As power determines budget allocation (Covaleski and Dirsmith, 1988), the MSRT mobilised its professional power through its research to challenge the MPO's proposal and thereby eventually contribute to the limited success of a more stringent budget allocation rule for universities. Further, universities, by invoking factors such as reputation of universities, pushed for a budget formula that would be more favourable to certain universities than the one suggested by the MSRT. Coupled with the tension between the MSRT and MPO proposals, the universities' demand contributed to the limited success of the PBB implementation. Prior studies on public-sector budgeting including public-sector education (Ezzamel *et al.*, 2012, Lepori and Montauti, 2020) highlighted institutional mechanisms that characterise changes in public budgeting approaches. Particularly, with respect to public university budgeting, research shows the struggles between managerialist logic and professional logic as underpinning principles of university budgeting (Lepori and Montauti, 2020). Our study contributes insights from the institutional work perspective that enriches the literature by highlighting the institutional work processes that explain change and stability in public-sector budgeting reform outcomes.

6 Conclusion and implications

This study has examined the work undertaken by key social actors in influencing government reform efforts, the interactions of competing social actors and the ultimate impact of these dynamics on the success of government efforts at transforming the budgeting system for Iranian public universities from the traditional incremental budgeting model to a new PBB. By adopting the institutional work perspective, we explain that process that led to only a minimal success in implementation of PBB in public universities and instead largely preserved the incremental budgeting approach. Our theoretical framing relies on the lens of institutional work, which highlights the dynamics of forces that attempt to maintain, disrupt or/ and create institutions. In doing so, the study offers theoretical insights that enrich our understanding of public budgeting literature that focused on reform. Our findings show that the institutional work perspective can serve as a suitable analytical lens to investigate the establishment of university budgeting rules. Further, we build on Lawrence and Suddaby's (2006) conceptualisation of vesting work which we describe as comprising of efforts directed at the creation of rules that, inter alia, confer authority on social actors operating in a field. Prior studies on the public education budgeting sector focused on issues surrounding organisation-level public budgeting practices (Lepori & Montauti, 2020; Ezzamel *et al.*, 2012; Moll and Hoque, 2011), which pertains to the site of implementation of budgetary rules. Our focus on the field-level where the rules are established was aimed at examining organizations' strategies invoked at the field-level to influence the rules.

Our evidence based on the Iranian setting has broader significance. Prior studies on public budgeting are predominantly based on the empirical settings of developed economies. Broadening the scope of empirical observations will allow richer understanding of the world-wide trend of public budgeting reforms that advocate managerialist thinking for public management. In this respect our study offers evidence from a relatively neglected but interesting setting, Iran, which shows how the processes and outcomes of NPM reforms on institutions of resource allocation pertaining to Iranian universities were contested and negotiated. Our analysis and findings could be of interest to public-sector officials and managers of public-sector organizations interested in gaining an understanding of budgetary reform. The findings reveal how developing countries can struggle to introduce public sector reforms and will be of interest to policy makers, including supranational bodies (e.g. the World Bank) that express frustration with the pace of reforms enacted by developing countries. The findings illustrate the role of actors in the budgeting process at universities and highlight the way in which they interacted was explained. These interactions determine the current budget process for Iranian universities and should be considered in any transition in budgeting process. This understanding is critical for two main reasons. First, from the actors' perspective it is important to gain a better understanding of the processes at universities, to find the best way to influence the process. Second, university budgeting processes have a profound impact on human resource development as well as research and innovation priorities in any society. Generally, there is lack of extensive evidence on PBB enactment of implementation issues. Our study contributes to the literature on this topic by illuminating institutional work processes that explain the limited success as well as predominant inhibition of the PBB implementation project. Further, the study contributes to the public budgeting literature by exploring a new context in this realm of study. Exploring the budgeting process of Iran as a developing country with oil and gas-based budget that covers more than seventy percent of its universities' budget is a valuable context to enrich the budgeting literature. A promising avenue for future research would be to examine institutional processes that could initiate a new wave of changes that either foster or further constrain the managerialist practice of PBB in public universities. Such a study would enhance our understanding of public budgeting approaches as recursively re-constituted phenomena.

7 References

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