**Implications of rural community logics on management controls: a Case from developing country**

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# Abstract

The main aim of the study is to provide a cultural and political economic explanation to ‘performance management’ and ‘accountability’ in a rural Egyptian Agro-Manufacturing setting of beets sugar. Methodologically, it adopts a case study approach with a post-positivistic orientation where a particular set of stories are told to illustrate the different ways in which the organizational performance is being sensed, measured and managed. Data collection is through triangulations of interviews (semi-structured and unstructured), documentary evidences and observations. This study is informed by the theoretical lens of the institutional logics. The study reveals how the different institutional logics (e.g. community, family, religion, and political, and market) interact with each other shaping performance management and accountability in the case company. It also highlights the roles of agency, subjectivity, and human actions crystallized during the labour process in shaping these institutional logics, in contrast to the overly-rationalist deterministic view. It denotes also how the prevalent informal controls in the context had configured formal performance management mechanisms in the company. The study contributes to the literature by providing more inclusive framework explaining performance management in a less-developed context and through investigating how communities (including family and religion) shape accountability and performance management therein.

Key words: Performance management, Accountability, institutional logics, religion, community, labour process, Egypt, LDC, Sugar Manufacturing.

# 1. Introduction

We are particularly interested in investigating management control practices (MCP) in less-developing contexts (LDC). Noticeably, some studies in the literature are concerned with addressing the adoption of Western and Japanese management (accounting) systems in LDC (e.g. Kholeif et al., 2007; Wickramasinghe et al., 2007; Waweru et al., 2004; Wickramasinghe et al., 2004). In particular, Kholeif et al., (2007) investigated the implementation of enterprise resource planning in an Egyptian company. And Wickramasinghe et al., (2007) investigated the implementation of balanced scorecard (BSC) in a Sri Lankan company. But, this technical functional perspective disregards the socio-cultural and political meanings of the context in which MA operates. This is why most of these studies reported the failure (or decoupling) of such sophisticated technologies in these traditional local cultures of LDC to achieve their intended integration and control functions. Referring to such phenomena, Wickramasinghe and Hopper (2005) noted that imposing a capitalist mode of production (MOP) into a traditional culture with a non-capitalist MOP can bring a wedge between traditional ways of life and beliefs, leading to cultural dissonance. In fact, this is natural because BSC, as an example of Western management technologies being currently used, is mainly compatible with the US management culture since it has been originally developed with co-operation of leading US firms. This is why adoption rate of BSC is particularly high in the US (Abdel-Kader et al., 2011). In this way, it is not advisable that developing countries follow the path taken by Western capitalist countries because the accounting practices of the latter are appropriate for different kind of environment than those of the former; they are not only irrelevant but also may be harmful to developing countries in the long run (Perera, 1989).

As a result, a recent trend of management accounting research (MAR) has recently (a decade ago or so) started where some management accounting (MA) researchers focused on the 'traditional' management accounting practices (MAP) adopted in under-developing contexts (e.g. Hoque and Hopper, 1994; 1997; Tsamenyi and Hopper, 2003; Uddin and Hopper, 2001; 2003). Generally speaking, these studies noted the prevalence of political factionalism and patronage in such contexts; an issue that rendered formal management accounting systems (MAS) there ritualistic, symbolic or ceremonial. However, most of these studies are also adopting a rather contingent approach which disregards the influence of wider social perspectives that pay attention to the role played by the present institutionalized communities in such settings. For example, Uddin and Hopper (2001) followed a structuralist Marixist approach developed by Burawoy investigating the impact of internal labour market, internal state, and gaming) on MAS. And Hoque and Hopper (1994) identified a set of factors which marginalized formal accounting such as political intervention and aid agencies.

The large majority of world populations, especially in LDC, live, work, are being controlled, and suffer in rather informal organizational settings (i.e. beyond the boundaries of formal organizations but are being subject to the controls and exploitations of the formal organizations). However, accounting research has paid very little attention on this ‘beyond organizational’ dynamics of control. To avoid the shortcoming, some scholars, on the other extreme, have paid their main attention to accounting beyond formal organizations. They addressed how accounting plays out in informal communities (e.g. Jayasinghe and Thomas, 2009; Jayasinghe and Wickramasinghe, 2007; 2011). For example, Jayansinghe and Thomas (2009) found that subaltern fishing community members in a Sri Lankan village preserved the indigenous accounting practices because of fearing of the consequences of any shifts in the prevailing patronage-based political system. These studies investigated the community as a 'total institution' on its own right. But, they ignore the implications on or the relationship and interaction with formal business organizations and other institutions in the field.

Considering the above, we see that it is interesting to address how accounting technologies and other calculative practices operate within such informal, beyond organizational social spaces, especially in the interfaces between the formal business organization and informal communities. That is to understand the fusion and implications of traditional communities on management control practices (MCP) adopted by formal business organizations. Very few MA scholars have considered this view (e.g. Wickramasinghe and Hopper, 2005; Alawattage and Wickramasinghe, 2008; 2009). However, these studies were highly concerned with: introducing a detailed historical structure and linking it to state and company governance; highlighting the impact of politicians' intervention, traditional culture and ethnicity and privatization issues on the company; and the impact this had on MCP (specially budgeting). This, in turn, led to certain shortages, such as: paying little attention to the dynamics of resistance and the role of institutions in informing this resistance (i.e. institutional resistance) as well as the role of actors or actors' agency in dealing with and perceiving such institutions (i.e. institutional agency); paying less attention to clarifying the role and use of religion and family institutions in MCP; and indicating to how institutions are being reshaped or the duality between logics and organizational practices (i.e. institutional multiplicity or the two-way interactions and interdependence between different institutions in influencing management control systems (MCS)).

Rather, importantly, the literature concerned with MA and institutions such as religion has principally paid considerable attention to the use and role of accounting in religious organizations in Western societies and has overwhelmingly centered on Christian denominations (e.g. Jacobs and Walker, 2004 in the Iona community in Scotland; Laughlin, 1988 in the Church of England; Swanson and Gardner, 1986 in the Protestant Episcopal Church in the USA) (noted exceptions include Jayasinghe and Soobaroyen, 2009 in Buddhist and Hindu temples in Sri Lanka and Abdul-Rahmanand and Goddard, 1998 in two Islamic organizations, ASRC and BSRC in Malaysia). That is there is very few extensive and systematic study of accounting as a situated social practice in Islamic religious setting (e.g. Abdul-Rahmanand and Goddard, 1998). However, the latter study as well, like its counterparts is addressing the role of accounting in an Islamic organization. Particularly, these studies were mainly concerned with the distinction or separation of sacred/ profane aspects of such practices and if accounting is highlighting such distinction (i.e. if it is treated as a profane activity or otherwise is enmeshed in sacred activities marginalizing such distinction). This has come within the context of emphasizing the social role of accounting and management controls (Hopwood and Miller, 1994). As Carmona and Ezzamel (2006) indicated, these studies followed the functionalist research runs the risk of being just another example of a contingency theory view of accounting, with religious institutions providing one more example of organizational type. Here, the uniqueness of religious settings was being sacrificed in the quest for extending some generalizations about organizational form and accounting (Ibid).

It is found that the extent to which religious attitudes affect corporate behavior is not well understood (McGuire et al., 2012). That is, understanding how individuals combine personal religious values with business life has been described as ‘‘one of the great uncharted areas’’ for social science researchers to explore (Lagace, 2001). Thus, in this study, we tend to emphasize the role the religion (as an institution) can play in accountability and performance management in the 'non-religious' or 'profane' organizations (in contrast to sacred ones such as churches, mosques, or temples).

As well, remains an important question which needs further investigation is the implications traditional communities (where the family institution is essential and highly influential component) might have on PM and accountability practices that the companies put in place in dealing with these communities. That is the literature is replete with investigating with the role of accounting and management control in family-established businesses (e.g. Ansari and Bell, 1991; Efferin and Hopper, 2007; Tsamenyi et al., 2008). Other studies are addressing the role of accounting in certain communities. For example, Walker (1998) investigated how accounting both defined and reflected economic relationships in the middle class family and household during the ninetieth century. But, it is only few studies which explain how the family or community logics shape management accounting and control practices in formal businesses (see e.g. Jayasinghe and Thomas, 2009; Gallhofer and Chew, 2000; Northcott and Doolin, 2000; Walker and Llewellyn, 2000; Jacobs and Walker, 2004; Jayasinghe and Wickramasinghe, 2007; Jacobs and Kemp, 2002; Alawattage and Wick, 2009).

That is, our objective is to investigate how the 'informal' and 'social' indigenous practices (of the traditional local people in the field) can influence or shape formal PM and accountability practices. Particularly, we aim to provide a wide social understanding of the way in which such logics underlie MAP of economic enterprises in rural agro-manufacturing sugar in Egypt. We seek to explore the way in which different community logics frame the management and accountability of economic enterprises in rural social settings. Particularly, the study is addressing these questions or issues: the influence of multiple coexisting institutional logics (or institutional complexity) on performance management (PM); highlighting the various forms of interaction between the different institutional logics; how community logics (including religion and family) are influencing PM; how the fierce political dynamics in the country are influencing PM in the company; attending to the intermediary influential role of actors (including non-elites) on institutions and material practices; and highlighting institutional resistance and its implications on corporate management controls.

The paper is structured as follows: section two refers to the use and implications of institutional logics and institutional complexity on organizational practices, including accounting. Research methods and an overview of the case company are presented in section three. Section four presents an overview of the Egyptian community and rural community in which the company operates. Data analysis and findings are presented in section five. Finally, the paper concludes with discussion and contributions in section 6.

# 2. Institutional logics and institutional complexity

Based on the theoretical assumption that one cannot understand what happened in a particular firm without relating those dynamics to the wider processes at the level of institutional field (Thornton et al., 2012), this study adopts the theoretical lens of institutional logics which was introduced by Friedland and Alford (1991) and subsequently developed by Thornton and colleagues starting 1999. Thornton and Ocasio (1999) defined institutional logics as “the socially constructed, historical patterns of material practices, assumptions, values, beliefs, and rules by which individuals produce and reproduce their material subsistence, organize time and space, and provide meaning to their social reality”. As figure 1 below implies, institutional logics focus the attention of individual actors through cultural embeddedness (availability and accessibility) activating social actors situated identities, goals, and action schemas. The activated social identities, goals, and schemas and the shared focus of attention then shape social interactions. The latter, in turn, generate communication and resource flows, and interdependencies, resulting in social practices and structures or organizational practices. Selected practices are selected and retained through processes of cultural evolution, from these evolutionary processes institutional logics emerge at the levels of organization (Thornton et al., 2012).

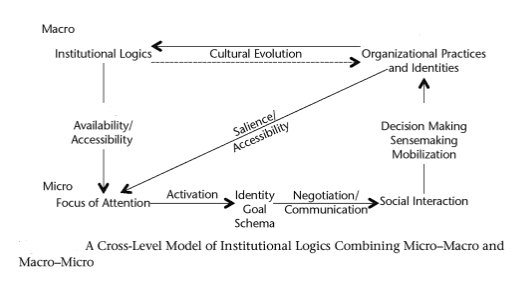


Figure 1: Model of inst. Logics (Source: Thornton, et al., 2012, P. 85)

The bulk of the literature focuses on two coexisting (or transformational) logics assuming that logics are inherently competitive where in the end the organizational field ends up with one dominating logic (e.g. Goodrick, 2002; Waldorff et al., 2013; Durand et al., 2013). They noted how the dominant logic uniformly shapes an organization (e.g. Delbridge and Edwards, 2007; Greenwood and Hinings, 1996), i.e. they reinforced the notions of stability or institutionalization that harkens back to early neoinstitutional formulations (see Greenwood et al., 2011). Particularly, most of the literature treated institutional transformation as period effects (i.e. segregating one stable period of beliefs from another). They are exploring logic shifts, wherein one logic comes to supersede or dominate another dominant logic in the field (e.g. Thornton & Ocasio, 1999; Lounsbury, 2002; Rao, et al., 2003).

In particular, the literature of logics has centered mostly on the institutions of capitalism, corporation and the professions (e.g. Reay and Hinings, 2009; Thornton and Ocasio, 1999), and underplayed the role of the family and community (Miller et al., 2011).

That is, restricting the scope of inquiry to one or two logics may indeed have undesired implications (Greenwood et al., 2011). In fact, this is considered striking issue since modern organizations, are conceptualized as heterogeneous entities composed of functionally differentiated groups pursuing different goals and promoting specific interests (Greenwood and Hinings, 1996). This heterogeneity, in turn, leads to what Greenwood et al., (2010; 2011) termed “*institutional complexity*” referring to organizational environments where organizations face a variety of incompatible prescriptions or pressures stemming from multiple institutional logics or "constellations" of logics (Goodrick and Reay, 2011). Here, we consider Besharov and Smith's (2014) model to define such multiplicity or complexity. According to them, multiplicity of logics can be defined according to compatibility and centrality. The former is the extent to which the instantiations of logics imply consistent and reinforcing organizational actions. And the latter is the degree to which multiple logics are each treated as equally valid and relevant to organizational functioning. The higher the compatibility and centrality of logics in an organization or field, the higher the multiplicity of logics available in that domain.

In spite of the massive studies concerned with institutional logics in the last era, still we need to know more about how the various institutional pressures that face organizations shape management accounting and controls practices. We noticed only very few accounting studies which use the concept of logics to explain MCP (e.g. Alawattage, 2011; Ezzamel et al., 2012; Jayasinghe and Wickramasinghe, 2011; Townley, 1997). Although Alawattage (2011) and Jayasinghe and Wickramasinghe (2011) used the term of 'logics', they did not make use of Friedland and Alford's approach and its developments. Rather, they used Bourdieu's approach as the theoretical lens to clarify how resource allocation mechanisms operate and to exaplin the connection between calculative practices and the social structure of capital in traditional poor contexts respectively. Ezzamel et al., (2012) attend to institutional change in UK education field and the concomitant change in accounting practices. As well, although Townley (1997) attended to institutional resistance of performance appraisals, as the case with Ezzamel and colleagues, the focus was on the education service sector or universities. Through reviewing these studies, it is found that: they pay scant attention to the interaction between logics or to the dual relationship between different institutions and the reshape of institutions; there is no clear breakdown of the dynamics of the community (including family and religion) institution and its implications on accounting; and they pay little attention to the influence of institutional resistance on MCP. Considering the present overemphasis on addressing logics in healthcare and education contexts, it is clearly noticed that there is a need to address implications of logics on accounting in manufacturing and business organizations that interact with traditional communities. This interference will allow us address the interaction between business or market logic and community logic.

It is generally noticed that the attention paid to investigating how nonmarket institutions and logics might influence economic transactions is rare (e.g. Lounsbury 2007). We know relatively little about the influence of institutions such as the family, religion, and the state, on contemporary organizations (Greenwood et al., 2010). Thus, the current study focuses also on an important, often overlooked, logic; the “*community logic*”. Doing so increases the chances that we can capture the complexity of the relationship between institutions, logics, and organizations (Ibid). We need to understand: how these different institutions interact with each other; how the organization responds to them; and how they shape MCP in the organization. Thus, the current study implies that multiple influential logics coexist. Yet, they can support and maintain each other in some instances (see e.g. Dunn and Jones, 2010; Raynard et al., 2013), i.e. we assume and investigate the durability and resilience of interacting logics.

# 3. Research methods and the case company and its context

The study adopts the qualitative approach. Particularly, it uses the case study method. The researchers focus on one case company working in the field of beets sugar manufacturing in Egypt. Data were mainly collected using a triangulation approach of semi-structured and unstructured interviews, observations, and documents. A pilot study was conducted by the first researcher in 2013 where some interviews were made to be familiar with the research context and get an overview of PMS adopted there. Then, around 27 interviews were made in 2014. Informal discussions and conversations were also made with the participants. Around 21 interviews and conversations were recorded. These interviews were made with 37 respondents from different managerial and operational levels in the case company; including divisional heads, factory representatives, beets suppliers, operational and agricultural engineers, and accountants. There was follow-up with some respondents after the main data collection phase through mobile calls concerning some of the emergent issues during the phase of data analysis. As well, secondary data such as such the publicly available related internet data were also used.

The case company is a sugar manufacturing company (henceforth, the Sugar Company) working in a rural setting in the south of Cairo in Upper Egypt. It was established in 1997, as part of the Egyptian state’s plan to seize the significant gap between sugar production and consumption. This comes within the context of encouraging beets plantation all over Egypt because of its economic value, particularly in terms of the saving of water resources compared to sugarcane in a country that currently suffers from water shortage. It is a shareholding company owned by some private and governmental bodies. It contracts or deals with more than 20,000 beets suppliers or farmers who plant around 80,000 feddans of beets (feddan is a unit of area used in Egypt and it equals 1.038 acres, but in this study we will use the word acre because it is widely known or common). The company currently collects around 1,300 thousand tons of beets from 5 surrounding governorates. The main product is beets sugar. It produces around 170,000 tons of beets sugar a year and has a 150,000 tons refining capacity of raw sugar per year. The company also produces two by products; fodder and molasses. And, it employs around 900 employees.

The strategic objective in the company is the success in maintaining the planted areas of beets and hence, affording or collecting the necessary beets from the farmers for the factory to work at the planned capacity and time. In fact, this is not striking, considering the present challenge in securing the availability of beets; especially in terms of dealing with, managing and satisfying the indigenous beets farmers who are the strategic or the key actor in the whole company. That is, they are not used to be constrained by formal regulations and management control rules (such as the annual contract they sign with the company). The head of agricultural division said that:

"We all are here to serve the farmer…If there is any problem, we all work to resolve it; otherwise, the farmer will not plant beets again. And then, the work in the factory will halt".

The meaning of the (beets) planation process to those villagers is not simply like a job in the normal and rational sense. Rather, it is a way of life which is embedded in their everyday routines and practices. It is inextricably institutionalised in their cultures, cognitions and behaviours. In fact, it is the institution itself (cf. Jayasinghe and Wickramasinghe, 2007). In particular, the beets plantation season starts in the month of July and ends in the month of February. By this latter date, the beets supply process starts where the production process begins as well. Those farmers who intend to plant beets contact with the representative in his office in the village to agree on everything related to the plantation process. The process of beets plantation is made in number stages, each one is called *Erwa*; the first one is in the month of August, the second is in the month of September, and the third is in October. This process of apportionment helps the company organize and control the process of harvesting the beets from the land and supplying them to the company. That is those who plant early in August are those who harvest and supply first in February. Affording the necessary beets is the direct responsibility of the agriculture division, particularly the factory's representatives who work in offices located in the different villages that plant beets, and agricultural engineers. Each agricultural engineer is responsible for a region which consists of a number of neighbouring villages or offices. Agricultural engineers are the direct supervisors of the representatives.

In particular, the top management of the company sets the whole agricultural plan (e.g. 80,000 acres to be planted with beets) before the agriculture season (August-February). And then, it cascades the plan down to the regional agricultural engineers in the different regions, who should then sign on the assigned targets. Such targets are assigned to those engineers in the different areas and provinces based on factors such as the density of and the desirability for planting beets in these different areas as well as on the size of the area that is usually being planted there every year. Specifically, the company usually in the recent years, targets around 35,000 acres in Fayoum, 35,000 acres in Beni Suef, and 10,000 acres distributed as follows: 7000 in Menia; 2000 in Giza; and 1000 in Asuit. Then, each regional agricultural engineer, in turn, redistributes the assigned target to the representatives working under his supervision. For instance, if the target in area number one, where there are 5 representatives, was 5000 acres, then each representative would be entitled to contract for the plantation of 1000 acres. Those personnel (working outside the formal boundaries of the organization) are then accountable for (and are supposed to receive their incentive based on) the number of the supplied tons of beets to the factory after the agriculture season or from the start of the production season. For example, they may be required to supply 10,000 tons a day; which if achieved, they should receive their incentives in full.

There is a process of follow-up of beets plantation from the side of the company. Importantly, representatives measure the area the farmers reported or alleged to be planted with beets, to make sure that those farmers have reported the right size of the area. As well, agricultural engineers make field visits checking the quality of the planted beets and the workflow in the fields. They also stay in reps' offices to answer any questions from the farmers. And by the end of the plantation season, they may organize colloquies in the areas they are serving in, where all the farmers in the neighbouring villages attend. In these colloquies, regional agricultural engineers provide information about, for example, the company's new pricing policies, instructions necessary to help improve the plantation process. If, for example, the noted area to be planted is 80,000 acres and the committee members found or reported a deviation of 10% (through testing a sample of which, then they know that the real planted area is mostly 72,000 acres.

By the end of the plantation season, reps should contact the beets farmers informing them when they should stop irrigation. They notify the farmer with the time when he can harvest his beets and transport them to the factory (usually, 48 hours before harvesting). When the time for harvesting comes, they notify each farmer personally in a verbal way through going to their accommodation and taking their signature on the notification form. Then, the representative issues another notification document or card which the farmer can use to supply his beets crop to the factory. And then, when this farmer harvest his beets, the rep sends a tractor with a trailer to his field to be filled with the beets to be then transferred to the factory. This card is considered as an authorization for the driver of the tractor to be able to enter the factory. It is handed to the security personnel in the factory upon the arrival of the driver. In return, the driver receives a barcode noting his number in the long queue before the factory where he should wait his turn to empty and hand his load.

After handing the beets crop to the company, it goes through a number of stages in order to calibrate and price its worth, such as selecting samples, weighing them, cleaning them, and then re-weighing them and determining the level of sugar in the supplied cargo. The price paid to the farmer is influenced by factors such as purity, and levels of sugar in and the cleanness of the beets. Importantly, it is also influenced by the result of the sorting process necessary for determining the percentage of sugar in the supplied beets. It is noticed that most of farmers' complaints are related to the result of the sorting process. That is, the company makes deduction for the extant impurities in the supplied beets such as clay and the remaining weeds (called natural deduction) and another one for the level of sugar (called chemical deduction). Particularly, if the level of impurities is less than 5% it is tolerated, i.e. there is no deduction. And if it is up to 8%, what the farmer is accountable for is what is above the 5%; so, if the level of impurities is 8%, he will incur a deduction of only 3%. But, if the level of impurities is more than 8%, he will be held accountable for the whole percentage, i.e. if it is 8.1%, he will incur a deduction of the whole 8.1%. Then, the accountants in the financial accounts and beets accounts departments calculate the deduction amount (if any) the farmer will incur as well as the net amount he is entitled to receive.

Not of less importance to the company is the level of sugar extraction. It is the amount of sugar produced out of the received beets. This is the main concern in the production division and, in fact, in the whole company. The budgeted level of extraction is usually set or budgeted as 17% or 18%. The actual resultant percentage each year is compared to those of the last years for evaluation purposes. For example, in the production season of 2014, as they received around 1,200 thousand tons of beets and they then produced 170 thousand tons of sugar, then the level of sugar production was 14% this year compared to 15% in 2013. Based on this percentage, the whole company employees' annual incentive is being set. This percentage directly influences the company's profitability.

The establishment of the factory in this local and rural area has contributed to its development. Most of labourers in the villages are working in agriculture (e.g. planting beets among other crops). And the company is also considerably based on those villagers to transfer the beets to the factory site through tractors' drivers. As well, many of them are working in the factory's shop floor, for example, to free the trailers from beets, to remove any remaining leaves on the beets, and to clean and wash the beets before processing as well as in other operational and functional jobs. Commenting on the establishment of the factory in this community, the head of the supervisory committee said that:

"…It was like a dream. It employs many people. And do many other things. For example, many trackers are working and many people are working in the different stages of the plantation process. In particular, in this region, Itsa, the farmers receive about L.E.15 millions as the sales price of beets. Further, the value of just transporting the beets amounts to L.E.2.5 million (knowing that this region supplies about 250 thousand tons and the cost of transportation is about L.E.10 per ton)...The beets plantation had noticeably resulted in increasing the sales price of the agricultural lands in the area by about 50%. This is because the beets crop is one of the most profitable crops to the farmer, which, as a result, returned the attention to the value of lands. In particular, it had made 'prosperity' in a time where no other crops are planted. That it is usually being supplied starting from the month of January (i.e. the time where wheat and beans crops have not yet been grown and harvested) till May and June".

## 3.1 family and religiosity in the Egyptian and rural community:

It is worthy to indicate also that the family is the nucleus of the Egyptian community. The family logic in this study refers to those family entities which shares genealogical and personal relations. That is to say, the (formal) company has to find ways to effectively deal with and manage those community members working and living beyond the formal boundaries of the organization, but they are interacting with it and significantly influencing it.

According to the Egypt's Constitution, Islam is the official state religion, and [Shari'a](http://en.wikipedia.org/wiki/Shari%27a) is the primary source of legislation. And religious practices that conflict with the official interpretation of Shari'a are prohibited. Egypt is considered one of the most religious countries in the world. According to Nation Master (2014), 98% of the population considers religion as important. Religion is the main source of the cultural and intellectual heritage of the Egyptian people. It plays a central role in most Egyptians' lives which cannot by any means be neglected in understating what is going on in the field.

Yet, rural areas are usually characterized by higher levels of religiosity (see Chalfant and Heller, 1991). In line with the prevailing state of religiosity in the Egyptian society, religion (or religious manifestations and rites) are also clearly present in the micro context (i.e. in the village community and the factory site). For instance, in the factory site, it is noticed that people there are keen to make *wodoa* (washing required of Muslims before prayer) and to perform all prayers while they are in the factory. There is more than one place particularly known for prayers in the factory site. Even, some employees appear to be religious from their shape (e.g. they have a beard which is an Islamic rite). Those highly religious employees in the company are well respected from their colleagues in the factory. For example, the latter usually call them to lead the prayer (i.e. can act as *Imam*). As well, there is a big mosque near the accommodation (established by the company for the expatriates who are from other provinces and so, chose to stay close to the factory) where the workers perform the day's five prayers while they are in the factory. The company has appointed an *Imam* to lead the prayers in this mosque. Also, this Imam is helping the kids of those working in the factory and living in the factory's accommodations to memorize the *Quran*. In this way, a technician in the electricity and devices division said that:

"Our prayers do not negatively influence on the workflow. For example, the afternoon's (*El-Zohr*) prayer comes in our rest time which starts at 12.30 PM and end in 1.30 PM. In case there is prayer during work time, we pray consecutively. As well, in the station where I am working, there are two technicians. So, in case of Friday prayer, the first one goes to pray at a place which makes the prayer early. After that, the second one goes to the place which makes it later or which lengthens the prayer for the latecomers to enable them catch it".

# 4. Data analysis and findings

## 4.1 The interactions between rural logics and individual actions

We mean by rural logics the implications that community, family and religion institutions have on accounting, accountability or MCP, in general, in the Sugar Company. These logics, which are based more on ethical norms, are particularly institutionalized in the rural community more than other institutional logics such as the corporation or the market. This is because they change at lower rate due to being constrained by traditions (Thornton et al., 2012).

This section aims to clarify how local actors experience and manage ‘‘institutional complexity’’ that accompanies multi-institutional settings (Pache and Santos, 2010; Greenwood et al., 2011). And how these logics are constituted and used by individual actors within organizations, i.e. how they are actualized on the ground (cf. McPherson and Sauder, 2013). The actions of the different actors interacting within the company are influenced by different rural logics. The prevailing institutional logics constrain the interests, values, and strategies of actors within fields and professions (Greenwood and Suddaby, 2006). Hence, these logics worked as constrainer and inspirer to employees and management actions in some instances. Here, different actors in the context (e.g. the company, reps and agricultural engineers) draw upon different logics (e.g. market, religion, and community or family logics). That is, while some may prefer one institutional logic, others may feel more comfortable or better off with another (e.g. Leblebici et al., 1991). Such multiplicity is influenced by the relative power of those actors (Besharov and Smith, 2014).

Particularly, it is found that the institutional (religion) logic is representing a frame of reference that conditions actors` choices and actions (see Thornton et al., 2012; Friedland and Alford, 1991). The logic's taken-for-granted nature prevents actors from thinking and acting outside the logics’ boundaries (Thornton et al., 2012). The apparent state of religiosity and the traditional nature of the community is found to influence and control the acts of certain workers resulting in some organizational implications. The attachment of employees to the (Islamic) religion is influencing the way they do (or abstain from doing) some work-related acts in the company.

Responding to the call for attending to the individual level (Thornton and Ocasio, 2008) or how logics are translated into actions (McPherson and Sauder, 2013), the below story denotes how the interacting family, community and religion logics constrained the behaviours and actions of the representatives toward the company. Knowing that some workers and beets farmers in the village community commit certain subtle acts in their fight-back against the company's intensification toward them, it is noticed that not all the representatives are involved in such abnormal or unethical resisting acts (which are also violating to the company's regulations). And that such difference in dealing with this issue is largely informed by the prevailing institutional rural logics in the field.

In particular, there was a representative (henceforth, representative A) in area number two (affiliated to *Itsa* region where the factory is located) who was highly upset by the hard work conditions (in terms of the great efforts required from them with lower pay). Thus, he incited the other representatives in the surrounding areas to exercise some pressures over the company to improve their (financial) state. To this end, particularly later in 2006, around 50 representatives collected in a coffee shop in *Fayoum* city to agree on what they shall do. Some of them suggested that they had to go and meet the governor (the head of the province) and others said that they should go to the labour office. However, all their endeavours ended in failure. In 2009 (after 9 years' work in the company), this representative had fed up with the extant miserable work conditions and so, he was seriously thinking of leaving the company. In return, his colleagues (other reps working in the surrounding areas and the regional agricultural engineer he is working under his supervision; henceforth, referred to as 'others') suggested that the only way to improve their situation or statuses and work identities or enhance their earnings is to unofficially take more money from the farmers and the drivers for themselves (for services which otherwise should be done for free or for lower fees), as other reps in other regions are doing. Representative (A) said that:

"We gathered to address our problem. They suggested that we take money from drivers, while giving them the cards to deliver the beets to the factory, (i.e. they suggest selling the cards which otherwise should be freely given). And from farmers while, for example, contracting with them or informing them with the time of harvesting. My dignity does not permit that I ask a farmer or a driver for L.E.5 or L.E.10. I refused this idea. If I agreed, the matter will be like a formal one. No one here contacts with the factory. My refusal failed their plan. If they decided to apply it in village X, while there is no money taken from the farmers from village Y (his village), the matter will unravel to the company because all the farmers know each other either through kinship or affinity relations"

The different representatives, in taking such decision (or not) are being motivated by different reasons, which are informed by the involved actors' focus of attention and the cognition. The latter, in turn, is shaped by those actors' goals and identities (Thornton et al., 2012). In particular, representative (A) refused this issue, mainly for religious reasons. The rep was unwilling to engage in their plan for a suspicion of a religious violation. The agricultural engineer (in the endeavours to convince the rep to agree on their plan) asked him to go and ask one *sheikh* or *Imam* (someone who is knowledgeable in the Islamic jurisprudence) if he is suspicious about the rule of religion concerning taking such money to make sure that it is not *haram* (or forbidden according to Islamic religion's instructions). The representative already asked an *Imam* (who is also a doctor in the faculty of Islamic studies affiliated to Al-Azhar University, the largest and oldest Islamic university in the world) who told him that this money is *haram* and should not be taken from those poor farmers. As a consequence, the representative refused to proceed with their schema and then, chose to leave the company because of the still present hard work circumstances. Such decision or action from the side of representative (A) can only be understood within the context or the logic of religion, which had informed his cognition and behavior in the company. Here, the rep, based on his prior knowledge and experience, has evoked the institutional religion logic to deal with the conflict situation of choosing between committing to his values on one hand and improving his economic status on the other. And this religion institution has provided an explanation and meaning to the rep which guided his choice (see Thornton et al., 2012: 118).

In fact, this understanding of religion from the side of the rep is consistent with the contention that religious teachings generally stand against social injustice and tyranny defending and fostering humanity and society against corporate greed and governmental systems supporting them (Wilson, 1997; Hind, 2007; Kamla, 2012). In this context, Gallhofer and Haslam (2004) assured that religion and theology contribute to supporting the oppressed with their struggle for better lives. As well, this view and perception of religion is also attuned to emphasis of Islam as protecting the relatively weak in contrast to the process of squeezing much more profit which involves harm to others (in terms of, for example, poor working conditions and unfair wages and destruction of valued local culture) (Kamla et al., 2006).

On the other hand, as it is implied from the quote of representative (A) above, the abstention of 'others' to proceed with the plan was particularly because of their fear of the 'community' of the beets farmers who are considerably bound together through the 'family' institution. Those reps here drew on their local understandings of the community and its members which served as touchstones for legitimating their mental models and definition the situation or the issue they face (see Marquis et al., 2007: 927). That is, they know that farmers in the neighbouring villages are in contact with each other (e.g. due to kinship, friendship, or neighbourhood in fields and residence). Hence, if they took (violating) money from those in their villages, the farmers who paid the money will know that their counterparts in another village did not pay and may inform the company, which will punish those reps and the agricultural engineer through, for example, laying them off or imposing significant deductions from their financial dues, i.e. they were fearing of accounting or accountability to the company and so they were seeking to eschew it. In other words, the close (familial) relationships among the farmers in the nearby villages prohibited the 'other' reps to engage in the unofficial actions through which they sought to enhance their self-interest away from the company which oppress them. Thus, here, the community (of the farmers) represented a barrier to the other representatives and the engineer to proceed with implementing their schema and achieving their interests (which are against the interests of the farmers and the company). This, in turn, exemplifies how local community has a significant impact on organizational behaviour in a variety of instances (Marquis and Battilana, 2009).

Here, although different actors (rep A from one side and other reps and the agricultural engineer from the other side) agree on the goal (improving their labour conditions and statuses), they disagree on the means to be used to achieve this goal. Such disagreement on means has resulted in calling different logics. Thus, inconsistency regarding the means, rather than goals, can result in multiplicity in logics in organizations. This finding is the contrast of Besharov and Smith (2014) who, otherwise, indicated that consistency regarding the goals of organizational action is more important for compatibility than consistency regarding the means by which goals are to be achieved. Or that compatibility is lower when there are inconsistencies regarding the goals of organizational action, compared to when there are inconsistencies involving only the means by which goals are achieved.

It is concluded that not all actors (even if they are belonging to the same group or share similar identities) are equally embedded in or committed to one institutional logic in specific context (Thornton et al., 2012: 99). Or not all actors have the same access to the same institutional logic. Rather, actors are with different levels of individual commitments and hence they usually rely on alternative logics for shaping their attention (Thornton et al., 2012: 93-99). Here, for example, religion logic has influenced representative (A), but not other representatives and the agricultural engineer, although they all face the same (difficult) labour conditions and work in the same environment. Rather, the actions and behaviours of other reps and the agricultural engineer were influenced or controlled by the institutional community logic.

### 4.1.1 Social interactions in the village community

Actors reproduce and transform organizational and institutional structures not as solitary individuals, but as social actors interacting with other social actors. In this way, it is noticed that there was some kind of 'social interaction' between the various involved and interacting social actors in the aforementioned example in section 4.1 (representative A, the regional agricultural engineer, other representatives, the Imam, and the company's management) negotiating and communicating with each other based on their reasoning, power differences and status characteristics; each was seeking to achieve his goal and enhance his (different) identity. It is such interactions which shape the outcomes of the negotiated orders and determine, in part, which of competing goals and frames are likely to dominate (Strauss, 1978; Thornton et al., 2012: 94).

The higher order institutions (e.g. religion and community) mediate in and inform such interaction process. This is because these institutions can impact on the behaviours and beliefs of individual actors (i.e. they exercise institutional control) (see Lawrence, 2008). In fact, they serve as common (and distinct) language which shape the involved social actors' shared attention and cooperation (Goffman 1967; Tomasello 2005). Such social interactions are not only material (e.g. the negotiation around the schema or the plan), rather they are also symbolic ones (being constrained by religion and community values) (Thornton et al., 2012). In particular, the engineer as well as the other representatives from one side sought to achieve a whole coordination or arrangement which enables them to take further money from the farmers without any obstacles. It is such cooperation which shapes the negotiated order (Ibid). Such coordination was crucial for them to undertake their intended plan, so that the company's management in the factory site can have no knowledge about such acts. This is because it will become incapable to resist and prevent them if they are practiced by a large number of representatives. Representative A from the other side was not willing to violate the religion instructions. And so, he refused the idea when the *Imam* told him that this money is *haram* or violating religion teachings. By the refusal of this rep. (i.e. a lack of coordination between those working in the region), 'others' could not enforce their plan.

The social interactions among those different actors had shaped the emerging actions or practices. This interaction process itself generates changes in the focus and content of attention (Thornton et al., 2012: 94). The emergent result of such interactions did not satisfy the needs or the interests of all actors. In particular, the result was in the favour of the company, for example, through protecting its 'image' and 'publicity' and of the farmers through not incurring them further money that otherwise they should not have been paid. Also, it, partially, satisfied the goals of representative (A) through not violating his 'beloved' religion's teachings, even if he was not then financially better off because his work state remained the same. The goals of 'others' were not being met. That is they could not enforce the decision they sought to make and they failed to achieve a state of coordination among the involved parties; the matter which led to ceasing such acts. And they may rather need to embark on other endeavours or fights in the future for improving their (financial) situation or for finding a cover for their (violating) resisting acts. That is, the interactions contributed in the end to the 'withdrawal' of 'others' from committing an act which is detrimental to other actors; particularly the company and the community of beets farmers.

Thus, social interactions can result in social practices, including institutional work (Thornton et al., 2012). Here, the result of such interactions was in favour of the village community through not incurring it with more expenses in doing jobs which farmers otherwise should do them for free or at lower expenses. That is, they have contributed to maintaining the community institution or the community logic in the field.

It is concluded also that different logics are not necessarily conflicting or fighting each other resulting in the end in the 'duration' of the powerful one (e.g.Fairclough and Micelotta, 2013). Rather, they could be supporting each other leading to one result; even if with different implications and even if these logics are implicating on the behaviours of different actors, yet who may be opposing to each other. Here, for example, religion shaped the actions of representative (A) who was unwilling to undertake the intended actions. And community shaped or controlled the actions of 'others' who planned and sought to violate the company's regulations. But, in the end, the intended actions were not undertaken.

## 4.2 The implications of family logic on the capitalist market

Some scholars in the literature tried to understand how accounting (and management controls in general) was being used (and helpful) at the familial level (such as Walker, 1998 who addressed accounting in middle class family and household, see also Ansari and Bell, 1991; Efferin and Hopper, 2007; Tsamenyi et al., 2008). However, it is not less-important to understand the role such familial institutional logic may have on accountability and MCP themselves. In this way, Littler (1982; 27) referred to the importance of not disregarding the fact that the arenas of influence and control of labour may be the family and other non-work social institutions. And workers may behave in terms of customary standards and even beyond the bound of the organizational rules and work specifications.

In traditional societies or communities, familial relationships are being highlighted and have implications on workflow or on the business context (see Greenwood et al., 2010). In such contexts, value is largely created and determined in the light of familial desires and communal traditions; what Lee (1998) categorized as “familial hegemony” or what Althusser (1984) termed as "cultural hegemony" (cf. Jayasinghe and Wickramasinghe, 2007).

The (family) logic provides available and accessible schema for the company for action (Thornton et al., 2012: 152). The familial and kinship relations and commitments are present and influential in the research scene. It is found that the network of relationships informed by the family and community institutions in the field is helpful to the company in overcoming the difficulties it faces and in meeting its targets or effectively achieving its plans. When the company had faced some difficulties in contracting for beets supply in one year, it sought to deploy such close familial ties among the community members to contract for the targeted area to be able to supply the necessary beets to the factory. The HR deputy said that:

"During this time, we all worked as representatives outside the factory. We made our best to convince our friends and relatives and asked them to convince theirs as well to plant beets to save the factory".

Such tasks are not very difficult to achieve in the village community attributed with strong relations among its members and where there are even close ties among those in the nearby villages either through kinship, affinity, or neighbourhood in fields. That is, most of the local people living there know each other even personally. And they are used to support each other in difficulties for the aim of saving the interests of the whole community.

Logics can be combined and reconfigured to create hybrid logics (Binder, 2007; Glynn & Lounsbury, 2005) leading to 'hybrid organization' (Scott, 2001). The above notes exemplify how the family logic can maintain or support market status or performance of the company (cf. Greenwood et al., 2010). Yet, family is perceived also here as economic structure and as not independent from market forces of demand and supply (Friedland and Alford, 1991). That is, while markets often are not considered part of the cultural sphere; they can be directly shaped by culture and social structure, including networks of social relationships (Granovetter, 1985). This, as well, highlights the cultural or symbolic part or explanation of the institutional order (see Friedland and Alford, 1991).

However, the aforementioned (violating) practices from the side farmers, drivers, or representatives against the company or against each other imply that the community logic is not necessarily playing supportive or positive roles toward the organization, rather it may have a threatening one (even if inadvertently) (Thornton et al., 2012; see also the findings of Ingram and Rao (2004) and Ingram et al., (2010)). This is because the community members may seek in the first place to achieve the interests of their own community, disregarding the interests of the company. In particular, in such traditional context, personal issues mattered a lot in conducting business transactions. For example, some beets suppliers complained of the way in which the representatives are distributing the seeds to others. That is there are many types of seeds and some of them (which the farmers have tried in the last years) are not well-productive, i.e. they produce only little beets compared to other species. That is, the company is testing new types of seeds each year through asking some farmers to plant them and then these types (or some of them) may be unproductive at all. So, the farmers are usually asking for specific types of seeds; the seeds they tried before and then produced large amounts of beets resulting in higher weights and hence, more earnings to them. Some farmers accuse the representatives of distributing these particular (privileged) types of seeds to their relatives. The underlying rationale behind these acts may be strengthening the familial and kinship ties between the worker and his relatives in the community; an issue which enhances his identity among his community members. One farmer questioned:

"Why they did not give us a part from these seeds. Instead, they asked us to come in the month of September to receive the seeds, although I know that Z farmer in the village, who is his cousin, had received this type seeds…".

As well, it is noticed that even the tractors' drivers (who are also coerced or intensified by the company's management) are themselves engaged in some violations during the beets transfer process. That is, some of them who have a 'personal' or kinship relationship with the security personnel (or some who pay them some money as well) can obtain a barcode (a number in a card used to organize the entrance of the vehicles to the factory) even if they are still in their home through a telephone call to them. And so, when they arrive at any time, they enter directly to the factory leaving many others waiting their turn, although the latter may have come long before them; but, they do not have such close relationship with the security personnel. Of course, here, the incorporation of personal issues in business is detrimental to the company. This is because it necessarily entails violations to the company's rules and regulations. At least, it shakes the image of the company in the eyes of others.

To wit, those villagers (e.g. representatives, and farmers, and drivers) live together in the same place connecting together with some familiar or kinship ties and dealing on a daily basis with each other, i.e. they always need and interact with each other. And it is the other party (the company) which is a way imposing some constraints over them and perceived by them as unwilling to meet their demands for the apparent sought of only maximizing the interest of the top executives and the shareholders at the expense of them as the weaker party. So, it is not easy task for the company's management to penetrate such community or manage it effectively applying or enforcing its formal accountability practices as they should be and imposing full or enough control over them. And as well, it is not easy for the company to detect or deter the (violating) acts they commit together which are against the company's interests.

These familial commitments incite the different community actors to engage in strange acts to the extent that these acts may be threatening to the whole work in the company and how it is being done and controlled. For example, the ex-head of the supervisory committee (affiliated to the SCC's state device which is supposed to be a neutral party to help bring the rights of the farmers from the company) was proud or satisfied that he has succeeded in appointing his two sons in the company (one as an agricultural engineer and the other one as electronics engineer). Relatedly, as told by a labour union activist, the previous managing director has appointed the husband of his daughter who was working in a public company for a low salary (L.E.300) to work in the Sugar Company for a higher salary (L.E.2000). Yet, the managing director had then promoted him as the head of the engineering and maintenance division, where he was in fact managing most of the affairs of the company. This act has led to the rage of the other engineers in the division who saw themselves as more competent and hence, more eligible to the promotion than his relative. As a consequence, about 60 engineers have left the company to work in other places (most of them moved to work in another country) where the various work-related conditions are much better; knowing that those engineers had been sent to foreign countries such as Korea and Japan to receive training on maintenance and operational issues. By means that the executive's arbitrary decision to promote his relative in such strategic position in the company disregarding other more experienced employees has resulted in a significant loss to the company in terms of the evasion of its human capital upon which it had incurred significant expenses to technically train and qualify them.

Such familial movements have implications on accountability in the company. Particularly, they undermine formal accountability therein. In the case of the supervisory committee noted above, for example, the company sought to eschew its firm control and accountability through maintaining close or personal relationship with the head of the committee represented in appointing his two sons in the company. Likewise, in the other case of the managing director, by elevating his son-in-law to higher managerial positions in the company, the managing director is aiming at eschewing any kind of responsibility or accountability which might be raised against him for any oppressive or financial violations he committed. These dynamics can primarily be understood in relation to the familial logic.

This situation, in turn, is consistent with Hopper's et al., (2008) notes that in (state) capitalism, well-qualified bureaucrats with legal-rational norms may be scarce which can foster corruption and sway decisions towards family and community. This situation also supports the pessimistic view that in African countries, bureaucracy, cronyism and conflicting polices, among other anomalies, rendered MAS marginal and ineffective (see Ghartey, 1985). That is effective MAS, on other hand, require good governance and more democratic contexts or practices (e.g. participation and empowerment to middle-level managers, sharing authority and equal opportunities); which are not the case in the Sugar Company as it is clear from the way of elevating the relative of the head of the company to a strategic position in which and the ensuing implications thereof. To sum, commitment of some employees to the exigencies of community institution (as an issue particularly prevalent in traditional societies) has, in some instances, negatively influenced PM and accountability practices. Hence, particularly in LDC, the company's MC cannot be understood in isolation from its surrounding community. Thus, familial (personal) relationships when conflated with business transactions or contexts can impair them because this necessarily contributes to absence of objectivity in managerial decision making, even resulting in some financial losses as is the case of the escape of the company's cultural capital after the arbitrary act of the head of the company which was mainly informed by family commitments.

Mentioned above are two cases which exemplify the possible interaction between the institutional family and market logics. In one case, the family logic helped the company maintain its market position. And in the other, it negatively influenced it. This, in turn, exemplifies that the influence of the institutional logic is not universal. Rather, it is situational one.

### 4.2.1 Community as resistant to capital

The 'misbehaviour' from community workers is also a kind of resistance (to capital) (see Ackroyd and Thompson, 1999). The (violating) acts of some workers (e.g. drivers) in the community toward the farmers and the disregard of (the reps of) the company to such acts due to community and family commitments or social obligations can be understood as a resistance of the community institution to the coercion of the capital market institution. Such disregard is presenting a protection shield to the perpetrators of such (violating) actions leading to reproducing them for the interest of the community and its members. That is, the community logic may enter the control dynamics as a means for labour to resist the capital. This situation entails a mobilisation of power from the side of the village community members. And it is the community institution which legitimises the use of this kind of power in such situation (Thornton et al., 2012: 64). This assures the idea that the effects of power are not universal, but are culturally and institutionally contingent across institutional orders or sectors (Friedland and Alford, 1991: 246).

This influence or invoke of the community is mobilised through the intensifications village workers get from the company. For example, the company is paying tractors' drivers L.E.9.25 for transferring one ton of beets. The drivers consider this pay as very little even to cover their costs. Tractors' drivers allege that the company is contracting with a contractor who brings a set of semi-trailers to transfer the beets and pays him L.E.25 for transferring one ton. They complain of the lower amounts they receive compared to those received by the contractor. As well, particularly in the last two months of the season, where there are usually large crowds before the factory, they become forced to stay for longer period in the paths before the factory waiting their turn (for instance, they may wait for 24 or 48 hours). They are losing work opportunities or earnings because of the long waiting. On the other hand, they say that the contractor's semitrailers are being allowed to enter directly without waiting in the baths as is the case with the tractors; the matter which also spark the rage of the tractors drivers. In his comment on such irregular situation, one driver said that:

"The contractor brings more foods for the security personnel (who are responsible for organizing the entrance of the various vehicles transferring the beets into the factory) to eat. And as well, he may be paying some money to them as tips or gratuities for the facilities they provide to his semitrailers or in return to this privileged treatment".

Sources of resistance within institutions are just likely to be found in the contractions between them. That is subjects are likely to find a basis for resistance particularly within the available multiple institutional logics which provide alternative meanings (Friedland and Alford, 1991). Here, the utilitarian perspective and labour intensifications brought by the capitalist market logic contradict with the social obligations imposed by the family and community logics. When workers struggle for wages; they appropriate the logic of other institutions in order to transform the places where they work; the logic of the family and human needs. It is argued here that these contradictions between community and capitalist market institutions are mobilising workers' resistance (cf. Marquis and Lounsbury, 2007). This is because families are threatened when market-based inequalities or universal bureaucratic rules become the basis of affiliation, obligation or loyalty (Friedland and Alford, 1991). Particularly, it is found that the family and community institutions can temper the institutional order of the market (cf. Greenwood et al., 2010). Herein, the aforementioned intensification to the drivers (understood in relation to the capitalist market institution) is bringing the sympathy of their community members (e.g. reps, and even farmers) with them. Those drivers are, in fact, relatives or friends to the beets farmers. Ironically, in an interview with a representative where a farmer was also present, who is also the brother-in-law of one driver, the farmer said that:

"The tractors' drivers sometimes stay for one day waiting before the factory to hand the cargo. Other times they stay waiting for two and three days. As a result they ask for higher tips from us…"

That is, in spite of being harmed by the acts of drivers, the farmers have accepted or are no longer questioning them. This is because, among others, they feel that those drivers (who belong to their own community and who maintain close relationship with them) are oppressed from the company and so, they have sympathy with them. In fact, such acts have become like part of their everyday practices. And they were originally committed because of the pressure of workflow on the workers. Hence, the evasion of rules becomes an acceptable behaviour (at least to those workers doing it and their relatives) and is stabilised as a permanent aspect of the work organization (cf. Bensman and Gerver, 1963, esp. pp. 590, 593-4 and 597 as cited in Littler, 1982; 41). Accepting such acts, not fighting them or turning a blind eye to them reproduce and maintains them as enduring means of resistance against the capital. And the community logic is playing a significant role in such reproduction process.

## 4.3 Implications of religion logic on organizational practices

### 4.3.1 Interaction between religion and capitalist market institutions

People may attempt to export the symbols and practices of one institution in order to transform another, i.e. blending and combining dimensions of different logics leading to 'hybrid logics' or 'hybrid organization' (Glynn and Lounsbury, 2005; Scott, 2001). As well, sources of change within institutions are just as likely to be found in the contradictions between them (Friedland and Alford, 1991). Recalling from section 3.1 that the Egyptian people are said to be religious by nature or have an enormous passion to religion (Islam), it seems that the company's management well realizes this issue and hence, it is seeking to make use of which for some gains or to achieve its own interests. The Sugar Company mobilises or uses the religion institution to transform the market institution (cf. Hechter, 1975; Thompson, 1963; see Greenwood et al., 2010). The use of religion here highlights the cultural or symbolic explanations of institutions (Friedland and Alford, 1991). This use or appreciation of religion form the side of the company instigates narratives among the community members. These narratives around the appreciation of the company to their sacred and beloved rituals, of course, are supportive of the company's interests and goals. That is, the company focuses more not on the intellectual level, but on the emotional level which is more powerful and where beliefs are expected to ensue faster (see Campbell, 2009).

The (religion) logic provides available and accessible schema for the company for action (Thornton et al., 2012: 152). In particular, in order to attract more and satisfy (large-scale) beets farmers, the company, for example, annually, allows some of them to make the 'expensive' Islamic duty, the *Haj* or pilgrimage, which is made in the Saudi Arabia country or in the holy *Makkah* city in particular close to end of each *hijri* or Islamic year (the year-numbering system used in the [Islamic calendar](http://en.wikipedia.org/wiki/Islamic_calendar)) and it is imposed on Muslims who are able to do it once in a lifetime. By doing so (i.e. through maximising their beloved sacred *Islamic* rituals), the company can gain the respect, sympathy and the appreciation of those large-scale farmers as well as the community they are living in, in general.

The company chooses this particular category of farmers because it has a great influence upon the other 'normal' beets farmers in the village. For instance, they have the ability to encourage others to plant beets. As well, such 'unusual' behaviour from the company is necessary to satisfy those large-scale beets producers themselves through privileging them over other normal producers in order to motivate them continue in their plantations of beets in the next years. This issue is highly beneficial for the company for better market results. That it is encouraging large scale farmers to make more plantations saving the company's costs or resources through working with aggregate number of suppliers instead of repeating the same routines and practices with large numbers of individual farmers planting small areas. That it is easier and cost-effective for the company, for example, to collect beets of 50 acres through dealing with one supplier, rather than dealing (e.g. making contracts) with 50 suppliers. Thus, maintaining close relationships (or presenting a privileged treatment or management) with this kind or class of beets suppliers moves the company's management (and representatives) closer to achieving their targets of collecting beets. Yet, it helps them do that in a more efficient way. This, in turn, exemplifies the impact of the incorporation of religion in business issues. And how this may have positive financial implications on the company's performance and enhance its market position or status.

This also ensures that the dynamics that happen within the organization cannot be understood unless it is being addressed in relation to the wider contexts in the institutional field and the society (Thornton et al., 2012). Herein, the practice of allowing some beets suppliers to make the *Haj* ritual is only understood by its relation to religion logic (e.g. through endowing haj to certain targeted actors) (and also the market logic). These logics work as interpretive schemes which guide perception and make such solutions appear legitimate and appropriate (see Olsen and March, 1989; Ocasio, 1997; Ranson et al., 1980). The above notes exemplify how the religion logic interacts with the market logic influencing the company's management actions and determining what issues to attend to (e.g. maintaining long-term relationship with beets suppliers), to achieve its objectives (e.g. affording its targets of beets in a cost-effective way). Thus, here, as the case with community or family institutions indicated to in section 4.2, religion can be perceived also as economic structure and as not independent from market forces of demand and supply (Friedland and Alford, 1991). That is while religion is not typically considered part of the economic sphere or non-market institution; it can be directly involved in the production, distribution or consumption of goods and services (Becker, 1976).

Institutional logics can influence or shape organizational practices (Purdy and Gray, 2009; Lounsbury, 2005; 2007). Herein, it is found that the religion logic has a role to play with accounting for or accountability of beets suppliers. That is, the motivation to account can come also from a sense of religious obligation and accounting practices can be derived by religious values (see Davidoff and Hall, 1997). In particular, it is found that the company's practices and behaviours (e.g. accountability) differed, or were not the same, with all beets suppliers. And religion rites have been deployed to institutionalize such difference. The company seemed more tolerant or lenient and generous with large-scale suppliers. This, in turn, is considered necessary by the company's management in order to maximize its benefits and interests regardless of the set regulations and its announced principles such as the equal treatments to the different actors (particularly, beets suppliers). As above, this is influenced by the company's goals and schema, which is the sought of the company's management to afford the beets supplies at lower costs and efforts. That is such privileged treatment to the large-scale planters contributes more to achieving this objective. However, such privileged treatment to those suppliers (be it through religious means such as allowing *haj* or through other 'profane' means such as close supervision and follow up and sending them to go on summer resorts) comes at the expense of or in contrast to the treatment of the normal beets farmers whose rights and demands are otherwise being ignored. This, in turn, implies that the religion logic (as is the case with capitalist market institution) may enter the control dynamics, in some instances, also as a means that the capital tries to mobilise to intensify labour (see Nadeau, 2002). Considering the above, it is concluded that the financial aspects of accountability can be clearly related to religious concerns (Jacobs, 2004) and that there is a link between accounting and spirituality (Maltby, 1997).

### 4.3.2 Religion and labour resistance

Strikingly, such state of high religiosity mentioned earlier is inconsistent with the aforementioned violations such as briberies and gratuities taken by the company's reps and drivers from poor farmers as well as the nepotism and favouritism prevalent in the various managerial and business issues (in the country in general and in the company in specific). As well, this irony is incompatible with prior research which links religiosity to reduced acceptance of unethical business or corporate practices. That is literature suggests that firms headquartered in areas with strong religious social norms generally experience lower incidences of financial reporting irregularities (see e.g. Abdul-Rahman and Goddard, 1998; Dyreng et al. 2010; Grullon et al. 2010; McGuire et al., 2012). In particular, Abdul-Rahman and Goddard (1998) found that religiosity is negatively associated with abnormal accruals. Relatedly, considering the current research setting (i.e. rural settings where religiosity are noted to be higher than metropolitan areas (e.g. Chalfant and Heller, 1991)), the study's findings also contradict with Urcan (2007) who found that firms located in rural locations tend to have higher earnings quality than firms in urban areas.

Yet, this study, partly, coincides with prior research which suggests that highly religious individuals (rather than businesses located in religious communities) are less likely particularly to view accounting (or accountability) manipulation as an acceptable practice (e.g. Conroy and Emerson 2004; Longenecker et al. 2004). This appeared in the behaviour of representative (A) who refused the suggestion of his colleagues and his supervising agricultural engineer to unofficially take money from farmers (i.e. without formally recording or reporting it in the company's accounts to eschew its accountability) in a clear violation to the company's regulations and to the religion's teachings of helping the poor rather oppressing them.

The representative refused to embark on such (violating) actions because they also undermine his identity and subjectivity. And his resignation in the end, in spite of being informed by religious reasons, was to maintain his subjectivity; disregarding his own need to it as the main source of living. But, considering the crucial value of reps to the company in terms of performing the most important work to the company (affording the beets) and considering that this rep worked in one of the large surrounding villages for 9 years during which he maintained strong relationship with his village members, his resignation was detrimental to the company. This was evidenced in the rage of the farmers of his village who were, following his resignation, very furious causing turmoil. They asked for his return to the company and threatened the company's interests in the area through not planting beets again. So, the company's management was always keen to satisfy him personally a way from other working reps, but he refused this issue insisting that their demands are collective ones. This, in turn, exemplifies how religion (and community) can be intertwined with worker's subjectivity in shaping his actions toward the company and hence, in influencing the company's routines and practices.

This situation entails a mobilization of power from the side of the representative. This role played by religion institution assures the idea that the effects of power are not universal, but are culturally and institutionally contingent across institutional orders or sectors (Friedland and Alford, 1991: 246). Such power used in such situation is legitimated by the call of the religion institution (see Thornton et al., 2012: 64). Such resignation is a kind of resistance to the company's coercive policies toward the workers through negligence of their rights or not improving their statuses, i.e. to the tyranny of the capitalist market institution. It is an institutional resistance (to market institution) in which another institution (religion) has played a major part. Thus, actors may even be able to undermine dominant logics (such as the market) by drawing on alternative minority (or less dominant) logics (such as the religion) (Durand and Jourdan, 2012).

The understanding or perception of religion institution here as a means of resistance is the contrast of the one noted above in section 4.3.1 when religion was deployed for the market interest of capital. The present monopolistic practice from the side of the company through taking advantage of weaker through the improper exercise of economic power is perceived here as inconsistent with Islam (Abdel-Haleem, 1998: 8; Lewis, 2001). Rather, on the other hand, Islam religion is understood as: challenging this capitalistic business view; placing little emphasis on the maximization of profit (or shareholder wealth); and seeing greed as a negative value to be avoided, while moderation, in contrast, is seen as a positive value (Lewis, 2001: 108; see Rahman, 1994; Kamla et al., 2006).

Considering the two views of perceiving the religion institution (as a means used by capitalist to enhance his own interests and otherwise to coerce labourers on one hand as noted in section 4.3.1 and as a means to regain and maintain labourer's subjectivity resisting the tyranny of capital as noted above) on the other, it is concluded that the same institution can play two (even contradictory) rules. And this is dependent on who (institutional actors) embrace or mobilize the institution as well as on the underlying situation.

The aforementioned paradox in the outset of this section in terms of the state of high religiosity along with the prevailing violations in the field, in turn, calls us to rethink of the truth of such state of religiosity and whether it is real one or, otherwise, it is an ostensible or façade one. In fact; knowing that one of the researchers grew up in this context and as supported by some commentators, such noted controversy is seen to be rather an outward one in many instances. In this way, Arab West Report (2009) indicated that in Egypt, "religiosity in appearance" became more spread than religiosity in action. That is Egyptians are outwardly religious and that they may not, in fact, follow the true teachings of religions. Their religiosity is mostly not shown in their behavior and most of them worship God without true faith. They are honest in their religiosity allegation but they do not know the true meaning of religiosity (Ibid). In other words, Egypt's largely uneducated urban and rural lower classes are intensely devoted to Islam, but they are noted to lack a thorough knowledge of the religion. Even village religious leaders may have only a rudimentary knowledge of Islam. Thus, in many instances, this state of religiosity is detached or decoupled from the everyday practices of the citizens. Such case of 'religiosity decoupling', partly, justifies the spread of managerial and financial violating acts (which contradict with religion teachings) in a context attributed with high religiosity, such as the case in the Sugar Company.

This view is also supported by some employees in the company. For example, a chemist in the production division claimed also that the apparent religiosity in the factory is detached from the employees' daily acts and behaviours in their work. He said that:

"All the people here are very religious. When prayer time comes, they leave their work, even one hour before to be ready for prayer, for example, making *wodoa* and praying some prayers before the main prayer (*sunnah* *prayer*). As well, you can see someone in the bus and in the workplace who is reading *Quran* and when you come to tell him that he should do a specific task; he may start to read *Quran* again. But this religiosity does not positively influence their behaviour in the work. This seems to be like habits and routines than a kind of influential act. They separate between prayer mat and actions in work. You will not find good manners in the factory unless the employee has originally gained these manners during his early education at his home. In the contrast, you can find lying, hypocrisy, and other bad manners; the case which is incompatible with the prayers they are keen to make on time. That is you know as a verse in *Quran* indicates; "prayer should eliminate (and hence, is inconsistent with) making bad deeds and bad utterances".

As such, the chemist thinks, this religious behaviour is not necessarily influencing or implicating positively upon the way the employees are doing their work-related tasks in the company. Yet, strikingly, in contrast, it is found to be deployed to take rest from the rigor of the work, which is also a kind of resistance against the management or capital. For example, as it is clear in the quote of the chemist above, some workers spend more times in preparation for prayer, prolong their prayers, and read Quran in work times to eschew intensive work. Considering the above notes, it is implied that the religion logic may enter the control dynamics as a means used by labourers to resist the capital.

### 4.3.3 Religion and state politics

Extending the indications in section 3.1 to the state of religiosity in the Egyptian community; particularly (and apparently) in Egypt, it is noted that religion has also a role to play in the political life. That it is used by some political parties to achieve some political benefits or interests. Worthy to mention here that the ex-President Sadat (1970-1981) has modified the constitution in 1980 and in order to enforce the desired change (allowing the President to nominate for consecutive periods without a ceiling), he also added a clause noting that Islam is the main source of legislation in the state. By doing so, he sought to gain the sympathy of the citizens (and the Islamists in particular) to vote in favour of the desired change. In this context, Guardian (18/9/2014) quoted Nathan Brown (a professor at George Washington University in the US who has written widely on religion and the Egyptian state) who indicated that the term 'secularism' just doesn't belong to an Egyptian context:

"Nobody is talking about separating religion from politics or compartmentalising it from public life. That's just not an issue. What is an issue is: who speaks for religion?".

Similarly, El-Mahdy (cited in On Islam, 12/1/2011) indicated that lately in Egypt pervaded a state of superficial and cursory religiosity which highlights the 'say' instead of the 'essence'. An important cited reason for such situation, among others, is politicizing religion or using and adapting religion to achieve political benefits.

It is argued that relations of meaning (including religion) are as resistant to total control as relations of production (Cleg, 1994; 283). In the micro context of the Sugar Company, the implications religiosity has on the organizational practices are clearly noticed when such religiosity are linked to state politics or to the ruling regimes. It is found that religion has a role to play in shaping the behaviour of the employees in dealing with the occurring events in the company such as strikes or any other protesting acts against the management. For example, during Morsi's regime (the Islamist elected president in 2012-2013); those workers who are related to the religious stream (e.g. Muslim Brotherhood and those who support them and *Salafis*) sought to fail strikes (or any other protesting acts against the company's management) because of their directions or thoughts which are stemming from their attachment to the religion. In this respect, a labour activist said that:

"I am not against believing in any ideology, but this should not negatively influence our work-related rights and interests…For example, in El-Dakahlia Company, there is a religious stream, but they have better understanding, unlike the case in our company, where there is noticeable blind attachment and passion to the issues which are related to religious beliefs".

In particular, those workers believe that by contributing to foil the strike in the company, they are supporting their 'beloved' *Islamist* president. This is done through helping in finding or creating a more stable environment in which he (the President) can work and achieve breakthroughs to appear to the public as a successful one. By doing so, they believe that they are supporting their 'beloved' *Islamic* religion itself and hence, are approaching to the God with these acts as well (more details around this issue were noted in chapter eight). Ironically, after the ousting of Morsi in 2013, his supporters in the company who were against strikes during his ruling period, are now, on the other extreme, making calling for, supporting or organization strikes. This behaviour is also informed by their religion commitment represented in resisting the current regime which ousted the *Islamist* President they support. This, in turn, implies that religion logic can interact with the state politics in shaping and controlling employees' behaviours and actions in the company. This, in turn, contributes further to the state of hybridity or institutional complexity in the company (Greenwood et al., 2010).

## 4.4 The implications of community logic on accountability

The community institution has implications on PM and the credibility or the seriousness of the existing accountability practices in the company. It is noticed that, in such traditional community, one party is mostly unwilling to report to the company a certain violation committed by another party not to cause any harm to it. That is in such context, sentiments and passions are present and influential. Sometimes they are appreciated more than professional experience and actual performances. They are found to significantly matter in rating performance and deciding on financial pay or rewarding. They undermine the presence of an effective accountability process. For example, knowing that the factory site where the managers live in the attached accommodation is quite far from the markets and the city, the head of the production division asks some technicians to bring his personal needs and the needs of his house (e.g. vegetables, meats, and butter). Strikingly, those who help him doing such acts are more privileged in the process of performance evaluation. They receive special interest. They are not strictly accountable for the mistakes they do. Unlike, others may get severe penalties when they commit any violation, although they may be professionally and technically better than the former group.

In this context; to avoid their strict formal accountability, some reps work to maintain a close of friendly relationship with the supervising regional agricultural engineers in order to turn a blind eye to the violating acts they make. For example, during the existence of one of the researchers in the office of a rep in a village, the rep has brought a small bag full of some biscuits and candy to the child of the agricultural engineer and sought to feed him personally. It is a means of maintaining a kind relationship with the agricultural engineer. This, in turn, may be useful in the process of his performance evaluation or reporting his performance to the company. Relatedly, an internal auditor in the company told that he asked one driver that he wants to check the scales using his trailers' cargo, but the driver refused saying that he is busy and had lots of cargos to transfer to the factory. As a result, the internal auditor raised a report to the management with the issue, where the latter then accused the driver with abstention from doing work and punished him with 4 days deduction from his salary. The internal auditor said that:

"I felt sorry for such punishment. Since this time I am reluctant to write a report against the drivers. I was not expecting this punishment. If they had asked me about the possible punishment, I would have said just reprove him not to do this again".

In the mean context, because of the little pay they receive from the company, some tractors' drivers temporarily leave the work with the company when they find another work opportunity related to other crops such as wheat; knowing that they are signing seasonal contracts with the company to serve in transferring the beets during the production season. However, some representatives refrain from raising a report to or informing the company with such inaction or any other violating acts. Rather; strikingly, those representatives are not convinced that those drivers should not have committed such acts. Yet, they have some sympathy with (and appreciation to) their state (cf. Wickramasinghe et al., 2004). They see that those drivers are oppressed by the company and hence, they have the right to look for other means to enhance their earnings away from the company. In particular, representative (A) (referred to in section 4.1) said that:

"We do not notify the company with such acts not to punish those violating drivers. We can't eschew the issue of favouritism. This is because this driver may be my relative, friend, or neighbour. Another one may be facing difficult life or economic conditions…".

It is unacceptable (or at least embarrassing) for him if it is known in his village community that he has raised a report against those community members to the company's management which might cause some harms to them. In fact, this might spark the rage of the representatives' kindred and impair their familial relationships (i.e. it can undermine their (familial) identity).

This is why those representatives are also silent toward (or are disregarding) the issue that all the drivers tend to unofficially take additional fees from the farmers, although it is the company only which should pay to the drivers. And, otherwise, it is known that transportation of beets should be freely made with nothing being paid from the farmers. In particular, they informally take around L.E.300 from a farmer for transferring the beets of one acre. Worthy to note here that to motivate the farmer to pay the money, the drivers collect the beets from inside their fields, and more, they move with him bit by bit inside his field where the beets are stacked, instead of waiting in the main roads of the villages (i.e. they make it easier to the farmers). That is the company tell the drivers that he is the farmer who should transfer his beets to the main roads and the drivers then take them to the factory. This is because the roads to the farmers' fields are not always suitable for the tractors to reach to the field. And using such unsuitable roads and reaching to the fields may result in certain damages to their vehicles. But, they tend to violate the company's directions and enter to inside the fields. They think that doing so gives them legitimacy to impose extra fees on the beets farmers for themselves. This is because by doing so, they save some money for those farmers who no longer are required to move their beets from the fields to the main suitable roads on their own cost. Commenting on this issue, some employees have assured that the company is incapable of stopping such acts. Representative A said:

"No one is finding a solution to the problem of the gratuities paid by the farmers to the drivers. In the past, the factory used to send large vehicles which were waiting in the main roads. But now the factory is sending trailers with big boxes and the driver enter to the field of the farmer and moves with him bit by bit collecting the beets and fill the whole box. The farmer is excused because of his hard economic conditions. And so is the driver ".

A supervising agricultural engineer said that:

"The driver should not take any money from the farmer. This is the responsibility of the representative of the region. He should be able to protect the farmers. The representative should be more decisive with the driver. For example, he can end the work of the driver who is doing such violating acts. But, the company should then afford other means of transporting the beets, other than tractors… It is not the concern of the representative that the drivers' wages are low".

It is concluded that such community logic is mobilising the collective identity of the different groups of actors living in that community uniting them together around a shared purpose and similar outputs; the maintenance of that community and serving the needs and rights of its members (see Cornelissen et al., 2007). Thus, while accounting considers only financial transactions; in traditional communities, it is the social transactions of all kinds that are most highly valued (see Berndt and Berndt, 1988). The kinship obligations add a significant non-economic, relational dimension to the management of those traditional people (see Cook, 1994; cf. Greer andPatel, 2000).

### 4.4.1 Institutional implications of the traditional community

Institutional orders differ in importance or influence overtime (Thornton and Ocasio, 2008: 108). Particularly, the institutional actors differ in the level of their response to or perception of the same institutional logic overtime. Or the same logic may influence or penetrate to the same actor differently in different situations. The same institutional logic can have different influences on PM or serve different purposes in the different contexts. This is because the one logic may not be available or accessible to the same degree to one actor in the different instances. This difference is because of the interaction and conflict of the other logics with this logic. Considering the two cases of representative (A) noted above in terms of refusing to participate in oppressing farmers and drivers through unofficially asking for extra fees (see section 4.1) on one hand and the refrainment from reporting violating acts of his community members to the company on the other (see above), in the first situation of taking the extra violating fees, the religion logic has invigorated preventing him from doing so. But, in the other situation of not reporting violations of close workforce to the company and hence the absence of a fair accountability, the religion logic has retreated and it is the family logic which invigorated urging him to overlook accountability in order to maintain familial relations; knowing that dropping accountability is against religion teachings.

As well, two different cases involve roles or the influences of the community logic in the company. In the first one, it had shaped the behaviours of representatives and the regional agricultural engineer through not engaging in the acts of imposing extra fees on farmers as noted earlier (see section 4.1). The other role is when it had shaped the behaviour of representatives in terms of choosing not to report the violations committed by some drivers because of the fear of or unwillingness to angering their local village community; the matter which undermined accountability in the field. Thus, two different implications were noticed for invoking of the community logic. In the first situation, the community logic worked for the favour of or served the company's interests through motivating (even if for different reasons, as stated earlier) the different representatives and the engineer to abstain from committing the violating acts. Yet, it has, in the other situation, incited the actors to alienate from the company's 'supreme' interest. And instead, they sought to satisfy their relatives and friends who, as a result, would continue in their violating acts; the matter which represents significant harm to the company.

It is concluded also that the same social actors may be guided by different logics when interacting with different actors or when confronted with different situations. That is, in fragmented fields, actors have more choice about which pressures they select for conformity (Quirke, 2013), and they may even be able to undermine dominant logics by drawing on alternative minority logics (Durand and Jourdan, 2012). In one situation, the religion logic has led to the abstention of rep (A) from embarking on violating the company's rules and oppressing the farmers and the drivers. However, in another state, the family logic had instigated him to behave against the company's interest through, for example, disregarding the violations of the acquaintance or relative drivers and giving them favourable treatment (e.g. giving them the favourable kinds of seeds in the first place which yield higher productivity). It is seen here that the diversity of institutional logics has enabled different forms of interaction and organizational practices in the company and leading to institutional complexity (Greenwood et al. 2010). This denotes also that different subjectivities are embodied in the one person but because they are situationally specific need not be contradictory (Clegg, 1994; 309). These contradictory effects can be explained through the decoupling theory (Meyer and Rowan, 1977). In the above example, rep (A) has decoupled or (loosely-coupled) himself from the religion institution to support the family institution as the more salient and influential one in the context in specific situation. That is, one way individuals and organizations deal with the pressures of conflicting logics of different institutional orders, which lead to cognitive contrast effects, is to loosely couple or decouple who they are from how they act. And this process is shaped by the salient situations in the environment at the different times (Thornton et al., 2012).

## 4.5 The prevalence of informal management controls in the traditional community

In such traditional community (attributed with, for example, not fully appreciating rules and regulations, and maximisation of kinship relations), the diffusion of the violations, anomalies or informal doings is not a striking issue. Here, the village farmers (who are illiterate or received only 'fraction' of education in their life), for example, are not used to be constrained by formal regulations (such as committing to the annual contract they sign with the company and other reports issued by the representative to control the plantation and supply process). Rather; unlike the case in beets crop, they are used to act freely in terms of determining times of planation and supply in the case of other crops such as wheat and cotton. That is beets farmers seek to serve their own interests and pay little attention the company's rules, reports and directions. The company realises that it can't held them formally accountable on their actions. This is because it recognizes that those farmers may decide not to plant beets again if they felt that they are tightly constrained or if they are punished from the company. One representative commented that:

"Why the company did not punish the farmer?!…This is because the factory needs the farmer. And if he is punished, he won't plant again. Then, the operations in the factory as a whole would cease".

It is useful here to borrow Scot's (1985: 321) description of the farmers' community

"The peasantry, if anything, is even further removed from the institutional circuits of symbolic power. Living outside the cities where the agencies of hegemony are quartered, operating largely within an oral tradition that somewhat insulates it from printed media, being an old class (unlike the proletariat) with its own cultural traditions, and patterns of resistance, and having its own shadow institutions (for example, informal religious schools, rituals, and festivals), the peasantry is simply less accessible to hegemonic practice".

In this context, for example, one farmer had a problem with the company's representative in his village because he supplied inaccurate information to this rep about the actual area he planted in order to receive more seeds and also because he contracted with another representative from the neighbouring village. This issue sparked the rage of the representative of his own village because it negatively influences the target of beets acres he is asked to contract for. After harvesting his beets crop, the farmer contacted with the representative in his own village, where the latter refused to give him more cards (used as an authorization to supply beets to the factory) above those related to the area he already notified him with. The farmer said that:

"The representative said I cannot give you the card. We skirmished with him and were about to hit him. We went to the factory at 1 AM at midnight and threatened to hand the crop to X factory (the name of a factory in another province). As a result, the agricultural engineer instantly called the representative and asked him to give us the card".

As noted earlier, the effects of power are not universal, but are culturally and institutionally contingent across institutional orders or sectors (Friedland and Alford, 1991: 246). In the current case, it is the farmers who are in a powerful position compared to the company which needs them and cannot proceed to production without receiving their beets. The company is very cautious while dealing with them not to lose the source of the main materials of production and hence, to save the company and its identity. That is, unlike suppliers of others materials (e.g. limestone and coal) with whom the company directly takes legal actions in cases of any violations, the company is apparently tolerant with beets farmers' violations. Or, at least, it chooses to deal with them through dialogues and negotiations, rather than adopting the legal course. Hence, induced by maintaining its market status, the company turns a blind eye to those farmers' actions or it refrains from applying strict formal accountability rules upon the traditional farmers (and other labourers working in the village community). This also exemplifies the possible interaction between the community and market logic. Here, the community institution interacts with the market institution shaping (or controlling) the company's actions or management policies toward the beets farmers.

In this way, the company (capital) deploys or mobilises the traditional cultural means or the values prevailing in that community. At the country or macro level, for example, a widely used and historically known means of managing issues or disputes that happen inside the village community itself is an institution known as "customary council". It is composed of notables and highly appreciated people in the community. This institution is proved to effective one and it is used instead of resorting to the state's formal devices such as police and courts. The rulings of such council are highly respected by the local people. In the micro context, to deal with the prevailing informalities; the company's management followed some informal means of control, avoiding the rigor or the colonizing potential of the accounting systems. The company's management appreciates the village community's elders and notables calling them to interfere in case of any issues that arise with the community members dealing with the company.

For example, the farmers in a village in Beni Suef province have agreed together to delay the time of harvesting and handing their beets crop, disregarding company's instructions and interests. The HR deputy said that: "… *Because we need them, we did not take a serious action against them at this time*". Rather, in its endeavours to resolve this issue, the company's management contacted with the well-known members or nobles of the village such as *Omda* (one who is responsible for law and order and represents the government in the village) complaining the misbehaviours of those farmers. They asked him to interfere in a way to change their mind or decision of delaying harvesting because this is detrimental to the workflow in the factory. In another problem related to handing some remaining beets for which the regional representative and the agricultural engineer procrastinated to give a card to the farmer to transfer them to the factory, a farmer asked his uncle who is one the large scale farmers dealing with the company to interfere to resolve the issue. And because of such interference the managers sought to satisfy the farmer.

Here, the company draws on local understandings prevailing in the community and which serve as touchstones for legitimating mental models to define the situation or the issue it faces while dealing with those people (see Marquis et al., 2007: 927). In other words, to deal with such informalities, the company's management necessarily engages in some informal means as well; means from inside that community (i.e. means that those community members understand and accept and hence, they can be influential or effective). Here, control mechanisms are being culturally deterministic rather than being driven by technical processes such as accounting (cf. Alawattage and Wickramasinghe, 2008). That is, in such instances, on the other hand, the formal accountability and management means, which are only based on economic rationalistic principles, might not work or might even be deliberately ceased or ignored by the company's management itself. They may be considered unnecessary in such traditional communal contexts. Yet, they may be detrimental to the company's interests if it chose to stick to them. Thus, in such situation, the formal means of PM might not be the only or the most prevalent and effective means of managing performance of those employees. In fact, it is the prevalence of such informalities and the adaptation to (and as well, acceptance of) them from the side of the company and the village community members which reproduce such informal practices in contrast to the formal accounting rules (cf. Jayasinghe and Wickramasinghe, 2011).

This finding contradicts with some studies which reported higher levels of formal accounting and accountabilities of those organizations in traditional indigenous societies than other governmental organizations (see e.g. Chew and Greer, 1997: 283; Gibson, 2000). I think that this contradiction lies in the ignorance of the active role of those indigenous people in dealing with or resisting such formal accounting rules which conflict with their traditional values. Or it lies in the passive role of those indigenous people in eschewing the rigor of formal accountability rules or the strict application if such accounting rules regardless of the primitive nature of such communities.

Such adoption of informal means of controls from the side of the company indicates that informal controls not only supplement formal ones, but sometimes they may be more effective substitutes (see Hopper and Berry, 1983; Hoque and Hopper, 1994). This use and appreciation of community values by the company, in turn, is necessary, for example, to make the workers loyal, dependent and committed to the firm and to make them work harder. As well, this is also beneficial for the company itself to maintain its own interests or identity because without appreciating and privileging those elders and large-scale farmers it cannot effectively achieve its target and, as well, cannot effectively manage conflicts that arise with those villagers.

Shortly, such context of informal nature, which is particularly prevalent in the fields or villages more than when the work is mostly done within the organization's formal boundaries (see the study of Jayasinghe and Wickramasinghe, 2007), has its idiosyncrasies that the formal management accounting and controls used by the managers in the organization have less to do with. That is such anomalous acts the community members engage in (as noted above) are widely prevalent and not easy to manage (or reduce) to the extent that those working inside the company say that they have nothing to do with them. This state is similar to Wilkins and Ouchi's (1983) descriptions of 'clan' types of organizations (a form of control which is expected to exist in, among others, public sector organizations as specified by Ouchi, 1979) which appear to depend more on personal relationships than on formal systems and in which trust has a critical role to play. It is also more clearly depicted in Wickramasinghe and Hopper's (2005) case of the workers in an SOE in a Sinhalese Buddhist village in which they observed that village culture and religious obligations superseded bureaucratic rationality and fused with local political agendas.

However, this does not mean that there is no (management) accounting in such contexts or they are useless. Management accounting is used to control many of the company's affairs. But, they have less to do when it comes to highly institutionalised contexts, particularly those attributed with institutional multiplicity or hybridity (see e.g. Besharov and Smith, 2014; Greenwood et al., 2010; 2011) where a set of institutions are compatibly interacting with each other imposing certain MCS emanating from those institutions. In contrast to Choudhury (1988) who implied that such 'clan' types of control find it unnecessary to adopt formal accounting practices, we see that most (if, not all) organizations always has a form of accounting and calculative practices to adopt even if such form might be a rudimentary one (e.g. Alawattage, 2011). That is accounting, in some instances, may be just marginalized or decoupled from the day to day practices (see Meyer and Rowan, 1977) because of the overriding informal nature of certain contexts.

# 5. Discussion and conclusion

The study contributes to the literature of management accounting and theory in a number of respects. At first, in spite of the massive studies handling the issue of institutional logics in the last decade or so, earlier work on logics has been concentrated at the level of organizational fields such as professional service firms (Greenwood and Suddaby, 2006), healthcare organizations (Goodrick & Reay, 2011; Scott et. al., 2000; Reay and Hinings, 2005; 2009), and publishing houses (Thornton, 2004; Thornton et al., 2005), and it has focused on logics adopted at a more impersonal organizational level. But, it is only very few studies which were found to address the implications of institutional logics on management accounting practices (e.g. Alawattege, 2011; Ezzamel et al., 2012; Townley, 1997; Jayasinghe and Wickramasinghe, 2011). Yet, these studies have not paid enough attention to the implications of non-economic institutions such as the community, family and religion on management controls. Particularly, the previous studies concerned with these institutions were found to address how the social organizations (such as churches, Islamic councils, Buddhist and Hindu temples, and middle class family) perceive or implicate on accounting and management controls (e.g. Jayasinghe and Soobaroyen, 2009; Abdul-Rahmanand and Goddard, 1998; Walker, 1998). Unlike, the current study investigated how the societal level institutional orders such as religion and family permeate to the organizational context and shape the actions of the different actors and accountability practices therein.

Particularly, the study contributes to the few studies which investigate accounting in the interfaces between informal communities and the formal organization (e.g. Wickramasinghe and Hopper, 2005; Alawattage and Wickramasinghe, 2008; 2009). We found that the commitment of the different actors to the family logic has marginalized formal accounting and accountability in the company. For example, the head of the supervisory committee (which is supposed to be neutral party in the company to ensure a fair treatment to beets farmers and to assure the strategic objective of maintaining the national industry of sugar) sought to enhance his familial identity through appointing his two sons in the company. This issue (i.e. maintaining close-relationship with the head of the committee) was also beneficial to the company's management which then can eschew the rigor of the committee's control. Likewise, the religion logic has influenced the way the company is accounting for its beets suppliers. Particularly, the company's management used religion (pilgrimage) privileging specific category of normal beets farmers over the other. In contrast to its treatment of normal farmers who usually complain of ignorance, the company was more lenient, tolerant and responsive with large-scale beets farmers in order to maximize its own interests. By doing so, it was able to collect its targets of beets cost-effectively. Additionally, it is found that, to effectively manage such traditional community, the company's management resorted to informal means of management controls to avoid the rigor of formal accounting rules which are inconsistent with the rudimentary nature of those villagers. The company used means of control from inside the rural community; means which the community members can understand and accept. For example, the company's management tends to appreciate the community's elders and notables and call them to interfere in case of any issues which arise with local beets farmers.

Second, knowing that most of theoretical literature depicted institutional logics as period contingent of one dominant or two consecutive logics (e.g. Haveman and Rao, 1997; Glynn and Lounsbury, 2005; Lounsbury, 2007; Reay and Hinings, 2009; Scott et al., 2000; Thornton, 2002), the current study contributes to the few studies depicting multiplicity in logics in a field or organization. It is a response to Greenwood's et al., (2011) call for the especial need for fuller examination of settings in which there are more than two competing logics. In this study, the field is depicted as composed of market, family, religion and state (politics) institutional logics. Here, we explicate the explanation of the complex interplay among competing logics at the individual level of analysis (McPherson and Sauder, 2013). This study exemplified how logics can be combined and reconfigured to create hybrid logics (Binder, 2007; Glynn & Lounsbury, 2005) leading to 'hybrid organization' which is able to integrate competing logics in unprecedented ways (Scott, 2001). We investigated how *non*market institutions and logics might influence economic transactions is rare. Particularly, we sought to understand the influence of institutions such as the family, religion and the state on the organizations (Greenwood et al., 2010). For example, it is found that the family and religion logics have supported the capitalist market institution. The company makes use of the close (or familial) relationship among the village community members to (efficiently) afford its needs of beets used in sugar production which is considered as the strategic objective of the company. As well, the company's management makes use of the state of religiosity or the great passion of the community members to the religion in pursuing its economic objectives. Particularly, it allows some targeted beets farmers (large-scale farmers) to make haj or pilgrimage, the highly appreciated and costly Islamic duty, on its own cost. Further, the fierce politics at the state level penetrated to the shop-floor level of the company shaping the behaviours of workers therein. Yet, the religion or ideology of workers has intertwined with such politics informing labourers' movements and actions in the company.

Third; knowing that Friedland and Alford's (1991: 232) original depiction of institutional logics is a conceptualization of the Western society, the current study contributes by investigating institutional logics in a different society. Particularly, we investigate institutional logics in Egypt, as a less-developing context. Hence, it enlarges the use of the institutional logics perspective in a new context apart from the highly investigated Western and US contexts. Our empirical setting thus speaks to Scott’s (2005, p. 478) lament that: “An embarrassingly large proportion of our theoretical conceptions and empirical findings has been constructed by U.S. scholars based on data collected from U.S. organizations.” (cf. Greenwood et al., 2010). This helps show how institutional logics play out differently in different contexts. That is, the different nature of the investigated contexts shapes the way institutional logics appear in these contexts as well as the way these logics are being perceived by the different actors in the field or the organization. Here, the highly fragmented nature and the centrality of the context have resulted in overlap or hybridity between the different institutions (Besharov and Smith, 2014). This is the contrast of Western contexts which were mostly depicted in the literature as two competing logics, mostly the professional logic versus the market logic (e.g. Thornton and Ocasio, 1999; Thornton, 2004; Reay and Hinings, 2005; 2009).

Fourth, the study has attended to how local actors respond to and use the available logics in the field. We showed how different actors adopt or mobilize different logics (cf. Reay and Hinings, 2009). This is a response to the call for investigating how logics are constituted and used by individual actors within organizations, how local actors reproduce logics, or how (incompatible) logics manifest within organizations (see McPherson and Sauder, 2013; Lok, 2010; Thornton et la., 2012: 82). This helps in developing a better understanding micro-level instantiations and how logics are translated into action, action that either reinforces or reconstitutes the logics themselves (Thornton, Ocasio, and Lounsbury, 2012: 80–82). As noted in section 4.1, we explained how different actors are being influenced by different institutional logics. For example, the religion logic has informed the actions of rep A and the community logic has informed the actions of other reps and the agricultural engineer. It is found that not all the actors are equally embedded in or committed to one institutional logic. Here, the religion logic has penetrated to rep A, but not to other reps and the engineer. Such differences between actors in conceiving legitimacy contribute to the state of institutional complexity in the organization (Pache and Santos, 2010).

As well, the influence of a specific logic was found to be different in different situations. For example, in one case, the community logic has prohibited other reps and the engineer from engaging in violating acts which are detrimental to the company and the beets farmers. But, in the other, it has incited reps not to report the violations of their community members in the village to the company in order to maintain their familial relationships with their own community members; an issue that is detrimental to the company and the accountability of its labourers. Moreover, the same social actor may be guided by different logics in different situations. In one case, rep A was guided by the religion logic when he faced the decision of unofficially taking extra fees from beets farmers and drivers as required by other reps in the field. In the other, he followed the community logic disregarding the violations of his own community members.

Finally, the paper contributes to the few studies investigating how institutional logics are being resisted by (non-elite) actors (e.g. Townley, 1997; Alawattage and Wickramasinghe, 2009). That is, institutional resistance is a relatively neglected phenomenon in institutional studies of organization. Rather, studies of institutional control have tended to focus on the homogeneity of organizational responses to institutional pressures, and the consequent tendency for isomorphism in organizational fields. In neither of these traditions has sufficient attention been paid to those actors who are able somehow to compromise, avoid or defy systems of institutional control or episodes of interested agency (Lawrence, 2008). We referred to how the institutional logics can be deployed by the different actors as a means of resistance in some instances and as a way to enhance their self and identities in others. Particularly, we showed how the community logic was being mobilized to resist the tyranny of the capitalist market institution. Reps of the company who are villagers took the side of their community members (i.e. they served their community interests in contrast to serving the interests of the formal organization they are working in). In fact, it is such attachment to the community logic which is reproducing the prevailing informal and unofficial violating acts with which the company's formal accounting and accountability rules have little to do with. As well, it is found that the religion logic can penetrate to the micro level of the company as resistant to capital. For example, to maintain his subjectivity and as a means of resistance to the oppression imposed by the company over reps, rep A resigned from the company causing certain troubles to the company in managing his own village farmers who had sympathy with his case against the company. Likewise, religion can be deployed by those workers in the factory's shop-floor to resist capital. For example, some workers tend to spend more time in preparation for prayers and prolong these prayers to informally take rest from the rigor of formal work regulations.

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