



**INFLUENCES OF INSTITUTIONAL CONTRADICTIONS AND HUMAN PRAXIS IN THE  
PROCESS OF CHANGE IN MANAGEMENT CONTROL: A CASE STUDY AT A SOCIAL  
SECURITY INSTITUTE**

**INFLUÊNCIAS DAS CONTRADIÇÕES INSTITUCIONAIS E PRÁXIS HUMANAS NO  
PROCESSO DE MUDANÇA NO CONTROLE GERENCIAL: ESTUDO DE CASO EM UM  
INSTITUTO DE PREVIDÊNCIA SOCIAL**

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EL PROCESO DE CAMBIO DE CONTROL DE GESTIÓN: UN ESTUDIO DE CASO EN UN  
INSTITUTO DE PROTECCIÓN SOCIAL**

Recebido em: 20-07-2020  
Avaliado em: 25-02-2021  
Reformulado em: 24-04-2021  
Aceito para publicação em: 01-11-2022  
Publicado em: 08-03-2023  
Editor Responsável: Franciele Beck/Micheli Ap.  
Lunardi

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**ABSTRACT**

This study aims to understand how institutional contradictions and human praxis shaped the process of institutionalizing the artifacts of management control in an Institute of Social Security. A case study was carried out with a qualitative and descriptive approach, with data collection through interviews, documents and on-site observations at the Brazilian public pension institute called IPPasso. It was verified that pressures can be economic, cultural change or conflict of interest, which become the driving force for institutional change in order to serve the interests of individuals. The changes were perceived as necessary and provided management controls with more agility, efficiency and transparency. The implemented management control is now used by everyone, and they were institutionalized as part of the Institute's routines, aiding in the control, management, accountability of society, as well as helping to inhibit the occurrence of fraud.

**Keywords:** Institutional Contradictions. Human Praxis. Management control. Pension Institute.

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## RESUMO

Este estudo tem como objetivo compreender como as contradições institucionais e a práxis humana moldaram o processo de institucionalização dos artefatos de controle gerencial em um Instituto de Previdência Social. Realizou-se um estudo de caso com abordagem qualitativa e descritiva, com coleta de dados por meio de entrevistas, documentos e observações in loco no Instituto de Previdência Complementar denominado IPPasso. Verificou-se que as pressões podem ser econômicas, de mudança cultural ou de conflito de interesses, que se tornam o motor da mudança institucional a fim de atender aos interesses dos indivíduos. As mudanças foram percebidas como necessárias e proporcionaram aos controles de gestão mais agilidade, eficiência e transparência. Os controles gerenciais implantados passaram a ser utilizados por todos e foram institucionalizados como parte da rotina do Instituto, auxiliando no controle, gestão, prestação de contas da sociedade, além de auxiliar na redução de fraudes.

**Palavras-chave:** Contradições Institucionais. Práxis Humanas. Controle Gerencial. Instituto de Pensão.

## RESUMEN

Este estudio tiene como objetivo comprender cómo las contradicciones institucionales y la praxis humana configuraron el proceso de institucionalización de los artefactos de control de gestión en un Instituto de Seguridad Social. Se realizó un estudio de caso con abordaje cualitativo y descriptivo, con recolección de datos a través de entrevistas, documentos y observaciones in loco en el Instituto de Seguridad Social denominado IPPasso. Se encontró que las presiones pueden ser económicas, de cambio cultural o conflicto de intereses, las cuales se convierten en el motor del cambio institucional con el fin de satisfacer los intereses de los individuos. Los cambios fueron percibidos como necesarios y dotaron a los controles de gestión de mayor agilidad, eficiencia y transparencia. Los controles de gestión implementados comenzaron a ser utilizados por todos y se institucionalizaron como parte de la rutina del Instituto, ayudando a controlar, administrar y rendir cuentas a la sociedad, además de ayudar a reducir el fraude.

**Palabras clave:** Contradicciones Institucionales. Praxis Humana. Controle de Manejo. Instituto de Pensiones.

## 1 INTRODUCTION

The high competitiveness among organizations, the advance in information technologies and the different organizational structures require new demands for data and documents that favor the emergence and, consequently, the dissemination of new management techniques, causing the need for adaptations to changes in form agile, so that organizations achieve satisfactory results (Reis, 2008).

In this environment of organizational change, in which Accounting is inserted, new theoretical approaches have emerged to study the phenomenon of change that management accounting and control has been presenting, in particular, the Institutional Theory, the background of this research. Management accounting, from the institutional point of view, is influenced and influences a multiplicity of economic agents, institutions, processes and individuals and interferes in the way of managing and in the organizational life in a comprehensive way (Miller, 1994).

Institutional Theory has been observed in different aspects, such as isomorphism (Wijethilake et al., 2017), institutional logic (Berente & Yoo, 2012), or routines (Quinn & Hiebl, 2018). The

Institutional Theory approach that explains the changes in management accounting in the intraorganizational scope is the so-called Old Institutional Economics (OIE), as it uses the organization's internal processes as the focus of analysis (Steen, 2011). In the same vein, Burns (2000) states that the analytical studies of changes in management accounting routines, which report to the OIE, aim to carry out studies on individuals within organizations, as well as to analyze the behaviors that produce a new social reality, which after the change process, can be considered institutionalized.

Several studies have adopted institutional theory approaches to analyze changes in management accounting. Burns and Scapens (2000) proposed a conceptual framework, which allow carrying out research on the way in which management processes changes occur within organizations. In the same perspective, there are the studies of Boff, Beuren and Guerreiro (2008), Lavarda, Ripoll and Barrachina (2009), Beuren and Macohon (2010), Bogt and Scapens (2019), Pagliarussi and Leme (2020).

According to the studies referenced, when it comes to analyzing institutional changes, in particular, changes in management accounting, the widely used institutional basis is that created by Burns and Scapens (2000). Thus, it follows the precepts of Institutional Theory, based on the OIE, in which management accounting is developed internally in organizations and aims to analyze the behavioral regularity of groups of individuals within organizations, through a view of the entire process of change. Management accounting is treated, by the authors, as an institution within the company, which has a routine formed by habits that gives meaning to a certain group of people, whose organizational structure is unquestionably accepted (Burns & Scapens, 2000).

In order to understand why and how the actors can influence, recognize the opportunities and alternatives for the changes to be implemented, Seo and Creed (2002) proposed a theoretical model that uses the dialectic perspective based on Benson (1977) to explain institutional change. The model constitutes the view that institutional change must be understood as a result of the dynamic interactions between institutional contradictions and human praxis (dialectical view).

In the same line, from the perspective of institutional contradictions, there are studies already mentioned by Seo and Creed (2002) and Burns and Baldvinsdottir (2005). In addition, to the works of Abrahamsson and Gerdin, (2006), Hyvönen and Järvinen (2006), Sharma, Lawrence and Lowe (2010), Conrad and Uslu (2011), Bjerregaard and Lauring (2012), Wanderley, Miranda, Meira and Cullen (2011), Wanderley and Cullen (2012), Catasús (2015), Toigo, Wrubel and Lavarda (2015), Lavarda and Popik (2016), Xu, Ji and Dellaportas (2019), or Zheng and Chok (2019). This study seeks to aggregate in the literature aspects of understanding about the influence of external regulatory factors in the practices of internal management control.

However, in the line of studies dealing with institutional changes in Pension Institutes, there are few evidences produced in the field. Santana and Oliveira (2013), which analyzed the process of institutional change in pension institutes from the financing of the innovation, via the Private Equity and Venture Capital (PE/VC) market, with the application of the Mahoney and Thelen (2010). Thus, an opportunity arises, from the bases surveyed, to analyze changes in management controls related to human contradictions and praxis specifically in pension institutes.

In this context, Pension Institute, here treated as the Social Security Institute (RPPS) IPPasso, is a segment considered relevant to analyze how institutional contradictions and human praxis contribute to the institutionalization of management accounting artifacts. It is a segment in which legal norms are constantly changed or introduced, by regulatory institutions, as a way to improve and improve the management and control of these regimes. In addition, in recent years, social security has been gaining relevance in the country's agenda, considered as one of the master pillars for the organization of public accounts and, therefore, for the country's economic and sustained growth (Bogoni & Fernandes, 2011).

Considering the scenario of changes in the management controls artifacts of the Social Security Regimes, the aim of this study is to understand how institutional contradictions and human

praxis shaped the process of institutionalizing the artifacts of management accounting in an Institute of Social Security.

The relevance of the study, from a theoretical point of view, is based on the contribution to literature on the topic of contradictions and praxis as determinants in the institutionalization of management accounting artifacts in Pension Institutes, based on the dialectic established in Benson's contribution (1977) and proposed by Seo and Creed (2002). In the social sphere, the research is justified by the importance that this social security sector has, since it is responsible for paying pensions to many civil servants across the country. Therefore, it is relevant to know the elements that drive managerial change in these entities, as well as the institutionalization of management accounting artifacts in this segment.

In addition to this section, the article features four other sections. Section two contemplates the theoretical foundation on the institutionalization of habits and routines in Management accounting, following the institutional contradictions and human praxis that interfere in the institutionalization of management controls at the Pension Institute. Following, the methodology and analysis and discussion of the data are presented, ending with the final considerations, exposing the reflections, limitations and proposals for future research.

## **2 CONTRADICTIONS AND PRAXIS IN THE INSTITUTIONALIZATION OF HABITS AND ROUTINES IN MANAGEMENT ACCOUNTING IN THE CONTEXT OF SEO AND CREED (2002)**

In this chapter, the institutionalization of habits and routines in management accounting and the institutional changes based on the Seo and Creed Model (2002) are contextualized. Finally, it contextualizes how human praxis can boost the institutionalization of practices in management accounting.

When analyzing institutional changes, in particular, changes in management accounting, from the perspective of habits and routines, the institutional base widely used is that created by Burns and Scapens (2000). On this theoretical basis, the authors seek to demonstrate how institutionalized routines influence the processes of changes in management accounting.

To study changes in management accounting practices, Burns and Scapens (2000) propose an analysis that divides the institutionalization process into four stages: coding; enacting, reproduction, and institutionalization. This system demonstrates its ability to get involved in the daily life of the organization and achieve the expected expectations when making the decision to implement it. This model allows evaluating the new rules and routines involved in the organization's day-to-day activities (Lavarda et al., 2009).

Most of the time, organizations establish a set of rules, which are directly related to the way things should be done in organizations. If these are carried out routinely, they tend to form the company's practices. However, the rules are not always made up of facts. Therefore, it is necessary, first, to observe how tasks are performed within institutions (Burns & Scapens, 2000). It is also important to consider that there are several factors that can influence the institutionalization of management practices in an organization, from characteristics intrinsic to individuals, as well as their beliefs and values, which can compromise the development of organizational strategies (Pagliarussi & Leme, 2020).

The rules and routines are institutionalized from a historical context, in which the practices are based on the stock of knowledge of individuals and organizations. Therefore, studying the institutionalization of habits and routines is to understand how the different actors interact in the organization and influence its control environment (Burns, 2000).

Burns and Scapens (2000), characterize the concepts of rules and routines mentioning that the rules are the formal declarations of procedures, while routines are the procedures actually in use. Guerreiro, Pereira and Rezende (2006), argue that routines are formalized and institutionalized habits,

incorporating rules-oriented behaviors, and routines are strengthened by the process of repetition of actions to comply with the rules. Routines represent ways of thinking and acting that are usually adopted by a group of individuals unquestionably.

Habits occur in individuality and are integrated into routines. They are characterized as something that does not exclude the individual's idea of intentionality, but that does not mean that they cannot be transformed. In turn, the routines involve a group of people and thus become the main components of the institutions (Guerreiro, Frezatti, & Casado, 2006).

The change in management accounting practices involves the replacement of routines and practices (Burns & Scapens, 2000). Routines result from the involvement of many actors in the organization. The referenced approaches highlight human participation in the change process (Steen, 2011).

It is relevant to note that the characterization brought to habits and routines, in particular, according to Burns and Scapens' theory (2000), offers contributions for the disclosure and understanding of institutional contradictions and human praxis that drove the institutionalization of management accounting artifacts in several organizations.

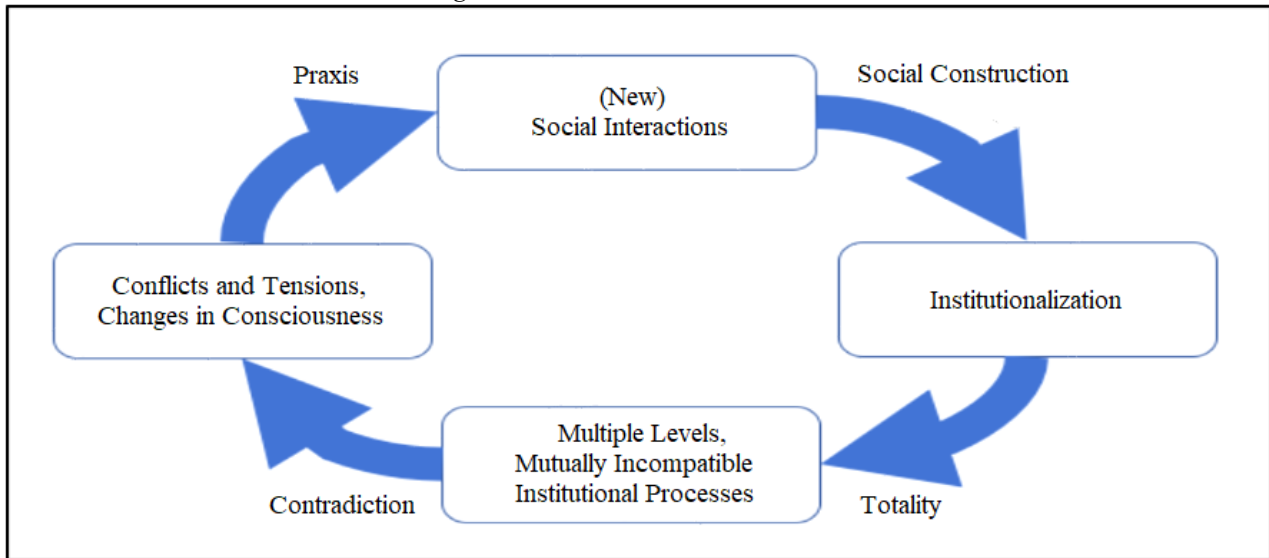
However, Burns and Baldvinsdottir (2005) highlight that the model proposed by Burns and Scapens (2000) in relation to the existing institutional frameworks for change in management accounting, have flaws and need more detailed conceptualization. Burns and Baldvinsdottir (2005), recognize that the model proposed by Burns and Scapens (2000) contemplates the rules, routines, as well as the changes that management accounting can present over time. However, there is a shortage of concepts in the framework of the nature and possible dynamics of change processes.

To overcome the dilemma identified in Burns and Scapens (2000), Seo and Creed (2002) created a model that uses the dialectic perspective to explain institutional change. The main pillar of this model is the view that institutional change must be understood as a result of the dynamic interactions between institutional contradictions and human praxis (Burns & Nielsen, 2006).

Institutional contradictions arise when isomorphic pressures are faced and where a group of social actors reaches a critical understanding of current institutional arrangements and mobilizes other actors for change (Seo & Creed, 2002). The concept of contradictions is the key to explaining when, how and why institutional agents may come to question and, later, try to change their forms and beliefs. From the influence of contradictions, institutional changes emerge, as well as the perception by individuals of the need for change (Wanderley & Soeiro, 2016).

Benson's (1977) dialectic is based on institutional contradictions, focusing on long-term and continuous processes, through which organizational arrangements are produced, maintained and transformed. For the author, four basic principles guide dialectical analysis and contribute to the understanding of institutionalization and the process of change. They are: social construction, totality, contradiction and praxis, synthesized by Benson (1977) and Seo and Creed (2002) in Figure 1.

The understanding of Figure 1 is as follows: first, Social Construction - focuses on the social process through which social relationships are produced, reproduced, ordered and predictable. Through human interactions, which are driven by people's interests, powers and social relationships are gradually built. Second, Totality - social structure is not seen as an isolated or abstract phenomenon. Social phenomena, which must be studied in a way related to their multiple interconnections. Third: Contradictions - refers to ruptures and inconsistencies between the established social arrangements. Social construction produces a complex matrix of contradictions, continuously generating tensions and conflicts between social systems that are capable of changing the current order. Fourth: Praxis - it is the free and creative reconstruction of social arrangements, based on the current limits and potential of social forms. People can be active agents in building their own social relationships (Seo & Creed, 2002).

**Figure 1***Institutionalization and Institutional Change*

Source: Adapted from Seo and Creed (2002).

None of these four principles can be understood separately, but together they constitute a general perspective on the fundamental character of social life (Seo & Creed, 2002). In the authors' perception, the change results from the contradiction, however the contradiction can only be mediated by human praxis.

The previous dialectics, which form institutional changes, based on contradictions and praxis, represent ruptures and inconsistencies between social arrangements and can incite tensions and conflicts and create the conditions for institutional change to occur. And, from the contradictions, recognize the potential or the needs for implementing institutional changes (Burns & Nielsen, 2006).

Institutional change must be understood as a result of dynamic interactions between institutional contradictions and human praxis (Wanderley et al., 2011). The success of this change, on the other hand, is motivated by the sources of institutional contradictions that will trigger and allow human praxis to introduce institutional changes, which after being enacted and reproduced, over time, finally become institutionalized (Wanderley & Cullen, 2012).

According Wanderley and Soueiro (2016), institutional contradictions are the essential driving forces of institutional change, but they do not inevitably lead to institutional change. For Seo and Creed (2002), human praxis is the necessary mediation mechanism between institutional contradictions and institutional change. Seo and Creed (2002) identified four sources of contradiction, listed, briefly in Table 1.

Seo and Creed (2002) establish that as certain social relations and actions become institutionalized, over a long period, they are susceptible to produce one or more combination of these four types of contradictions. That is, not necessarily, they will occur together. From a dialectical point of view, these contradictions are the impetus that drives, permits and restricts new institutional changes.

As previously mentioned, although contradictions can create openings for institutional change, it is the praxis that encapsulates the "making" of change (Benson, 1977). Praxis refers to the free and creative reconstruction of social arrangements, based on the limits and potential of their current structures (Benson, 1977). For Seo and Creed (2002) and Burns and Baldvinsdottir (2005), praxis is human action, of a political nature, which, although incorporated in existing institutions, tends to influence and guarantee change in institutional processes and arrangements.

**Table 1**

*Sources of institutional contradictions listed by Seo and Creed (2002)*

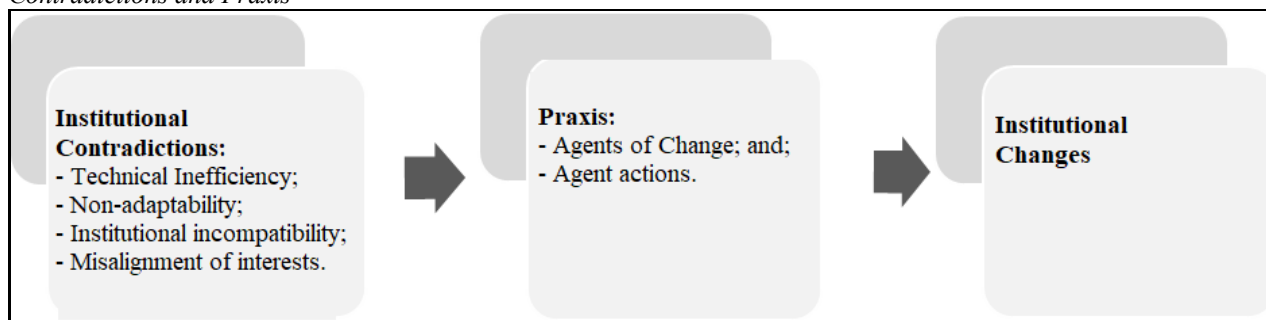
a) Technical inefficiency	First source of contradiction: When the organizational principles and the technical part come into conflict (there is no conformity) (Seo & Creed, 2002).
b) Non-adaptability	Companies tend to change or implement new control systems due to technical inefficiency, and or other factors external to the environment (Seo & Creed, 2002).
c) Institutional incompatibility	Organizations are increasingly exposed to institutional contradictions, although systems are institutionalized, as there are different behavioral expectations arising from institutional arrangements at different levels or sectors of the organization (Seo & Creed, 2002).
d) Misalignment of interests	Institutional arrangements are seen as products subject to political disputes by actors who have divergent interests, as well as inequality of power (Seo & Creed, 2002). Therefore, institutional arrangements end up reflecting the ideas and objectives of the most politically powerful actors (Benson, 1977).

Source: Adapted from Seo and Creed (2002).

Seo and Creed (2002), consider that praxis has three components: 1) self-conscious actors or those with a critical understanding of existing social conditions and how these social conditions do not meet their needs and interests of agents; 2) mobilization of the actors, rooted in new collective understandings of the institutional arrangements, as well as the positioning between them; and, 3) multilateral or collective action by the actors to reconstruct the existing social arrangements and impacts for themselves or for the group. Benson (1977) also points out that praxis involves two moments: (a) reflective, when actors criticize existing institutions or standards and seek alternatives; and, (b) active, when political mobilization and collective action occur. These aspects are showed at Figure 2.

**Figure 2**

*Contradictions and Praxis*



Source: Adapted from Seo and Creed (2002).

However, it is important to note that the changes will only be successful if there is support from the main agents of the organization to implement the new system. Other factors are also important for the successful implementation of the changes: there must be communication with the entire company; involvement of all levels of the organization, through the formation and training of agents; have the necessary and available resources for the process of implementing the new system (Wanderley & Cullen, 2012). In this sense, Burns and Scapens (20002) argue that resistance can occur at the stage when it is communicated to the agents involved that the change will occur, especially if the changes are in conflict with existing values.

Finally, Seo and Creed (2002) approach that human praxis is characterized as the main mediators between contradictions and institutional change. Institutional actors are responsible for making changes happen. In this way, motivating actions can happen through meetings, training, courses and collective actions (Abrahamsson & Gerdin, 2006; Hyvönen & Järvinen, 2006; Sharma et al., 2010; Wanderley & Cullen, 2012; Wanderlei & Soueiro, 2016; Lavarda & Popik, 2016).

### 3 METHODOLOGICAL PROCEDURES

In order to meet the aim to understand how institutional contradictions and human praxis shaped the process of institutionalizing the artifacts of management accounting in an Institute of Social Security, located in the State of Rio Grande do Sul, the research shows descriptive characteristics, through a case study and using a qualitative approach for data collection.

The case study was carried out at the Social Security Institute of Municipal Servants of Passo Fundo - IPPasso, located in the Northern region of the State of Rio Grande do Sul, South Brazil. The Pension Institute, called IPPasso, according to data from the Actuarial Valuation Report on December 31, 2018, had a contingent of 3,547 policyholders, distributed between 2,413 active servers contributing to the self-employed scheme and 1,134 inactive servers - retirees and pensioners (IPPasso, 2019).

**Table 2**

*Interview script for the Researched Pension Institute*

Name	Description	Theoretical Basis (Authors)
a) Characterization of respondents	a) What is your position and role in the Pension Institute? b) How many years do you hold the Current Position in the Fund? c) What is your academic background?	Lavarda and Popik (2016).
b) Institutional Contradictions	a) What are the main management controls existing in IPPasso? b) How did the implementation of existing Management Controls come about? c) What factors may have influenced the implementation of these controls? d) Before the implementation of these controls, how were the previous controls done?	Seo and Creed (2002); Burns and Baldvinsdottir (2005); Abrahamsson and Gerdin (2006); Hyvönen and Järvinen (2006); Sharma, Lawrence and Lowe (2010); Wanderley (2012), Wanderley and Soueiro (2016, Lavarda and Popik (2016).
c) Organizational Authors' Praxis (IPPASSO)	a) Who are the agents involved in the change processes presented in IPPasso? b) Are the agents involved in the changes internal or external to the Institute? c) What are the working mechanisms used to implement the Changes? d) Was there resistance to implementing changes at the Institute? e) How were the changes received by the servers involved in the process?	Seo and Creed (2002); Burns and Baldvinsdottir (2005); Abrahamsson and Gerdin (2006); Burns and Nielsen (2006); Hyvönen and Järvinen (2006); Sharma, Lawrence and Lowe (2010); Conrad and Uslu (2011); Wanderley (2012), Lavarda and Popik (2016).
d) Institutionalization of Change in Management Control	a) After the implementation of the new Controls models were closed, were there any incompatibilities with the previous systems? b) Are the New controls implemented widely used by IPPasso servers and users? c) How were the new Control mechanisms institutionalized at the Institute?	Burns and Scapens (2000); Seo and Creed (2002) Burns and Baldvinsdottir (2005); Hyvönen and Järvinen (2006) Sharma, Lawrence and Lowe (2010); Conrad and Uslu (2011); Wanderley (2012); Lavarda and Popik (2016).

The Pension Institute (IPPasso) was created through Law nº 3.803 of October 26, 2001 (repealed by Law 4.221 of January 11, 2005), with the purpose of guaranteeing statutory municipal employees the payment of Retirement and, to their dependents, death pension and imprisonment allowance. On February 27, 2002, the Management Body was created, as well as the Deliberative and Fiscal Councils. In 2003, the Institute's Internal Regulations were created, which regulate the functioning and attributions of the Management Body.



Research instruments were used according to Creswell (2014), include: questionnaires, interviews, forms and other relevant documents. Thus, it was decided to conduct the research based on the use of multiple types of evidence, such as document analysis, interviews with RPPS Managers and other collaborators and visualizations on the Institute's website (transparency portal) and the City Hall. In addition to the observation of other control instruments and legislation related to Pension Institutes, called Social Security Regimes (RPPS), since its constitution (2001) until 2017.

The interviews were conducted at IPPasso from May to August 2017, totaling eight (8) interviews, lasting approximately 50 minutes each. At the request of the interviewees, the interviews were not recorded, only a script elaborated with questions listed in Table 2 was followed. Blocks were prepared with questions, considered guiding, to facilitate the interview script and to analyze the understanding of existing contradictions and praxis at the Pension Institute.

As a result of the research, seeking to identify the way in which contradictions and praxis drove the institutionalization of the artifacts of management controls, the investigation took place within the established parameters, that is, prioritizing management controls and their changes over time. Including the period of creation of the Fund (October 2001), which started operating in January 2002 until the period of June 2019.

Table 3 shows the subjects who participated in the research. In addition to the interviews, information was collected on the Institute's website and verification of documents using the observation technique.

**Table 3**

*Interviewed employees of the Social Security Institute*

<b>Function - Title in Search</b>	<b>Currently works at the Institute</b>	<b>Function Time</b>
Accountant / Counter - C	Yes	17 years
Administrative Director of IPPasso - DA	Yes	14 years
Former Manager of the Institute - AG	No	04 years
Social Security Technique - TP	Yes	05 years

After the observations made in documents, reports, Laws and Resolutions, it was sought, during the conduct of the interviews, to ratify the evidence collected, which indicated the management controls identified, as well as to clarify the forms of implementation and their respective institutionalization. The initial research protocol for the investigated case followed the recommendations of a data collection protocol guided by Yin (2010). In addition, the interviews were open and flexible in order to capture important information and perspectives for the proposed analysis.

## **4 ANALYSIS OF RESULTS**

This chapter presents the descriptions of the institutional Contradictions identified, the praxis and their respective agents of change and, finally, institutionalized changes.

### **4.1 Management controls existing at IPPasso before the change**

Since its creation, IPPasso has its own accounting records. However, the statements available for inspection and control were only those required by the Fiscal Responsibility Law (LRF), also known as Complementary Law 101/2000. The Statements of Social Security Income and Expenses were sent in a simplified form to the Ministry of Social Security (MPS). There were no investment policies, there was no investment committee and the financial investment statements were not sent to MPS. Financial investments existed and complied with the limits established by the Resolutions of

the National Monetary Council (CMN), which established the number of resources and type of financial products, for which, the resources of the RPPS could be applied.

The Social Security Institute complied with the minimum standards established regarding the structure and functioning of the RPPS. However, they were sufficient to have good management indicators and obtain the Social Security Regularity Certificate (CRP), a minimum requirement for the Municipality and the Fund itself to receive resources and sign agreements. The CRP is issued by the Social Security Secretariat (SPS), linked to the MPS and certifies that the RPPS meets all the criteria and requirements established by the current legislation.

In the first years of the Fund's existence, the managers' concern was to implement all the legislation necessary for the regularization and operation of IPPasso. There were fewer demands compared to the current moment. However, for the time, there were already rules and changes that should be implemented and followed in order for the fund to comply with the rules established by the MPA and the CMN, as it would be supervised by the MPS itself and by the State Court of Accounts (TCE-RS). "The Pension Fund was starting, so it was necessary to train its employees, managers and directors so that it fulfilled its purpose of growing and guaranteeing retirement for its taxpayers". It was also necessary to raise awareness and inform employees, fund contributors, of the importance of everyone's participation and collaboration so that IPPasso would become the body responsible for their retirements, with all the credibility, seriousness and solvency that a Pension Institute needs (DA, C, AG).

In the opinion of the interviewees (C, AG, DA), in the first years of IPPasso's existence, the existing controls and the requirements of MPS and CMN were less. There were statements of revenue and expense execution, the funds were invested in local financial institutions and within the required standards. However, the social security statements only reported the total Funds Income and Expenses, there was no need to report the number of active and inactive employees. Also, it was not necessary to inform the investment policy and there was no investment committee. The actuarial calculation was not made annually or digitized for the MPS, that is, they were simplified reports.

For the interviewee (C) "as soon as the RPPS was created, the taxpayers were full of doubts regarding the functioning of the Fund. Thus, assemblies and meetings were held to clarify its operation, as well as to present the accountability of the funds collected, transferred, budget balance, expense reports, investments and other reports established by the LRF that had information on the RPPS, total expenses with personnel, etc., in addition to all information about IPPasso's assets".

At the time of creation and during the first years of the Institute's constitution, no brochures or newsletters were made and there was no Institute Website (<http://www.ippasso.com.br>), the provision of Accounts for Taxpayers of the Fund continued to be made in assemblies and meetings (C, AG, DA).

According to the analysis of documents and interviews, it is observed that in the first years of the creation of IPPasso, even complying with the requirements established by the Legislation in force, there was a simplification of the number of management controls. The concern was centered only on meeting the requirements established by the MPS, CMN and TCE, that is, it was not observed the existence of other management controls. Even though, the need to expand controls was evident as the Institute grew. According to the interviewees (DA, C, TA), the emergence of new controls is important to increase the control and management mechanisms of IPPasso, in addition to that, the fund needs to follow the changes that occur in the social security sector and seek a level increasing professionalization.

From the description of the existing management controls, the perception of the need for changes and evolution in the constitution of the existing controls arises, as a background. According to Burns and Nielsen (2006), individuals visualize the contradictions and perceive the need to institute changes. Another factor considered one of the drivers of the contradictions can be attributed to the constant search for legitimacy and conformity in meeting the environment external to the Institute (MPS, CMN, TCE). Such factors can lead to a series of conflicting and inconsistent institutional

agreements within organizations (in this case, IPPasso), which are pointed out by Seo and Creed (2002), as forces capable of provoking institutional contradictions.

Starting from these premises, in sequence, the contradictions and praxis that resulted in changes in the management controls of the Pension Institute IPPasso will be analyzed.

#### **4.2 Institutional contradictions and human praxis at the Pension Institute IPPasso**

According to Benson's dialectic (1977), institutional contradictions are concentrated in long-term and continuous processes, through which organizational arrangements are produced, maintained or transformed. Thus, the transformations occurred in the management controls of IPPasso for the analyzed period is presented. From the information collected and interviews conducted, we sought to identify which contradictions drove the changes in management controls at the Pension Institute IPPasso.

In view of the aforementioned subsidies, it can be seen that the statements, reports, standards and implementation of controls have been accentuated since the publication of the Brazilian Accounting Standards Applied to the Public Sector (NBC T.16.1 to 16.11) and applied to the accounting of the Investment Funds Public Pension. Accordingly, all of the Institute's accounting reports were adapted to comply with current legislation. In the same vein, the MPS edited Ordinance 402/2008 establishing that the accounting statements of the RPPS should be complemented by Explanatory Notes, so that they could clarify, in detail, the equity situation of the investments for the Funds. With regard to the management of the Funds' resources, the CMN issued Resolution n° 3.456/2007, determining that the RPPS should prepare its investment policy annually. Needing a server with Certification from the responsible agency to manage the financial investments.

The practices cited show the institutionalization of new rules, which are considered formal changes in the management controls of the Institute and Pension and which are now codified, referring to the framework of Burns and Scapens (2000).

The interviewee (C), who has followed IPPasso since its creation, notes that the changes in controls, both in accounting, as in the part of financial and actuarial investments, are constant. "Next, new laws, resolutions and ordinances emerge that will improve the existing controls". For him, there is interest from the Government (MPS and CMN) so that the Funds have sufficient resources to defray public servants' pensions and pensions. "If the funds have sufficient resources, the federal government has no responsibility for the retirement of civil servants who belong to the RPPS. It is in the Government's interest that pension institutes be strengthened. For this reason, I believe that the controls are increasingly greater, both in the accounting and financial aspects, this will all increase transparency and control in the management of the Pension Funds".

For the interviewees (C, DA, TA), over the years, the improvement presented by management controls is evident. For them, in addition to the reports complying with the existing legislation, they are also aimed at rendering accounts to the Servers, fund contributors, the inactive and pensioners. There is more transparency in all information regarding the Institute. Today, all newsletters are available on the MPS and on the IPPasso website. Everyone can access the information. The Statements of social security information and transfers (DIPR) are more complete. In other words, they have more detailed information, such as the number of taxpayers, contribution rates, onlending income, contributions, financial investments, expenses, actuarial calculation and investment policy. Today, to manage the fund's resources, the IPPasso server needs to be certified by the Brazilian Association of Financial and Capital Market Entities (ANBIMA).

As of 2011, IPPasso discloses on the Institute's website, all information related to the organizational structure and measures in the scope of revenue monitoring to combat tax evasion. Actions for credit recovery, transfers of social security compensation, transfer of funds, expenses, contracts and tenders, projects, etc. It also discloses all information related to the number of existing

resources, income from investments, statement of actuarial calculation. In addition to ordinances informing the granting of pensions (C, TA, AG).

Given the above, it is observed that there is a strong relationship between the driving forces, pointed out by Seo and Creed (2002), as responsible for the emergence of contradictions (technical inefficiency, non-adaptability and institutional incompatibility). The contradictions opened up spaces for change. In turn, conflicts of interest create needs for change, which are put into practice based on human praxis (Burns & Nielsen, 2006).

In the identification of human praxis, we sought to locate the agents involved in the change process based on interviews and document analysis. For interviewee C, “we realized that there is a need for controls to be increasingly efficient, more transparent and need to bring as much information as possible so that everyone can access and understand the reports. At IPPasso, changes and improvements in controls are seen by the directors as support tools that will facilitate and assist in accountability, the granting of pensions and, above all, ensuring that the fund has financial sustainability”.

In the praxis presented, the servers themselves identified the need for changes so that the control mechanisms could be more efficient. Using the dialectic established by Seo and Creed (2002), there was the participation of internal agents in the change process. The contradictions allowed for a collective change in the actors involved, who pass from passive subjects to active subjects in the change.

Still identifying the praxis, the involvement of external agents in the changes that occurred at the IPPasso Institute was evidenced. The actuarial calculation is a control mechanism carried out by a contracted (external) company. And, as it is a Pension Institute, it is governed by the legislation imposed by the MPS, CMN and TCE. Therefore, they are also external agents that promote and participate in the change process. The finding of change caused by external agents corroborates what was exposed by Seo and Creed (2002), that is, internal organizational structures may have to change as a result of external demands, such as: government regulations, technological changes or by request from clients.

For the AG, “all changes that occur in IPPasso are established through Laws, Resolutions, Ordinances, Regulations, etc. and the Funds are required to comply. These ordinances are created by the Institute itself and by external control bodies”. Once again, there is the participation of internal and external agents in the establishment of changes.

It is also important to note that the municipal employees, who contribute to the Institute, as well as retirees and pensioners, are important agents in the change process, since several of the controls created are aimed at improving information and accountability for these agents involved (DA).

There was no resistance on the part of the servers regarding the changes that occurred, due the public nature of the Pension Institute, who's servers have job stability and the changes need to be accepted and adjusted to obtain the Certification of Regularity and allow the receipt of Resources to the fund itself and to the Municipality, despite the conflict with existing values.

In view of the above, it was observed that the process of implementing improvements and new management controls at the Pension Institute IPPasso were driven by agents internal and external to the environment (praxis defined by Seo and Creed, 2002).

#### **4.3 Institutionalization of changes at the Pension Institute IPPasso**

According to Burns and Scapens (2000), the change in management accounting practices involves the replacement of existing routines and practices that will, over time, be institutionalized. In this context, and according to the exposition made in the previous item, there were several contradictions that drove changes in the management controls of Pension Institute IPPasso. As well, it was found that human praxis, that is, the agents involved, played an important role in the

implementation of changes. Therefore, next, it is intended to verify how these change processes are being developed and if there are indications that they were or were not institutionalized.

First, we sought to understand how the changes were being carried out by the agents at the Pension Institute. In TA's opinion, "the changes are laborious and frightening at first. There is always a large amount of information and the requirements of the inspection agencies are increasing. However, most changes have facilitated and greatly improved the level of transparency and the instruments of control. In addition to that, some reports were grouped and synthesized, facilitating our work and even speeding up the availability of information".

For DA, "all changes are challenging and important. All the controls that emerged are seen as instruments that came with the aim of improving the management, transparency and strengthening of Pension Funds. In my opinion, pension funds suffer a lot of political pressure, either from the Executives or from the Councilors appointed by the Municipal Executives. Therefore, the controls and regulations established by the MPS, CMN and the TCE are extremely important and are seen as instruments that will hinder the occurrence of fraud, as well as, preserve resources in order to guarantee the retirement of its taxpayers".

All the controls established for the Pension Plans are adopted by IPPasso. The reports and financial statements are also in accordance with current legislation and are used at the Institute to monitor the Fund's equity and financial performance. The employees who work at the Institute are constantly trained and participate in courses and training so that they can perform their duties with greater security (C, DA, TA). According to interviewee C, "IPPasso is increasingly professionalized, the servers are qualified and have training consistent with the positions they occupy, perhaps this will facilitate the incorporation of changes more easily".

**Table 4**

*Summary of the main management control practices institutionalized by IPPasso*

<b>Institutionalization Period</b>	<b>Criterion</b>	<b>Institutionalized Management Control Practices</b>
As of 2008 (Ordinance MPS 204/2008; 402/2008 and 403/2008). Followed by Ordinances MPS 519/2011, Normative Guideline 02 of SPPS/2009, Law 12.527/2011; CMN Resolution 3.922/2010.	Transparency	<ul style="list-style-type: none"> <li>- Availability of access to information regarding the management of the Pension Institute;</li> <li>- Creation of the Institute's website with constant updates of the Accounting, Financial, Actuarial, Pensions, Retirement and Functioning of the Institute;</li> <li>- Holding of Meetings and Public Hearings to publicize the IPPasso Management procedures.</li> </ul>
As of 2008 (Ordinance MPS 204/2008; 402/2008 and 403/2008). Followed by Ordinances MPS 519/2011, Normative Guideline 02 of SPPS/2009, Law 12.527/2011; CMN Resolution 3.922/2010.	Management Control Mechanisms	<ul style="list-style-type: none"> <li>- Budget and bookkeeping is distinct and specific to the Pension Fund;</li> <li>- Statements sent to SPPS (MPS): DIPR, accounting statements, Statements of Investments and Investments of Resources (DAIR); Investment Policy Statement (DPIN); Certification of Social Security Regularity (CRP); Income Statement of Actuarial Valuation (DRAA); Statements of regularity with CADPREV; Resources managed by the Management Unit itself or accredited entities; Server Responsible for handling resources has ANBIMA Certification; there is an Investment Committee; Company hiring specializes to assist in resource management.</li> </ul>

The creation of the Institute's website, as well as the informative journal of IPPasso has facilitated the dissemination of information to taxpayers and society as a whole. The rendering of accounts to the taxpayers is also done in Assemblies, fulfilling the established by the Institute's Legislation and Internal Regulations (TA, DA).

Following, a summary of the main management controls institutionalized by IPPasso is presented (Table 4), an attempt was made to list the main mechanisms of management controls institutionalized by the Pension Institute IPPasso. As they are governed by Laws and Norms (Public

Pension Fund), all management control practices are widely used and, as it were, institutionalized. Also, as stated by the interviewees, the controls are evolving and changing, and, over time, incorporated into the Institute's daily routine.

## 5 FINAL CONSIDERATIONS

The model presented in this article, based on the dialectic of Seo and Creed (2002), can be applied in several institutions and in different sectors, as noted in the Xu et al. (2019), or Zheng and Chok (2019), despite more than 20 years of publication.

The study was applied in an Institute of Pension of Municipal Public Servants (IPPasso) and even being a segment of the public sector, it was possible to analyze and identify the factors that shaped the contradictions, the human praxis of agents involved in the change, and later, the institutionalized management controls in the studied environment.

The results show that the pressures can be economic, cultural changes or conflicts of interest. These forces cause pressure, which will become driving factors for institutional changes. These changes will be latent in environments, who's day-to-day activities need conflict with technical efficiency or no longer serve the interests of the agents involved in the process.

In the case study, the changes were perceived as necessary, because, although they were constant and need training and training, they made management controls more agile, efficient and transparent. The implemented management control systems are now used by everyone, and they were institutionalized and are part of the Institute's routines, without resistance from its users, evidence that corroborates Lavarda and Popik (2016).

Another important factor observed concerns the involvement of the managing members of the Pension Institute in order to mobilize all taxpayers to participate in the change process. According to the reports presented, the changes are seen as variables that strengthen the Pension Institute and that will play an important role in assisting in the control, management, accountability and inhibiting fraud. The findings corroborate Seo and Creed (2002), who consider that the institutionalization of changes requires skills, creativity and mobilization of all the resources involved for their respective implementations.

The research results converge with the studies of Burns and Baldvinsdottir (2005), Hyvönen and Järvinen (2006), Abrahamsson and Gerdin, (2006), Sharma et al. (2010), Conrad and Uslu (2011), Bjerregaard and Lauring (2012), Toigo et al. (2015), Catasús (2015), which showed that technical inefficiency and the misalignment of interests were the sources of contradictions that shaped institutional change and motivated the implementation of new management and control instruments.

Although the study was carried out in a single Pension Institute, it contributes theoretically and empirically to the research on institutional contradictions and human praxis, providing evidence on how the normative and legal pressures arising from the external environment cross the organization's borders and drive the institutionalization of new accounting controls, elucidating the approach of Seo and Creed (2002).

The research findings, especially the non-resistance aspects, point to the need for further studies in which to compare, the contradictions, human praxis and institutionalizations in other Pension Institutes or other market segments. According to Burns and Scapens (2000), it is a mistake to ignore the cumulative factors of change events in which the context, history, cultural and social aspects, among others, are not important for the analysis of the change processes.

Other studies could also compare, the contradictions, the human praxis and if the institutionalizations of the changes occur similarly or not with other Pension Institutes, since many of the changes are triggered by external agents (MPS, CMN and TCE), apparently similar, whose legislation is the same.

**Publication in Event:**

Article presented at the XVIII USP International Conference of Accounting.

**Acknowledgment:**

The National Council for Scientific and Technological Development (CNPq). Article related to the CNPq Research Project Process 408855/2016-9.

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