



## Special Issue call for papers from Qualitative Research in Accounting & Management (QRAM)

# Enabling and coercive controls in the 21st century: Revisiting Adler & Borys

Guest Editors: **Erik Strauss (Witten/Herdecke University, Germany) & Sophie Tessier (HEC Montreal, Canada)**

The aim of this special issue is to revisit Adler and Borys' (1996) framework and to reconceptualise its theoretical arguments against the backdrop of contemporary organisational and societal developments.

20 years ago, Adler and Borys (A&B) wrote a seminal article about two types of bureaucracy, i.e. enabling and coercive. Their idea of enabling and coercive bureaucracies inspired over 1,500 studies (*GoogleScholar citations*) to investigate the ambivalent role of "workflow formalization" from different perspective such as accounting, operations research, marketing or general management and, thereby, bridged the boundaries of accounting and management studies. In particular, since its impartation to accounting research by Ahrens and Chapman (2004), it has become a major theoretical framework to analyse accounting and control aspects in organisations.

Although their framework has enabled accounting and control researchers to create manifold insights into the organizing of formal bureaucracies, the societal and organisational conditions which surrounded the conceptualisation of enabling and coercive control have tremendously changed in the last 20 years. New technologies like mobile high speed internet connections, widespread use of ERP systems, financial crisis and sticker regulations regarding the environment, etc. could influence the type of bureaucracy organisations use.

In addition to contemporary issues, there are still some avenues for future research suggested by A&B that have not yet been explored. For example, the authors argued that future research should focus on the individual differences and variability in how enabling characteristics are perceived. While some research have shown that perception of control can change (Jordan and Messner 2012), our understanding of what affects perception is still limited. In the same vein, another interesting path for future research would be to explore which role the level of analysis might play when using the framework.

Finally, many studies that use A&B's framework focus on formal performance measurement systems (e.g., Wouters and Wilderom, 2008), thus providing a narrow view of enabling and coercive controls.

However, investigating alternative forms of control such as informal control, cultural controls or non-financial controls might deepen our general understanding of enabling and coercive controls.

The purpose of this special issue is thus to revisit A&B's enabling and coercive bureaucracy framework in light of contemporary issues, as well as expand our conceptual understanding of these concepts.

We welcome all types of papers in terms of their theoretical perspectives.

### **Topics of interest**

We seek papers specifically, but not exclusively, on:

- How new technologies impact bureaucracies' enabling characteristics. Examples of new technologies include (but are not restricted to): ERP systems, high-speed internet, cloud technology, virtual realities, and big data analytics.
- How new organisational forms such as "flat hierarchies" or "virtual organisations" affect our understanding and conceptualisation of A&B's framework.
- Investigation of the role of coercive control with regards to compliance, efficiency and/or predictability, and the potential benefits of coercive controls.
- Exploration of/explanation for individual differences and variability in how enabling/coercive bureaucracies are perceived by actors.
- Extending general ideas about enabling or coercive forms of bureaucracy to concepts of less formalised or informal control, such as cultural controls and objectives other than financial performance (e.g., sustainability).

### **Tentative Schedule**

- Manuscript submission: **30 June, 2017**
- Accepted papers are expected to be published in mid to end-2018.
- All papers are subject to the usual double-blind review process of QRAM.

### **Contact**

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