The Interplay of Core and Peripheral Actors in the Trajectory of an Accounting Innovation: Insights from Beyond Budgeting*

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ABSTRACT

Previous studies on accounting innovations emphasize the key role played by innovators and other core actors in theorizing and popularizing such innovations. This paper extends this literature by drawing attention to the role of actors who occupy a more peripheral position within the innovation-based field. We regard accounting innovations as strategic action fields, in which core and peripheral actors interact to shape the trajectory of the innovation. In contrast to core actors, peripheral actors only weakly identify with the innovation-based field and often occupy a core position in some other industry, professional, and/or geographical field. Given their embeddedness in these other fields, they are likely to try to accommodate an innovation with existing practices. Such frame blending can be problematic for core actors who envisage a more radical frame shift. Using the case of Beyond Budgeting, we show how the interplay between core and peripheral actors shapes the trajectory of an innovation, in terms of the composition of the field and the framing tactics that dominate at different stages in the development of the field. Our paper advances a perspective on accounting innovations which highlights the variable nature of the innovation space, in terms of different actors entering and exiting this space over time, as well as the importance of considering the overlaps between an innovation-based field and other (industry, professional, geographical) fields.

Keywords: Beyond Budgeting, diffusion of accounting innovations, theory of fields, agile

L'interaction des acteurs principaux et périphériques dans la trajectoire de l'innovation en comptabilité : Perspectives issues de l'approche Beyond Budgeting

RÉSUMÉ

Des études antérieures sur les innovations comptables mettent l'accent sur le rôle clé joué par les innovateurs et les autres acteurs principaux pour théoriser et vulgariser ces innovations. La

présente étude contribue à cette littérature en attirant l'attention sur le rôle des acteurs qui se situent en périphérie du champ d'innovation. Nous considérons les innovations comptables comme des champs d'action stratégiques dans lesquels les acteurs principaux et les acteurs périphériques interagissent pour façonner la trajectoire des innovations. Contrairement aux acteurs principaux, les acteurs périphériques ne s'identifient pas vraiment comme faisant partie du champ d'innovation et occupent souvent une position clé dans un autre champ industriel, professionnel ou géographique. Compte tenu de leur appartenance à ces autres secteurs, les acteurs périphériques sont susceptibles d'essayer de s'adapter à une innovation en ayant recours à des pratiques existantes. Une telle combinaison structurelle peut se révéler problématique pour les acteurs principaux qui envisagent un changement structurel plus radical. En nous appuyant sur l'approche « Beyond Budgeting », nous montrons de quelle façon l'interaction entre les acteurs principaux et les acteurs périphériques définissent la trajectoire d'une innovation, sur le plan de la composition du champ ainsi que des tactiques de structuration qui prévalent à diverses étapes du développement du champ. Notre étude présente une perspective sur les innovations comptables qui fait ressortir le caractère variable de l'espace d'innovation quant aux différents acteurs qui entrent dans cet espace et en sortent au fil du temps, ainsi que l'importance de la prise en compte des chevauchements entre le champ d'innovation et les autres champs (industriels, professionnels, géographiques).

Mots clés : Beyond Budgeting, diffusion des innovations comptables, theory of fields, agile

1. Introduction

Since the 1980s, several new accounting innovations, such as Activity-Based Costing (ABC), Economic Value Added (EVA), the Balanced Scorecard (BSC), or Integrated Reporting, have emerged on the organizational landscape. This emergence has triggered a range of studies examining why, and with what consequences, organizations on the "demand side" adopted these innovations (e.g., Gosselin 1997; Malmi 1999; Speckbacher et al. 2003). It also prompted researchers to investigate how actors on the "supply side" promoted these innovative technologies (e.g., Chiwamit et al. 2014; Cooper et al. 2017; Hayne and Free 2014; Humphrey et al. 2017).

Many supply-side studies focus on the efforts of innovators in developing and pushing their ideas (Cooper et al. 2017; Jones and Dugdale 2002; Hayne and Free 2014; Humphrey et al. 2017). They highlight the strategic agency (Cooper et al. 2017) or institutional work (Gibassier 2017; Hayne and Free 2014) that these actors exercise, but also discuss how innovators modify their ideas over time, in response to criticism and competition from rival techniques (Jones and Dugdale 2002).

While these studies focus on the innovators and the general trajectory of an innovation, other studies show that accounting innovations may face resistance or skepticism in particular geographical contexts, such as ABC in France (Alcouffe et al. 2008) or EVA in China (Modell and Yang 2018; Yang and Modell 2015) and Thailand (Chiwamit et al. 2017), respectively. Such challenges may lead proponents of an innovation to reframe the innovation and adjust it to the characteristics of the particular field, in order not to antagonize potential users or allies (Chiwamit et al. 2017; Yang and Modell 2015). These studies are thus primarily concerned with the fate of an innovation in particular local contexts (France, China, and Thailand), rather than with its overall development. Indeed, when ABC and EVA were introduced into these countries, they already constituted established innovations, and the localized discussions around ABC in France and EVA in Thailand and China did not really have repercussions for the trajectory of these innovations in other contexts.

This may be different, however, in the case of an innovation that is not yet that settled. When the initial field[1] that forms around an innovation is still small and has yet to consolidate, experiences made in various locales may well have an impact on the trajectory of the innovation on a global scale, so to speak. Actors from different geographical, professional, or industry fields (see

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1.   A field is "a socially constructed arena in which actors are oriented toward one another over a common practice, institution, issue, or goal" (Kluttz and Fligstein 2016, 186–87).

Zietsma et al. 2017) may develop an interest in an innovation and influence not only how the innovation is appropriated in their own field but also how it develops more generally as a distinct concept within the market for management ideas. Such a dynamic is only partly visible in the studies of Cooper et al. (2017) and Jones and Dugdale (2002), who discuss the trajectory of an innovation (BSC and ABC, respectively) primarily in terms of experimentation and ongoing translation on the part of the key innovators. These studies do not discuss how actors from different fields come to shape the innovation. This may be due to the specific empirical cases, where such influence might not have been very pronounced but also because the theoretical perspective taken in these studies (i.e., actor-network theory) does not suggest such a view on agency as being embedded in fields (see Modell et al. 2017).

The relevance of particular fields for the development of an innovation is probably most visible in Humphrey et al.'s (2017) study of integrated reporting, where the authors show how the proponents of integrated reporting changed the positioning of their innovation with a view not to antagonize actors from the professional field of accounting. Apart from the study of Humphrey et al. (2017), we have little knowledge, however, about how the interplay of different actors with diverse backgrounds may influence the trajectory of accounting innovations. In particular, we see a need for research that examines why actors would join or leave an emerging innovation-based field and how their embeddedness in other (local, professional, industry) fields influences the way in which they contribute to the development of the innovation.

Our paper addresses these questions and seeks to advance an understanding of innovations that highlights the variable nature of the innovation space, in terms of different actors from other fields entering and exiting it over time. We conceptualize such an innovation space as a strategic action field (SAF) (Fligstein and McAdam 2012), in which actors use their social skills in order to induce others to cooperate. At stake in such an innovation-based field is a shared understanding about the innovation and about the roles of different actors therein. SAFs are often contested because "different actors in different positions . . . will vary in their interpretation of events and respond to them from their own point of view" (Fligstein and McAdam 2012, 11). For a field to consolidate, actors will therefore have to align their interpretive frames. This may be challenging, however, in light of actors' embeddedness in other fields.

Empirically, we examine the trajectory of Beyond Budgeting, a management philosophy with strong roots in the field of accounting (Hope and Fraser 2003a).[2] Beyond Budgeting is an interesting case, insofar as there has been quite some discussion around the scope and content of this innovation since its first conceptualization in 1997. Unlike, for instance, the "smoother" development of the BSC (Cooper et al. 2017), the field of Beyond Budgeting has been a rather contested one. It has witnessed different actors entering and exiting over the years, and this change in the composition of the field has led to the emergence of competing frames (Cornelissen and Werner 2014) regarding the essence and usefulness of Beyond Budgeting. This empirical setting therefore offers a good opportunity to examine how actors from different fields shape the trajectory of an innovation.

To theorize our empirical observations, we complement the theory of SAF with further field-theoretic concepts. We follow Grodal (2018) and distinguish between "core" and "peripheral" actors within the SAF, depending on the degree of identification of the actors with the innovation. This allows us to explain the temporal development of the field, in terms of different actors entering and exiting the SAF and putting forward different interpretive frames for making sense of the field. In particular, we show how core actors in the Beyond Budgeting field initially engaged in "frame shifting" (Cornelissen and Werner 2014), in the sense that they theorized Beyond Budgeting in clear contradistinction to traditional forms of budgeting. By contrast, the first

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2. We speak of Beyond Budgeting both as an "accounting innovation" and a "management innovation." This reflects the ambiguous framing of Beyond Budgeting, with some actors highlighting the management dimension of the innovation, while others frame it from the perspective of accounting and finance.

peripheral actors who became interested in this innovation tried to reconcile it with the rules of the field from which they originated. They thus engaged in "frame blending" (Cornelissen and Werner 2014). The entry and exit of different actors changed the relative importance of frame shifting and frame blending and how the field started to stabilize when frame shifting was deferred to the future.

Overall, the paper extends our understanding of the trajectory of accounting innovations by examining one of the most recent (and contested) innovations, that is, Beyond Budgeting. While prior literature documented contestation of accounting innovations in local contexts (Alcouffe et al. 2008; Chiwamit et al. 2014; Modell and Yang 2018; Yang and Modell 2015), we show how such contestation may come to influence the overall trajectory of an innovation. We advance a view of the innovation space as one where "shifting collections of actors" (Fligstein and McAdam 2012, 10) debate the field rules and where more is at stake for some actors (core) than for others (peripheral). Accordingly, we suggest that the temporal evolution of an innovation-based field is shaped by the degree of embeddedness of actors within the focal field as well as by their embeddedness in other fields. This complements previous research, which focused on the strategic agency or work of core actors only (Cooper et al. 2017; Hayne and Free 2014) or described the contribution of other actors without considering their embeddedness in particular professional, industry, or geographical fields (Jones and Dugdale 2002).

The remainder of the paper proceeds as follows. In section 2, we provide some background on Beyond Budgeting. Section 3 outlines our theoretical framework. This is followed by a section on research methods (section 4) that explains our data sources and analysis. In section 5, we present our empirical findings. Our concluding discussion (section 6) summarizes our main arguments and explicates our contributions to the literature.

2. Background on Beyond Budgeting

Beyond Budgeting emerged in the late 1990s, when Jeremy Hope and Robin Fraser first published a set of articles in which they outlined this new way to manage and control organizations (Hope and Fraser 1997, 1998). Their main idea was to release organizations from the command-and-control culture that they associated with the use of traditional forms of budgeting. Hope and Fraser conceptualized Beyond Budgeting as a management model that would rest on six leadership principles (e.g., an increased decentralization and transparency) and six management process principles (e.g., the use of relative performance evaluation).[3] While Beyond Budgeting was introduced as a general management model, its name as well as the fact that it directly "attacked" a key management accounting technology (i.e., budgeting) created attention particularly among actors from the fields of accounting practice and research. Professional associations and consulting firms became interested in the topic, and firms started to inform themselves by participating in the meetings organized by the Beyond Budgeting Round Table (BBRT), which has been the key organizational vehicle (or internal governance unit, IGU) in the emerging field of Beyond Budgeting.

Academics have also started to engage with this new accounting innovation. A small number of studies examine firms' experiences with abandoning budgets or implementing parts of the Beyond Budgeting model (e.g., Becker 2014; Bourmistrov and Kaarbøe 2013; Henttu-Aho and Järvinen 2013; Østergren and Stensaker 2011). A common finding in these studies is that there is quite some variation as to what Beyond Budgeting implementations entail, and it seems that firms draw upon ideas from the Beyond Budgeting model without always being aware of, and referring to, that model.

While these studies were conducted at the firm level, we take a field-level perspective to examine how Beyond Budgeting emerged and developed as an accounting innovation. We thereby particularly focus on the interplay of different actors in shaping the trajectory of this

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3.   See Hope and Fraser (2000). See Hope and Fraser (2003a), and Appendix 1 for the later version of Beyond Budgeting with a changed order of principles, and Bogsnes (2016) for the most recent update.

innovation. While the two innovators, Hope and Fraser, positioned Beyond Budgeting in explicit opposition to another, well-established accounting technology (i.e., budgeting), other actors within the field framed the innovation in less radical terms. We explain this by reference to the positions of these actors within the field (i.e., core versus peripheral) and by their embeddedness in other, proximate fields. The next section develops the theoretical apparatus to this end.

3. Theory development

This section explicates our theoretical approach to understanding the trajectory of accounting innovations. We suggest conceptualizing the innovation space as a SAF (Fligstein and McAdam 2012), in which various actors, who share an interest in the focal innovation, participate (Modell and Yang 2018). Our main interest is with how actors with different degrees of embeddedness in this field (Grodal 2018) shape the trajectory of the innovation through their ways of framing the innovation (Werner and Cornelissen 2014).

Accounting innovations and SAFs

A field is an arena in which actors share certain "meanings, rules, and norms that guide their interactions" (Kluttz and Fligstein 2016, 187). Industries and professions are prime examples of such fields (Zietsma et al. 2017), but fields may vary in scope and range from entire national economies (e.g., the Chinese or Thai economic field as in Chiwamit et al. 2014) to small-scale arenas that form around particular issues or innovations (e.g., the field around a particular accounting innovation). We follow Fligstein and McAdam (2012) and use the notion of a SAF to describe such fields of different scope. This notion encompasses "stable" fields, in which meanings are taken for granted and actors' positions are established, but also those "unsettled" fields, in which actors have to use their social skill to secure the cooperation of others and to create shared meanings and interests (Fligstein and McAdam 2012, 17).

Whether it makes sense to speak of a field or not depends on whether actors regard the particular social arena as sufficiently distinct and constitutive of their identities (Rosa et al. 1999). Accounting technologies are used in various fields, such as in the professional field of accounting, the consulting field, the higher education field, or various industry fields, where they shape organizational practice. Actors in these fields (such as firms, consultants, accountants) will typically regard a technology as part of the infrastructure of these fields, rather than as constituting a distinct field in and of itself. In other words, these actors will not regard their interactions around these technologies as particularly salient but will interpret them rather as part of their participation in other (industry, professional, geographical) fields.

This can be different, however, when a new innovation emerges and when this innovation triggers some kind of "project" or "movement" (Benford and Snow 2000; O'Sullivan and O'Dwyer 2015). In such a case, actors from different fields may start to actively engage and interact around this innovation, come to identify with it, and develop a concern for its further trajectory. In other words, they will see themselves as participating in a distinct field that is about to be constituted. As Fligstein and McAdam (2012, 10) write, "fields are constructed on a situational basis, as shifting coalitions of actors come to define new issues and concerns as salient." Hence, when an innovation emerges, this may mark the beginning of a new SAF centering on that innovation. Indeed, we suggest that innovators will often seek to actively build such a field (out of others) in order to create momentum around an innovation and to tie together actors from different (industry or professional) fields—quite similar to a social movement (Benford and Snow 2000).[4]

Over time, such an innovation-based field may stabilize, in the sense that actors come to agree on field rules regarding the scope and usefulness of the innovation, the roles and positions

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4.   Fligstein and McAdam (2012, 221) speak of the "social movement-like quality" of field formation processes.

of different actors within the field, and so on (Fligstein and McAdam 2012). The field may even become absorbed into other fields, when the once innovative practice becomes a taken-for-granted part in industry or the profession, for instance. In such a case, actors would no longer identify a distinct field around the accounting technology but see this technology as one component of the infrastructure of their industry, geographical, or professional field, as explained above. Before an innovation-based field stabilizes, however, there is likely to be some period of instability and contestation in the sense that the viewpoints and actions of different actors within the field will not be aligned (Fligstein and McAdam 2012).

Actors in a SAF

Central to the concept of a SAF is the idea that different actors within the field "will vary in their interpretation of events and respond to them from their own point of view" (Fligstein and McAdam 2012, 11). Put another way, they will propose different interpretive frames to make sense of the reality of the field. According to Fligstein and McAdam (2012), such differences are particularly likely in the early stages of a SAF. However, they may continue to exist as the field matures, not least because actors occupy different positions within the field, which shape their perspectives.

Fligstein and McAdam (2012) suggest that, as a field grows, it typically brings about two types of actors, incumbents and challengers. Incumbents are those actors who dominate a field in the sense that "the purposes and structures of the field are adapted to their interests" (13). Innovators who create a field around their innovation will typically qualify as incumbents. They offer a particular framing of the innovation, which describes its scope and usefulness, how it should be applied, who is addressed by it, and so on. Incumbents often install IGUs, such as regulatory bodies or certification agencies, to buttress their framing and stabilize the SAF.[5] Challengers, in contrast, "occupy less privileged niches within the field" and often "articulate an alternative vision" for it (13). In the case of an innovation, challengers could, for instance, associate an innovation with a different purpose or scope than the incumbents do or they may question the incumbents' abilities to make these innovations work.

Although the distinction between incumbents and challengers is useful to describe the dynamics of many fields, it builds upon the assumption that these groups of actors equally care about the field in which they participate—be it by defending the existing rules of the game (incumbents) or by challenging them (challengers). The distinction primarily reflects a difference in viewpoints and power positions (Fligstein and McAdam 2012, 11), rather than a difference in the extent to which actors are concerned about, and identify with, the respective field. Indeed, one could argue that Fligstein and McAdam overemphasize the active engagement of actors within a field and do not sufficiently acknowledge the existence of different levels of involvement among these actors (King 2015). Fligstein and McAdam (2012) "fail to see that passivity and activity exist along a continuum and that actors' level of engagement is situational and historically contingent" (King 2015, NP5). We follow this idea and argue that actors who strongly identify and care about the development of a field will be more active and persevering in field debates than those who only weakly identify with the focal field.

To theorize such different levels of embeddedness, we draw upon Grodal's (2018) distinction between core and peripheral actors. Core actors are those who identify closely with the focal field and whose activities mainly relate to other actors in that field. Peripheral actors, in contrast, "derive only a small part of their identity from the focal field, while their main source of identity is elsewhere" (Grodal 2018, 787). They participate in the focal field, but their interactions are

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5.   There are many different types of IGUs. Often bearing the imprint of incumbent interests, their broad functions may vary from being concerned with external tasks such as public relations and lobbying to internal ones such as, for example, administration, generating information about the field (to both field members but also outsiders), regulation, rule enforcement or the control of access to the field through certifications (Fligstein and McAdam 2012).

mainly with actors from another field. In the case of an innovation-based field, core actors are those who are primarily concerned about the innovation and seek to develop this field in a particular way, while peripheral actors see some interest in the innovation without wanting to compromise the (core) position they occupy in other fields.

Grodal's distinction is particularly instructive for cases where a field expands by attracting not only actors with a strong interest in the field but also those who want to explore what happens there, without, however, fully committing themselves to participating. Such peripheral actors, as Grodal (2018) says, have their main identification in another field. The differentiation of actors into core and peripheral thus combines the idea that any given actor might participate in several fields (Fligstein and McAdam 2012, 216) with the concern for different levels of activity or engagement in these fields (King 2015). In addition, the distinction helps to understand why different actors may frame an innovation in different ways and why it might be difficult to reach frame alignment (Cornelissen and Werner 2014; Snow et al. 1986), as discussed below.

Frame shifting and frame blending

Although Fligstein and McAdam (2012) suggest that different actors propose competing framings regarding the SAF, the particular case of an innovation-based field invites describing such framings in terms of the tactics of frame shifting and frame blending, respectively (see also Modell and Yang 2018; Yang and Modell 2015). *Frame shifting* means that one moves from one frame to another one (Werner and Cornelissen 2014). An innovation is, by definition, something that departs from existing practice. When developing and promoting an innovation, innovators will thus often engage in frame shifting (Werner and Cornelissen 2014), that is, they will emphasize the difference between the innovation and other, existing technologies. The extent of emphasizing such differences may vary, however, and some innovators will engage in *frame blending* rather than frame shifting. This means that they emphasize how the innovation connects to (or extends, improves) existing practice rather than how it replaces it. Frame blending creates a hybrid innovation that is more palatable to heterogeneous constituency demands (Modell 2019).[6] In the case of the BSC, for instance, Cooper et al. (2017) observe that the framing of the BSC included drawing upon "popular and engaging discourses and language," such as "strategic mapping" or the "learning organization" (1010) and that this arguably helped the BSC gain traction.[7]

Whether innovators and other core actors engage in frame shifting or frame blending will depend on their ambition in terms of how radically they want to depart from existing practice. While some innovators have a desire to radically change the way organizations work, others strive for incremental improvements. This, in turn, depends on how strongly these actors are able and willing to disembed themselves from the prevailing rules of the field, in which they have mainly participated. Actors who are strongly embedded in a field may not be able to envisage radical change (Battilana 2011) or they may be hesitant to engage in such change, as this would imply giving up connections to other actors and foregoing important economic benefits, for instance.

Such difficulty or unwillingness to radically shift frames is even more likely for peripheral actors, who primarily identify with another field. This is not a problem as long as they can manage participation in different fields without conflict. However, if their participation in an innovation-based field requires them to shift frames and abandon established practices in another

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6.   An indication for frame shifting is the use of words that negate prior knowledge and propose a different interpretation (Werner and Cornelissen 2014), such as in "*Beyond* Budgeting" or "Business Process *Reengineering*" (emphasis added). Frame blending is often recognizable with an adjective-noun modification where a (new) modifier is applied to an (existing) head concept (Werner and Cornelissen 2014), such as the "*Balanced* Scorecard," "*Activity-Based* Costing," or "*Better* Budgeting" (emphasis added).

7.   Similarly, Alcouffe et al. (2008) state that the introduction of ABC in France was facilitated by enrolling Total Quality Management.

field, they are likely to be more hesitant about such participation, especially if they cannot envisage taking a core position in that innovation-based field. Peripheral actors, who are embedded mainly in another field, will thus tend to prefer an innovation that builds upon frame blending as this allows them to embrace the innovation without incurring an identity-conflict (Grodal 2018).

We suggest studying the trajectory of an innovation by considering the development of the innovation-based field, in terms of who participates in that field and how these actors frame the innovation. Such innovation-based fields are necessarily connected to other (industry, professional, geographical) fields, from which they recruit their participants. What is therefore of particular importance is the interplay between core and peripheral actors within the innovation-based field. While core actors may decide between radical frame shifting or incremental frame blending, peripheral actors have to decide whether they want to stay in the field (and potentially become core actors) or exit the field. Importantly, actors will react to each other's choices and thereby create a particular dynamic over time.[8] This dynamic is influenced by the social skills that actors apply in responding to each other, and particularly by the framing tactics that they use to win or uphold the cooperation of others (Fligstein and McAdam 2012, 17).

In the empirical part of our paper, we exemplify such a dynamic using the case of Beyond Budgeting. We show how the innovators, Hope and Fraser, engaged in radical frame shifting when introducing their innovation. When actors from other fields entered the Beyond Budgeting field as peripheral actors, they resented this radical frame and proposed blending it with the frames inherited from their home fields. We examine how different actors responded to each other's framing tactics and how this shaped the trajectory of the innovation.

4. Research design and methods

In our paper, we adopt a primarily qualitative research approach, which we complement with selected quantitative evidence (as further discussed below).

Our research relies on both primary and secondary data sources. We collected primary data by means of interviews and observations in order to reconstruct the activities and viewpoints of key actors within the field. We conducted 25 interviews with individuals who experienced the development of Beyond Budgeting firsthand. We identified most of our interviewees on the basis of our reading of secondary material, that is, we selected people who had some connection to Beyond Budgeting. We additionally followed a snowball-sampling technique (Patton 2002) and talked to actors who had been referred to us by other interviewees or whom we had met during our observations in the field (see below).

Our interviewees include all the actors who played a key role in the emergence and development of the SAF around Beyond Budgeting, such as the two innovators (Jeremy Hope and Robin Fraser) as well as other representatives and spokespersons of the organizational vehicle around Beyond Budgeting—the BBRT. We also went beyond this core group and interviewed actors who liaised with the Beyond Budgeting community for a shorter period of time, such as consultants, academics, publishers, and representatives of professional organizations. Finally, we interviewed people who were close observers of Beyond Budgeting and the BBRT and could tell us about the occurrence and effect of the framing tactics in different fields and geographies, such as representatives of associations or academics (see online Appendix A).[9] Our empirical strategy was therefore to account for the potential role of multiple actors in the development of a SAF and

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8.   For the local field of Chinese SOEs, Modell and Yang (2018) have studied the conflict that emerged when the World Bank's initial frame shifting tactic regarding shareholder-focused governance practices failed to resonate with Chinese policymakers, who subsequently introduced a more context-specific frame blending. As mentioned above, these conflicts however did not have a consequence for the respective accounting innovation (EVA) beyond this local context.

9.   Please see supporting information, "Appendix A" as an addition to the online article.

to capture different perspectives and forms of framing (Fligstein and McAdam 2012; Werner and Cornelissen 2014).

Interviews were supported by a semi-structured interview protocol and lasted between 40 minutes and 2 hours. They covered similar themes, such as the interviewee's experiences with and perspectives on Beyond Budgeting and their relationships with other actors. In our interviews, we related to past and current events in the SAF, of which we had become aware through our observations or our secondary data sources (see below). Interviews were conducted in either English or German. They were recorded and subsequently transcribed.

In addition to the interviews, we attended 23 public presentations, workshops, conferences, and meetings, in which the BBRT's main actors discussed the Beyond Budgeting concept with current and potential adopters. Many of these events were the regular and annual BBRT meetings, which typically lasted for two days. At each observation, we took notes and paid attention to how Beyond Budgeting was talked about and presented (e.g., with new visuals) and whether new ways of implementing were discussed (e.g., presenting new implementation guidelines). We also took note of any changes in the composition of the field, in terms of new actors joining the field (e.g., companies joining the BBRT, consultants making presentations), existing actors taking up new positions (e.g., chairman of BBRT), or actors leaving the field (for a list of the observations and the respective issues, see online Appendix A).[10] These data points allowed us to trace the development of the SAF around Beyond Budgeting and as such were important complements to the formal interviews.[11] Interviews and observations complemented each other in the sense that, in most instances, we first interviewed actors and then followed up on the interview themes when informally talking to them during several later observations. In other cases, we first had informal exchanges, on the basis of which we decided whether to conduct formal interviews with these actors. With this approach, we managed to obtain longitudinal data of actors' perspectives and activities. Taken together, we have spoken to all but one key actor several times since the beginning of our research project.[12]

We complement our primary data with secondary data obtained from publications on Beyond Budgeting, such as books, research papers, articles in practitioner journals, published case studies, websites, white papers, and the like.[13] We were also able to access proprietary data from the BBRT, which is otherwise not publicly available, in particular, the "BBRT Knowledge Database," which from 1998 to date has stored more than 875 different files. These include most of the presentations made at BBRT meetings, attendance lists, and agendas, but also research reports, case studies, company presentations, white papers, and other presentations. We have also built a complete library of more than 40 published articles (authored by the innovators) and of all the books written by BBRT members over the years. In addition, we are recipients of the regular BBRT newsletter and also regularly scan the Internet where we have obtained more than 50 online presentations and videos about Beyond Budgeting. These secondary sources helped us understand how Beyond Budgeting was framed, and they provided information on the role of different actors in the SAF and what the developments in each phase were.

In addition, we undertook an analysis of published articles on Beyond Budgeting in print media using the Factiva database for the period of January 1, 1997, until October 31, 2019. Our initial search for the term "Beyond Budgeting" (covering all languages and media outlets) yielded 639 articles. We decided to work with all articles written in English, German, French, Italian, Spanish, or

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10.   One session during BBRT meetings was typically reserved to talk about new members in the network or other changes.
11.   Together with the secondary data sources (see below), this allowed us to reduce the risk of retrospective bias that is potentially present in interviews.
12.   The only exception is Jeremy Hope, whom we only interviewed once for two hours but who shortly thereafter passed away.
13.   We also reviewed writings that did not directly relate to Beyond Budgeting, such as some early publications by Jeremy Hope (Hope and Hope 1995, 1997; Hope 2006), in order to better contextualize the work on Beyond Budgeting.

Portuguese and excluded articles in other languages from the analysis.[14] The final sample comprises 194 articles, of which only 11 were authored by BBRT members. We read and then coded these articles based on the type of author, country of publication, type of publication medium, and publication date. Moreover, and based on our emerging theoretical interest, we distinguished between articles that described Beyond Budgeting in a "pragmatic way" and those that would present it in a "comprehensive way." We coded an article as "pragmatic" if it talked about Beyond Budgeting in terms of selected principles, elements, or tools (e.g., the use of rolling forecasts) without however referring to the notion of a comprehensive change in the management model (i.e., in terms of increased decentralization, autonomy, empowerment, etc.). Articles that did refer to this management dimension were coded as "comprehensive." This analysis proved helpful to get an overview of the discourse on Beyond Budgeting over time and in different countries and to triangulate the findings from our primary and other secondary data collection. For example, this analysis confirmed that Beyond Budgeting was indeed framed differently in Europe and in North America.

In the analysis of our primary and secondary data sources, we first concentrated on understanding the chronology of events regarding the emergence and subsequent evolution of Beyond Budgeting (Langley 1999; Pettigrew 1989). We then used open-coding techniques and analyzed our data to discern patterns in the agency of the different actors (Strauss and Corbin 1998) and how they contributed to promoting, discussing, or rejecting Beyond Budgeting. As is typical with interpretive research using qualitative data, we moved iteratively between the different data sources as well as between the data, the themes generated, and potential theoretical concepts (Ahrens and Chapman 2006; Creswell 2009; Lofland et al. 2006). After we had identified the theoretical concepts of framing and embeddedness (Fligstein and McAdam 2012; Werner and Cornelissen 2014) and realized that our emerging findings could be usefully mapped with these categorizations, we went through our data again and coded the actors, their framing, and their embeddedness accordingly. In addition, and in line with our emerging theoretical interest, we proceeded in a similar manner to examine and then code whether and how these instances of framing were examples of frame shifting or frame blending. Finally, in order to understand the dynamics of framing in the SAF around Beyond Budgeting, we ordered all its instances of framing in terms of their temporal occurrence and examined their interplay, that is, how one framing tactic would relate to another one. As our analysis required multiple readings and in-depth understanding of the transcripts, notes, and articles, we did not rely on a specific coding software (e.g., Malina and Selto 2001) but rather used a standard data processing software (Word, Excel) for ordering our data in accordance with our codes and to occasionally prepare matrix forms (Lillis 1999, e.g., regarding the matrix of type of framing and type of embeddedness). At all times, through comparing and contrasting, we triangulated across our multiple sources of data (Miles and Huberman 1994) to validate impressions gathered in interviews with impressions from other interviews, our observations, or our secondary sources (and vice versa). We also validated our reconstruction of the general story with several of the key actors in the movement (Van Veen et al. 2011).[15]

In order to provide an authentic account (Flyvbjerg 2001), we present our data in the form of a narrative that highlights key instances of framing and shows how they follow upon each other over time (Langley 1999). For greater analytical clarity, we employed a temporal bracketing strategy to divide the narrative into stylized phases (Langley 1999, 2009). We distinguished these phases on the basis of framing tactics and key events or key themes in the emergence of the SAF observed (similar to Yang and Modell 2015), such as a new theorization of Beyond Budgeting or

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14.   This decision was made on the basis of the language skills of the author team. Furthermore, we excluded articles that were not relevant, because they used the words "beyond budgeting" other than to designate the innovation. We also eliminated duplicates as well as all articles that did not contain any further description or discussion of Beyond Budgeting (such as conference announcements or the like).

15.   A recent speech on the 20th anniversary of Beyond Budgeting by one of the innovators, Robin Fraser, in 2018 also triangulates our observations.

the expansion of the field through the inclusion of additional actors.[16] We did this by chronologically dating and labeling our data and codes, by careful triangulation of our various data sources, and through the creation of various visual maps during our research process (Langley and Stensaker 2012). Because these themes do not always follow neatly one after the other (see also Hayne and Free 2014), some of the themes stretch into other time periods. This is also why we use the qualifier "roughly" to indicate the time periods.

5. Empirical findings

Phase 1: Conceptualizing the innovation and building a field around it

Our interest in this first empirical section is to shed light on how Beyond Budgeting emerged as an idea in the late 1990s and how the two innovators, Hope and Fraser, started to build a SAF around it. This phase covers the period from (roughly) 1996 to 2002. The main concern of Hope and Fraser in this early stage of their "project" was to conceptualize Beyond Budgeting and to articulate it as an alternative to budget-based forms of management. This represented a frame shift as it demarcated Beyond Budgeting from the prevailing practice of budgeting. At the same time, Hope and Fraser undertook efforts to secure the cooperation of actors from other fields in order to extend the SAF.

The emergence of the field

New fields develop out of other fields (Fligstein and McAdam 2012, 91). In the case of Beyond Budgeting, it was their experiences within the fields of consulting and professional accounting, respectively, which brought the founding fathers of Beyond Budgeting, Jeremy Hope and Robin Fraser, together. Hope had worked in finance and accounting positions for several UK companies and had recently co-authored two books with his brother, in which they called for more dynamic forms of management (Hope and Hope 1995, 1997). Robin Fraser had been working as a consultant and had carried out a research study on "Advanced Budgeting," which concluded that budgeting was a real barrier to many organizations (Bunce et al. 1995). With their project, which was initially set up for only one year (Robin Fraser, interview), both started to disembed themselves from the accounting and finance field insofar as they questioned the taken-for-granted practice of budgeting that prevailed in that field (e.g., Covaleski and Dirsmith 1988).

Hope and Fraser's idea was to go *beyond* this reliance on budgets, and so it was the clearly identified "opponent," rather than a precise idea about an alternative, which motivated their efforts. In order to build the alternative, they reached out to other actors. In particular, they started to look for firms that had experiences with managing without budgets. Robin Fraser got to know Pertti Åkerberg, a practitioner who had heard about a conference in Stockholm where Swedish firms reported upon the idea of "non-budget management." This idea was advanced and promoted in the publications of Jan Wallander (e.g., Wallander 1979, 1994, 1999), former chairman and CEO of Svenska Handelsbanken. It influenced the control systems of a number of firms in the Scandinavian business field such as Svenska Handelsbanken, Volvo, and SKF (Ax and Bjørnenak 2005). In the next three years, Hope and Fraser visited around 16 firms and wrote down case studies that described these firms' practices.

Field formation benefits from the creation of IGUs (Fligstein and McAdam 2012). In the case of Beyond Budgeting, this IGU was the BBRT, created by Hope and Fraser in 1998. The BBRT was a joint venture with the Consortium for Advanced Manufacturing International (CAM-I),[17]

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16. Our four phases roughly map onto the ideal-typical stages of field formation suggested by Fligstein and McAdam (2012).

17. The CAM-I is a U.S.-based R&D organization sponsored by industrial organizations, professional accountancy firms, and government agencies (Jones and Dugdale 2002). The idea to cooperate with CAM-I was prompted by the fact that it had an existing membership network, a wide geographical reach, and that it entertained ties to a number of incumbents from other fields, such as accountancy bodies and governmental agencies, which might prove helpful for the development of the BBRT.

and Peter Bunce, at that time a member of staff working for CAM-I, was appointed as its manager. While IGUs often serve to enforce conformity to rules (Fligstein and McAdam 2012), the function of the BBRT in this early stage was mainly to generate and disseminate information about the field to both field members as well as outsiders. Designed as a "collaborative shared learning network" (Peter Bunce, interview), the BBRT sought to "identify those companies that had abandoned the budgeting model, visiting them, and through case reports and presentations, reporting back to the BBRT members, who were funding [the] research with their membership fees" (Jeremy Hope, in Daum and Hope 2005, 4). Increasing the membership base and creating a "vibrant" community of Beyond Budgeting firms was a main objective behind the BBRT (Niels Pfläging, interview). For a small financial contribution, firms could become members of the BBRT, participate in workshops and meetings organized by the BBRT, and be educated about best practices in the field.

Compared to other IGUs (like certification bodies or state regulators), the BBRT did not accredit or certify field membership (Fligstein and McAdam 2012) but was open to any organization or individual that shared their interest in Beyond Budgeting. In other words, the efforts to grow the field around Beyond Budgeting were not particularly selective. The openness was somewhat limited by geographical distance, as the first meetings all took place in England and as it was arguably difficult for organizations from outside of Europe to regularly send staff to participate in these meetings (Aubrey Joachim, interview). More importantly, the initial frame shifting which characterized Beyond Budgeting did not make it easy for some actors to become interested in joining the emerging field. As we shall see in Phases 2 and 3, the clear-cut distinction between Beyond Budgeting and its "opponent" would make it difficult to expand the emerging field. Before demonstrating this, the next section examines this initial framing of Beyond Budgeting in more detail.

The initial framing of Beyond Budgeting

As Power (2015, 48) reminds us, accounting or management innovations often emerge out of "a combination of disappointment and the promise of improvement." Indeed, from the very beginning, Hope and Fraser's project was motivated by their dissatisfaction with traditional forms of budgeting and how these lead to a command-and-control culture. "Beyond Budgeting" was arguably quite a telling label for an innovation whose precise contours Hope and Fraser were initially rather unsure about:

> In our project we were obviously looking beyond traditional budgeting. It was no more than that. We did not know at the outset what was beyond budgeting, for example, whether it was simply no budgeting, or doing something else instead, or something more? . . . So we agreed it was a problem, but we did not know what the solution was. (Robin Fraser, interview)

Establishing contact with firms that practiced some form of non-budget management, as explained above, should help concretize the Beyond Budgeting model. According to Michel Lebas, one of the academic allies, the idea was to collect a range of best practices and to turn them into a coherent philosophy:

> I mean, we sort of looked around for bits and pieces of good ideas. And what Robin [Fraser] and Jeremy [Hope] did was to pull together into a coherent set of knowledge all these experiences. None of them were perfect, but all of them had a little bit that was good. So, it was more a complexion of the best that you can find, and extracting the gems from the rock, so you could actually make it into a coherent philosophy. (Michel Lebas, interview)

The idea of a "complexion of the best" suggests that Hope and Fraser's theorizing was not guided by the pragmatic needs and constraints of individual organizations but by the intention to design an ideal model that would amalgamate best practice and be internally coherent. It was this "idealism" that should later on become a key point of contention within the emerging field. This model

was first written down in the form of an "emerging model" (Hope and Fraser 1999) of initially 10 principles. In 2000, Hope and Fraser explicitly refer to this as the "Beyond Budgeting" model, listing 12 principles as its building blocks that are still in place today: Six principles that relate to "organizational design and devolution" and six that relate to "performance management" (Hope and Fraser 2000; similarly Fraser and Hope 2001; Hope and Fraser 2001).

By 2002, Beyond Budgeting was no longer presented as a vague idea about potential alternatives to budgets. Hope and Fraser now theorized it as "a management model" (Hope and Fraser 2001), "a coherent alternative to the traditional budgeting model," and a "guiding set" of principles that organizations should follow (Bunce et al. 2002, 47). In technical terms, Beyond Budgeting was positioned as an *alternative vision* (Fligstein and McAdam 2012) to budget-based management. In publications, budgets were described as "an unnecessary evil" (Wallander 1999) or as "figures of hate" (Hope and Fraser 2001). Importantly, Hope and Fraser associated Beyond Budgeting with other ideas and values (Werner and Cornelissen 2014) such as decentralization and empowerment, flexibility, and autonomy. The innovation was not just about individual tools (such as BSCs or rolling forecasts), even if these tools could become part of the solution. Rather, the interpretive frame (Fligstein and McAdam 2012) proposed by Hope and Fraser implied "changing the whole management model and establishing a new coherence among all of its components: leadership, organization, management processes, systems and tools" (Robin Fraser, interview).

Clearly, with its disjunctive language and the presentation as an alternative to traditional management practices, the initial framing of Beyond Budgeting was an instance of frame shifting. It highlighted a break with the dominant schema of budget-based forms of management (Werner and Cornelissen 2014, 1456). Hope and Fraser, convinced of their ideas, had disembedded themselves from the accounting and finance field[18] and became incumbents and core actors in the newly created SAF. As such, they were interested in the further development of Beyond Budgeting. The frame shifting they proposed, however, would eventually make it difficult to enroll actors from other fields, who were less willing to radically shift frames. The next section elaborates on this in more detail.

Phase 2: The emergence of competing frames

In the second phase in the evolution of Beyond Budgeting, covering (roughly) the period from 2002 to 2007, we observe further developments in the SAF around Beyond Budgeting. We show how the innovators tried to establish ties with important actors from related fields, such as publishers, consulting firms, and professional associations. These actors were attracted to the emerging field and some of them (temporarily) participated in it as peripheral actors (Grodal 2018). Importantly, given the embeddedness in their original fields, they introduced different framings of what Beyond Budgeting (in their eyes) was and, in particular, how it should relate to budget-based forms of management. Rather than seeing Beyond Budgeting as opposed to traditional forms of budgeting, they tried to find connections between them, thus engaging in frame blending.

The publisher's frame

Hope and Fraser had published their initial ideas in a series of articles, which had mostly appeared in management accounting outlets (i.e., *Management Accounting* and *Strategic Finance*). In 2002, they had synthesized their thinking into a book and reached out to a potential publisher. Getting the support of a renowned publisher can add important momentum to strengthening a SAF around a management innovation (Mazza and Alvarez 2000). Hope and Fraser established ties with Harvard Business School Press (HBSP), arguably one of the most renowned publishing firms in the field of management (Hope and Fraser 2003a).[19] Getting this publisher on board was not

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18.   Neither Hope nor Fraser was financially dependent on that field, for instance.
19.   In the same year, they also wrote an article that appeared in *Harvard Business Review* (Hope and Fraser 2003e).

straightforward, however, and eventually required making a compromise regarding the framing and presentation of their ideas.

When discussing the publication of their book, Hope and Fraser were dealing with the finance section of HBSP, that is, with actors who targeted management innovations mainly at the accounting and finance fields. The section editors wanted the book to place emphasis on finance and performance management, in line with their target audience of CFOs and financial managers:

> Really, their very fixed view was that this was a finance book; this was a book that would appeal to the CFO and it was going to challenge the old budgeting model and show how it can be replaced, primarily with rolling plans, rolling forecasts, and so on. (Jeremy Hope, interview)

The discussion was friendly and constructive, but while Hope and Fraser wanted to position the book for a general management audience—foregrounding questions of decentralized management, autonomy, and empowerment—the publisher insisted on targeting primarily accounting and finance managers. As Robin Fraser recounted, HBSP was "not ready to accept us as 'mini Gary Hamels' transforming the management model."

The publisher insisted on entitling the book "Beyond Budgeting," the working title that Hope and Fraser themselves had become somewhat skeptical about given that it mainly elicited associations with the *technique* of budgeting rather than with the management model that underlies the use of budgets. This, they feared, might create a wrong reaction among potential adopters. The compromise eventually reached was to go for the title suggested by HBSP, to keep the more general management discussion in the book, but to reverse the order of the principles, that is, to start with the six performance management principles ("adaptive processes") and to then discuss the organizational ("decentralized") principles.[20]

> The title of the book remained Beyond Budgeting, because that's what Harvard wanted us to write about. So, the book turned out to be an uncomfortable compromise with the adaptive processes tackled first, and the decentralized principles tackled second. . . . But if we had not been constrained in the way that we were, I would have preferred it to have been written the other way around . . . with the leadership principles first and the adaptive processes second, because they are [only] in support of radical decentralization. (Robin Fraser, interview)

Hope and Fraser had successfully mobilized the support of an important outside actor, but the result seemed to be a frame that did not depart radically enough from existing budgeting practice, since it positioned Beyond Budgeting as being primarily an accounting or finance topic. Fraser recounted that the book "raised quite a bit of interest with CFOs" but that the title "was obviously wrong for the book's real message of 'transforming the management model' which is for the CEO and the board" (Robin Fraser, interview). Hence, for Hope and Fraser, this blended frame of Beyond Budgeting as an accounting and finance topic was unfortunate and their concern was that professionals embedded in the accounting and finance field might somewhat selectively take up ideas from Beyond Budgeting without however grasping the "big picture" they proposed with their shifted frame. This, in turn, could lead to a watering down of the concept. The label "Beyond Budgeting" risked becoming a "linguistic trap."[21]

Frames of professional associations and consultants

The emerging field of Beyond Budgeting potentially overlapped not only with the publishing field but also with the fields of professional accounting and finance as well as consulting, respectively. The publication of the book by HBSP itself indeed attracted the attention of actors from these

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20. This is also evident in the *Harvard Business Review* article (Hope and Fraser 2003e), which focuses predominantly on the performance management principles) as well as in other articles from that year (Hope and Fraser 2003c, 2003d).

21. We thank an anonymous reviewer for suggesting this formulation.

fields and led them to engage with the ideas of Beyond Budgeting. However, their framing of Beyond Budgeting as being "too radical" an idea eventually led them not to endorse the innovation. Their suggestion was to *improve* the budgeting process, rather than to *abandon* it.

Professional associations and consulting firms often play an important role in the diffusion of a management innovation (Perkmann and Spicer 2008), but they may equally prevent dissemination by working against an innovation (Smets et al. 2012). While professional associations for management accounting in the United Kingdom (CIMA) and the United States (IMA) were initially curious about the concept, over time they adopted a rather agnostic stance toward Beyond Budgeting.[22] In contrast, the reaction by the corresponding association in German-speaking countries, the Internationaler Controller Verein (ICV), was more pronounced. Beyond Budgeting had garnered considerable attention in the German-speaking area,[23] and the ICV discussed the concept in some depth in a number of local working groups. While some of the ideas suggested by Beyond Budgeting were welcomed by the association, the radical critique implied in this new management model was deemed inappropriate. In 2007, the ICV published a statement entitled *Beyond Budgeting—No Thanks!* that publicly discredited the concept (ICV 2007). In a two-page statement, the authors cite several successful firms that work with "strict budgets" and conclude that Beyond Budgeting is no viable solution for the challenges facing firms in "today's dynamic, globalized markets."

At the same time, the ICV propagated what they called "Modern Budgeting."[24] "Modern Budgeting" was different from Beyond Budgeting as it relied on budgets as a key management tool. Yet, it borrowed some ideas from Beyond Budgeting, as for instance the use of rolling forecasts and relative targets, where appropriate. Hence, while the ICV established a clear distinction to Hope and Fraser's "version" of Beyond Budgeting, they reframed certain ideas or components of Beyond Budgeting as potentially valuable extensions of traditional budgeting. This implied that they did not intend to participate in the emerging field of Beyond Budgeting but rather to incrementally change practice in their established field by incorporating some new ideas. Such integration of ideas represents an instance of frame blending (Werner and Cornelissen 2014).

A similar observation holds for the role played by consultants. Consulting firms can strongly influence the promotion and implementation of management innovations (Abrahamson 1996; Cooper et al. 2017; Perkmann and Spicer 2008; Sahlin-Andersson and Engwall 2002), and they often flexibly translate innovations (Benders et al. 1998; Furusten 2009; Morris 2001; Suddaby and Greenwood 2001).[25]

Consulting firms were apparently attracted to the Beyond Budgeting concept, as can be seen from the fact that KPMG, PricewaterhouseCoopers, and Ernst & Young were all members of the BBRT in the late 1990s. Yet these and other consulting firms did not end up actively promoting the concept, which seemed to be due not least to the particular embeddedness of these firms in their fields (Fligstein and McAdam 2012). We can illustrate this with two consulting firms that both operate out of Germany and that specialize in planning and control solutions (Horváth &

22.   Robin Fraser gave courses on Beyond Budgeting for CIMA and "the courses peaked . . . during the first two or three years after the book was published" (Robin Fraser, interview). CIMA was a paying member of the BBRT during the early years and published articles on Beyond Budgeting (CIMA 2007), and the IFAC in 1999 awarded a prize to one of Hope and Fraser's articles (Hope and Fraser 1997). As evidenced in a BBRT meeting presentation in 2004, CIMA also included Beyond Budgeting in its study guides.

23.   Our Factiva analysis of the country of publication of the articles published on Beyond Budgeting shows that publications in German from German-speaking areas were the second most numerous after English (see online Appendix B). This is perhaps not least because of the work of the BBRT unit for German-speaking areas headed by Franz Röösli and because the former BBRT director from South America is German (Niels Pfläging).

24.   See the three subsequently published books (ICV Facharbeitskreis "Moderne Budgetierung" 2009; Gleich et al. 2013a, 2013b).

25.   Furthermore, consultants can add to the credibility of innovations (David and Strang 2006) and, through their network of clients and business partners, may create strong momentum for the dissemination of a concept that would not be possible without them (Litrico and David 2017).

Partners and CTcon). Horváth & Partners was in fact quite active in debates around Beyond Budgeting, and some of its partners translated Hope and Fraser's book (2003a) into German (Hope and Fraser 2003b), thereby making it accessible to a larger audience. It soon became clear to them, however, that the comprehensive scope of Beyond Budgeting did not quite resonate with their positioning in the consulting field and with what they perceived to be the needs of the market. As one of the partners put it: "There is no firm that says we want to be here and there in five years. People want quick wins and calculable risks" (Partner Horváth & Partners, interview). Similarly, a partner of CTcon suggested,

> All cultural change projects take about three to five years. If it takes three, management is really good; five is what you would typically need. . . . Consultants cannot be with the firm for such a long time. . . . Usually, projects do not last that long. (Partner CTcon, interview)

The proponents of Beyond Budgeting were aware of the skepticism consultants had vis-à-vis their innovation and they understood that this was related to the comprehensive change efforts that would be needed:

> They naturally found this to be an exciting prospect, but it is very long-term. Consulting firms have most of their business in today's problems and performance management processes, not with transforming the whole management model. . . . They like to generate or be associated with new ideas, but they also have to maintain an adequate revenue stream. That is the reality. (Robin Fraser, interview)

Maintaining "an adequate revenue stream" also meant that consulting firms could not risk compromising their existing portfolio of solutions. Firms such as Horváth & Partners or CTcon would realize an important part of their revenues with setting up or improving traditional planning processes in organizations. As the quote shows, they were thus embedded in a set of beliefs and norms that Beyond Budgeting was explicitly opposed to. While this prevented them from fully endorsing Beyond Budgeting, it did not prevent them from selectively integrating some ideas and principles from Beyond Budgeting into their own practices. In line with the idea that frames and interests are interrelated (Kaplan 2008), they framed some Beyond Budgeting ideas in a way that accorded with their commercial interests of selling their own products or solutions. Horváth & Partners, for instance, published a book entitled "Implementing Beyond Budgeting: Successful Planning with Advanced Budgeting" (Horváth and Partners 2004). "Advanced Budgeting" offered several techniques for improving traditional budgeting and turned out to be an important product within the firm's portfolio.[26] Similar to what can be observed because of the embeddedness of professional associations, this bridge spun with conjunctive language between an extant practice and a novel innovation is another instance of frame blending (Werner and Cornelissen 2014). But "Advanced Budgeting" was not the same as Beyond Budgeting—a point that was made abundantly clear by some of the more adamant proponents of the latter concept who responded to such ideas by emphasizing the distinction between Beyond Budgeting and other technologies:

> And in the BBRT, we paid attention to these things and said: "Well, what you are doing here is not Beyond Budgeting. We think it is good that you are interested in the topic and that you want to contribute something, but we would like to make sure that Beyond Budgeting stays Beyond Budgeting and does not somehow degenerate into "Better Budgeting." (Niels Pfläging, interview)

Beyond Budgeting, in the view of the core actors in the BBRT at that time, was not to be compromised in light of what professional associations or consulting firms perceived to be the "needs" of the demand side. Hence, in contrast to the case of HBSP, whose concerns with the

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26. Interestingly, this is the same name as a research project that Robin Fraser and Peter Bunce conducted within CAM-I. There is, however, no link between the two.

"audience" led Hope and Fraser to somewhat compromise on the conceptualization and presentation of the innovation, here such compromise was apparently out of reach. Expanding the field by accommodating the frame blending undertaken by professional associations and consulting firms would have required Beyond Budgeting to become something that it was, in their eyes, not meant to be. The "solution" adopted by the BBRT was therefore to clearly demarcate the initial Beyond Budgeting frame from the frame blends promoted by the ICV ("Modern Budgeting") and the consultants ("Advanced Budgeting"). For instance, the BBRT as the IGU of the Beyond Budgeting field would be careful not to invite proponents or company implementations of such frame blends to its meetings. Eventually, these frame blends became stand-alone projects with little reference to Beyond Budgeting. Hence, neither of these peripheral actors ended up staying in the emerging field of Beyond Budgeting. While this helped preserve the initial framing of the concept, it at the same time implied that the BBRT had lost some potential spokespersons for its cause, thus limiting the number of actors who eventually participated in the field (Dorado 2005).

What we can see in this phase, therefore, is how different actors temporarily connected to the SAF of Beyond Budgeting as peripheral actors (Grodal 2018). Unlike more activist challengers, who see their main identity tied to the SAF and are willing to fight for realizing their interests (Fligstein and McAdam 2012), peripheral actors are likely to retreat if they realize that their interests do not meet with the approval of the core actors.

Phase 3: The rise of pragmatic frames at the periphery

In Phase 3, roughly covering the period from 2007 to 2013, we see further controversy regarding the framing of Beyond Budgeting. By 2007, the BBRT had expanded into other continents and countries and this expansion created new momentum for the SAF. However, this brought about new challenges, as some of the new peripheral actors framed and promoted the concept in a way that was not fully in line with the frame of the core actors. Overall, what we see in Phase 3 is the more clear-cut articulation of two contrasting frames of Beyond Budgeting, which had already emerged in Phase 2 and which may be called a "pragmatic" and an "idealistic" one.[27]

It is worth noting that the BBRT had always found it difficult to expand the community, given the challenge to find "enough people who really, really understand [Beyond Budgeting] properly and can talk about it" (Peter Bunce, interview). Yet, by 2007, Hope and Fraser had succeeded in creating sister organizations in North America (headed by Steve Player), Australasia (John Bragg), the German-speaking countries (Franz Röösli), the Middle East (Ghasem Fakharian, then Aubrey Joachim), and South America (Nils Pfläging[28]). In all these areas, the BBRT enlarged its network and encouraged further proponents to join the SAF. The core team of the leaders of Beyond Budgeting had been further extended to include Bjarte Bogsnes (as chairman since 2007), who had headed an initiative to implement Beyond Budgeting at the chemicals company Borealis and later started a similar initiative at the Norwegian oil and gas company Statoil, now called Equinor (Bogsnes 2009, 2016).

There were also actors from the fields of academia and the software industry, who connected as peripheral actors, at least for some time, to the field of Beyond Budgeting. One of the early academics was André de Waal, associate professor at Maastricht School of Management in the Netherlands. De Waal published several books and papers on the topic, among which was the first book ever published on Beyond Budgeting (De Waal 2002). Later on, de Waal turned away from a concern with Beyond Budgeting to do research on what he calls "High Performance

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27. We use the notions of a "comprehensive" and an "idealistic" frame interchangeably. The "idealistic" frame is the innovators' initial idea that represents a frame shift and, in substance, is comprehensive since it refers to changing the entire management model and not simply making changes to individual management processes.

28. As a management accountant working in Brazil, Pfläging soon started to give presentations on the topic and to publish articles in Brazil and in German-speaking practitioner journals dedicated to management accounting. In 2003, Pfläging published his first book on Beyond Budgeting in German (Pfläging 2003) and, in the same year, was appointed director of the BBRT for South America in which position he remained until 2008. In 2008, he turned away from the BBRT to found the "BetaCodex Network."

Organizations" (De Waal 2012) more generally. In Germany, Hope and Fraser had established contact with Jürgen Daum, a consultant and product manager at SAP, the German software company.[29] In 2002, Daum published a book on the growing importance of intangible assets (Daum 2002), which included a small chapter on Beyond Budgeting. He subsequently published several papers and a book on the topic (Daum 2005).

This enlargement of the SAF certainly increased the momentum of the Beyond Budgeting movement. Especially the move to North America generated new membership for the BBRT such that, at some point, the BBRT North America accounted for more member firms than the European branch (Peter Bunce, interview). The new actors published an array of white papers, case studies, and books in different languages.[30] Yet, the expansion also brought to the fore different ways of understanding and promoting Beyond Budgeting (i.e., different interpretive frames), and this created some tension within the SAF.

Pragmatic frames[31]

It was in particular Steve Player, the BBRT director for North America, who challenged the initial frame of Beyond Budgeting and how it related to traditional forms of budgeting. Player had witnessed Hope and Fraser's discussions with HBSP and had suggested, in line with the publisher, to have the book focus on the principles of performance management only and to save leadership ideas for later publications:

> I gave some advice that said: "You have got a great book now. Let us publish this one. Then, you keep researching and hit the leadership model second." But Jeremy and Robin are basically both fairly perfectionist, and so they wanted to capture the whole idea. So, the book from Harvard was delayed, while they kind of got the whole idea down. (Steve Player, interview)

While, in the years after the book was published, Hope and Fraser continued to promote Beyond Budgeting as a comprehensive management model, Steve Player decided to put particular emphasis on questions of performance management. This was evidenced not least by the presentation of Beyond Budgeting as "a set of [only six] performance management principles" on the North American BBRT website until 2017.[32] Together with Steve Morlidge, a former financial controller from Unilever, he published a book on how to master business forecasting (Morlidge and Player 2010), where the focus is on methods of forecasting rather than on the whole management model, which is only introduced in the last chapter of the book.

Similar to what we heard about the consulting firms in Phase 2, Player's position emerged from his embeddedness as a self-employed consultant in North America and a sense that firms would struggle with the idea of a comprehensive change project. Player certainly more strongly identified with Beyond Budgeting than the consulting firms in Phase 2. As a regional BBRT director, he was formally a core actor but tended toward the periphery of the field—not just because of his geographical position (i.e., North America being considered the periphery compared to the European core) but also because of his primary concern with his consulting work.

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29.   At some point, SAP also claimed that its software solutions "Strategic Enterprise Management" and "Business Analytics" were supportive of Beyond Budgeting implementations (Hauke 2004).

30.   Some of these publications crafted connections between Beyond Budgeting and other management philosophies that were deemed to be related to Hope and Fraser's frame of Beyond Budgeting (e.g., the writings of Birkinshaw 2010; Denning 2010; Hamel 2007; Inamori 2012; Nayar 2010).

31.   The pragmatic frames we see in this phase are also instances of frame blending as they mix the initial, idealistic Beyond Budgeting frame with the frame of traditional budgeting. As opposed to the frame blends of "Modern Budgeting" and "Advanced Budgeting," the pragmatic frames in this phase were held by actors who more strongly identified with the SAF than the professional association and consulting firms.

32.   In our Factiva analysis, we also found that articles published in the United States presented the Beyond Budgeting model mainly in a pragmatic rather than a comprehensive manner (see online Appendix C). For the six principles advocated in North America, see, for example, Player (2010).

Player's idea was to get a foot in the doors of firms and to then proceed from there. This was also reflected in the way in which the forecasting book was written:[33]

> So, [firms] jump on an evolutionary path, where they start taking the things that they readily agree with and begin to implement those and try to improve their system. . . . So, in writing a book on forecasting we really geared towards that in terms of helping people see which way to go and how to do a better job of forecasting, even if I continue to budget. And if you read the forecasting book, it takes you through that all the way, until you are completely "budgetless." And the last chapter [which is on the management model] really tells you about that evolution, but it does not require [it] . . . you can use the book as a guideline just to improve the way you forecast. And so, in that regard, it has been a huge help to people moving down the evolutionary path. And so, in North America, we have a tremendous number of people . . . improving what they are doing on this evolutionary path. (Steve Player, interview)

Steve Player was not the only one who promoted a pragmatic frame to Beyond Budgeting in order to promote dissemination. Also more relaxed in his appropriation of Beyond Budgeting was the peripheral actor André de Waal. In his publications, he argued that companies could introduce only *some* of the Beyond Budgeting principles and still remain "high performance organizations." Another peripheral actor, Jürgen Daum, approached the topic with a frame similar to de Waal's. In workshops and seminars, Daum often used Beyond Budgeting as an "eye opener" (interview) to challenge customers' existing views on their budgeting process. This does not mean, however, that he advocated the implementation of Beyond Budgeting in the way it was envisaged by Hope and Fraser. Through his embeddedness in software markets, his main target group for the topic was the accounting and finance community and most of his consulting projects involved *improving* planning, budgeting, and forecasting processes, rather than radically abandoning budgets:

> [Firms] typically start this by saying: "We need more flexibility and dynamism in our performance management process." And that puts the planning, budgeting and forecasting processes on the table. So they ask, "How can we apply a more dynamic and more rolling approach that works in our company?" (Jürgen Daum, interview)

The positions taken by Steve Player, André de Waal, and Jürgen Daum evidence a primary concern with making Beyond Budgeting "work." This would require flexible appropriations of the concept so as to better respond to the perceived needs and constraints of firms (Ansari et al. 2014; Benders and Van Veen 2001; Giroux 2006). In their framing of Beyond Budgeting, Player, de Waal, and Daum would therefore tone down the difference between Beyond Budgeting and traditional forms of planning and instead seek to integrate the two, thereby advocating frame blending (Werner and Cornelissen 2014). For them, the point was not to "engage in a philosophical debate about whether I am doing Beyond Budgeting, Better Budgeting or Advanced Budgeting" (Daum, interview), but to pragmatically move forward in terms of improving firms' planning processes. In terms of their embeddedness (Chiwamit et al. 2014), all three entertained close contacts to firms and regularly engaged in consulting projects. Similar to what we observed in Phase 2, this professional identity and the concern with revenue streams makes their interest in dissemination (and thus frame blending) understandable (Litrico and David 2017). In the case of Player, it was the particular North American context that seems to have made him adopt a pragmatic stance, as North American firms appeared to particularly struggle with the idea of abandoning budget-based forms of management.

The core actors in the SAF, however, were not embedded in similar consulting markets and thus not bound by the conventions of these fields (Fligstein and McAdam 2012). These were the

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33.   See also a comment by Michel Lebas: "And I think Steve Player, from what I see from the advertisements for his conferences, is not throwing the budget away. He is taking account of the budget and relaxing some of the constraints of the budget to make it more flexible, more adaptable" (Michel Lebas, interview).

innovators Hope and Fraser as well as Pfläging, whose main concerns as "management thinkers" made them reaffirm the idealistic frame.

Reaffirming the idealistic frame

The pragmatic approach to Beyond Budgeting was perceived as somewhat peculiar by other actors within the SAF who felt that this frame blending did not do justice to the original idea:

> In the United States, the BBRT is strongly focused on performance management rather than on the transformation and leadership aspects of Beyond Budgeting. (Niels Pfläging, interview)

> What does Beyond Budgeting mean? For me it means: how do we radically de-centralize companies. That is not a message that really came out very loud in North America. (Murray Lindsay, interview)

While Player's activities were welcomed as valuable contributions to the Beyond Budgeting movement, they apparently created tension within the SAF:

> There has always been a certain tension within the BBRT, for example between North America and the United Kingdom, or [between North America] and me. . . . We say that it must be all 12 principles, or nothing. And on the other side, in the United States, for example, the colleagues chose what they sometimes call a more pragmatic stance. (Niels Pfläging, interview)

André de Waal, who had assisted several organizations to implement Beyond Budgeting in parts, remembered a similar contentious episode when discussing with Jeremy Hope about one of these companies (Beckers). The discussion evidenced quite clearly the different frames that the two applied regarding what Beyond Budgeting is or could be:

> I remember that I had a discussion with Jeremy Hope when . . . we had a seminar. . . . I was a speaker and Jeremy Hope was a speaker. I was sitting with Jeremy Hope before the seminar drinking coffee and so on. And at a certain moment he said to me, "Beckers is not a Beyond Budgeting company." And he was quite firm about this. And I said, "Well, why not, because they are doing this and this" and then he said, "Well, because they had not implemented all 12 [principles]!" And I said, "Well, basically who cares, they are on their way." And he said, "Well, they are on their way but they are not Beyond Budgeting." (André de Waal, interview)

While Hope and Fraser acknowledged that it was difficult to win broad support for their frame shifting approach and the initial, idealistic frame of Beyond Budgeting, it was their *conviction* of how organizations should be managed that explains why they were not willing to compromise their ideas for the sake of broader dissemination:

> *So*, *you might say that we have been a little bit idealistic about this*, you know. It would have been much easier and we would have certainly made more money out of this if we had sold these ideas as a set of tools and packaged them like Kaplan and Norton did with the Balanced Scorecard. . . . We *truly believe* that the whole model needs replacing and I think that evidence, certainly the way that I have looked at it, backs that up. The tools may get a temporary improvement, but their longevity is questionable. (Jeremy Hope, interview, our emphasis)

Taken together, we can thus observe in Phase 3 how extending the field, by moving the BBRT to other countries and liaising with actors from other fields, created new momentum for Beyond Budgeting but also led to a more pronounced articulation of two rather different frames on the innovation. Most of the core actors in the SAF with a management thinker profile promoted an idealistic (comprehensive) frame that represented a clear frame shift from budget-based forms of management to its alternative Beyond Budgeting. In contrast, several peripheral actors, who were embedded in consulting or software fields, promoted a more pragmatic framing of Beyond Budgeting, which blended the initial frame of Beyond Budgeting with traditional forms of budgeting, not least in order to increase prospects of dissemination.

This created contention within the field and eventually led some of the peripheral actors (Daum, de Waal) to pursue other paths (Fligstein and McAdam 2012, 211). To some extent, however, the pragmatic frame was tolerated. Even those actors who promoted the comprehensive frame acknowledged the particular institutional circumstances in North America,[34] which seemed to require a somewhat different approach:

> [North America] is a different market. People have different dynamics, you know. I find in Europe, you know, you can sit down with people and you can discuss the whole issue of Beyond Budgeting with them, and they would listen. Even CFOs will sit down. I have had CFOs sitting there in workshops for a whole day going through all of this. Now, that is not so typical in North America, you know. You might, Steve [Player] says, if you can get five minutes with the guy . . . if you have not sort of caught his attention in five minutes with something, he is out the door. And it takes longer than five minutes to get people to understand what Beyond Budgeting is all about. So, you know, he has got to respond to that kind of thing. Once they become members, then he has a bigger chance of getting them to understand the whole model. (Peter Bunce, interview).

The ultimate goal, however, should still be to "understand the whole model," as Bunce put it in the quote above. We can thus see how two different frames coexisted in this phase (Fligstein and McAdam 2012, 89), an idealistic frame that was maintained by most of the field's core actors and a pragmatic frame used by some peripheral actors. From here, it was just one more step to a more proactive endorsement of the pragmatic frame also at the core, which we see emerging in Phase 4.

Phase 4: Reframing Beyond Budgeting from the core

In Phase 4, roughly covering the period from 2013 until today (2019), we see changes in a number of core positions within the BBRT. In 2011, Jeremy Hope and in 2015, Peter Bunce, two of the three founding fathers and core actors of the SAF, sadly passed away. Robin Fraser retired from the core team of the BBRT. Anders Olesen (as managing director) and Dag Larsson, both partners in leading consulting firms for performance management in Denmark and Sweden, respectively, joined the core team of the BBRT in 2013–2014. In 2019, Rikard Olsson, partner in a consulting firm in Sweden, became the new managing director. Also in this phase, Steve Morlidge, who had already been chairman from 2000 to 2006, became again a core team member.

Such changes in the composition of a SAF can bring about changes in the direction of strategic action carried out (Heusinkveld et al. 2013). Indeed, while there is still considerable attachment to the initial, comprehensive frame of Beyond Budgeting,[35] some of the more recent activities and statements by the BBRT suggest a more proactive endorsement of the pragmatic frame. We can explain this with the embeddedness of the new core actors in consulting markets (Olesen, Larsson, Olsson, Morlidge) and as practitioners in companies (Bogsnes). The new actors, while not outsiders to the field, were nevertheless less bound by the conventions in the SAF and brought new definitions of the situation with them (Fligstein and McAdam 2012).[36] For instance, a central visual now used when presenting Beyond Budgeting is a figure (see Figure 1) that illustrates how to "solv[e] a serious budget conflict" (Bogsnes 2016).

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34. A similar acknowledgement of the particularities of certain institutional settings, which justify deviation from a "global" standard, is visible in the cases of ABC (Alcouffe et al. 2008) and EVA (Chiwamit et al. 2014).

35. This was also reinforced through a new tagline for Beyond Budgeting: "The adaptive management model." This tagline was presented at the 2016 BBRT meeting, together with an update of the 12 principles. The 12 principles were now formulated more flexibly, which arguably increased the scope of practices that would qualify as Beyond Budgeting (Giroux 2006).

36. Most extant research on the diffusion of accounting technologies (e.g., Cooper et al. 2017; Jones and Dugdale 2002) focuses on the period of time in which the innovators shape the technology. Given the longitudinal perspective taken in this paper, we can examine how the departure of the innovators (incumbents) changes the field level dynamics.

Figure 1 Visualization of the three purposes of budgeting and how to improve them

Source: https://www.fm-magazine.com/issues/2020/jun/how-to-manage-cost-without-a-budget.html

The idea here is to first separate the three functions of budgeting (target setting, forecasting, and resource allocation) and to then suggest ways to improve each of these functions so as to avoid the dysfunctionalities often associated with budgets:[37]

> Dismantling the budget into these three different processes, [each one] for totally different purposes of the budget, . . . is a great way to start thinking [and] to get started. (Anders Olesen, interview)

> The improvement discussions that follow often lead to bigger and more fundamental discussions, where the Beyond Budgeting principles provide guidance and advice, but in a less scary way. The focus is initially on management processes but flows naturally to the bigger issues of people and leaderships. . . . The separation also calms the scared. There will always be managers who are frightened by the idea of abolishing budgets. By separating and then improving, we can assure these managers that we will continue doing what the budget tried to do for us, but in much better ways. That doesn't sound too scary, does it? (Bogsnes 2016, 141f.)

This is still in line with the ideas of Beyond Budgeting as initially proposed, but the rhetoric here is much less about "abandoning budgets" than about improving the functions for which firms traditionally use budgets. As Olesen put it in the above quote, this is a good way to "get started" and arguably more in line with the "evolutionary approach" of Steve Player than with the radical change agenda of Hope and Fraser. As the quotes illustrate, the consequence of this framing is that the distinction between Beyond Budgeting (as something "radically new") and firms' existing budgeting practices becomes less pronounced.

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37. We could see this visual emerge in BBRT meeting documentation from 2014 and observations in 2015. This visual is—as evidenced by company presentations—quite central in the implementation projects of recent, high-profile implementations of Beyond Budgeting at large corporations. Informal talks with BBRT core team members at these meetings also confirmed the impact of this new theorization and the increased interest this apparently provokes.

This rhetoric can be interpreted as an instance of frame blending (Werner and Cornelissen 2014). Indeed, in a recent white paper, the BBRT explains, "For established organizations to get started on a Beyond Budgeting journey, we generally recommend to start with [the performance management principles], and to address the leadership principles subsequently" (Olesen 2015, 11).[38] The very notion of an incremental Beyond Budgeting *journey* evidences a more pragmatic understanding of Beyond Budgeting, where fidelity to the original frame (Ansari et al. 2010, 2014) is no longer the be-all and end-all of the BBRT's efforts—at least not in the short term. The idea of a more radical frame shift is not given up, but it is deferred to the future. This "deferred frame shifting" is in apparent contrast to Hope and Fraser's preference for tackling the leadership principles first (as became apparent in their discussions with HBSP). Rather, the concern with having impact by implementing changes—even if only step by step—appears to have gained in importance. Comparing the standpoints of the previous and current BBRT core team members on the importance of spending time with companies and helping them implement new practices illustrates the change in direction:

> We felt (and Jeremy and I still feel this) that we are just too small to be consultants, and go and spend lots and lots of time in companies. And I suppose we are not interested in doing that either. (Peter Bunce, interview, referring to Phases 1 to 3)

> We have to be strong and care about both the theory and of course the documentation and research that is behind this, that supports this. But we also have to help companies make the practical change. So we have to do both. . . . Our aim is, I mean, to be *the* network in the world that is best at implementing this stuff. (Anders Olesen, interview, referring to Phase 4)

The SAF now accommodates several specialized, small- to medium-sized consulting firms ("partners") in selected countries, who should represent and promote Beyond Budgeting in their geographic territory, and the BBRT has also founded an advisory practice ("Beyond Budgeting Advisory"). These developments are notable given that the European branch of the BBRT had always taken a reserved stance toward collaborating with consulting firms. In particular, it considered the Beyond Budgeting model to be out of sync with the short-term focus and tool orientation of many consulting projects. As we could see from the examples of Horváth & Partners and CTCon, consulting firms were also rather skeptical as to the "market potential" of Beyond Budgeting. Accordingly, the initial frame shift of Beyond Budgeting had prevented interdependencies between the emerging field of Beyond Budgeting and the established field of consulting. The recent interest in liaising with consulting firms weakens this distinction and is related to the embeddedness of some of the new actors within the BBRT. Given that Dag Larsson, Anders Olesen, and Rikard Olsson are partners in consulting firms in Scandinavia, it is understandable that the BBRT now adopts a more pragmatic frame and a positive stance toward the potential roles of consultants within the Beyond Budgeting SAF.[39]

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38. As per our document analysis of BBRT meetings, such an approach had already been proposed between 2002 and 2004 as the "two peaks" or "opportunities" of Beyond Budgeting (see also Bunce et al. 2002; Hope and Fraser 2003a), but was later deemphasized in favor of full implementations of Beyond Budgeting. A recent book by Steve Morlidge likewise begins with the performance management principles when explaining Beyond Budgeting (Morlidge 2017).

39. At the 2015 BBRT meeting, the new "Implementers" meeting format was presented. It allows a subgroup of companies currently "*on the journey*" to exchange their implementation experience. To support this agenda, the BBRT had started to organize "Open Beyond Budgeting Conferences" and "Beyond Budgeting Masterclasses" (one-day intensive training in methods for practical implementation) which particularly focus on including and educating non-members. The SAF actors also entertain strong ties to the external field of the Agile community which is visible by a dedicated book chapter (Bogsnes 2016), some white papers (e.g., Röösli and Kaduthanam 2018), and our observation of more and more Agile community participants at the BBRT meetings and the joint organization of conferences, talks, and webinars. This can be interpreted as a relationship to outside fields leading to the stabilization of the focal SAF (Fligstein and McAdam 2012). At the 2018 BBRT meeting, a new tagline was added which relates Beyond Budgeting to agility ("enabling business agility").

Overall, we see that the pragmatic frame, which emerged in Phase 2 and then became more clearly articulated in Phase 3 even by actors of the core team, gains further momentum in Phase 4. Indeed, when considering the discourse on Beyond Budgeting as represented in press articles, we can see how, over the period from 1997 until 2019, a more pragmatic frame of Beyond Budgeting progressively took hold (see online Appendix D).

To reiterate, a "deferred frame shift" is not to say that the BBRT no longer believes in the full Beyond Budgeting model or that the comprehensive frame of that model would have gotten lost. Online Appendix D in fact shows that many newly published articles still frame Beyond Budgeting in a comprehensive way, that is, by talking about the whole management model. Nevertheless, it is now more openly acknowledged that a pragmatic, blended approach is a viable way forward as well. This is linked not least to a sense that, within a SAF, there are various actors who differ in terms of their embeddedness and personal attitudes (Fligstein and McAdam 2012, 89):

> Within the community, as you can imagine, there are some who are pulling more in one direction than the others. Some feel very strongly for us to emphasize the importance of decentralization as a key concept, as Handelsbanken and others are applying. Others are less (should I say) stringent about that and are more focused on financial processes; and, you know, if you can just dismantle the budget process and get over to a more light financial process then we are well under way. So there are some slightly different views on what is more important. . . . It is not an either/or discussion anyway, it is more a balance between, should we say, principles and practice . . . . Some are more inclined to doing things that are more theoretically correct, and others more obsessed with rolling up the sleeves and seeing some tangible results in a short time. So, for me it is a discussion that has been there all the time and still exists and will continue to exist. (Anders Olesen, interview)

The strong frame shift, aimed at preserving the original framing of Beyond Budgeting, is no longer visible. With an increased opening up toward a pragmatic framing of Beyond Budgeting and the "deferred frame shift," the core actors of the BBRT seek to further open up the SAF, undo some of the barriers to the consulting field established earlier, and thereby facilitate frame alignment. At this point, the SAF seems rather settled, with little disagreement among the (core and peripheral) actors in the field.

6. Concluding discussion

The objective of this paper is to improve our understanding of how accounting innovations develop over time. To this end, we draw upon a longitudinal account of Beyond Budgeting, an innovation with strong roots in accounting (Hope and Fraser 2003a). We use this example to advance a theoretical perspective that emphasizes the variable nature of the innovation space, in terms of actors from other fields entering and exiting this space over time. We conceptualize this innovation space as a SAF (Fligstein and McAdam 2012), in which actors explore opportunities for cooperation around the innovation. They put forward a particular frame regarding the scope and usefulness of Beyond Budgeting and seek to align other actors to this frame (Yang and Modell 2015). Such frame alignment succeeds to some extent, but we also see how the existence of different interpretive frames leads to contestation and to changes to the composition of the field over time. We show how such changes in field composition, in turn, influence the trajectory of the innovation and increase the uptake of the innovation by organizations on the demand side.

The main contribution of our paper is to show how the degree of actors' embeddedness in different fields influences how they frame the innovation, which in turn shapes the future development of the innovation-based field. To start with, we observe how the Beyond Budgeting field emerged when Hope and Fraser decided to challenge existing budgeting practice in industry and the accounting fields. Having a background in accounting and finance, Hope and Fraser

disembedded themselves from the dominant rules in these fields and engaged in frame shifting (Werner and Cornelissen 2014). They founded the BBRT, which served as the IGU (Fligstein and McAdam 2012) that would facilitate the exchanges between different actors who shared an interest in the newly emerging field of Beyond Budgeting.

In order to explain the further development of this innovation-based field, we draw upon Grodal's (2018) distinction between core and peripheral actors. Core actors are those who identify closely with the innovation and are embedded primarily within the innovation-based field. In order to popularize an innovation, core actors will reach out to actors from other fields. While some of these actors might also become core actors in the emerging field, others will take a more peripheral position within the innovation-based field. This means that they see some interest in the innovation, without however wanting to depart from the position they occupy in other fields. This distinction is important, because peripheral actors, who only commit partly to an emerging field, will not want to compromise their position in other fields. Hence, they will tend to engage in frame blending (Werner and Cornelissen 2014) so as to avoid conflict between their participation in the two fields. Indeed, this is what we could observe when professional associations like the ICV, but also consulting firms such as Horváth & Partners or CTCon, connected to the field of Beyond Budgeting. Similar to Grodal's (2018) observation that firms entered the nanotechnology field because they wanted to benefit from available funding for nanotechnology, we observe that consultants associated Beyond Budgeting with potential revenues and did not want to miss this opportunity. However, it soon occurred to them that the frame shift of Beyond Budgeting propagated by the BBRT was difficult to accommodate in their business models and portfolios— not least because the comprehensive frame proposed by the innovators conflicted with budgeting practice, which accounted for an important part of their business. Accordingly, they toned down the radical nature of Beyond Budgeting, in an effort to position it as an improvement of (rather than alternative to) prevailing budgeting practice.

These frame blending efforts met with resistance from the core actors. This is plausible because core actors often identify strongly with "their" field (Grodal 2018) and are thus likely to be hesitant to change extant field rules. Beyond Budgeting is arguably an extreme case in this respect, given its explicit opposition to traditional budgeting. As Hope and Fraser had committed themselves to overcome the problems of budgeting and disembedded themselves from the fields of accounting and finance, blending their innovation with existing budgeting practice was highly suspicious to them. These core actors therefore reemphasized the comprehensive frame and the importance of frame shifting and qualified efforts of frame blending as not legitimate. As a consequence, some of the peripheral actors lost interest in the emerging field and exited.

At this point, one may wonder about the strategy and skills of Hope and Fraser in developing their field. Fligstein and McAdam (2012, 50–53) define social skill as "the ability to induce cooperation by appealing to and helping to create shared meanings and collective identities" (46). They thereby highlight the pragmatic and strategic dimension of action, suggesting that skilled social actors "generally do not have individual fixed interests but instead focus on evolving collective ends. They keep their goals somewhat open-ended and are prepared to take what the system will give" (47–48). Translated into the case of Beyond Budgeting, one might conclude that Hope and Fraser did not try hard enough to win the cooperation of peripheral actors. Indeed, they openly admitted having being guided by a sense of "idealism" and contrasted their own approach, for instance, with the more pragmatic behavior they ascribed to other innovators (e.g., Kaplan and Norton; see Cooper et al. 2017). As Fligstein and McAdam (2012) point out, such idealism does not help when trying to consolidate a field, except in those cases where frames are already well aligned to begin with. At the same time, it is clear that most innovators will not want to compromise their ideas to such an extent that they can no longer identify with them. There are thus limits to strategic behavior, and innovators will have to engage in a balancing act between staying faithful to their ideas and convictions, on the one hand, and trying to induce cooperation of others by offering some compromise, on the other hand. Such a balancing act can turn out to

be particularly difficult in a case like that of Beyond Budgeting, that is, where innovators initially develop their ideas in clear opposition to the existing frames of those actors whose cooperation they eventually try to obtain. By studying the case of Beyond Budgeting and the strong demarcation from the existing practice, we therefore identify a boundary condition that makes frame alignment and therefore field expansion less likely. Framing an innovation in strong contradistinction to an existing one is a "risky strategy" for innovators.

Over time, however, we could observe that pragmatic frames gained in importance also within the Beyond Budgeting field. First, this is because some core actors realized that increasing the size of the field would be difficult if they continued to insist on their comprehensive frame. This was especially triggered by Steve Player, who was formally a member of the BBRT core team, but who operated at the periphery of the field, not just in geographical terms. He was embedded in the consulting field in North America and, based on his experiences there, propagated a more pragmatic view on Beyond Budgeting. Hence, we can see here again how the particular framing of an innovation is "constrained or enabled by the social context in which [actors] are embedded" (Litrico and David 2017, 989). Second, a change in the core actors (and the composition of the IGU) within the Beyond Budgeting field facilitated the move toward increased frame blending. The new BBRT directors (Olesen, Larsson, and Olsson) were all embedded in the field of consulting in Scandinavia and were thus sensitized to the challenges in changing established budgeting practices. While they did not give up on the idea of Beyond Budgeting to radically change management practice, they framed this task as an evolutionary journey (see Milne et al. 2006) that firms may well embark upon by more incrementally amending their budgeting practices. This is an example of a strategy that we suggest calling "deferred frame shifting."[40] It constitutes an intermediate position between frame shifting and frame blending, in the sense that frame blending is justified by seeing it as part of a longer-term evolution toward frame shifting. Using such a strategy allows actors to maintain an element of "idealism" in what is otherwise a pragmatic approach to the innovation.

We believe that Grodal's (2018) distinction between core and peripheral actors enriches the theory of SAF, because these terms make very clear that some actors will see their identity as fundamentally rooted within the focal field (core), while others only marginally identify with the field (peripheral). As such, this distinction arguably captures the "spatial" dimension as well as actors' embeddedness in nested fields better than the incumbent/challenger distinction suggested by Fligstein and McAdam (2012). Moreover, even though Fligstein and McAdam (2012) emphasize that challengers will typically not be "in open revolt" against incumbents, but will rather "conform to the prevailing order" (13), the very notion of a "challenger" may be somewhat misleading in this respect. If we look at our empirical case, we can see that some actors indeed challenged the way in which the core (incumbent) actors framed the scope and usefulness of Beyond Budgeting. This is particularly true for the ICV, which was quite explicit in its criticism of the Beyond Budgeting idea. In contrast, some consulting companies did not really challenge the view of Hope and Fraser, although they did not share this view. They remained peripheral actors and observed the developments for some time, before deciding to exit the field and pursue their interests in their own fields. More generally, especially actors who do not have a huge stake in a given field (in terms of having made a lot of investments or commitments when entering) may well remain peripheral actors for some time before deciding to exit, rather than continuing to challenge and trying to persuade the incumbents. This follows from the possibility of actors to participate in a plurality of different fields.

Our study also allows us to comment on the relevance of IGUs as one important element of the theory of SAFs (Fligstein and McAdam 2012, 14). We suggest seeing the BBRT as the IGU in the field of Beyond Budgeting. Its role, however, was somewhat different from the

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40.   We also find the notion of a "journey" ubiquitous in the literature on agile transformations (e.g., Denning 2019; McKinsey 2019), arguably for similar reasons.

characterization of a typical IGU as described by Fligstein and McAdam (2012). While they emphasize that IGUs serve to enforce adherence to field rules, the BBRT—especially in the early phase—was more oriented toward information exchange and learning. It was set up as a "collaborative shared learning network" that was open for everyone interested to attend. As such, the governance function of the BBRT was not primarily oriented toward a policing role. Only later on, when increased frame blends emerged, did Hope and Fraser use the BBRT more strongly to try to regulate the discourse around Beyond Budgeting. As we evidenced in our empirical narrative, this prevented some actors from joining the field and made others leave it.

This highlights the dilemma of an IGU in the case of voluntary adoption of a practice in an emerging field. When actors voluntarily decide for (or against) membership in a field, enforcing strict standards always runs the risk of slowing down or even preventing diffusion of the practice. Not enforcing such standards, however, risks compromising the practice and attracting frame blends. And the more strongly frames are blended, the more ambiguous the field rules become (Modell 2019). Therefore, the challenge for the BBRT as an IGU has been somewhat different from that of IGUs in fields where membership in the field is "automatic" and/or of little concern. Modell and Yang (2018), for instance, discuss the role of a regulator (SASAC) as the IGU in the field of state-owned enterprises (SOEs) in China. While SASAC also had to deal with concerns among SOE managers, it nevertheless had the mandate to enforce the new field rules, and SOEs were left with little choice than to follow these rules. In line with the breadth of the notion of "governance" (which ranges from proposing voluntary practices to enforcing laws), IGUs can play different roles in different settings and will thereby face more or fewer challenges, depending on what is at stake in the field. Moreover, while Hope and Fraser over time increasingly used the BBRT to try and police contrasting views on Beyond Budgeting, the role of the BBRT changed again when it underwent a change in key actors. The more distanced the IGU became from its initial field incumbents (i.e., Hope and Fraser) and the more strongly it was dominated by actors taking a "pragmatic" frame, the weaker its focus on frame shifting and thus radical change. This demonstrates that, over time, different actors may interpret the role of an IGU in different ways, leading to different ways of deploying the IGU as a governance mechanism.

The mechanisms and dynamics that we identify in our paper complement existing perspectives and findings regarding the trajectory of accounting innovations. On the one hand, we see our work as fruitfully extending research that has highlighted the role of strategic agency and experimentation on the part of the innovators (Cooper et al. 2017; Hayne and Free 2014; Jones and Dugdale 2002). Adding to these studies, our findings suggest that it is important not only to consider the core actors and their strategies in popularizing an innovation but also to examine how peripheral actors come to shape the trajectory of an innovation. As our data demonstrate, peripheral actors can have a direct influence on the future trajectory of an innovation (e.g., by promoting the innovation or not), but they can also have an indirect influence, in the sense that core actors, needing to secure the cooperation of others, may change their strategies in response to the behavior of peripheral actors. For instance, if peripheral actors decide to exit the field, then core actors may take this as a signal that their framing tactics are not able to convince these actors to stay. Our findings particularly highlight the importance of peripheral actors' embeddedness in other fields for understanding how they approach an innovation.

On the other hand, our study also relates to literature that has described, and theorized upon, the fate of accounting innovations in specific local contexts (Alcouffe et al. 2008; Chiwamit et al. 2014; Yang and Modell 2015). These studies are concerned with the dynamics in a particular context, rather than with the global trajectory of an innovation. This makes sense because both ABC and EVA were already well-established technologies, such that repercussions from local contexts for the overall trajectory of the innovation were not visible. Our case of Beyond Budgeting is different, insofar as we consider the overall trajectory of that innovation. Debates about the scope and usefulness of Beyond Budgeting were not limited to a particular local field (like in Alcouffe et al. 2003 or Yang and Modell 2015) but had more "global" repercussions. This

is because the Beyond Budgeting field has been small and unsettled, so that activities even by individual actors in particular countries (e.g., ICV in Germany or André de Waal in the Netherlands) were of "global" relevance. Not always did these activities change the trajectory of Beyond Budgeting, but they affected the core group around Hope and Fraser and, as such, contributed to either strengthen or question their agency regarding the innovation.

Our findings suggest several avenues for future research. With respect to Beyond Budgeting, we can currently observe increased interaction between actors from the fields of Beyond Budgeting and the Agile movement. The Agile movement initially emerged in the fields of information technology and product development. Nowadays, the call for more "agility" extends to the management of organizations more generally ("business agility"). Since both movements share similar assumptions and criticize command-and-control management, proponents of Agile have suggested Beyond Budgeting as a potential part of agile transformations, where organizations apparently often struggle with the rigidity of budgeting (Denning 2018; Eckstein and Buck 2018). Depending on how this relationship will develop in the future, it could constitute an interesting empirical setting for studying in more detail the interactions between two innovation-based fields and the development of such interactions over time.

We also encourage more research on how actors on the demand side shape the trajectory of innovation-based fields. We know from prior research (Modell and Yang 2018) that powerful demand-side actors can bring about local variation in an accounting practice. To what extent this is also true for the global development of an innovation-based field is unclear, however. Our study focused on supply-side actors, and the voices of the demand side were visible only indirectly through the positions of consulting firms and other actors, when these were speaking on behalf of the demand side. In other contexts, we may see demand-side actors more strongly speaking their own voice and lobbying for a particular development of an innovation. At the same time, there is more need for research that looks at the interplay of the demand side and the supply side as well as how the adaptation of innovations can be influenced and mediated by actors such as regulators (see, e.g., Chiwamit et al. 2017). Studying how this influences the global development of an (accounting) innovation would complement the focus taken in most extant studies in this area so far.

Appendix

The Beyond Budgeting principles (Hope and Fraser 2003a)

A1 Principles of adaptive processes

1. Targets	Set stretch goals aimed at relative improvement
2. Rewards	Base evaluation and rewards on relative improvement contracts with hindsight
3. Planning	Make action planning a continuous and inclusive process
4. Resources	Make resources available as required
5. Coordination	Coordinate cross-company actions according to prevailing customer demand
6. Controls	Base controls on effective governance and on a range of relative performance indicators

A2 Principles of radical decentralization

1. Governance	Provide a governance framework based on clear principles and boundaries

2. Performance	Create a high-performance climate based on relative success
3. Freedom to act	Give people the freedom to make local decisions that are consistent with governance principles and the organization's goals
4. Accountability	Place the responsibility for value creating decisions on frontline teams
5. Customer focus	Make people accountable for customer outcomes
6. Transparency	Support open and ethical information systems that provide "one truth" throughout the organization

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SUPPORTING INFORMATION

Additional supporting information may be found in the online version of this article.
Appendix S1. Online Appendices A–D.