

Implementation of legal audit within universities: what types of legitimacy are involved?

*La mise en place de l'audit légal dans les universités :
quelle(s) légitimité(s) ?*

Céline CHATELIN

Maître de conférences HDR, IAE Orléans - Rue de Blois BP 6739 - 45067 Orléans cedex 2
celine.chatelin@univ-orleans.fr

Hamza EL KADDOURI

Doctor in Management Sciences, Research Fellow, King's Business School, London, Bush House, 30 Aldwych, London WC2B 4BG
hamza.el_kaddouri@kcl.ac.uk

ABSTRACT

As a new mechanism of control within the French universities, legal auditing raises two questions: its legitimacy as perceived by stakeholders and its successful implementation within the existing corporate governance system. In this study, we wish to answer the question of how appropriate this monitoring tool is, by analysing the different forms of legitimacy (pragmatic, moral and cognitive) as defined by Suchman (1995) and how this legitimacy is reached. To this effect, we conducted fourteen semi-structured

interviews in two universities. The results of these two case studies show the different levels of legitimacy of this governance mechanism within universities and pave the way for new insights regarding the contribution of legal audit for stakeholders and consequently for the improvement of efficiency within the university's governance system.

Key-words

Appropriation, management tool, legitimacy, legal audit

RÉSUMÉ

En tant que nouveau dispositif de contrôle au sein des universités, l'audit légal pose la question de sa légitimité pour les parties prenantes et donc de la réussite de sa mise en place au sein d'un système de gouvernance existant. Dans cette recherche nous proposons d'examiner plus particulièrement la question des facteurs d'appropriation de ce nouveau dispositif à partir de l'analyse des formes de légitimité (pragmatique, morale et cognitive) telles que définie par Suchman (1995). Quatorze entretiens semi-

directifs ont été menés au sein de deux universités. Les résultats de ces deux études de cas montrent les différents niveaux de légitimité de ce nouveau mécanisme de gouvernance universitaire et ouvrent quelques pistes de réflexion sur l'apport de l'audit légal pour les parties prenantes et par conséquent pour l'efficacité de la gouvernance des universités.

Mots-clés

Appropriation, outil de gestion, légitimité, audit légal

INTRODUCTION

The governance of organisations is traditionally considered in literature as one of the factors, which explain the performance of private firms. However, within the framework of the practices inspired by New Public Management (NPM) and the associated reforms, this problem has gradually been transferred to public organisations (Chatelin, 2001, Côme, 2013). The intended objective of new management practices in public organisations is to modernise the State, or as a more recent approach puts it 'to reinvent' it (Sako, 2014). This has led to the conception of public governance as a performance variable in the same way as that of private firms.

The organisation of public sector activities in France has been the subject of numerous reforms for the last 15 years or more, notably with the LOLF¹ in 2001, the RGPP² in 2007 and the MAP³ in 2012. Since 2007 in the higher education and research sector, universities have been affected by this change in management practices, particularly as they have moved to Extended Responsibilities and Competencies (Responsabilités et Compétences Élargies RCE). They now have to manage their own activities, particularly their own payroll, and their finances. These reforms "have resulted in a considerable and rapid increase in the complexity and uncertainty of the university environment" (Gillet and Gillet, 2013). In this context of transformation, universities are now using management tools for internal reporting (dashboards, cost accounting, etc.).

Since the introduction of the Law relative to the Liberties and Responsibilities of Universities (LRU), in this framework of new responsibilities, we have witnessed the implementation of procedures for the certification of accounts in universities. Article 18 of this law provides that, in the context of access to Extended Responsibilities (RCE), "university accounts have to be certified annually by a legal auditor"⁴.

In the literature on governance, this mechanism is supposed to contribute, in the classical approach, to reducing the asymmetry of information and agency

conflicts between different stakeholders. The cognitive approach, more recent in the literature on governance, raises the question of potential cognitive inputs from legal audit. Providing it is efficient, this control mechanism may contribute to the sustainability and development of organisations (Jensen and Meckling, 1976, Anderson *et al.* 1993, Charreaux, 1997). As a result, according to the paradigm of efficiency in governance, the implementation of legal audit within universities is likely to lead to increased efficiency.

Moreover, if we consider the literature on the appropriation of a new mechanism within organisations, the success of the implementation of legal audit raises the question of the factors of its appropriation and in particular its perceived legitimacy. In this paradigm, the legitimacy of a new tool depends on its degree of acceptability. The acceptance and sustainability of a new control tool depends on the individuals involved in its use (Buisson, 2006). Thus, the success of the implementation of a new management tool results from a process of appropriation by the individuals through different factors of legitimacy (De Vaujany, 2006). The successful implementation of legal audit as a new governance mechanism is therefore a major managerial challenge and there is a possibility that this tool may fail in its implementation and/or its purpose. The point here is to question the relevance of its implementation and its impact on the governance of universities.

¹ LOLF: Loi Organique Relative aux Lois de Finances (Legislation governing public finance in France).

² RGPP: Révision Générale des Politiques Publiques (General Revision of Public Policies).

³ MAP: Modernisation de l'Action Publique (Modernisation of Public Action).

⁴ Paragraph 4 of the new Article 712-9 of the French Education Law.

1. CONTEXT

and major reforms in French universities

1.1. French university faces "NPM" and institutional pressures

In a knowledge-based economic system, universities are primary concerns for states, and these concerns have led to numerous reforms, as countries must make sure that their universities can train highly qualified people able to ensure that research is translated into innovations (Musselin, 2008). In this sense, universities have become a political instrument to create a global competitive advantage.

Indeed, as modern states are very concerned about improving the performance of universities in a highly competitive international higher education market

(Musselin, 2008), a new terminology has emerged with terms such as "strategic plan", "results", "evaluation" and "audit" (Mok and Lo, 2002). Different strategies have been adopted to improve the efficiency and effectiveness of this strategic sector: internal audits, quality assurance, performance commitments and management by objectives (Mok, 1999). This new terminology and these new strategies are part of the models of efficiency and legitimacy of public organisation structures. They are known as New Public Management (NPM).

As Amar and Berthier (2007) suggested, NPM is trans-disciplinary and covers strategic, finance, marketing and human resources functions. On the basis of their analysis, we wish to highlight in the following table the link between these different functions of NPM and the models of legitimacy and efficiency. In doing so, we consider that all research on NPM necessarily fits in one and/or the other of these two models.

FONCTION	ACTIONS	PARADIGMS	
		Efficiency	Legitimacy
Strategic	Management by results	X	
	Strategic planning implementation	X	
	Privatisation of public enterprises, outsourcing	X	
	Establishment of public/private partnerships	X	X
	Separation of political and administrative functions	X	X
	Deconcentration and/or decentralisation	X	X
	Use of new information and communication technologies internally	X	
	Generalisation of evaluation (culture of performance)	X	X
	Simplification of administrative procedures	X	X
Finance	Reduction of deficits	X	
	Budgeting by programme	X	
	Increased accounting transparency	X	
Marketing	Development of public marketing		X
	Use of new information and communication technologies externally		X
Humain ressources	Downsizing	X	
	Accountability and motivation of public sector employees	X	
	Development of participation	X	

Table 1 – The different components of NPM and the paradigms to which they refer
Adapted from Amar and Berthier (2007, p.4)

In the perspective of efficiency, the objective of NPM is to develop market mechanisms within universities to enhance their performance, which is measured according to the achievement of results, mainly financial ones (Martin and Ouellet, 2010, p.18). This raises the question of the governance challenges and risks of mission drift that universities and non-market organisations in general face in their processes of hybridisation and integration of market mechanisms (Battilana and Lee, 2014, Ebrahim *et al.*, 2014, Battilana *et al.*, 2015).

In the paradigm of legitimacy, neo-institutional researchers offer new interpretation perspectives to the efficiency of NPM. They explain the adoption of management tools by universities, not for their intrinsic qualities, but for the emergence of a “*World society*” (Meyer *et al.* 2007) marked by “*global scripts*”, that is, discourses, policies, beliefs and cultural norms

imposed on the higher education sector (Musselin and Dif-Pradalier, 2014).

These “scripts” in effect have led to the adoption by universities of the same organisational practices and structures as those prevalent and prominent in the private structures they use as models. This phenomenon is the result of a process called institutional isomorphism (Desreumaux, 2004), defined by DiMaggio and Powell (1983, p.149) as a “constraining process that forces one unit in a population to resemble other units that face the same set of environmental conditions”. The authors distinguish three types of isomorphism that can be found within universities table 2).

The neo-institutional perspective is part of the paradigm of legitimacy and power and seems to complement rather than oppose the efficiency paradigm discussed above.

ISOMORPHISM	DEFINITION	WITHIN UNIVERSITIES
Coercive	The result of pressures, both formal and informal, and the cultural weight expected by the society in which the university operates	<ul style="list-style-type: none"> ▪ Laws and regulations put in place by the regulatory authorities (e.g. LRU law, etc.) ▪ Standards resulting from international agreements (e.g. The Bologna consensus, etc.)
Normative	The result of professionalisation defined as “ <i>the collective struggle of the members of an occupation to define the conditions and methods of their work, to control ‘the production of producers’ (...), and to establish a cognitive base and legitimation for their occupational autonomy</i> ” DiMaggio et Powell (1983, p.70)	<ul style="list-style-type: none"> ▪ Peer review (e.g.: recruitment of teaching-research staff, evaluation of articles submitted for publication, etc.) ▪ International accreditation standards (such as the European Quality Improvement System run by the European Foundation for Management Development) and national certification (such as the French QUALICERT certification granted to the IAEs by the SGS corporation)
Mimetic	Occurs in a context of great uncertainty. To legitimise their actions, all organisations adopt the same organisational models, as they are considered more legitimate or more effective (DiMaggio and Powell, 1983)	<ul style="list-style-type: none"> ▪ Development of interactions between university management teams in the context of conferences organized by university associations at national level (e.g. Conference of University Presidents) and international level (e.g. The Network of Universities from the Capitals of Europe composed of 44 universities) ▪ Important role played by the media; development of different national and international rankings (e.g. SMBG for the best Masters and MBAs in France and Shanghai World University Rankings)

Table 2 – The three types of isomorphism within universities
Based on the work of DiMaggio and Powell (1983) and Engwall (2007)

In France, the application of the NPM principles and the pressures resulting from institutional isomorphism have led public authorities to gradually put in place a set of reforms aimed at the public sector in general and the higher education sector in particular.

1.2. Reforms in French universities

For more than twenty years, and particularly since the Bologna consensus, the process of modernization of French universities has been intensified and a number of reforms have been initiated. According to Musselin (2008), this reform movement has been inspired by the systems in place in countries considered as models, notably the American university system, which ought to be imitated even if it cannot be equalled.

Musselin (2001) points out that one of the major reforms that have shaped a new university context in France is the implementation of a contractual policy in the late 1980s. Chronologically, this contractualisation was then reinforced with the promulgation of the LRU law in 2007. With this law, university budgets become “global budgets” and encompass the entire university payroll.

This was followed by another major reform of the universities’ funding allocation system. Indeed, since January 1, 2009, the “SYMPA”⁵ allocation system has replaced the old “SAN REMO”⁶ model introduced in 1994. This new system links funding to performance and has led to “competition” among French universities in a context of scarce resources.

The university reform process then accelerated under the mandate of President Sarkozy, who said that “in order to play a respectable role on the international economic arena where a global battle for intelligence is in progress, France must reform its higher education system to reach world class level”⁷.

Within this logic of ever-increasing contractualisation, A. Juppé and M. Rocard (2009) showed, in a report⁸ to the government, the weakness of the “overall impact of French research”. This report became the basis for the launch in June 2009 of the “Big National Loan” project and the successive PIA (Programme d’Investissement d’Avenir - Investment Programme for the Future) which aimed, among other things, at the creation of world-class university complexes geared towards technological innovation in order to attract the intellectual elite and to strengthen the nation’s competitiveness within the context of the “globalized knowledge economy”.

The latest reform of the ESR⁹ (Law on Higher Education) 2013 aimed to set up a national strategy for higher education while giving a greater role to the Regions. By seeking to strengthen co-operation between universities and to allow French research to play a significant role internationally, this law amended certain provisions put in place by previous governments, but without calling into question the main principles of contractual liability or the extended competencies (RCE) granted to universities.

While it is the Pécresse (2007) and Fioraso (2012) laws which embody university reforms and competitive tendencies, it is essentially the PIA programme and its principle of call for projects (AAP Index I site) that play a structuring role in the ESR competitive environment. Under the control of the Prime Minister and through the General Investment Commission (CGI), the €57 billion allocated to PIA 1 (€35 billion), 2 (€12 billion) and 3 (€10 billion) is a significant strategic focus for the State. As stated in the CGI document, “The objective of the PIA is to increase France’s potential growth by focusing on the economy of intelligence: education, research, economic and social innovations. This means making an exceptional investment effort to support the strongest and most promising projects for the future, beyond the actions pursued by ministries within the usual budgetary framework. The PIA does not pursue other objectives

⁵ System for allocation of resources based on performance and activity.

⁶ Analytical System of Distribution of budget.

⁷ Extract from the mission statement of President Nicolas Sarkozy to Valérie Pécresse, Minister of Higher Education on priorities for higher education, 5 July 2007.

⁸ “Investing for the Future - Strategic Investment Priorities and National Borrowing”, report to the government, chaired by Alain Juppé and Michel Rocard (2009).

⁹ Enseignement Supérieur et Recherche.

such as equal opportunities and equal treatment of territories, hardship assistance or support to struggling sectors, as legitimate as these may be, even if it may contribute to these aims”.

These strategic investments, which go beyond the prerogatives of the Ministry of Higher Education and Research (MESR), are intended to permeate the whole territory by supporting regional development through the creation of new research transfer tools, such as SATT (Sociétés d'accélération de transfert technologique), IRT (Instituts de recherche technologique), ITE (Instituts pour la transition énergétique), IHU (Instituts hospitalo-universitaires), and technological platforms or by supporting existing Carnot Institutes. In this sense, PIA is permanently transforming the higher education sector and the “Teaching Research Valorisation” value chain of universities.

These various reforms have had an impact on management practices within French universities; indeed, universities must now manage their own payroll, activities and finances, improve their performance and be able to attract alternative funds in addition to those given by the State.

This increased autonomy of universities and the extension of their competencies and responsibilities was carried out at the same time as the reinforcement of ex-post control; indeed, the LRU law also introduced a new additional type of control, namely the implementation of legal audit.

2. A CONCEPTUAL FRAMEWORK

of the factors of legitimacy of legal audit in university governance

In order to examine the legitimacy factors of legal audit as a new governance mechanism in universities, we propose a modelling of these legitimacy factors based on a literature review linking work dealing with governance in the paradigm of efficiency (2.1), work on the issue of the appropriation of tools by stakeholders (2.2) and the legitimacy underlying this appropriation (2.3) (cross fertilisation).

2.1. Legal audit as a governance mechanism: from a disciplinary to a cognitive approach

According to Charreaux (2004), the theoretical framework dominating the debate on governance is part of an efficiency perspective. The thinking in this field often focuses on the study of mechanisms, in our case legal audit, which can improve the efficiency of the organisation by minimising the organisational costs induced by the decisions of creation and distribution of value. This minimisation of costs inherent in decision-making aims to ensure the sustainability and development of the organisation. We wish to examine the different roles of legal audit in the two main theoretical approaches of governance: disciplinary (2.1.1) and cognitive (2.1.2) roles of governance.

2.1.1. Legal audit as a mechanism for disciplinary governance

In the disciplinary approach of governance, legal audit fulfils two main functions: it has a control function in the shareholder approach and plays a role in reducing the information asymmetry in the partnership approach.

In the shareholder approach, legal audit is seen as a governance mechanism regulating the relationship between managers and shareholders in a context of information asymmetry (Jensen and Meckling, 1976). According to the two authors, legal audit performs a dual function; on the one hand, it has a monitoring function, for the benefit of the shareholders of the organisation, who consider the financial statements to be a means of controlling managers. On the other hand, it responds to a need of justification (bonding) for the benefit of managers who can produce financial statements whose quality is recognised by an external auditor and thus feel exempt.

If the shareholder approach focuses on the relationship between shareholders and managers, the stakeholder theory focuses on the relationship between managers and stakeholders in a situation of information asymmetry. In this context, Hill and Jones (1992), followed by Charreaux (1997), propose the stakeholder agency theory, which considers as

stakeholders all the economic agents who hold a legitimate claim to the firm and as such are entitled to a portion of the organisational rent. Legal audit therefore has the social function of vouching for the quality of the published financial statements, thus providing assurance to the various stakeholders that the risk associated with the quality of the published financial information is low (Robertson, 1993).

2.1.2. Legal audit as a mechanism of cognitive governance

The narrowness of the disciplinary approach and the weakness of its explanatory power of the process of value creation led Charreaux (2011) to introduce the cognitive approach in governance. In this approach, “knowledge appears to be at the centre of the value creation process” (Depret and Hamdouch, 2005). In this context, auditing, beyond its disciplinary function, is considered as a mechanism, which generates value as a “means of regulating the organisation by proposing improvements and corrections to the existing system,” (Joras, 1997). By analysing the risks, whether they be contextual, cyclical, business or organisational, the legal auditor through his/her punctual mission, through the assurance he/she brings about potential criminal offenses, constitutes a permanent source of learning for organisations (Carassus, 2008). His/Her potential cognitive contribution to the managerial decision-making process raises the question of its appropriation by the individuals in a pre-existing governance system.

2.2. Legal audit and its appropriation

Appropriation is the subject of many studies in management sciences, notably in order to analyse the legitimacy and success (or failure) of the implementation of management tools. To understand the process of appropriation of legal audit, we wish to examine how this governance mechanism is also a management tool (2.2.1), whose successful implementation raises the question of its legitimacy (2.2.2).

2.2.1. Legal audit as a management tool

Hatchuel and Weil (1992) define a management tool as “a singular conglomerate, made up of three elements, different in their nature, but interconnected: a technical substrate, a management philosophy and a simplified vision of the organisation”.

This definition enables us to go beyond the traditional approach of management tools as exclusively instrumental. Moisdon (1997) points out that management tools do not only have a normative role, they are not meant simply to ascertain the conformity of the behaviour of the individuals, but can also have a cognitive role by contributing to the creation of “knowledge and exploration of the real”. This new grid assigns a dual role to management tools: binding (monitoring) and enabling. Dashboards, new accounting rules, competency benchmarks, strategic matrix, cost calculation systems, budget control systems and many others are all management tools commonly deployed in organisations.

As an integral part of the accounting and financial information system, these management tools¹⁰ have become control and incentive mechanisms and, as such, provide a framework for managerial decision-making. As in the analysis of Fama and Jensen (1983), they are generic governance mechanisms within any organisation.

In this framework, we present in the table below the different academic and professional definitions

¹⁰ “Decision hierarchies are buttressed by the organizational rules of the game, for example, accounting and budgeting systems that monitor and constrain the decision behavior of agents and specify the performance criteria that determine rewards” (Jensen and Fama, 1983, p.310).

of legal audit and we examine to what extent it is a management tool in itself with regards to the three dimensions of the definition proposed by Hatchuel and Weil (*op. cit.*) or Moisdon (*op. cit.*).

We can describe the three dimensions identified by Hatchuel and Weil (*op. cit.*) in the definition of a management tool in the table below:

- A “**technical substrate**”: as far as legal audit is concerned, this is essentially made up of the accounting documents (balance sheet, profit and loss statement and annexes), the manual of internal control procedures, auditor’s reports, accounting standards, etc.
- A “**management philosophy**”: the idea is to reconcile the different perceptions of the individuals concerned by legal audit to reach a “rationalisation target” which is, in our case, the quality of the accounting and financial information.

- A “**simplified vision of organisational relations**”: In the case of legal audit within universities, the individuals who use this new tool and comply with its requirements are the President (Vice-Chancellor) and his/her management team (financial, internal audit, asset management, human resources management services, etc.) and the university accounting officer, who is also in charge of the dissemination of these requirements. The designers of this tool are the legal auditors.

Using Hatchuel and Weil’s definition (*op. cit.*) makes it therefore possible to consider legal audit as a management tool within universities with regard to different stakeholders. Legal audit also has two governance functions: it restrains management discretion within the framework of a disciplinary approach or extends it in a cognitive perspective (Charreaux, 2011). Its effects however, raise the question of its appropriation by the parties involved.

Conceptualisation of legal audit	Dimensions of management tools		
	Technical Substrate	Management Philosophy	Simplified Vision of the Organisation
Legal audit is “ <i>The examination carried out by an independent professional, external to the company, with a view to expressing a reasoned opinion on the accuracy and the sincerity of its balance sheet and income statements. It naturally leads to the certification of the company’s accounting information</i> ” (Raffegaue <i>et al.</i> , 1994)	X		X
Legal audit “ <i>allows the auditor to formulate an opinion, in which he states whether the accounts have been drawn up in accordance with the accounting standards applicable to them, in all significant aspects. This opinion is expressed, in accordance with article L.823-9 of the French Commercial Code (Code de commerce), in terms of ‘certification of accuracy, reliability, and fair representation’</i> ” (Compagnie Nationale des Commissaires aux Comptes, 2003)	X	X	X
“ <i>The long-term objectives of the audit process should be to provide a guide to future management decisions on all financial issues such as controls, forecasting, analysis and reporting</i> ” (Holmes, in Raffegaue and <i>op. cit.</i>)		X	X

Table 3 – Characteristics of legal audit as a management tool
From the analysis of management tools by Hatchuel and Weil (1992)

2.2.2. Understanding the appropriation of legal audit: the question of legitimacy

The literature on the appropriation of management tools provides interesting insights. For example, Bédé *et al.* (2012) studied the success of the appropriation

of the Qualicert tool through its legitimacy within a French public school of management. In order to understand the process of the appropriation of legal audit by stakeholders, studies on appropriation have identified a set of characteristics, which make up appropriation, summarised in the following table:

Author	Scope of appropriation	Definition of appropriation
Rabardel (1995)	Interaction between actor and tool	<i>“The process by which the subject reconstructs for himself the patterns of use of an artefact during an activity which is meaningful to him”</i>
Cova and Cova (2001)	Resistance or diversion from the intended use	<i>“A form of resistance to normalisation”</i>
Grimand (2006)	Construction of meaning	<i>“A process of interpretation, negotiation and construction of meaning within which the individuals question, develop, reinvent models of collective action”</i>

Table 4 – Synthesis of appropriation definitions

De Vaujany (2006) shows that understanding the appropriation of management tools requires the mobilisation of three interdependent approaches: a rational,

a psycho-cognitive and a socio-political perspective. Table 5 summarises each of these perspectives.

	Rational perspective	Socio-political perspective	Psycho-cognitive perspective
Nature of management objects and tools	A vehicle of rationalisation, a working tool	A valuation tool (a “medal”), of rhetoric (an “argument”) or influence (an “asset”)	A learning medium, an object of affection or an object for processing information
Nature of the appropriation process	A standardised process. Appropriation is “instantaneous”	A social act. Appropriation is a collective process that takes place over time	A psycho-cognitive process. Appropriation is an individual or collective process that takes place over time
Challenge of appropriation	The objective is to optimise decision-making and managerial action	Appropriation is the result of the individuals’ play	Appropriation is a learning and construction of meaning process

Table 5 – The three perspectives of appropriation

Adapted from Vaujany *et al.*, (2005, p.28) and Grimand (2006, p.20)

According to De Vaujany (2006), this broader approach makes it possible to achieve a deeper understanding of the appropriation process by examining the coordination mechanisms underlying it. If we combine these perspectives, we understand that appropriation involves individuals, and results from a construction of individual and collective meanings in order to accompany managerial decisions. It therefore leads to a variable degree of acceptability of the new tool, as far as behaviour is concerned.

According to Buisson (2006, p.165), the acceptance of a management tool is linked in part to its legitimacy. “Individuals would then judge the good and the bad, the acceptability and the unacceptability (of the tool). To legitimise a new management tool is to subject it to social judgment, especially that of the members of the organisation, who will judge its acceptability...”

From a normative point of view, inspired by the neo-institutional theory, Buisson proposes, like other research (Fligstein, 1996, Dacin *et al.*, 2002), to reinforce the internal legitimacy of the tool by designating an “institutional entrepreneur”. According to Buisson, this institutional entrepreneur will have the role of “legitimater” and “must promote his project and his ideas with the various stakeholders, thus making them acceptable and close to the individuals’ concerns, even though they are diverse”. This role of the institutional entrepreneur “involves an important didactic dimension in which he must explain, theorise, convince, interest, reassure, mobilise, etc.” (Maguire *et al.*, 2004). In order to achieve this goal, according to Pettigrew (1979 in Buisson 2006), institutional entrepreneurs “act not only on the tangible aspects of organisations such as structures and technologies, but also on symbols, ideologies, languages, beliefs, rituals and myths belonging to the organisational life”.

In our research question on the appropriation of legal audit within universities, the role of “institutional entrepreneurs” is likely to be carried by different individuals involved in management, in particular management teams assisted by accounting officers and/or by internal auditors. According to Buisson (*op. cit.*), the success of the appropriation of the new tool presupposes that all these individuals be facilitators of the construction of the legitimacy of legal audit, in this case: the political team, the Directorate-General for Services (DGS), the accounting agency and the

directors of the board. From this perspective, work on legitimacy seems to be fruitful.

2.3. Legitimacy according to Suchman (1995): a synthesis of strategic and neo-institutional approaches

For Parsons (1960 in Dejean, 2004), legitimacy is “the sharing of common values between the organisation and the social system to which it belongs”. In other words, to be legitimate, the organisation must conform to socially constructed values.

Suchman (1995, p.574) synthesises the strategic (Pfeffer and Salancik, 1978) and neo-institutional (Meyer and Rowan, 1977; Di Maggio and Powell, 1983) approaches of legitimacy and proposes a broader definition of legitimacy as a “generalized perception or assumption that the actions of an entity are desirable, proper or appropriate within a socially constructed system of norms, values, beliefs and definitions”. The explanatory power of this integrative approach seems interesting for us to understand the factors of appropriation of legal audit within universities.

Based on this definition, Suchman distinguishes three orders of legitimacy that make it possible to identify the mainsprings of acceptance by the individuals when they are faced with a new tool.

The first order of legitimacy identified by the author is **pragmatic legitimacy**. This order of legitimacy is based on the perceptions of those involved in setting up the new management tool and the positive aspects of the tool. Pragmatic legitimacy is reached when these individuals see their objectives integrated and reinforced during and after the implementation of the tool. Suchman proposes three components of pragmatic legitimacy:

- **Exchange legitimacy**: based on the involvement of stakeholders in the implementation of the tool. In this type of legitimacy, stakeholders support the process in order to benefit from favourable interdependence exchanges.
- **Influence legitimacy** in which individuals are involved in the success of the tool not so much

because it facilitates their exchanges but rather because they believe that the tool takes their own interests into account. This aspect of legitimacy works when the initiator of a “new tool” project involves the individuals engaged in the process of its implementation.

- **Dispositional legitimacy:** this aspect of legitimacy works with the stakeholders whose “Goals, tastes, styles, and personalities” are close to those the tool embodies and epitomises. The users are likely to give legitimacy to management tools that “have their interests at heart,” that “share their values,” or that are “honest,” “trustworthy,” “decent,” and “wise”.

The second form of legitimacy is **moral legitimacy**. It refers to a positive normative evaluation of the new tool. Contrary to pragmatic legitimacy which focuses on the interests of the users, moral legitimacy is “socio-tropical” (Suchman, *op. cit.*). In this sense, it does not rely on judgments as to whether a given tool benefits the users, but rather on judgments as to whether the tool effectively promotes the “well-being of the organisation” in general. According to the author, moral legitimacy is achieved when the new tool corresponds to the system of socially constructed values. Suchman distinguishes four components of moral legitimacy:

- **Consequence legitimacy:** rests on judgments concerning the results and the achievements resulting from the implementation of the management tool.
- **Procedural legitimacy:** In addition to achieving results in line with socially constructed values, management tools can contribute to the acquisition of moral legitimacy by adopting socially accepted techniques and procedures (Scott, 1977 *in* Schuman). This procedural legitimacy becomes more important in the absence of clear performance measurement systems (Scott, 1992 *in* Suchman, 1995).
- **Structural legitimacy:** In this case, the stakeholders perceive the tool as valid and

worthy of support because it contributes to the adoption of the appropriate structures in line with the system of values. The structural legitimacy of the management tools is gained when these tools recommend the introduction of quality control procedures¹¹.

- **Personal legitimacy:** is based on the “charisma of the individual organisational leaders” carrying the project of setting up the new tool. According to Suchman, in general, such personal legitimacy is often “transitory and idiosyncratic”.

The third type of legitimacy is cognitive legitimacy, which is based on knowledge rather than interest calculations or evaluation (Aldrich and Fiol, 1994 *in* Suchman, 1995).

For Aldrich and Fiol (*op. cit.*), **cognitive legitimacy** is achieved when the subject to be legitimised is considered “taken for granted” by its environment. This legitimacy does not lead to a “positive or negative” assessment. It can be considered as inevitable and continuous (Suchman, *op. cit.*). Thus, tools acquire the status of “self-evident” or “are considered as usual and functional elements of the social environment” (Jepperson, 1991 *in* Suchman, 1995).

According to Suchman, this type of legitimacy depends on the cognition or understanding that the stakeholders have of the management tools. According to Scott (1991), gaining this “legitimacy of comprehensibility” involves the use of “cultural elements, socially constructed by symbolic and cognitive representations”; in other words the tools gain legitimacy when stakeholders converge in their evaluations, when the contributions of these tools are in line with expectations, and bring added value to the organisation.

Based on the literature on legal audit and the appropriation of management tools, it appears that the success of its implementation and the expected disciplinary and cognitive effects depend on the legitimacy factors of this new mechanism within the governance of universities. In this sense, the appropriation of legal audit within universities constitutes a cognitive process of multi-level legitimation of the reformed

¹¹ “Structural legitimation focuses on the general organisational features that arise when entire systems of activity consistently recur over time (e.g., “Does the organisation have a quality control department?”)”.

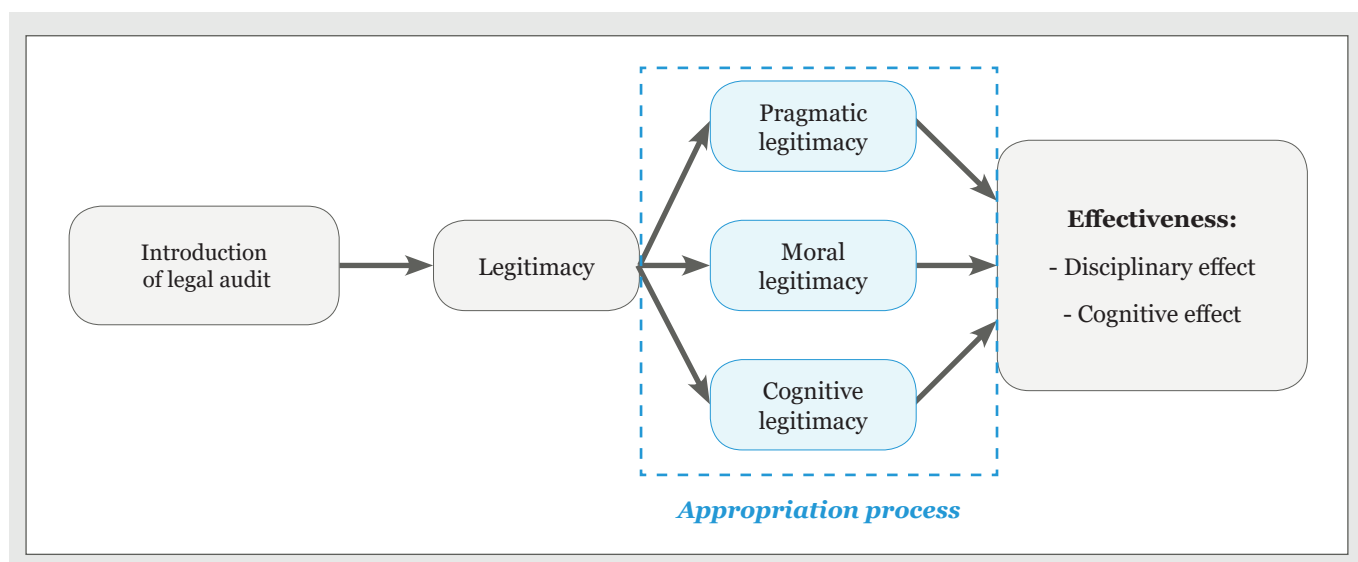


Figure 1 – : Conceptual model of the legitimacy factors of legal audit as a new governance mechanism for universities

governance of universities. In Figure 1, we summarise a conceptual model of the legitimacy factors of legal audit in universities.

3. METHODOLOGY

To address the legitimacy of legal audit as a new governance mechanism for universities, the discourse (Phillips *et al.*, 2004) of the various stakeholders involved in the audit process are essential empirical material.

The objective is to understand the nature of the legitimacy of the tool and whether its very nature can promote or hinder its appropriation. Consequently, in order to analyse the appropriation of legal audit as a cognitive process, we chose a qualitative approach based on fourteen semi-directive interviews and a complementary documentary study. Data collection through interviews seems to be a relevant approach to reach this goal. As Blanchet and Gotman (2010) put it, “A study based on interviews is the privileged instrument to get to the facts expressed through speech. These facts concern the systems of representations (constructed thought) and social practices (experienced facts)”. Our purpose is to enable the interviewee to “let his/her mind take over” (Kaufmann, 2001).

These interviews were conducted in two different universities. The choice of these universities corresponds to the principle of theoretical sampling, which means that the universities studied were rather selected for theoretical reasons than for statistical ones, which reflects our object of research. The main criterion used in the choice of the two universities was diversity (Hlady Rispal, 2002), whose purpose it is to reach a better understanding of the phenomenon and sometimes even of its complexity. We therefore chose our two universities because of their differences on three levels:

- Organisational level: we selected a university (A) which was created through the merger of three universities (universities 1, 2 and 3), and was therefore likely to be faced with the organisational problems which usually arise from such mergers (differences in culture and identity, conflicts of power, operating problems, etc.) and a university (B) which had not undergone a merger;
- Budget size;
- Number of students;

The table below illustrates the diversity of the two selected universities.

Based on the transcription of these interviews, we carried out a thematic analysis of discourse in the context of a qualitative approach (Miles and Huberman, 2003).

Variety Criterion	University A	University B
Organisational	Founded through the merger of three universities	University not merged
Managed budget in 2015	€720 million	€180 million
Student number in 2015	74 000	16 000

Table 6 – Differences between the two selected universities

We can add that the documentary study focused on the analysis of a set of reports from both universities, particularly the reports of legal auditors, the minutes of the deliberations of the boards of directors, of the regional Chamber of Accounts, but also from their websites.

3.1. Data Collection

In order to collect “discursive data reflecting the conscious or unconscious mental universe of individuals” (Baumard and Ibert, 2003), we let our interviewees express themselves freely on the subject of the research. However, in order to guide and circumvent the discussion to the topic studied, we wrote

an interview guide, which included a set of major questions. We were able to use stimulus questions to supplement and/or clarify the answers, and also questions of involvement that helped define an idea or a concept put forward by our interviewees precisely. Our sample is made up of four specific groups who represent the heterogeneity of the groups involved in the process of appropriation of legal audit (Table 7) i.e. the Political Team (PT), the Directorate-General for Services (DGS), the Accounting Agency (AA), and the Directors of the Board of Directors (DBD). In order to guarantee the validity of the data used in the thematic analysis, it is necessary to interview diverse individuals to apprehend their perception of the legitimacy of legal auditing and to account for the different powers at stake.

Group 1	Political Team (PT)	University President (Vice-Chancellor)	3 individuals
		Vice-President in charge of the overall budget	
		Vice-president CEVU (Council for Studies and University Life)	
Group 2	General Director of Services (GDS)	General Director of Services	5 individuals
		General Director of Services	
		Administrative and Financial Director	
		Head of Internal Audit	
		Human Resources Director	
Group 3	Accounting Agency (AA)	Accountant	3 individuals
		Accountant	
		Accountant assistant	
Group 4	Members of the Board of Directors (BD)	Member representing students and adult education	3 individuals
		Member representing teaching-research staff	
		Member representing the socio-economic world	
TOTAL			14 individuals

Table 7 – Sample characteristics

Respon- dant	ORDER OF LEGITIMACY						COGNITIF	
	PRAGMATIQUE			MORAL			Taken-for- Granted	“Comprehen- sibility”
	Exchange	Influence	Dispositional	Consequential	Procedural	Structural	Personal	
1	<p>“Today we are asking the different colleges components for more accurate information for example for the closing operation year-end closings”</p>	<p>“I am the main principal contact person interlocutor for the auditors, the aim is not to work in solo with the auditors, but to work in common with the central management (HR, financial director, IT, etc.)”</p>		<p>“If our accounts are not certified I will say that it is a problem, because it means that our accounts are false, what is displayed is not at all correct, and this has consequences for the DGFiP and the Rector of the academy **, or the Courts of Auditors Accounts, because the auditor’s report is passed on transmitted to everyone”</p>	<p>“We are trying, with the help of our auditors, to strengthen our internal control with efficient procedures”</p>	<p>“I changed a few things, I made sure I had an ‘account expert contact’, I dissociated the different competencies”</p>	<p>“We have a very competent accounting officer, he is in charge of the certification project.”</p>	<p>“I think that a certification with an unqualified opinion is a quality stamp, it gives a good image of the university both internally and externally”</p>
2	<p>“It also reinforces collaboration with the authorising officer while respecting everyone’s role.”</p>		<p>“I am delighted, we are really moving to professional accounting”</p>	<p>“Before certification we never talked about internal control, procedures, internal audit, cash management, multi-annuality, so it brings a new vision to management.”</p>	<p>“The main contribution of auditors is the recommendations they make to improve our internal control”</p>			<p>“For me the certification of accounts is a step towards a greater professionalisation of our management”</p>

Tableau 8 – Extrait de la méta-matrice non ordonnée

* National Public Finances.

** Regional academic councils called académies are responsible for supervising all aspects of education in their region. Each académie is headed by a Recteur who is the representative of the Ministry of Education.

3.2. Data analysis

The interviews were all transcribed and subsequently read through, which led to the drafting of 14 synthetic records. This process made it possible to clearly identify the comments and the themes reflecting the perceptions of the interviewees. According to Strauss and Corbin (2004), the elaboration of these synthetic records, or what Wacheux (1996) calls the “pre-coding” phase, is considered as the preliminary step necessary to the next phase of coding. Once the synthetic reports had been written and analysed, we carried out a more cross-sectional analysis of our interviews. This is what Bardin (2003) calls the transition from a vertical analysis to a horizontal analysis, in other words “coding”. In order to carry out the thematic coding (Miles and Huberman, *op. cit.*) for our interviews, we focused mainly on the themes mentioned in our interview guide, which was devised according to our conceptual framework.

We made sure to ask our interviewees the same questions in order to obtain answers on the same theme, and thereby guarantee the internal validity of our results. All our interviewees’ discourse was analysed together so that we could easily identify possible convergences and divergences of perception in relation to the different themes. We then proceeded to the construction of a meta-matrix (Table 8) according to the themes from our interview guide in order to organise the answers, combine them and make them more readable. The objective was to identify the interviewees’ perceptions of the various legitimacy types regarding legal audit. This matrix gives us the

possibility to compare the perceptions of the respondents. This in turn made it possible to isolate the key concepts and themes, as well as their recurrence, and to grasp the importance of certain themes.

4. RESULTS:

A multi-level perception of legitimacy within universities

In this part, we present the answers of our interviewees according to types of legitimacy. Based on the meta-matrix we created, we present the responses which seem to be the most significant of the three types of legitimacy defined by Suchman (pragmatic, moral and cognitive).

4.1. Pragmatic legitimacy

This part presents pragmatic legitimacy, which is based on the judgment of the immediate benefits provided by legal audit to the different stakeholders and users of the tool. We distinguish three components of legitimacy: legitimacy of exchange, of influence and of disposition.

4.1.1. Legitimacy of exchange

For this type of legitimacy, we are interested in the perception of individuals in relation to a possible improvement of exchanges thanks to legal audit. Table 9 below presents responses related to exchange legitimacy.

Group	RESPONSES
PT	<p><i>“It facilitates our relations and our exchanges with supervisory authorities, who should have more confidence in the certified accounts”.</i></p> <p><i>“Today we are asking the different colleges for more accurate information, for example for year-end closing”</i></p>
GDS	<p><i>“I think the CAC has contributed to the improvement of internal dialogue. As soon as they (auditors) arrive at university everyone gets together: the financial services and the accounting agency, and in addition to that, we all make headway together, everyone works on the same thing”.</i></p>
AA	<p><i>“It is true that it requires more effective collaboration with our partners (university colleges, shared services, and central management); it forces us to meet with the authorising officer to find solutions, and it also strengthens the collaboration with the authorising officer, while respecting everyone’s role”.</i></p>
BD	

Table 9 – Responses on exchange legitimacy

We note that the legitimacy of exchange of legal audit is mentioned by all participants except the members of the Board of Directors.

The Political Team stresses that, on the one hand, the supervisory authorities and partners have more confidence in financial information certified by a legal auditor, which facilitates exchanges. On the other hand, enforcing instructions is easier when they come from the external auditor's report. For the GDS, legal audit has brought the teams together and strengthened the cohesion of all the financial services teams and of the accounting agency. Finally, for accounting officers, the legal auditor justifies and supports the demands they make from their various collaborators in their daily work, especially from the authorising officer, the finance department and the heads of faculties.

Thus, on the whole and with the exception of the management team group, all the individuals interviewed recognise the contribution of legal audit to enhanced communication.

4.1.2. Influence legitimacy

With this type of legitimacy we focus on the fact that individuals feel their interests are taken into account by the owner of the “certification of accounts” project, during the implementation process. Table 10 quotes the responses which express the legitimacy of influence.

We can see that the political team, instructed by the supervisory authority to implement the “certification of the accounts” and the accounting agency which is in charge of this approach, endeavoured to involve the various groups during the implementation and the appropriation process of the new tool. This involvement strengthened the legitimacy of influence for the GDS services, in particular the steering committee, the finance department, the human resources department, the portfolio management team and the IT department.

4.1.3. Dispositional legitimacy

With this type of legitimacy, we study the association stakeholders make between “their objectives, their tastes, their styles and personalities” and the values embodied by legal audit. Table 11 shows the main responses that reflect this association.

We can see that dispositional legitimacy is mentioned by all the groups that were interviewed.

The political team group sees in the “certification of the accounts” a global approach of accounting quality and consequently more reliable and exhaustive financial statements. The GDS evaluates the results of legal audit in terms of improving the level of financial information and progress in financial management. For accounting officers, the benefit of this new tool lies at the levels of professionalisation and the rigour of accounting and financial management, especially with

Group	RESPONSES
PT	<i>“Staff training has developed, so has awareness of the meaning of quality information. We are really in a quality process, all information must be fair, so that it can be exploited not only by oneself but by everyone else too [...] it is really an important support provided by auditors directly or indirectly”.</i>
GDS	<i>“... an improvement in the sense that it involves everyone in this quality process where everyone understands the significance of their daily tasks better. The objective of the task is not to fill in a sheet but to contribute to a reliable system of information to make relevant decisions”.</i>
AA	<i>“I am the main contact person for the auditors, the aim is not to work in solo with the auditors, but to work in common with central management (HR, financial director, IT, etc.)”.</i>
BD	

Table 10 – Responses on influence legitimacy

Group	RESPONSES
PT	<i>“The transition to RCEs and the intervention of auditors have triggered an accounting quality approach, which is something that benefits the university, it will give us a more accurate view of the results”.</i>
GDS	<i>“I see it as something very positive, it will force universities to look for more quality in terms of financial information”.</i> <i>“Our perception of the involvement of auditors is very positive, insofar as they are perceived as justices of the peace asking us to improve our financial stewardship. We rely on this to change things”.</i>
AA	<i>“We are really moving to professional accounting, it used to be basic, but the stakes were different then. Today we are in a situation where we have to have a certain level of rigour on accounting and financial issues”.</i>
BD	<i>“I find legal audit positive for the university, it allows us to benefit from what is done elsewhere (in private companies) and not be confined within the public sector”.</i>

Table 11 – Responses on dispositional legitimacy

the higher financial and budgetary stakes in universities. Finally, dispositional legitimacy for the BD group is based on the possibility given by this new tool to benefit from what applies in private companies.

4.2. Moral legitimacy

In this part, we analyse moral legitimacy, which is based on interviewees' opinions of the contribution of legal audit to the “well-being of the organisation” in

general. We have identified four components of moral legitimacy: consequential, procedural, structural and personal legitimacy.

4.2.1. Consequential legitimacy

With this type of legitimacy, we analyse the stakeholders' perceptions of the results of the implementation of legal audit. Table 12 presents the responses linked to this type of legitimacy.

Group	RESPONSES
PT	<i>“If our accounts are not certified I will say that it is a problem, because it means that our accounts are false, what is displayed is not at all correct, and this has consequences for the DGFIP (National Public Finances) and the Rector of the academy, for the Courts of Auditors because the auditor's report is passed onto everyone”.</i>
GDS	<i>“The work of auditors contributes to the appropriation of the new RCEs, to improving our security and coordination between services and the consistency of information throughout the chain to reach the right measure of activity”.</i>
AA	<i>“I think that there is a legitimacy of the auditor that is different from that of the accounting officer insofar as the auditor can express reservations. This means that when an accountant submits the financial account, if he says: ‘What I found in the balance sheet is not very regular’, everyone says: ‘OK, we'll see to that when we have time’, when an auditor is involved, as he is external and usually comes from a big group (big 4), it's not quite the same”.</i>
BD	<i>“The auditors' involvement has improved the information presented to the Board of Directors”.</i> <i>“Before certification we never talked about internal control, procedures, internal audit, cash management, multi-annuality, so it brings a new vision to management”.</i>

Table 12 – Responses on consequential legitimacy

We note that this legitimacy of the legal audit tool is mentioned by all stakeholders.

We can also note that the political team group believe the consequences of the “certification of accounts” approach are important. For this group, “non-certified accounts” will give a negative signal to governance stakeholders about the management of the university. For the GDSs, legal audit contributes to the appropriation of the new responsibilities and competences acquired with the LRU law. Moreover, the adoption of the “certification of accounts” approach appears to be a means of achieving the objective of fair measurement of the university’s activities. The group of accounting officers evaluate the results of the legal audit approach in terms of strengthening their position with the authorising officer: “we now have another dimension on which to rely. Instead of dealing with the authorising officer, auditors’ report is used wisely to alter certain operations or to make staff aware of the need to perform certain operations”. Finally, the directors emphasised the improvement in the accounting and financial information presented to the Board of Directors and the use of new concepts (internal control, cash management, etc.) which in turn enables them to have a clearer view of the financial situation of the university.

4.2.2. Procedural legitimacy

Regarding this type of legitimacy we examine how individuals perceive the contributions of legal audit in terms of socially accepted devices and procedures. Table 13 quotes the main responses pertaining to this type of legitimacy.

Based on the table above, we find that the contribution of legal audit to the implementation and reinforcement of new internal control procedures is considered as legitimate by all groups.

While the political team and the accounting agency see it as a triggering process to improve the quality of the internal control system, the GDS emphasises that the procedures suggested by the auditors are more appropriate to the specific context of the university than those imposed by the supervisory authorities. For their part, the members of the Board of Directors perceive the legitimacy of the procedures resulting from the “certification of accounts” approach in terms of complementarity with the work of the accounting agency.

4.2.3. Structural legitimacy

For this type of legitimacy, we analyse the perceptions of the participants concerning the contribution of

Group	RESPONSES
PT	<i>“A new culture of the pursuit of quality in accounting is starting to take shape in our institution, and we are trying, with the help of our auditors, to strengthen our internal control with efficient procedures”.</i>
GDS	<i>“I am wary of the many procedures imposed by the DGFIP, these procedures do not have an operational contribution for the services”.</i> <i>“The auditors come into the institution, start discussions with the accounting officer, the financial services and the HRD, this work is in more line with the processes and realities of the university, so they suggest more adequate improvements”.</i>
AA	<i>“We started this process with procedures related to payroll. It is clear that this process was triggered and then accelerated by the LRU law and the auditors”.</i>
BD	<i>“Auditors give us an image of the quality of our internal control and draw our attention to risk zones, they add new elements to the presentation of the financial accounts made by the accounting officer”.</i>

Table 13 – Responses on procedural legitimacy

Group	RESPONSES
PT	<i>“Today the quality of accounting has become a real issue with the management team. The President (Vice-chancellor) is now carrying out financial restructuring projects, which was not the case before”. “I want to be given regular financial situations, for example quarterly, at the level of the accounting officer, but also at the level of financial management, these services should interact and be able to produce accounts quickly and move towards higher accounting quality”.</i>
GDS	<i>“I changed a few things, I made sure I had an account expert contact, I dissociated the different competencies”.</i>
AA	<i>“The financial landscape will be sure to change after the auditors’ intervention, the financial and accounting organisation will necessarily change”. “In fact we are going to reorganise the whole accounting side of things”.</i>
BD	

Table 14 – Responses on structural legitimacy

legal audit to the adoption of structures in accordance with the socially accepted system of values. Table 14 presents the main responses reflecting this type of legitimacy.

We observe that the structural legitimacy of legal audit is mentioned by all the participants except the BD group.

The political team refers to the financial restructuring of the university and to a desire to strengthen collaboration between the financial services of the authorising officer and the accounting agency in order to monitor the financial situation of the university regularly. The GDS focuses on a structural reorganisation of the financial department. This objective is shared by the accounting agency, which insists on the reorganisation of the accounting processes in order to

reach reliable accounting and financial documents reflecting the patrimonial reality of the university, thus enabling the political team to ensure good guidance.

4.2.4. Personal legitimacy

For this type of legitimacy we are interested in the stakeholders’ perceptions of the “charisma of the leaders” who are in charge of setting up legal audit. Table 15 presents the most important comments related to this type of legitimacy.

For both universities, all stakeholders perceive the accounting officer as the main person in charge of the “certification of accounts” process. The responses we collected confirm the recognition of its legitimacy.

Group	RESPONSES
PT	<i>“We have a very competent accounting officer, he pilots the certification project”.</i>
GDS	<i>“Relations with auditors is now handled by the accounting agency”. “It’s clearly the mission of the accounting officer and financial services”.</i>
AA	<i>“I am the contact person for the auditors”.</i>
BD	<i>“Accounting quality is requested from the accounting agency”.</i>

Table 15 – Responses on personal legitimacy

4.3. Cognitive legitimacy

In this part, we examine cognitive legitimacy which is based on knowledge, contrary to pragmatic legitimacy and moral legitimacy which are based respectively on calculations of interests and evaluation. We have identified two components of legitimacy: ‘taken-for-granted’ legitimacy and comprehensibility.

4.3.1. “Taken-for-granted” legitimacy

For this type of legitimacy we have studied the stakeholders’ perception of the institutionalisation of legal audit. In Table 16, we present a set of responses associated with this type of legitimacy.

For the political team, the “certification of accounts” approach is a process that will eventually give access to alternative financing and find new private partners. For the GDS, legal auditing is considered explicitly legitimate because they believe that it is a process which will improve the organisation and can act as a lever for better long-term governance. The accounting officers share this view. For them, self-evident legitimacy is based on the modernisation and professionalisation of management. For directors, the “certification of accounts” approach is a support, as part of a long-term strategy, to achieve the objective of quality for the accounts of the State and of its operators.

4.3.2. Comprehensibility legitimacy

For this type of legitimacy, the focus is on stakeholders’ cognition or understanding of legal audit. Table 17 presents the responses which show this understanding.

For the political team and the GDS, the legitimacy of the comprehensibility of legal audit is essentially based on its political aspect, in particular in terms of the signal sent to the various stakeholders involved in the governance of the university on the quality of its steering, and the involvement of an external auditor recognised as competent and independent.

The Accounting officers explained their understanding of legal audit from a different angle; they insisted on the correct application of the budgetary and accounting principles as part of a more global strategy of the State, which seeks to improve the quality of its accounts. The members of the Board of Directors see legal audit as an insurance tool on accounting and financial issues, especially when they lack expertise on these aspects.

We can note the presence of all types of legitimacy (pragmatic - moral - cognitive) for each group interviewed. This result reinforces the relevance of Suchman’s theoretical framework. However, if we look closer, we note that the Board of Directors

Group	RESPONSES
PT	<i>“For a university president, the quality of the report the auditor makes on his university has an impact on his wish to seek alternative funding and on the image of his/her university. The long-term objective is that certified accounts will allow universities to ask banks and private partners for money to carry out a specific operation, to collect funds from sources other than the traditional ones provided by the State”.</i>
GDS	<i>“It may help us move towards better quality accounting, also in terms of awareness, accountability, quality of information systems, quality of internal control. For the rest it can act as a lever for better governance, when financial documents have been certified without qualification.”</i>
AA	<i>“With the LRU law, our management is moving from an artisanal level to an industrial and professional level that we have not yet reached. Somehow, the certification of accounts helps us move in this direction”.</i>
BD	<i>“The certification of the university’s accounts is part of a more global strategy of certification of the State’s and of its operators’ accounts”.</i>

Table 16 – Responses on ‘taken-for-granted’ legitimacy

Group	VERBATIM
PT	<i>“Politically, accounts which are not certified cannot be good for the presidency; it can be seen as sloppiness or lack of control, it can be considered as a lack of guidance and a lack of governance”.</i>
GDS	<i>“I think that ‘unqualified opinion’ is a stamp of quality, and it gives a good image of the university both internally and externally; it shows that the job was done properly”.</i>
AA	<i>“This is a mechanism wanted by the State to ensure that universities are managed properly, or at least follow budgetary and accounting principles correctly, and that the accounting and financial information is reliable”.</i>
BD	<i>“Certification reassures directors because they do not have enough accounting and financial skills”.</i>

Table 17 – Responses on comprehensibility legitimacy

group does not mention certain types of legitimacy, in particular the exchange and influence specific components of pragmatic legitimacy and the structural aspect specific to moral legitimacy.

Moreover, the documentary study we carried out in addition to the semi-directive interviews, allowed us to perform a longitudinal analysis of the evolution of the number of qualified opinions made by the auditors in the audit reports of the two universities (A) and (B), from 2011 (year of first certification) to 2015. This study sheds new light on the results of this research and shows a decrease in the number of qualified opinions for the two universities (Tables 18

and 19). This confirms the strengthened legitimacy of legal audit as a new governance mechanism within the two universities.

The comparison of the evolution of the number of qualified opinions for university A (one qualified opinion in 2012 and unqualified opinions in 2013, 2014 and 2015) and university B (3 qualified opinions in 2012, 2 in 2013 and one in 2014 and 2015) reveals legitimacy and a stronger appropriation of legal audit in university A.

This can be explained by the particular context of this university; as mentioned above, the creation of

2011						2012	2013	2014	2015				
Before the merger						After the merger: creation of University A							
University 1		University 2		University 3									
Nb	Object	Nb	Object	Nb	Object	Nb	Object	Nb	Object	Nb	Object	Nb	Object
1	Absence of inventory	0	-	2	Assets not accounted for (France Domaine)	1	Provisional revenue account considered too high	0	-	0	-	0	-
	-		-		Absence of inventory		-		-		-		-

Table 18 – Longitudinal analysis of the evolution of the number (Nb) and object of auditors' qualified opinions in university A

2011		2012		2013		2014		2015	
Nb	Object	Nb	Object	Nb	Object	Nb	Object	Nb	Object
3	Assets not accounted for (France Domaine)	3	Assets not accounted for (France Domaine)	2	Assets not accounted for (France Domaine)	1	-	1	-
	Absence of inventory		Absence of inventory		Absence of inventory		Incomplete inventory (63%)		Incomplete inventory (79%)
	Subsidies before 2010 not properly recorded		Subsidies before 2010 not properly recorded		-		-		-

Table 19 – Longitudinal analysis of the evolution of the number (Nb) and object of auditors' qualified opinions in university B

University A is the result of the merger of three different universities, including one with a deficit. This operation generated several problems, as explained by the GDS of this university “*after the merger we encountered difficulties related mainly to the harmonisation of our management tools, our information systems and internal control, but also related to different political topics and the justification of the distribution of resources*”.

A Vice-President of University A stressed that his university had been heavily involved in the process of certifying accounts “*to get a quality stamp, to face up to the political pressures exerted on the President and to show our stakeholders the quality of management of the new merged entity*”.

5. DISCUSSION OF RESULTS AND OUTLOOK

Among the many debates on legal audit, we want to highlight one of the recent ones in this study, that of its legitimacy (and the factors which contribute to this legitimacy) in organisations newly affected by this legal obligation, i.e. universities. In support of the literature on auditing and appropriation of management tools, we consider that the appropriation of the legal audit approach is linked to “social judgment, in particular that of the members of the organisation (Buisson, *op. cit.*). Based on Suchman’s theoretical model, we examined the perceptions of social groups on the legitimacy of legal audit within two universities. The analysis of our interviewees’ comments confirms that the implementation of legal audit follows an appropriation process that, according to the participants, develops different types of legitimacy, through different means, confirming the relevance of Schuman’s model.

Concerning pragmatic legitimacy (exchange, influence, dispositional), we find that in general, legal audit brings advantages to the various groups involved. As for moral legitimacy (consequential, procedural, structural and personal), we have observed that all the participants perceive the added value of legal audit for their universities. Finally, most of the participants also mention the cognitive legitimacy (‘taken-for-granted’ and comprehensibility) of legal audit.

However, even if the results confirm the different legitimacy levels of legal audit in the eyes of the different stakeholders, this qualitative study highlights two points raised by two of our interviewees. The first one is put forward by a Vice-President in charge of the overall budget and states that legal audit is a tool that *“will become expensive, it is not expensive at the moment because, thanks to a framework agreement with the AMUE, we have managed¹² to obtain attractive prices from the firms who responded to the call for tenders: 100,000 euros for six financial years overall, but if they had adopted a legal scale based on the total balance sheet, we would have paid much more, which means that when the six years are over, when the framework agreement no longer applies, we will pay the same as other ‘companies’”*. Indeed, for some members of the political team interviewed, the modernisation of university management, through the recourse to audit firms in particular and consulting firms in general, has a bargain effect that could negate the pragmatic and moral legitimacy of the introduction of legal audit within university governance, in the sense of Suchman’s paper.

The second point was put forward by a GDS, who considers that in the academic environment, the legitimacy of legal audit will not be easily gained. This can be explained by the importance of a strong “budget culture” and by the lack of awareness of the relevance of general accounting in the management of the university and its confusion with budgetary accounting; *“At university, we mix up the concepts of budgetary accounting and general accounting, what the different colleges and the Board of Directors are interested in are credits, we talk about credits all the time. As a result, general accounting certified by an auditor or not is of no interest to the staff, at the very least there will be a presentation of the financial accounts made by our accounting officer to say this budget item has gone up or that one has gone down, but it is not done in a logic of management. General accounting is not presented as a means and proof of university policy, which means that the staff do not embrace this practice, and do not get involved in the success of the ‘certification of accounts’ approach”*.

In this sense, involvement remains relative, even if Suchman’s model enables us to understand the

mainsprings of legitimacy and see how they work. These results have allowed us to devise a dashboard of legitimation (Table 20) for this new control tool whose effectiveness as a mechanism of governance (cognitive/disciplinary effects) is based on its successful appropriation by the concerned stakeholders.

Finally, the results of this study can be seen along the lines of work on governance and of the recent advances in neo-institutional research (Greenwood *et al.*, 2012). Indeed, this study makes it possible to pinpoint the added value of legal audit to the system of governance of the universities and its consequences in terms of power game.

This contribution of legal audit can be seen at several levels. First, it contributes to delineating the managerial discretion of university Vice Chancellor by reducing the information asymmetry between executives, the accounting agency and the Board of Directors (Jensen and Meckling, 1976, Charreaux, 1997).

Secondly, it contributes to broadening the managerial discretion of university management by strengthening the legitimacy of their actions and offering them some protection against internal and external political pressures, such as those arising from the Board of Directors, the different colleges or the supervisory authorities. Indeed, legal audit would allow managers to “depoliticise” decision-making, and in some ways the allocation of resources; which is linked to the “enabling” dimension of legal auditing as a governance mechanism (Charreaux, 2002b). This result is in line with the work of Fabre (2009), which shows that the management accounting tool would enable heads of universities to cope with internal political pressures by giving an objective character to decision-making regarding the allocation of resources. It also corroborates the work of Burlaud (2008) and Drevet *et al.* (2011), which show that the “management accounting” tool could play a role in legitimising the decisions of the managers with regards to the supervisory authorities and the faculties.

This contribution of legal audit to the reinforcement of the legitimacy of the actions of the heads of universities takes place, as Mignot-Gérard pointed out (2006) in a context in which the governance of

¹² L’Agence de mutualisation des universités et établissements.

ORDER OF LEGITIMACY / EFFECTIVENESS OF THE DEVICE THROUGH ITS EFFECT						
	Pragmatic	Effect	Moral	Effect	Cognitive	Effect
PT	<ul style="list-style-type: none"> Rely on accounting standards to justify decisions, particularly with regard to the different colleges 	Cognitive	<ul style="list-style-type: none"> Sign of the quality of management of stakeholders in governance 	Disciplinary (Stakeholder approach)	<ul style="list-style-type: none"> External recognition of the quality of management Possibility to explore new opportunities for value creation 	Disciplinary (bonding) and cognitive
GDS	<ul style="list-style-type: none"> Cohesion of the services of the authorising officer and the accounting agency to move towards better accounting quality 	Cognitive	<ul style="list-style-type: none"> Appropriation of new RCEs Gateway to a fair measurement of activities 	Cognitive	<ul style="list-style-type: none"> A process of professionalisation of management 	Cognitive
AA	<ul style="list-style-type: none"> Justify and support the different demands made of the staff in their daily work 	Disciplinary	<ul style="list-style-type: none"> Strengthening of the position of the authorising officer in all matters relating to the accounting and financial quality approach Acceleration of the quality control process of the internal control system 	Disciplinary (shareholder approach) and cognitive	<ul style="list-style-type: none"> Respecting the application of normative budgetary and accounting principles 	Disciplinary (monitoring)
BD	<ul style="list-style-type: none"> Benefit from what applies in private companies 	Cognitive	<ul style="list-style-type: none"> Improving financial reporting, a more complete picture of the financial situation Complementarity with the work of the accounting agency 	Disciplinary and cognitive	<ul style="list-style-type: none"> Pedagogical role of the legal auditor to remedy the lack of accounting and financial skills 	Cognitive

Table 20 – Success factors for the appropriation of legal audit in French universities

PT: Political Team; GDS: General Director of Services; AA: Accounting Agency; BD: Members of the Board of Directors

French universities seems to depend much more on a political know-how based on the management of power relations and the use of argumentation, than on technical know-how and the ability to attract and collect economic or social resources.

The study also shows that legal audit could contribute to the limitation of management's discretionary powers through the reduction of cognitive conflicts (Wirtz, 2006), (and therefore has a constraining function (Charreaux, 2002b)), by forcing them to align their cognitive patterns to those of the other stakeholders, leading to a convergence of perceptions and homogenisation of objectives (Charreaux, 2002a; Wirtz, 2006). This result goes in the same direction as the work of Augé *et al.* (2010) which showed that the "Balanced Scorecard" tool would contribute to the construction of a convergent perception of reality, and to the implementation of a collective project, thus creating meaning within the universities. It is also close to Fabre's view (2009, p. 17), which shows that enhancing transparency through the analysis and communication of "training costs" could bring the "advantage of a diagnosis shared by different stakeholders and might therefore reduce conflicts within universities to some extent.

Legal audit is therefore both a mechanism of disciplinary and of cognitive governance (Wirtz, 2006; Chatelin, 2010).

This research thus highlights the role of complementarity (Williamson, 1991; Charreaux, 1997) that could be played by legal audit in the university governance system by bridging the gaps or stimulating existing mechanisms such as the accounting agency and the Board of Directors.

Finally, this study shows that by challenging the traditionally and essentially political debates within the academic governance bodies, legal audit adds two complementary dynamic effects to the academic environment. On the one hand, in its disciplinary vocation, it creates technical constraints that consolidate the pragmatic legitimacy of the techno structure in debates. In so doing, it also contributes to its moral (centred on the common good) and cognitive (knowledge and comprehensibility) legitimacy. On the other hand, this deliberative contribution of legal audit can both lead to innovation (positive contribution)

or block the decision-making process (negative contribution). Thus, as Bessire *et al.* (2010) showed, the cognitive conflict can indeed be constructive. We have therefore highlighted the presence of a dual disciplinary/cognitive and contributory/destructive effect of legal audit in the governance of universities and the decision-making which goes with it. This result on the creation and structuring of power in academic organisations agrees with the recent advances in neo-institutionalist sociological work, particularly the recent works of Clegg (2010) and Greenwood *et al.* (2008). Even more specifically, our study is in line with the analysis proposed by Haugaard on the social factor which explains the creation of power. Indeed, by generating a new social order, the setting up of legal audit creates new areas of decision-making that seem to benefit certain stakeholders, notably the accounting agency and the General Services Directorate, as shown in Table 20 (factors of success and legitimacy of legal audit). Because of this new structure of power in universities, political and expert coalitions affect the managerial discretion of the Vice Chancellor (President). We define this governance process as the pump-up/pump-down effect on managerial discretion.

From the point of view of research on governance, this study shows the value of developing research to capture the dynamic effect of governance mechanisms in conflicting debates and decision-making about the creation and distribution of value, in order to simultaneously integrate the issues of efficiency and legitimacy. In other words, the introduction of legal audit in the governance of universities, in addition to the bargain effect it may have, contributes to the effectiveness of governance to support decision-making in universities subject to its legitimacy and consequently to its appropriation by staff. In this sense, the thesis defended in this research is that legitimacy becomes a mediator of efficiency.

CONCLUSION

What is the legitimacy of the implementation of legal audit as a new governance mechanism for universities recently imposed by the LRU? That is the question raised by this paper. Its objective is to analyse the interest and impact of the new implementation of legal audit in the governance of universities, within the broader framework of the reforms affecting the governance of public organisations and in particular, the competitiveness of universities.

This study questions the legitimacy of a mechanism of governance, which has recently been introduced in an existing system, and its implications for organisational efficiency. On the basis of work on the appropriation of management tools, this study examines the factors of legitimacy which are likely to contribute to the success of the implementation of legal audit. We have shown that the process of appropriation is complex and individualised and mobilises different mainsprings of legitimacy depending on the different stakeholders concerned.

The theoretical contribution of this research is two-fold. We first confirmed the analytical scope of the neo-institutional and strategic model of Suchman's legitimacy (1995). Initially developed with the objective of analysing legitimacy within private organisations, we have shown here that it can also apply to the organisational context of universities.

We then showed that the appropriation of legal audit is a cognitive process of multi-level legitimation of governance and that its effectiveness depends on its appropriation, especially here in the exemplary case of the introduction of a new mechanism in an existing system of governance. This result is in line with recent neo-institutional work on the institutional role of professional experts (Scott, 2010). These institutional agents have a leverage effect for organizations, in the context of isomorphism, in particular in the globalized sector of the knowledge economy. Our study goes in the same direction as the work of Lawrence and Suddaby (2006), in which new expert practices (in particular financial practices) are put in place. In this sense we also agree with Sahlin-Andersson (2006, p.13) that: "New modes of governance are largely expert-based; they are often legitimised by references

to science and expressed in terms of measurements. A general societal trust in science and expertise is undeniably a driving force behind [the rapid expansion of] transnational governance."

The managerial contributions of this study are in direct line with this use of professional audit expertise as a lever for institutional change. We identified the factors of success/failure of the legitimation of the appropriation of legal audit within universities. This led us to devise a dashboard to pilot this institutional change and anchor it around two axes: appropriation by legitimation of this new control tool and the related cognitive and disciplinary impacts (Table 20).

These results should be considered within the limits of this study. First, a theoretical limit and the operationalisation of certain concepts, linked to the difficulty of isolating the various mainsprings of legitimacy clearly. Indeed, the three types of legitimacy (pragmatic, moral and cognitive) suggested by Suchman are more easily identifiable in the data collected than in the nine subdivisions of legitimacy. The second limit is methodological and epistemological. This research, coupled with the qualitative nature of our empirical study, is not intended to produce results which are generalisable. It therefore needs to be replicated (Yin, 2003) by studies in other universities. Indeed, the emphasis on the key factors of success of the appropriation of legal audit and of its effectiveness as a control tool suggests an increased instrumental interest for audit. This mechanism is a real tool for the managerialisation of universities, which are experiencing financial and budgetary difficulties after their transition to the RCE. The replication of this model of appropriation to other cases would confirm the elements of the construction of the legitimacy of legal audit by the different individuals involved and in particular the predominant cognitive and disciplinary roles of the accounting officer and the GDS identified here.

Concerning the research agenda, this study raises the central issue of the complementarity/substitutability of governance mechanisms. This enables us to envisage two possible follow-ups. On the one hand, it would be interesting to integrate other internal stakeholders within the university, such as Heads of Colleges/Deans, whose participation in the process of legitimising the implementation of legal audit seems

complex, as well as central from the point of view of decision-making games, as it mobilises other governance mechanisms like the Committee of Deans or the Board of Directors. On the other hand, a second follow-up to this study could analyse the legitimacy of legal audit as a control mechanism used by external stakeholders, in particular the supervisory authorities (Regional Education Authority, Ministry of Public Finance, etc.), which play a specific political role with regards to university's governance system.

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