ARE ROUTINES "*REALLY*" AN ORGANIZATIONAL CONCEPT? MAYBE NOT FOR MANAGEMENT ACCOUNTING![1]

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Abstract: Since the publication of Burns and Scapens' (2000) work which draws on the concepts of rules and routines (see also Scapens, 1994), many management accounting scholars have followed their lead. Rules and routines have been adopted, adapted and clarified in many management accounting studies since then – see for example, Oliveira and Quinn (2015); ter Bogt and Scapens, 2014; Quinn, 2014; Quinn and Jackson 2014, Bertz and Quinn, 2014; Quinn, 2011; Lukka, 2007; Ribeiro and Scapens, 2006; Spraakman, 2006; Hassan, 2005; Siti-Nabiha and Scapens, 2005; Dillard *et al.*, 2004; Soin *et al.*, 2002). This paper focuses on routines in particular, and how the term is potentially in need of some refined understanding in its application to studies of management accounting.

In essence this paper is a monograph of a personal "routine inspired" research journey of the past decade. During this time, not only have management accounting researchers adopted routines as a conceptual tool to help empirically interpret change and stability, but our understanding of routines has been greatly assisted by organizational scholars (see for example, Pentland, 2011). While studies such as those noted above are well researched pieces of work and have advanced management accounting knowledge considerably, I have always been "bugged" by the notion of routines as an organizational concept. Early works by, for example Stene (1940) and March and Simon (1958) are quite clear in defining routines as an organization-level concept. The organizational literature similarly refers to "organizational routines"; institutional literature mentions routines as a component of institutions (which are often equated to organizations); and, structuration literature, while placing less emphasis on routines, associates its concepts with larger entities such as organizations and networks. Thus, perhaps "by default", when we theorise on routines we associate the concept with organizations, and associate the similar concept of habit with individuals.

Utilising a definition of routines put forward by Pentland (2011), this paper explores the notion that, potentially in management accounting, we can use the strong and well-grounded literature on organizational routines to study accounting practices that are not necessarily

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"organizational". In particular, certain accounting concepts and technological developments are highlighted as factors which may allow us to apply routines in what extant theory might regard as "non-organizational" situations. It is argued that the extension of routines-based research to such situations opens up many opportunities for researchers in, for example, small businesses. Such businesses are often the source of many innovative commercial ideas, but sadly are frequently side-lined to "sector-specific" journals. And, as larger organizations were at one time small, we may also gain valuable insights into these too.

1. Introduction

As noted in the abstract, this paper is a monograph drawing on about a decade of research on management accounting change and stability which is underpinned by the concept of organizational routines. It is the "organizational" word which has caught my attention in recent years, not "routines". It has my attention for two main reasons, 1) in accounting, does an organization always imply a more formal scenario with multiple persons (human actors)?; and 2) technology developments allow "organizations" to be more fluid and work with less (human) actors. Each of this points will be explored later, but let me outline briefly why teasing out such issues is important for management accounting researchers.

When someone asks me "what is the difference between a routine and a habit?" I have answered "a routine is an organizational concept, habit a personal one". Of course, this is a somewhat simple explanation and researchers in various fields[2] may (quite rightly) offer varying definitions of what constitutes either concept. However, for the sake of this paper, let us start with the assumption that habits are at a personal level – "*he* chews his pencil when thinking" – and routines are organizational –"*we* always close the books of account by the third day of the month". The latter example suggests many people regularly working on an accounting task, and it is relatively easy to conjure an image of a busy accounting department in a large organization from this example. But what exactly is an organization? A dictionary definition is "an organized group of people with a particular purpose,

[2] Pentland notes routines are utilised in disciplines such as "economics, psychology, sociology, operations management, information systems" (2011, p.279)

such as a business or government department"[3]. While a general and accepted definition, does this apply to management accounting, to single human actors, when we utilise organizational routines? Or is it causing some confusion and possibly limiting the application of routines in our research. This is what this paper explores.

The remainder of this paper is structured as follows. First, a brief but concise review of literature on routines is given below, drawing mainly on organizational and management accounting literature. This is followed by an examination of what "organization" means in the world of (management) accounting. In turn, with an appreciation of what "organization" may mean, the effects of technology on routines and organizations is outlined, with a specific focus on smaller firms. An illustration is used to propose a case for routines as an accounting entity level concept, rather than an organizational one.

2. Literature on organizational routines – a brief review

Before offering a definition of routines, reflection on some extant literature is useful. First, a brief look at some older literature is useful. Routines are mentioned in several streams of literature, such as economics (see Hodgson, 2008) and structuration (see Englund *et al.* 2011 for a useful summary), and indeed earlier writings on habit[4] draw on "insights from philosophy, social theory and psychology" (Hodgson, 2008 p. 15). Here the focus is on organizational literature, given the focus of this paper and the fact that other literature streams – such and management accounting and economics – tend to adopt the term "organizational routine".

Feldman and Pentland (2003) cite Stene (1940) as the scholar who introduced "organizational routines [as a] a central feature of human organizations and an explanatory mechanism in many of our most widely accepted theories" (Feldman and Pentland, 2003, p.94). Stene notes:

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[3] http://www.oxforddictionaries.com/

[4] Hodgson (2008, p.15) notes, "routines are the organizational analogue of individual habits".

> Organization routine is that part of any organization's activities which has become habitual because of repetition and which is followed regularly without specific directions or detailed supervision by any member of the organization. (1940, p. 1129)

As also noted by Feldman and Pentland, this definition as introduced by Stene (1940) has set "organizational routines [...] as the primary means by which organizations accomplish much of what they do" (2003, p. 94). Later, organizational and economics scholars also mention routines in their writing (see for example, March and Simon, 1958; Cyert and March, 1963; Nelson and Winter, 1982). However, while such writings offer some definitions of routines, they are somewhat ambiguous. For example, March and Simon refer to routinized responses to stimuli (1958, pp. 140-41); Cyert and March (1963) refer to routines as bring similar to rules or standard operating procedures; Nelson and Winter (1982) refer to routines varyingly as organizational memory (p. 99), truce, (p.99), target (p.112) and genes (pp. 134-135). Such variations in what an organizational routine may be, represent conceptually creates difficulty for researchers. However, common in the cited examples is that routines *are not* conceived as anything but an organizational concept.

More recently, several scholars have offered a more in-depth discussion on the concept of organizational routines. As noted by Becker, organizational routines have been referred to in the literature under three different conceptual groupings: recurrent behaviour patterns, rules and procedures, and dispositions (2008, p. 4). Pentland (2011, pp. 280–281) summarizes much of the extant research to define organizational routines as having four essential components: 1) routines are repetitive, 2) a recognizable pattern of action occurs, 3) actions are interdependent, and 4) multiple actors are involved. Taking these four components, routines are presented as a crucial element of organizational life and a key building-block for stable organizational practices – as they were in earlier research (see above). Although routines as conveyed are typically associated with stability, they are also a source of change. Work by Feldman and Pentland (2003) in

particular has provided useful insights to understanding how change to routines can be brought about. Feldman and Pentland (2003) and Pentland and Feldman (2008, 2005) highlight how interactions within the dimensions of routines – the ostensive and performative- can bring about change but also encompass stability. These works of Feldman and Pentland provide a conceptualization of routines which always have potential for change (at each performance), but yet retain an underlying relatively stable understanding of what the routine is about in the minds of actors (i.e. the ostensive routine). There is also a substantial body of literature on artefacts[5], which are defined by Pentland & Feldman (2005) as a physical representation of a routine. However, the more detailed elements and interactions of components of organizational routines are not elaborated further here.

In the management accounting literature, the work of Burns and Scapens (2000) serves as a useful starting point on the use of organizational routines in management accounting research. They utilize organizational routines as part of a framework to conceptualize management accounting change and stability. The picture painted by Burns and Scapens (2000) is one of slower evolutionary change as rules and routines interact in a continuous process over time. More recent research drawing on Burns and Scapens (2000) has concentrated on organizational routines as more likely to explain management accounting practices which emerge over time (Quinn, 2014, 2011; Quinn and Jackson, 2014). Many other management accounting scholars have drawn on the work of Burns and Scapens (2000) and/or utilize organizational routines in their work – see for example, van der Steen, (2011, 2009); Lukka, (2007); Ribeiro and Scapens, (2006); Spraakman, (2006); Hassan, (2005); Siti-Nabiha and Scapens, (2005); Dillard *et al.*, (2004); Soin *et al*., (2002). Some works, such as Quinn (2014, 2011) offer some refinements on the definition of organizational routines, and some insights on the interactions of rules and routines and their role in change and stability

[5] See D'Adderio (2011) for a detailed account on artefacts.

in management accounting. However, this takes us back to the central *problem* posed by this paper, namely the organizational nature (or not) of routines.

3. What is an organization? And to accountants?

With an understanding of how organizational routines are portrayed in extant literature, let us now turn to the "organization" word. Again, brief mention of some more classical literature is useful. Stene, drawing on dictionary definitions and extant literature described an organization as follows:

> A formal organization is a number of persons who systematically and consciously combine their individual efforts for the accomplishment of a common task (1940, p.1127).

The above, as a present-day dictionary (see Section 1), includes mention of multiple persons and mention of a task or purpose. However, as March and Simon note, "it is easier and probably more useful to give examples of formal organizations than to define them" (1958, p.1). They also note:

> We need not trouble ourselves about the precise boundaries to be drawn around an organization or the exact distinction between and "organization" and a "non-organization". We are dealing with empirical phenomena, and the world has an uncomfortable way of not permitting itself to be fitted into clean classifications.

March and Simon's (1958) argument above is similar to the core issue at the heart of the present discussion, which could be summarised here as should we be considering organizations at all when we conceptualise routines. Although the literature mentioned in Section 2 in not exhaustive, it would seem that the term "organizational" and routine were married together over time and are now, pardon the pun, routinized in our psyche.

March and Simon (1958) and many other eminent organizational scholars since may or may not have been familiar with a concept

which all accountants have drummed into them from early stages of study, namely the *entity* concept. According to Husband:

> The accounting concept of entity does not wholly rest upon the existence of legal entity, however. The entity point of view is held to be equally applicable to sole proprietorships and partnerships which lack the characteristic of legal entity (1954, p.552).

Today, the notion of a *reporting entity* is subject to debate, with the International Accounting Standards Board (IASB) currently engaged in a project to attain an accepted definition. Their current working definition is:

> A reporting entity is a circumscribed area of economic activities whose financial information has the potential to be useful to existing and potential equity investors, lenders and other creditors who cannot directly obtain the information they need in making decisions about providing resources to the entity (IASB, ED/2010/2[6])

A commonality of both the definition of Husband (1954) and the IASB is the appreciation that, for accounting purposes, an entity need not be an organization (i.e. multiple persons with a common goal). A sole trader/proprietorship is for accounting purposes also an entity – and many accounting students have learned to distinguish "business" from "personal" transactions although they are undertaken by the same person. Husband notes that for accounting, "experience [...] achievements and status [in] a profit making endeavour" (1954, p.552) is the key to recognising an entity. The IASB definition above similarly notes "economic activities".

Without labouring the discussion on entity versus organization, in accounting (which of course includes management accounting) an "organization" for accounting purposes (i.e. an accounting/reporting entity) can fall short of the normal meaning of an organization in two

[6] Full text available at http://www.ifrs.org/Current-Projects/IASB-Projects/Conceptual-Framework/Documents/May%202015/ED_CF_MAY%202015.pdf

ways. First, there need not be multiple persons (i.e. a sole trader/ proprietorship) and second, due to the potentiality of one person being an accounting entity, there cannot be a common goal. One might be thinking at this stage, so what, most empirical studies actually do involve an entity which is an organization (i.e. larger organizations). However, we should not forget that in most economies, in excess of 90% of business organizations are small and medium-sized. While the number is likely to vary from one economy to another, a substantial proportion of these are sole trader/proprietorship type businesses. As an example, of the 2.5 million VAT/PAYE paying business in the United Kingdom (UK), approximately 20% were sole traders/proprietorships as of March 2016[7]. Payment of PAYE taxes implies the entity has employees, so it is difficult estimate how many are a "one-man show" from this example. Regardless, the number of such entities is substantial.

As noted in the introduction, smaller firms (which includes sole trader/proprietorships) tend to receive less focus in the literature. Journals such as *Family Business Review* and *International Small Business Review* do give some well-deserved attention to such businesses, but do not abound with research on management accounting (but see, for example Hiebl *et al.* 2013; Giovannoni *et al.,* 2011). Similarly, mainstream management accounting journals such as *Management Accounting Research* have few pieces focusing on small business (but see, for example, Mitchel and Reid, 2000; Perren and Grant, 2000). One reason for this relative lack of research may be may be the applicability of concepts and theories used by scholars in larger organizations to smaller organizations. It is to this I turn in the next section, in the context of organizational routines.

[7] See https://www.ons.gov.uk/businessindustryandtrade/business/activitysizeandlocation/bulletins/ukbusinessactivitysizeandlocation/2016

4. Separating routines from organizations for management accounting research– the technology influence?

Before offering an argument for viewing routines as applicable outside organizations in management accounting research, let me first offer a very brief understanding of management accounting. As noted by Mitchell & Reid, on the challenges of management accounting research in small organizations:

> [...] there is the normative question of what form (or forms) management accounting should take in small firms. Here issues of firm heterogeneity in size, capabilities and situation all complicate answers to this question. Not only information type and content but also its presentation in a comprehensible form are important as the capacity of recipients to understand and use it will vary enormously (2000, p. 386)

The first part of the above extract from Mitchell & Reid (2000) is asking "what is management accounting in the context of a small organization?". Drawing from the Global Management Accounting Principles put forth by CGMA, a general definition of management accounting is:

> Management accounting is the sourcing, analysis, communication and use of decision-relevant financial and non-financial information to generate and preserve value for organisations (2014, p.8).

While the CGMA definition is supported by several explanatory pages, the above captures the essence of management accounting in its broadest sense. But again, we have the word *organization*. Does this mean that sole traders/proprietorships do no management accounting? Is more than one person necessary to do management accounting? Is a management accountant needed to do management accounting? Such questions are at the core of the issue highlighted by Mitchell and Reid (2000). Personally, I think of management accounting simply as the provision and use of decision-making

information. While possibly a simplistic definition, it reminds us that management accounting is (and probably always has been) a broad concept.

At this point, a brief recap is useful. Definitions have been offered for organizational routines, an organization, an entity and management accounting. I will now turn to a more detailed examination of Pentland's (2011) definition of routines. Pentland utilizes the example of a supplier invoice processing routine, and notes as follows:

> Invoice processing satisfies the definition of an organizational routine: it has 'repetitive, recognizable patterns of interdependent actions, carried out by multiple actors' (Feldman and Pentland, 2003: 93). It satisfies each part of the definition:
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> – It is *repetitive*. Smaller organizations processed hundreds of invoices per month; larger organizations processed thousands of invoices per month.
> – It produces a *recognizable* pattern of actions. In each organization, each part of the routine generated hundreds of unique performances, but the overall patterns of action could be recognized using formal statistical techniques
> – The actions are *interdependent*. Invoices must be entered into the system before they can be approved, and they must be approved before they can be paid.
> – *Multiple actors* are involved. Dozens of people participated in processing invoices, but it is important to note that not all of the actors were human. Across the four organizations studied by Pentland *et al.* (2010), the percentage of actions taken by the humans ranged from 15 to 89%; the computerized workflow system performed the rest of the actions (2011, p.280-281).

This example provides, in my view, a clear conceptualization of organizational routines. As noted by Oliveira and Quinn (2015), if some of these essential characteristics are not present (e.g. repetition), then by definition a pattern of action is not routinized. However, the prevalence of the word "organization" is also clear from Pentland's

(2011) definition, and I will now with a similar illustration effectively remove it.

Let us take the example of a sole trader/proprietorship[8] where the proprietor is the sole person i.e. there are no other staff members. Based on the discussion earlier, this type of business is quite common, is under-researched and is unlikely to meet the definition of an organization. It does however meet the definition of an accounting entity. If this entity maintains its own accounting records – and it will undoubtedly maintain at least customer invoices – it can do this in two ways; 1) using manual records or, 2) use some form of accounting software. The former, while useful, and likely a non-human actor, remains static unless the proprietor has good accounting training. There is very likely no interdependence of actions within the entity – for example writing-up the ledger from day-books – in the example of a sole trader/proprietorship. It could be argued that such incomplete manual records (from an accounting perspective) are a mere reflection of action i.e. an artefact (see Pentland and Feldman, 2008), as they do not influence action.

Things change if we consider accounting software, which is also a non-human actor, but a more "active" and "interdependent" actor. For this illustration, let us assume the proprietor uses a smart device (smart phone or tablet) and a cloud-based accounting software product (see Strauβ *et al.* 2015, for some discussion of cloud computing and management accounting). There are many such applications (or apps) aimed at small business (see for example sageone.com, kashflow.com, billfaster.com, indinero.com, sortmybooks.com, intuit.com). Most such apps can process supplier and customer invoices and produce basic financial statements with little or no user input or training. Let us assume the proprietor processes supplier invoices using cloud-based software. The typical pattern of action is:

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[8] This illustration could equally apply to a small-family owned company, with multiple staff/managers where one person is solely responsible for accounting.

- The supplier invoices are entered, coded as an expense or purchase
- Depending on the payment terms, the software may suggest when the invoice should be paid
- The proprietor initiates a payment process to pay the supplier invoice.

Of course, in the background the software is updating asset (cash) and liability (payables) accounts, as well as including the transactions in a profit and loss calculation. While a professional accountant might query the accuracy of such a profit and loss report, for a sole proprietor it may be very useful and help them focus on generating profit, reducing costs, increasing sales and so on. In other words, information is being provided to help make decisions i.e. management accounting is happening, something that is not as likely with incomplete manual records. But is this illustration a routine? Let us re-present Pentland's (2011) definition in terms of the illustration, with the sole trader/proprietor as an accounting entity rather than an organization:

- It is *repetitive*. The accounting entity will process many supplier invoices per month.
- It produces a *recognizable* pattern of action(s). The overall patterns of action will be similar for each invoice processed, and as Pentland (2011) notes, can be recognized using statistical techniques.
- There are *interdependent* actions. Invoices must be entered into the system before they can be suggested for approval and subsequently paid. The invoice must be entered to be processed further as a purchase/expense and be part of a profit statement, ledger account or statement of financial position – all of which can be presented to the user on the smart device.
- *Multiple actors* are involved. There are (at least) two actors[9] in this illustration, one human (the proprietor) and one non-hu-

[9] Many cloud services offer invoice processing services, where the proprietor sends a photo of an invoice to be processed. This would be a third actor.

man (the smart device). Pentland (2011) in particular notes a greater prevalence of non-human actors (see above).

Taking the above into account, the criteria (per Pentland, 2011) to be termed an organizational routine are fulfilled. However, the illustration hardly portrays an organization as defined in a dictionary or by scholars. It does portray an accounting entity, albeit where the entity has a single human actor.

One question which could be posed based on the above illustration is, are the actions portraying a habit – particularly as there is an individual involved? Hodgson suggests "routines are the organizational analogue of individual habits (2008, p.15). While Hodgson (2008) provides a well-founded account of habits, his central argument describes routines as organizational and habits as individual concepts (see also Burns, 2009). There is quite a substantive argument that habits are constructive components of institutions and routines (see for example, Hodgson, 2004 for a useful summary of literature), and habits have some similar characteristics (such as repetition). However, they are conceptually different, mainly in their social setting i.e. individual versus organizational. While Hodgson (2004) and others (see for example, Burns, 2009; Hodgson, 2008) have variously described habits and/or routines as actions or propensities to act, their common thread is an individual concept (habit) versus an organizational concept (routine). The above illustration to me is not individual nor is it a habit; it is organizational, at least from an accounting perspective as an accounting entity does exist in the form of a sole proprietor. Additionally, if we were to think of habit in the everyday meaning of the word, it is likely the business proprietor, in their mind switches from "personal to work mode" when the invoice processing happens. The business is a different context from the daily personal life of the owner, and in this context the actions are a routine within the accounting entity as outlined above.

As noted by Pentland *et al.* "real routines are almost never carried out by humans alone" (2012, p.1486). Artefacts and non-human actors are involved, and in the above illustration, it is the cloud-based technology as both a non-human actor and a producer of artefacts (management accounting information on a screen for example) which is the key to making the above illustration a routine in my view. It is at least a routine within the accounting entity, which may be best termed as a "routine" rather than an "organizational routine".

5. Concluding remarks

So why is it important, or indeed useful, to think of routines in terms of an accounting entity rather than an organization? First, let me clarify that nothing suggested thus far suggests extant research on routines is flawed. Indeed, the broader organizational literature in the past 10-15 years has been very useful and contributed substantially to the management accounting literature.

However, if we strictly stick to the notion that organizations are the realm of routines, we may miss many opportunities to apply a sound body of extant research to some empirical settings. The illustration in Section 4 is one such setting. Although I have only anecdotal evidence to support this, I firmly believe cloud accounting software will increase access to/use of financial accounting/compliance and management accounting tools for many small businesses and sole proprietorships. For example, Sage plc (a UK-based accounting software provider) reported a 146% increase in subscriptions to its SageOne product in 2014. Their customer base is mainly small business (0-20 staff), and there are many other providers in the UK and other market places.

As noted earlier, small business are relatively ignored in mainstream management accounting literature and one reason may be that much of our theoretical underpinnings were developed over time using empirical data from large organizations. Here, I am suggesting that one of these theoretical approaches, which are "one of our most basic kinds of phenomena" (Pentland *et al.* 2010), can be applied in any accounting entity, regardless of whether it is in fact an

"organization". This opens at least two useful possibilities for future research. First, the possibility to research management accounting practices in small (and even single member) businesses is opened up to additional theoretical rigour. Second, it is without doubt that small business is the root of many eventual large firms. Researchers could conduct a longitudinal study of the formation of management accounting routines from their very "birth" in small business to their present state in large organizations. For example, eBay was founded and initially run by one person.

To sum up, the central argument here – that routines need not be organizational – supports Pentland *et al.* who note "we argue that *expressed patterns of action* are the most appropriate foundation for empirical research on ~~organizational~~ routines" (2010, p. 918). I have added the emphasis and strikethrough, of course. However, the notion of routines as expressed patterns of action in an accounting entity as detailed here, broadens the usefulness of routines-based knowledge to *all* accounting entities. This can only but assist and contribute to future management accounting research.

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