Accounting and reporting for facing multiple values in meso-level hybrid organisations

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A B S T R A C T

This work examines a new form of second-level hybrid, Meso-Level Hybrid Organisations (MLHOs), which do not generate an entity with a legal form or boundaries and are composed by a set of members in the organisational field, linked by multiple relationships and engaged in solving complex problems that require both public and private efforts. Our research interest is in the role that accounting and reporting systems can play in these hybrids, which do not have to comply with mandatory accounting requirements but have to respond to information pressures from their internal and external stakeholders, having different institutional logics and conflicting values and goals. By interpreting accounting and reporting as boundary objects through which value work can be enacted, the research highlights the role that accountants play in recomposing multiple values through participatory processes of designing and implementing an accounting and reporting system. A case study narrated through the discursive lens of 'mixing, compromising and legitimising mechanisms of value creation among hybrids' shows how the design of a voluntary reporting system can, under certain conditions, strengthen an MHLO. Our findings show that a tailored accounting system can counteract the centrifugal and disruptive forces inherent in these forms of hybrid settings.

1. Introduction

Hybrid organisations (HOs) are organisational forms that initially originated from the public sector, through a process of privatisation and managerialisation, but then extended to all sectors: public, private, and non-profit (Guthrie et al., 1990; Hood, 2000). Traditionally, an HO assumes multiple institutional logics, coming from two or even three sectors and taking on a certain legal form—public, private, or non-profit (Lan & Rainey, 1992; Emmert & Crow, 1988).

Recently, new HOs have emerged, but they do not take on a legal form or have well-defined organisational boundaries. They are hybrid settings that arise spontaneously from the union of several organisations that collectively carry multiple institutional logics to address and solve complex problems in situations where it is difficult to disentangle public efforts from private efforts (Vakkuri & Johanson, 2018). Such HOs arise as complex organisations with blurred boundaries that compose different—and sometimes conflicting—values and managerial behaviours (Kurunmäki & Miller, 2006; Pache & Santos, 2013). Previous literature has only recently addressed these hybrid settings through the case study method, as is the case when research is in its early stage (Borges da Costa & Lodders, 2022; Ferry & Slack, 2022; Rajala et al., 2021; Rajala & Kokko, 2022; Weichselberger & Lagström, 2022).

We have studied a new form of second-level organisation, assuming its vision and mission are partially different with respect to the ones of the member organisations, which have their own institutional logics and values, but are led by the common need to address complex societal purposes (Benevolo & Spinelli, 2005). We have named these hybrids 'Meso-Level Hybrid Organisations' (MLHOs) because they arise at the meso-level, between individuals and the population, and differ from both HOs as legal entities, second-level

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HOs as networks, and hybrid alliances or partnerships (Johanson & Vakkuri, 2018; Sargiacomo & Walker, 2022).

In an MLHO, multiple values occur at two levels. An MLHO is made up of numerous organisations, each of which has its institutional logic and values and maintains them; although, in the meantime, it participates in the MLHO that has its values and mission. Therefore, there is a potential conflict between the values of an MLHO and the values of each member. Moreover, as a hybrid organisational setting, an MLHO also has multiple, sometimes conflicting, logics and values (Battilana & Dorado, 2010; Greenwood et al., 2011).

An MLHO should resolve the tension between these logics over time because when values are divergent or conflicting, they can lead to the generation of breaking and centrifugal forces and ultimately to its disintegration (Fischer & Ferlie, 2013). Indeed, each member of an MLHO should, first of all, align its divergent values: those of the individual organisation and those of its participation in the HO.

Previous research states that accounting can potentially both stabilise and de-stabilise relations in hybrid settings (Weichselberger and Lagström, 2022). In this case, we are faced with fluid hybrids that work on projects that can be more or less extended over time and whose horizontal accountability, while designed based on formal agreements, is dynamic—because actors may change after a while—and unbalanced—because actors may own different competences, power and accounting obligations (Rajala & Kokko, 2022). However, MLHOs do not have a compulsory accounting nor an accounting or reporting standard to refer to. Therefore, accounting and reporting are not a mandatory starting point to cope with; instead, they can be an arrival point after a negotiation, debate, and self-analysis processes that all the MLHO members must carry out. During this process 'mixing, compromising and legitimising' value creation mechanisms may occur (Grossi et al., 2022; Vakkuri et al., 2021).

Hence our research strives to understand whether and how, in MLHOs, accounting and reporting can play a mediating role to stabilise these new and fragile hybrid settings.

This work is based on action research conducted inside an MLHO to investigate the role of accounting in response to value pluralism in MLHOs. The investigation relies on a case study of a best-of-breed hybrid organisation named RiCibo (the acronym for Recycling Food), which is joining heterogeneous members who share the aim of fighting against food waste in a metropolitan area. The case study follows RiCibo's path to the creation and definition of its accounting and reporting system. This system is required due to the pressure they feel to respond to external stakeholders (local government, founders, and the local community, above all), but it has also become an opportunity to compare and mediate the multiple values of the MLHO's different members.

This research contributes to the extant literature in many ways. First, the paper defines the Meso-Level Hybrid Organisation, a still undefined concept in the literature.

Second, it offers a rich and articulated case study that describes the different mechanisms of mixing, compromising, and legitimising but also demonstrates how, in these dynamic hybrids subject to centrifugal forces, it is possible to manage a constellation of values (Grossi et al., 2022; Vakkuri et al., 2021) thanks to the mediating role of the accounting as a practice of value work, since the absence of accounting obligations and standards allows the development of tailored and co-designed tools both for internal and external communication (Grossi et al., 2020).

Third, it draws on the theoretical lens of boundary objects (Star, 2010) to elicit the mediating role of accounting and reporting as a practice of value work. On the one hand, accounting - as a boundary object - responds to internal members' information needs by providing a 'bridge between intersecting social words' (Busco et al., 2017) or a 'point of translation' (Weichselberger & Lagström, 2022) to justify their participation in the MLHO and promote value pluralism. On the other hand, the definition of the accounting and reporting system shared by all MLHO members favours awareness and mutual trust, which makes it possible to explain the multiple values that each one brings to the MLHO and to align them with the values of the MLHO as a subject that is different from the sum of its members.

Furthermore, our contribution highlights the role that accountants - as boundary subjects (Laine et al., 2016) - can play in the participatory design and implementation of an accounting system by discovering, revealing, measuring and communicating multiple values in this particular hybrid setting. This legitimises, internally and externally, the existence of the MLHO as an organisational setting that pursues and achieves shared goals and values.

This paper continues as follows. Section 2 presents the theoretical background, and Section 3 describes the research methodology. Section 4 analyses the case study and the findings from the action research, Section 5 discusses the findings and, finally, Section 6 concludes with contributions to the extant literature, limitations, and suggestions for further research.

2. Theoretical background

2.1. From traditional to meso-level hybrid organisations

Hybrid Organisations (HO) can be defined as organisational forms that arise from the contamination between public and private, lucrative and non-profit institutional logics (Emmert & Crow, 1988). The hybridisation processes, therefore, go beyond the traditional classification of the three different sectors: public, private for-profit, and non-profit third sector (Haveman & Rao, 2006).

Traditionally speaking, an HO is an organisational form that takes on a legal entity and arises from the merging of different institutional logics (Miller et al., 2008). As defined by the extant literature, the traditional process of hybridisation occurs within the boundaries of an organisation and gives rise to new organisational forms according to the rules of institutional isomorphism (Manville & Greatbanks, 2020; Meyer & Rowan, 1977; Sargiacomo & Walker, 2022).

Hybridisation appears as a process that first leads an organisation to exit institutional isomorphism, contaminating managerial logics belonging to institutions of a different nature (Battilana & Dorado, 2010), and then re-enters the isomorphism as a new 'institutionalised' hybrid organisation belonging to a new category of subjects. Through institutionalisation, organisations acquire

legitimacy and a sense of belonging. Therefore, isomorphism means that organisations tend to acquire the same shape through the process of institutionalisation (Boland et al., 2008).

The existing literature has mainly focused on institutionalised hybrid forms, neglecting hybrid practices, processes, and alliances (Miller et al., 2008). In the last years, hybridisation processes are increasingly driven by the need to address complex social purposes, where it is particularly difficult to disentangle public goals from the contribution of private initiatives (Johanson & Vakkuri, 2018). The complexity and size of these goals require huge efforts and heterogeneous skills capable of combining political and economic activities, public management, and business. Hybridisation goes beyond the boundaries of a single organisation to manifest itself in the form of an organisational setting formed by more or less formalised alliances between numerous organisations from different sectors (Grossi & Thomasson, 2015).

To investigate such hybrid settings, the meso-level is a constitutive level of analysis (Johanson & Vakkuri, 2018; Sargiacomo & Walker, 2022). Even though there is no common reference among different disciplines for labelling and identifying micro, meso and macro levels, in social sciences the micro level refers to individuals, the macro level refers to population and the meso level refers to an intermediate level, regarding communities and organisations in a defined territory, based on geographic proximity and shared values, interests and experiences (Johnson, 2008; Dopfer, 2006).

The concept of the organisational field (DiMaggio & Powell, 1983) can explain theoretically the context in which these hybrid settings take shape. The organisational field is defined as a recognised area of institutional life characterised by fluid and indistinct borders, but with a dense and stable communication network in which an extremely varied set of social, political, and economic actors contribute to creating processes of change (Ricciardi et al., 2018). Hybrid settings result from a process of morphogenesis in the organisational field (Boland et al., 2008).

In the organisational field, at the meso level of institutional life, different hybrid settings have arisen. They are, for example, public-private partnerships, hybrid networks and collaborative arrangements (Grossi et al., 2022; Sargiacomo & Walker, 2022). Some of these organisational settings are only a coordination body for their members. In other cases, the coordination body assumes autonomy with respect to its members, as the need to achieve complex goals motivates members to create a distinct formal structure to improve the possibilities to reach those goals (Johnson, 2008).

In summary, hybridity can occur with different features concerning the legal state and hybridity.

- Legal entities: almost all the HOs studied until now have assumed a legal entity; for example, State Owned Enterprises (and all the examples of private legal entities settled by the public sector) are companies, legal entities assuming a private subject but with public values; social enterprises are companies with non-profit values, and so on. In such organisations, hybridity occurs inside the entity (Conrath-Hargreaves & Wüstemann, 2019).
- Non-legal entities:
  - Agreements, such as public-private partnerships, are issued for a limited time to face a well-defined task; these agreements can involve numerous contractors from the public, private or third sector; hybridity occurs between the contractors (Grossi et al., 2022; Miller et al., 2008).
  - Networks of public, private, and/or third sector entities work to manage the links between their members but without a distinct subjectivity; hybridity occurs between the members of the network (Grossi et al., 2022; Johanson & Vakkuri, 2018; Miller et al., 2008).
  - Second-level organisations that assume their own subjectivity with a name, brand, vision, and mission which are partially different with respect to the ones of the member organisations belonging to the public, private, and/or third sectors (Nicholls & Huybrechts, 2016; Weichselberger & Lagström, 2022). In this case, hybridity occurs not only between the members, but also between the members and the second-level organisation, which has its own mission, values, and aims.

These second-level organisations are relevant for researchers, not only because hybrid arrangements are understudied (Miller et al., 2008; Weichselberger & Lagström, 2022), but because this type of HO has specific features and challenges (Johanson & Vakkuri, 2018). We name these hybrid settings 'Meso-Level Hybrid Organisations' (MLHOs) because they arise at the meso-level, embed organisations and communities in a defined territory driven by the need to address complex social purposes, and differ from HOs as legal entities, HOs as networks, and hybrid alliances and partnerships (Sargiacomo & Walker, 2022). These organisational forms are different from each other and deserve to be analysed separately, generating different hybrid accounting settings to face multiple values (Weichselberger & Lagström, 2022).

2.2. Multiple values in hybrid organisations and the challenge in meso-level HOs

Contemporary times are characterised by macro-phenomena that, in recent decades, have profoundly changed values, objectives, institutions and organisational forms of public, private, and non-profit organisations. HOs are often the result of attempts to respond to social and economic changes that require new ways of promoting values and achieving goals through new organisational settings (Thornton et al., 2012), with actors characterised by different institutional logics, aims and values (Battilana & Lee, 2014). These different values and goals are not considered equally important and actionable (Jørgensen & Bozeman, 2007). Relationships, hierarchies, and priorities among values are crucial problems and the sorting out of values is a difficult task (Jørgensen & Bozeman, 2007). This value pluralism in society can lead to value dilemmas and the need to balance different value groups, such as public and private values (Jaspers & Steen, 2017; Aschhoff & Vogel, 2018). Several authors say that value pluralism means that multiple values are intrinsic, indicating that multiple values hold worth and meaning in their own right. We use the term 'pluralism' to describe this

condition of holding multiple intrinsic values (see Anderson, 1993; Arnold et al., 2010; Buchholz & Rosenthal, 1996; Skorupski, 1996; Tetlock, 1986).

Hybrid forms of governance and organisation contribute to value pluralism in society as they involve many different actors (public, profit and non-profit organisations) and simultaneously pursue several different values (Alexius & Cisneros Örnberg, 2015). Managing a HO means coordinating and managing different and inconsistent goals and interests (Kurunmäki & Miller, 2006; Vakkuri & Johanson, 2020). For example, hybrids can be designed to serve both public and private interests and it is difficult to disentangle the goals of public organisations from the contributions of private activity; at the same time, hybrid organisations are able to broker interests between public and private sectors (Vakkuri & Johanson, 2018).

The literature has suggested that, in HOs, value pluralism requires 'value work', which is the attempt to influence the value set-up, to reconfigure and order values at stake with individuals and organisations' participation (Alexius & Tamm Hallström, 2014).

Value work can generate different responses and practices. Faced with the necessity to contribute to sustaining value pluralism and to reduce value conflict, some authors have proposed adding some 'meta values' which may act as a source of value work authority and legitimacy (Alexius & Cisneros Örnberg, 2015). Value work can also be used to create a hierarchisation of values that offers a better view of the composition and functionality of values (Alexius & Cisneros Örnberg, 2015). Finally, in an HO, multiple and heterogeneous values or goals can rivalry each other (Aschhoff & Vogel, 2018). Value pluralism can lead to value conflicts and, in an HO, tensions, and paradoxes among co-occurring values, must be addressed (Aschhoff & Vogel, 2018).

Meta values, hierarchisation of values, blended value co-creation, and the necessity of dealing with conflicting values are the basis of value work in HOs. Many authors have developed the concept of coping multiple values (Lipsky, 1980), and many coping strategies have been suggested (Aschhoff & Vogel, 2018).

In the MLHO, all these topics are more challenging and critical, as summarized in the following.

- An MLHO originates from a bottom-up process in which organisations have partially common goals and needs. There is a shared interest/objective and members know that they can only pursue the goal with the collaboration of a set of organisations. This is particularly true when the common goal is a meta-goal, such as equality, fighting against poverty or hunger, etc. An HO incorporates elements from different institutional logics (profit/non-profit; public/profit; public/non-profit), but, at the meso-level, all these multiple and simultaneous different institutional logics are present, and their complexity might slow down the work and prevent the pursuit of the MLHO goals (Ferry & Slack, 2022; Rajala & Kokko, 2022).

- An MLHO is a non-legal entity in which a second-level organisation has its own subjectivity, which differs from the member organisations. Hybridity occurs not only between the members but also between the members and the second-level organisation, which has its own mission, values, and aims. This institutional complexity can help us to understand the challenges faced by an MLHO: it welcomes logics and values from public organisations (such as public interest, societal cohesion, sustainability and human dignity), profit organisations (efficiency, profit, performance, innovation, etc.) and non-profit organisations (ethical, gratuity, volunteering and societal and solidarity values) (Jeavons, 1992; Jørgensen & Bozeman, 2007; Smyth, 2017). The most interesting aspect concerning the topic of multiple and conflicting values is that in MLHOs the conflict is also between the second-level HO and its own members other than between the members. Common and divergent values, such as competing interests, can thus manifest themselves at the level of the organisation (as in a traditional HO), among the MLHO members, and among MLHO itself and its members. This implies that both the MLHO and its individual members must be involved in processes of value work (Alexius & Tamm Hallström, 2014).

- In an MLHO, multiple institutional logics and values can be viewed as a strength or a source of problems (Vakkuri & Johanson, 2020). Value pluralism can be a strength because diversity is an asset and can lead to new opportunities and solutions. However, multiple logics are a source of conflict and trade-offs. It is necessary to figure out how to maintain cohesion and cope with regressive or destructive forces (Hyndman & McConville, 2018). The heterogeneous nature of MLHO, the coexistence of multiple logics, the inability to untangle public and private, profit and non-profit aspects, the mobility and indeterminacy of its borders (Miller et al., 2008) and the absence of a legal form require new and hybrid managerial logics, the ability to balance conflicting purposes and ad hoc forms of governance and accounting.

- In MLHOs, the main issues are what value work is needed when multiple logics conflict, what strategies should be adopted when an institutional logic predominates, and the best way to manage the activity and pursue an MLHO's purpose (Castellas et al., 2019). For example, a common value or objective may be articulated differently by a public entity than a for-profit or non-profit organisation, generating conflicts within an MLHO. Recognising common goals or objectives does not lead to a commonality of values or mission; instead, it leads to identifying areas of possible compatibility or, at most, similarity in the values at the basis of their work. This context helps us understand how MLHOs compose values, if there is a values dialectic or conflict, and if MLHO logic prevails over individual and different institutional logics (Battilana & Dorado, 2010; Mair et al., 2015; Pache & Santos, 2013).

- Finally, the plurality, diversity and sometimes incompatibility of the member organisations' values in an MLHO have different implications and manifestations over time. They can lead to progress in pursuing the common goal; however, they can also generate tensions and require a continuous internal negotiation process that can lead to different forms of governance and accounting. The organisation, activities and processes implemented by an MLHO go through different phases, as in a life cycle. Problems and opportunities emerge in each phase, and increasingly appropriate and responsive governance, accounting and reporting forms are structured. The challenge is twofold: to maintain a unified image to the outside world of the MLHO and to recompose the internal values of the individual organisations that make up the MLHO.

2.3. Multiple values and accounting in meso-level hybrid organisations

In hybrid organisations, the development of accounting tools is complicated because the merging of different institutional logics and the co-existence of actors with divergent and sometimes conflicting values, perceptions and identities makes it difficult to find an adequate reporting framework (Abdullah et al., 2018; Hyndman & McConville, 2018). An additional problem emerges from the inherent ambiguities in the contamination between public, non-profit, and private institutional logics and may concern the loose coupling phenomenon between the mandatory accounting practices which are borrowed from one institutional logic and imposed to the HO, and those actually used in the HO and based on previous routines (Habersam et al., 2018). Hence, researchers deem that in HOs, accounting and reporting cannot refer to a unique overarching model that fits all contexts. Alternatively, it should be designed and tailored in light of multiple and specific information needs emerging from the contamination between public, non-profit or private institutional logics (Grossi & Thomasson, 2015).

The engagement of different parties in the design process of the accounting system emerges as a necessity to cope with multiple values; in fact, when only some ones are interested and involved in accounting practices, their values predominate and the validity of accounting is compromised, as it does not represent the values of all parties (Campanale et al., 2021; Ferry & Slack, 2022), and possible dysfunctionality and inefficiencies may emerge even if explicit conflicts are eliminated.

Accounting and reporting are even more problematic when they need to be implemented in complex hybrid situations such as in public-private partnerships, contracting or alliances (Rajala & Kokko, 2022) or hybrid organisational settings (Grossi et al., 2020; Weichselberger and Lagström, 2022). In this case, we are faced with fluid hybrids that work on projects that can be more or less extended over time and whose horizontal accountability, while designed based on formal agreements, is dynamic—because actors may change after a while—and unbalanced — because actors may possess different competences, power and accounting obligations and their behaviour can potentially both stabilise and de-stabilise relations in a hybrid setting (Weichselberger and Lagström, 2022).

To summarise, (i) in HOs internal and external stakeholders aligned with diverse institutional logics need to negotiate and create a balance between multiple values and sometimes conflicting goals, (ii) accounting may play a relevant role in this process, which is still underexplored by researchers. As Ahunov (2023) states in a recent literature review, to make hybrids more sustainable, future research should pay particular attention to how actors manage the multiple tensions, especially in the new forms of HOs and arrangements. Hence, we deem that this research gap in the studies developed to date, calls for an in-depth look on how value work can be enacted through accounting practices in new form of hybrids such as MLHOs.

Unlike what happens in hybrid organisations that take on a legal status or operate according to a certain regime, in Meso-Level Hybrid Organisations as we have defined them (MLHO), there are no accounting and reporting obligations. In fact, this aggregation does not constitute an autonomous centre of subjective legal requirements, so each member retains its autonomy to manage accounting, tax, and social security obligations.

Since accounting is not based on institutional or contractual bindings, it emerges voluntarily, on the basis of pressures exerted mainly by external stakeholders (i.e., funders, beneficiaries, the civil society), but also by the will of the members themselves to legitimize their own work and that of the organisation itself.

Given the organisational configuration of this new form of second-level HO, the topic of greatest interest for research is to investigate how MLHOs manage their multiple values internally and meet external pressures through the mediation of accounting as a practice of value work. Indeed, recognising the mediating role of accounting means understanding it as a practice of value work, paying greater attention both to the linkages between the entities that populate the domain (Kurunmäki & Miller, 2011, p. 237) and to the role of accountants in this social context (Burchell et al., 1980; Grossi et al., 2022).

The theoretical lens we draw on to interpret the role of accounting is the boundary object theory (Star, 2010). A boundary object is a concept used in sociology to describe information used differently by different communities for collaborative work. In practice, boundary objects can be repositories, standardized forms and methods, artefacts, models, or maps (Carlile, 2002). The idea was introduced by Star and Griesemer (1989, p. 393), who stated: *'Boundary objects […] have different meanings in different social worlds but their structure is common enough to more than one world to make them recognizable means of translation'*, and has also been used by a number of academics in the accounting field (Bracci et al., 2022; Briers & Chua, 2001; Laine et al., 2016).

MLHOs feature several boundaries, as they involve different operational functions and multi-layers actors. The latter often face uncertainty regarding the expected outcomes, insufficient processes with which to integrate different goals and multiple values, difficulties in utilizing accounting information for decision-making. Since the management of boundary objects is key in developing and maintaining coherence across different and intersecting social worlds (Briers & Chua, 2001), we want to use this concept in the process of drawing an accounting and reporting system for MLHOs here analysed as a practice of value work (Alexius & Tamm Hallström, 2014).

In MLHOs, the enactment of value work thanks to the design and implementation of the accounting system may take place.

- within the second-level organisation, where the achievement of common meta-values should lead to the composition of the members' diverse interests (Alexius & Cisneros Örnberg, 2015). Indeed, drawing up a participatory process to implement an accounting system to support the achievement of such meta-values can be fundamental to fuelling a constructive communication process and enhancing trust among members (Ferry & Slack, 2022).
- between the second-level organisation and its members: each member internally evaluates the appropriateness of participating in the joint initiative, based on the contributions made and benefits obtained. Hence, tailored accounting practices may act as *'bridges between intersecting social and cultural worlds'* (Busco et al., 2017, p. 196) and provide a common language that enables different

interested parties, internal and external to the hybrid, to find a *'translation point'* (Weichselberger & Lagström, 2022) to cope with multiple values.

The accountants, acting as *boundary subjects* (Huzzard et al., 2010), may build a shared understanding of the information needs of the various parties involved - i.e. translation of perspectives (Star & Griesemer, 1989), and enable interactions through the boundary object (Laine et al., 2016). In that sense, boundary subjects may facilitate a process where individuals can jointly transform their understandings and values (Carlile, 2002, p. 452). The facilitation of this process of value work and knowledge translation and creation is referred to as "ability to mediate different actor-worlds" (Briers & Chua, 2001, p. 242). This allows reporting to become an instrument of internal and external legitimisation.

To summarise, in our paper we introduce an emerging category of HOs, the MLHOs, organisations without a legal form and with blurred boundaries, where value work is fundamental to their viability. In these organisations, there are no accounting obligations, and this lack of a pre-established format that gives evidence of achievements can be a source of uncertainty among internal members and external stakeholders, destabilising the organisation. However, at the same time, a co-design process and a participatory implementation of an accounting and reporting system can be a tool to support value work. In this reasoning, the theoretical lens of boundary objects is useful to understand how value work can be realised through the micro-practices of mixing, compromising and legitimising value creation.

No studies developed to date examined in-depth, under the lens of boundary objects, how value work can be enacted through accounting practices in new form of hybrids such as an MLHO.

Hence in these contexts, accounting and reporting systems' main role is to guarantee the value creation and the viability of the organisation by mediating the different and sometimes conflicting values and aims of its members (Grossi et al., 2022; Vakkuri et al., 2021). To understand how it can happen in practice, it is useful to analyse in depth the micro-practices of mixing, compromising and legitimising values that can occur in hybrids.

2.4. *Mixing, compromising and legitimising values in meso-level hybrid organisations*

To investigate the value creation processes in HOs, Vakkuri and Johanson (2020), Vakkuri et al. (2021) and Grossi et al. (2022) suggest the 'mixing, compromising and legitimising' framework derived from the analysis of the literature on HOs and especially from several case studies. Therefore, this framework has already been field-tested; it suggests these three value creation mechanisms are not exclusive, but rather instrumental to the interpretation of the heterogeneous cases of hybrid settings.

Mixing values refers to a value creation process in which different values — profit values such as efficiency, shareholders' remuneration or customer satisfaction, social values such as ethical principles and equality, and public values such as social cohesion, democracy, and responsiveness — can be pursued concurrently and synergistically (Grossi et al., 2022). For example, mixing can be applied in pursuing financial and environmental goals as it happens in social enterprises (Maine et al., 2021) or pursuing efficiency and citizens' satisfaction in healthcare organisations (Morinière & Georgescu, 2021).

Compromising values refers to a value creation process in which conflicting values should be balanced to reconcile competing institutional logics (Giosi & Caiffa, 2020), for example, balancing the interests of different stakeholders so that nobody prevails (Rajala & Kokko, 2022), reconciling formal instruments of control with informal ones (Krause & Swiatczak, 2020) or mediating competing performance such as efficiency and equity, innovation and ethical principles (De Waele et al., 2021).

Legitimising values refers to the need of a hybrid organisation to justify its existence by demonstrating its performance and disclosing its results through reporting tools able to speak to the multiplicity of different stakeholders (Giosi & Caiffa, 2020; Grossi et al., 2022). Legitimising also means understanding if the hybrid setting is simply the best way to reach the complex goals of the HO (Maine et al., 2021).

According to Vakkuri et al. (2021), in the following case study, the mixing, compromising and legitimising framework has been adopted to narrate how multiple values are recognised and faced in a meso-level hybrid organisation and how accounting and reporting can help to manage multiple values in different value creation processes. HOs implement such value creation processes to mix, compromise and legitimize their value constellation, that is, in this case, the set of interconnected values pursued in a hybrid context (Jørgensen & Bozeman, 2007; Vakkuri et al., 2021).

3. Methodology

3.1. *Action research and interventionist approach*

This paper has drawn on a single case study (Yin, 2009) based on action research and has investigated it through an interventionist approach (Dumay, 2011).

The case study regards RiCibo (that means re-food), a second-level hybrid organisation that coordinates a network of 60 peer actors from the public, private and non-profit sectors and operates at the territorial level in the field of food waste collection and redistribution to fight poverty in its metropolitan area.

RiCibo was selected because it represents a relevant experience for its territory; indeed, RiCibo was conceived as a territorial agent involving the local government and public and private bodies and extending its activities throughout the municipality. RiCibo has been recognised as an international innovative best practice due to its participation at several international conferences, such as the FORCE EU project (involving Genoa, Copenhagen, Hamburg, and Lisbon; see: http://www.ce-force.eu/) and the International Conference of

the Human Nutrition Society held in Genoa in November 2019.

The case study has been investigated using an interventionist approach because one of the authors is a member of RiCibo and cooperated with the organisation in the design of the accounting and reporting system (Chiucchi, 2013a). Her role permits access to internal information and allows direct participation in the internal debate about the process.

Action research (Rapoport, 1970) has been recognised as a valid scientific research method (Susman Roger & Evered, 2022; Aguinis, 1993), able to deal with critical social problems, largely used also in accounting literature (Kasanen, Lukka, & Siitonen, 1993). Its validity is based on the theoretical connections, i.e., it must be part of a well-defined theoretical framework. Atkinson and Shaffir (1998) demonstrate that field research – such as action research and interventionist approach – in accounting permits to observe people in their everyday lives obtaining first-hand knowledge creating a stronger fit between the data and what the people actually do. Data validity is not conceived as deriving from laboratory experiment, but as the potential to understand specific behaviors. Becker (1977) observed that, in contrast to more controlled methods of laboratory experiment and survey interviews, "field research is least likely to permit researchers to bias results to correspond with their expectations—a factor promoting internal validity relative to other research methods that observe or measure behaviour". Validity can be described also as trustworthy, and in the accounting field it happens though audit of the research process, rather than from reproducing the study (Davila & Oyon, 2008). Moreover, interventionist approach permits to balance rigor and relevance in social research, and research validation results though co-creation and co-implementation processes (Breu & Peppard, 2003).

The interventionist approach has been successfully applied in accounting (Chiucchi, 2013b; Dumay, 2011; Giuliani & Marasca, 2011; Suomala and Lyly-Yrjänäinen, 2009), a case of accounting in action following the process of designing, implementing and using an accounting and reporting system. This approach extends the case study methodology and is especially useful when a complex phenomenon emerges from a real context, without it being theoretically studied, and there are concrete problems to face (Jakkula et al., 2006; Jönsson & Lukka, 2006; Suomala & Lyly-Yrjänäinen, 2009). Through the interventionist approach, the researcher is directly involved in a collaboration with the organisation under examination, playing the dual role of consultant, bringing in the necessary skills to implement a solution, and researcher, collecting evidence from the implementation and building a theoretical framework in this way (Sunding & Odenrick, 2010).

The interventionist researcher might not be neutral, meaning the research could be affected by bias (Dumay, 2011; Jönsson & Lukka, 2006); in the present case, the interventionist researcher is joined by the other authors who cooperated as external observers and discussants (Jakkula et al., 2006; Jönsson & Lukka, 2005, 2006). The role of the researchers in this interventionist case study reflects the Investigator triangulation methods. It involves the participation of two or more researchers in the same study to provide multiple observations and conclusions (Archibald, 2016). This type of triangulation can bring about both the confirmation of findings and different perspectives, adding breadth to the phenomenon of interest. Investigator triangulation is applied also in accounting qualitative research (Hopper & Hoque, 2006) and is useful to prevent bias in the interventionist approach (Modell, 2005). Thanks to their collaboration, the researchers were able to cross the border between the emic (insider) and etic (outsider) perspectives and overcome the non-neutral nature of the interventionist approach (Jönsson & Lukka, 2006).

Table 1
Data sources, frequency and types of data collected.

WHO			WHEN	WHAT
Main RiCibo coordination bodies' meetings or workshops	Role/function/aim	Participants	Frequency	Data/issues addressed
Coordination Committee	Governance of RiCibo	Member representatives, including the Municipality of Genoa	Monthly (24 meetings from July 2018 to July 2020)	Minutes about the decision regarding how to govern RiCibo, its goals and how to organize the accounting and reporting system
Research Committee	Research activity about accounting and reporting needs and the design of tentative innovative solutions	Academic researchers (*the authors of this paper*)	Monthly or more frequently (16 meetings from April 2018 to October 2020)	Minutes about the emerging problems regarding multiple values, the suggested solutions, the progressive improvements and emerging needs about accounting and reporting, including suggested solutions and progressive improvements
Workshops and seminars	Sharing aims, visions, and values Education about food waste and surplus collection	Open to all the members and volunteers, involving 240 participants from 35 organisation members	7 workshops and seminars (from January 2019 to December 2020)	Notes about the visions and values shared by the members and the specific goals they pursue, and the conflicts that emerge when trying to couple different values
Living labs and participation in national and international conferences	Sharing best practices, collecting advice and criticism, informing about RiCibo and its initiatives	RiCibo members, citizens, and partner institutions	Occasionally	Notes about the opinions emerging from citizens, stakeholders, and other interlocutors

3.2. Data collection and analysis

Data were collected from July 2018 to November 2020. The main sources of data are the following.

- Notes from meetings, workshops and seminars organised by RiCibo, especially meetings of the Coordination Committee, the main governance body.
- Proprietary reports and documents.

Table 1 summarises the different events, the participants, their roles, and the types of data collected.

The notes from meetings are the main source of data; the interventionist researcher had the opportunity to collect data from the direct observation of the main actors' behaviours and opinions. These data directly reflect the situation and are not mediated, as happens in interviews (Jönsson & Lukka, 2006, p. 7).

Data collection took place during the period of accounting design, preparation, drafting and disclosure, that is, for almost two years. Minutes from the Coordination Committee revealed the needs, opinions. and preferences of the founding members of RiCibo. As soon as Coordination Committee meeting minutes were collected, they were used to feed the debate inside the Research Committee about the best solutions for accounting and reporting for RiCibo. The minutes collected from the meetings of the Research Committee were used to transfer knowledge to the case study, to immediately implement the result of the emic-etic relationship: emic is how people think, and etic is how scientists translate these thoughts into theory from the perspective of the observer (Creswell, 1998).

Workshops and seminars, living labs and conferences completed the data sources with unsolicited ideas and opinions from a broad set of actors, beyond the six members of the Coordination Committee, such as volunteers, citizens, and other interlocutors.

The data analysis was organised as a spiral of learn-and-action activities (Carr & Kemmis, 1986) to diagnose the problems, plan actions, implement solutions and reflect on the outcome by learning by doing. The data analysis includes several activities: reading and manually coding the minutes collected as described in the previous section by the researchers independently, focusing on multiple institutional logics and values that emerged from the members of RiCibo and the role of the accounting and reporting system in supporting multiple values alignment.

The manual coding of the materials is inspired by the mixing, compromising and legitimising framework suggested by Grossi et al. (2022). To codify the materials, we examined the three themes (Mixing, Legitimising and Compromising) and extracted a list of keywords to be used as codes from the literature (Grossi et al., 2022; Vakkuri et al., 2021; Vakkuri & Johanson, 2020). Then we searched for these keywords in the minutes and notes and extracted all the sentences including these keywords; these sentences have been further analysed to select the ones referring to the mixing, compromising, and legitimising processes. Table 2 shows very few examples of selected keywords to highlight our procedure of data analysis. In section 4, we found it worthwhile to include the most relevant excerpts to show our research findings.

4. Findings

4.1. How RiCibo was born, how it has evolved and its nature

RiCibo has its roots in some territorial events and activities occurring in Genova since 2015, in which some actors began to implement actions for collecting and redistributing food.

The Municipality of Genoa (Italy) started its journey toward the fight against food waste in 2015 by accessing the Milan Urban Food

Table 2
Manual coding: sample codes and quotations.

Themes	Keywords
Mixing values	Comparing
	Merging
	Sharing
	Converging
	Combining
Compromising on values	Manage contradictions
	Conflicts
	Different interests
	Balancing
	Reconciling
Legitimising values	Demonstrate
	Justify
	Comply with Measure
	Communicate
	Disclose
	Understand
	Success/Failure
	Audience
	Stakeholders

Policy Act, a pact between cities to implement actions for better food policies in urban areas. In 2016 the Municipality established a technical table about fighting food waste and poverty, which was open to the organisations already working in the field in the urban area. In 2017, the City Council issued a resolution for 'fighting food waste and supporting poor people' to implement a comprehensive urban policy on the topic.

At the same time, some non-profit organisations working in the field of surplus food collection and redistribution started to cooperate through a survey about associations in the Municipality of Genoa working to deliver food to poor people (social markets, canteens, and distribution of food parcels). They signed several agreements with supermarkets about the withdrawal and delivery of food surplus, and in 2017 some non-profit organisations signed the first cooperation pact.

RiCibo is the ending point of these two journeys — the political one driven by the Municipality of Genoa and the grassroots one driven by charities and food donors. RiCibo was established at the end of 2017, when six non-profit organisations, already working to deliver food and meals to poor people in the city of Genoa, signed a Memorandum of Understanding (MoU) under the patronage of the Municipality to share their experiences, resources, and efforts. The declared mission of RiCibo is to create an organisation that fights food waste and collects food surplus to redistribute it to poor people while also implementing educational and motivational initiatives to affect individual and collective behaviours to reduce food waste.

During its first year, RiCibo developed an intensive communication plan that resulted in an increase in the number and types of its members. At present RiCibo has more than 60 members that share the common aim to fight food waste. To adhere to RiCibo, a member must sign the MoU, pledging to respect the RiCibo's values and aims. This document defines RiCibo's aims, the founders' roles, the governance mechanisms, and the intention of expanding the association with a plurality of cooperating actors.

The members of RiCibo are public bodies, private companies, and non-profit organisations; they have joined RiCibo to pursue a common aim, but maintain their identity, autonomy, values and mission with respect to RiCibo.

The 60 members of RiCibo are classified into 6 categories (Fig. 1).

● The 6 founders are charities that maintain the organisation's governance as members of the Coordination Committee.
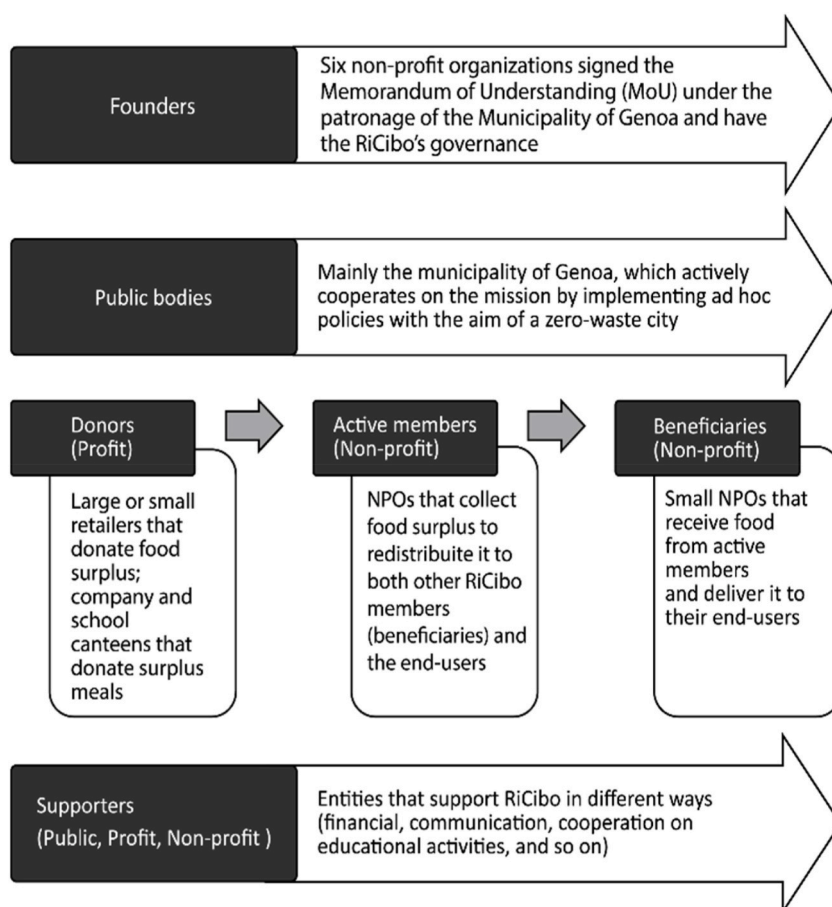● The public bodies, which is primarily the Municipality of Genoa.

Fig. 1. Ricibo and its members.

● The donors are for-profit companies that manage supermarkets, canteens, restaurants, food production and so on. They donate food surplus.
● The active members are charities collecting food surplus to deliver to the beneficiaries.
● The beneficiaries are non-profit associations that receive the collected food to redistribute it to their users.
● The supporters are private (for-profit or non-profit) companies and organisations that do not participate in the primary processes of collecting and redistributing food, but support RiCibo in several ways (for example, supporting communication campaigns, organising workshops and events and so on).

RiCibo is governed by a Coordination Committee of six members, one for each of the founders. Inside the Committee, the members appoint a President and spokesperson who represents RiCibo outside the company.

Reading about its history, RiCibo was born as a hybrid setting of organisations that are linked based on geographic proximity thanks to an emotional sense of belonging because they share similar interests and experiences in fighting against food waste. Initially, the relationships between these organisations were not formalised. However, at a certain point, they decided to create an organisation, a structure, to better achieve complex goals they would not be able to achieve on their own. We can define RiCibo as a meso-level organisation, placed at the intermediate level between individuals (the micro-level) and the population (the macro-level), and born as a community of subjects in the geographic proximity of the Municipality of Genoa (Johnson, 2008). We can also deem RiCibo as a meso-level organisation because it mediates the macro-level policies and micro-level everyday life experiences of its members in the food waste field (Ho et al., 2020).

As the members of RiCibo come from the public, private and non-profit sectors, we can define RiCibo as a Meso-Level Hybrid Organisation. RiCibo is different with respect to HOs as legal entities (such as State-Owned Enterprises or Social Enterprises) because it lacks a legal form, but it is also different from hybrid settings such as public-private partnerships, networks, or alliances because RiCibo has its own distinct identity, name, brand, and mission, different from its members. When adhering to RiCibo, the members share only a little piece of their values, mission, and goals, maintaining their identity with respect to RiCibo. These plural identities can create multiple and conflicting values between RiCibo and its members, and between the members themselves.

4.2. Multiple values in RiCibo

The technical table previously established by the Municipality has created an occasion to share the ethical values connected with food waste:

'Food waste is a plague of our times' [the Deputy Mayor of Welfare, Municipality of Genoa].

'*Waste food is a pity, and also a bad message to our customers*' [the Customer Relations Manager of a supermarket].

'*It is really difficult to see food waste on one hand and hungry poor people on the other!*' [a volunteer of a non-profit organisation].

The technical table also created an occasion to come together and understand that joining efforts is a way to solve problems, face difficulties and reach better results.

Even though it was very clear from the beginning that the shared aim of RiCibo was to fight food waste and the shared value was the ethical value of food for people, nevertheless, each member or category of members has its own values and aims, which emerged from meetings and workshops.

'*Joining RiCibo is of capital importance for our association, as we can collect a large amount of food to deliver to the poor. We can only count on self-financing; therefore, we have very little money, but collected food gives us the opportunity to help more people in a better way*',

said a volunteer, disclosing that the main aim of charities belonging to RiCibo is to collect as much food as possible and that the main values are social values such as solidarity and help.

'*Reducing food waste is the primary aim of our supermarket, and we will implement several initiatives to reach this goal, not only donating food surplus but also organising special offers to promote the sale of expiring goods*',

said the Director of a supermarket belonging to RiCibo. As we can see from his statement, it appears that supermarkets, in pursuing food waste reduction, pursue business values such as efficiency and better performance in sales.

'*But in this way [organising special offers for expiring goods] you reduce the food you donate to charities; how can we help poor people if the recovered food diminishes?*',

said another volunteer, and from these words, a conflict in RiCibo arose immediately. For non-profit organisations, the humanitarian value to give meals to the poor is the main value, while for companies ethical and humanitarian values are subject to financial values.

The Municipality also has its own aims and values not perfectly aligned with RiCibo's:

'*We want to fight food waste because it is a disvalue for our city. By reducing food waste, we can help charities, reduce the cost of welfare, and reduce waste and waste taxation for all citizens. They will be happy!*',

said the Deputy Mayor for the Environment. His statement reveals that also for the Municipality, the ethical value is not the core

value, as public values such as reducing waste and the cost of its treatment and, as a result, taxation for citizens are prominent.

Examining the meetings' minutes, it appears that RiCibo's members, despite sharing the common ethical value to reduce food waste, concurrently have other values in mind, corresponding to their different institutional logics. The hybridity arises from the heterogeneity of the members of RiCibo, but also the distinction between RiCibo's mission and values and those of its members.

Reducing food waste is a shared aim, but the values underlying this goal can be different for the different members of RiCibo from the public, private and non-profit sectors. For non-profit organisations adhering to RiCibo, values are ethical but mainly humanitarian: to help poor people to eat a good meal every day. For supermarkets donating food surplus, values are ethical but also commercial (to remove expiring food from the shelves), efficiency (to reduce the cost of disposal) and financial (to reduce waste taxes). For public bodies, ethical value is put together with public values to reduce the cost of waste collection and treatment, and to pursue political goals such as building a sustainable city, and so on (De Waele et al., 2021).

4.3. The need for an accounting or reporting system

To finance its activity, RiCibo applied for funds from two bank foundations; the submitted program was positively evaluated and financed with a donation of 160,000€ for two years. At the end of 2019, the foundations asked for a report demonstrating the use of the money and the results. Therefore, RiCibo has been subjected to external pressures to produce and issue performance reporting, and it was a little confused about this request: until this moment, nobody felt the need for an accounting or reporting system. As an informal organisation lacking a legal person, RiCibo has no legal obligation to issue a balance sheet or any type of reporting. This is important because RiCibo has no mandatory standard to apply. If it wants to issue any type of reporting, it can choose any form or standard it desires. Entering into a relationship with external actors — whether funding bodies, companies, the Municipality or the Regional government — reporting could be necessary to measure, communicate and justify RiCibo's activity. The type of report and metrics are not mandatory but freely chosen by the organisation. As RiCibo is a subject with its name, brand, and relationships, it responds to the external stakeholders and is in charge of creating suitable reporting. To create the reporting, the founding members have been involved, and they have been actors in the participated process of reporting design.

'We must demonstrate our results, but we have not had an accounting system until now! How can we do this?',

said one member of the Coordination Committee. The Coordination Committee members started a debate about what to do and the role of an accounting system for RiCibo.

'I think that bank foundations want financial reporting, but our work is mainly related to social or environmental aims. How can we demonstrate that?'

'I do not think that implementing an accounting and reporting system is a task that RiCibo can carry out, given that it is a group of different members, especially small non-profit organisations that do not have accounting tools and rules'.

'We are volunteers, not accountants! I fear that the accounting system would affect our work, and we will be influenced to work only if our activity can produce immediate or measurable results'.

Despite several coordination committee members disagreeing with the idea of an accounting and reporting system, it was necessary and required by the bank foundations that fund RiCibo. Consequently, they decided to start a process to define the best tool to adopt. This process was necessary because RiCibo is a hybrid setting whose members have different ideas about accounting and reporting activities. If RiCibo were an institutionalised HO, it would assume the accounting system of its legal form.

'Accounting for and reporting the result of our activity is not exactly outside of our realm! Indeed, by developing an accounting and reporting system, we cannot only demonstrate to our partners and founders the importance and impact of our work, but also better understand who we are and what we do',

said one of the authors of this paper, who is also a member of the Coordination Committee of RiCibo. Given her skills, she was charged by the Coordination Committee to organize the work to define and implement the accounting and reporting system, involving some of her colleagues as supporters and discussants (from here we call her R1-the interventionist researcher). A Research Committee was formed, involving the three researchers, and the work began.

4.4. Defining the accounting and reporting system: mixing multiple values

Lacking a legal form, RiCibo has no compulsory accounting or reporting. Moreover, each member applies a different accounting and reporting system (financial reporting for companies, government budget for public entities and non-profit report for the third sector). Until the bank foundations requested it, no one at RiCibo had thought about measuring activity or reporting performance. Moreover, given the hybrid and meso-level nature of RiCibo, no accounting standard is available to be adopted and applied *tout court*. The need to define a tailored accounting and reporting system opened a debate about what and how to account for and disclose. This debate was the occasion to bring out the different values and aims of each category of RiCibo's members and mix them into a comprehensive value system.

The food donors were especially interested in measuring the donated food and communicating these quantities to their customers:

'*Developing an accounting system is important, as it is a way to demonstrate how much we do and how much food is donated by the supermarkets to the charities, food that is then delivered to the poor people. We want to use these numbers in our social reporting*', said the Customer Relations Manager of a supermarket.

They are also interested in using the quantity of saved food to obtain a reduction in waste taxation:

'*Measuring the saved food is also a way to preserve the environment; we are very interested in this measurement because we can obtain a reduction in the waste taxation*', said the Director of a canteen.

On the contrary, charities are not as interested in kilos, but especially in the number of people they have reached; financial and social performance interest profit and non-profit members differently:

'*We should go beyond the number of kilos and try to understand the good we make in saving this food for the poor*', said the President of a charity.

The Municipality pursues the reduction of food waste as a way to improve the quality of life of all the citizens, support the welfare services through collaboration with the third sector, and reduce welfare expenses.

'*The Municipality of Genoa is highly interested in knowing the output and outcome resulting from RiCibo's activities, to build a comprehensive food policy based on data and evidence*', said the Deputy Mayor for the Environment.

The need to design an accounting and reporting system highlighted the need of different parties to mix public interests, social aims, and private business goals:

'*In designing the accounting system, we can collect data about the quantity of saved food so that the donors can use these data to reduce waste taxation and the Municipality can use the same data to justify taxes reduction. Charities can use the same number to assess the impact of their social activity. The same number helps us to evaluate business, public and social performance*', said R1.

The accounting system can also be a tool to mix financial and social performance and to access different forms of funding:

'*Thanks to the accounting and reporting system, RiCibo will be able to concurrently assess both the economic impact (less cost for waste management, less taxation for food donors and fewer expenses when buying food for charities) and the social and environmental impact (less waste and fighting poverty, citizens awareness about food waste problems). These data are crucial to collect both public and private funding*', said a Coordination Committee member.

Through the debate about the RiCibo members, it emerged that the accounting and reporting system should be multidimensional, and capable of taking on the different performance dimensions and competing institutional logics. Indeed, using multidimensional reporting as a tool to disclose financial, social and environmental outcomes is a way to compare these different logics and prioritise the most important ones. As a result, an alignment of values arises from the accounting system definition:

'*For RiCibo, the most important values are ethical: the symbolic value of food, the plague of food waste, the importance of people's nutrition and the dignity of each person. Food collection and redistribution are instrumental for our values. Therefore, measuring the kilos is only a proxy for understanding if we are working towards reaching our main goals*', said the President of the Coordination Committee.

At the end of the design process, all the participants recognised the existence of multiple and sometimes conflicting values, such as the business value of efficiency in managing expiring food and the social value of collecting and redistributing such food. However, the design of the reporting revealed the mixed values and the capability of RiCibo to mix such different values expressed by its members in multi-faceted pursued values and goals. The accounting and reporting system permits to create a link between RiCibo and its members and to face the multiple values arising between the two levels (the individual level of members and the meso-level of RiCibo). The mixing of values is especially the result of the participated process of design and the mediating role of the interventionist researcher who, thanks to her skills, can drive the mixing process *properly*.

4.5. Sharing the report inside RiCibo: compromising multiple values

After defining the structure of the accounting and reporting system, a pilot was developed and initially shared only within RiCibo, between its members. The disclosure of this document has been an occasion to create awareness among all the members — awareness about the amount and nature of activities and results, but also about the need and opportunity to compromise multiple values deriving from the accounting and reporting activities.

Reading the reporting, it immediately becomes clear that it can compromise different institutional logics; for example, reconciling the interest of waste tax reduction for for-profit members and the need for the Municipality to collect the taxes, or the charities' expectations for more donated food and supermarkets activity to reduce donation:

'*If we can demonstrate how much food we can recover, we can better persuade the Municipality to reduce donors' taxation*', said the Director of a canteen.

'*Measuring food recovery will help us understand that we all work towards the same aim, even if we do it differently; therefore, if a donor reduces food donation by applying food saving policies, we should be very happy!*', said the President of the Coordination Committee.

The pilot report has also been an instrument to reconcile the different institutional logics of the members with respect to accounting and reporting; whereas the Municipality and companies prefer formal accounting, small charities initially refused it. However, the pilot report has also been a way to demonstrate the role of accounting and reporting, helping the members to be aware of the work done and to understand RiCibo's aims and results:

> '*I must say that the results of our accounting system are really useful to understand what we do, orient our activity and face problems and inefficiency*', said a volunteer, the same who in the preparation phase said: '*We are social operators, not accountants!*', refusing the idea of implementing an accounting and reporting system.

As it happens in RiCibo, the accounting and reporting system is useful for meso-level hybrid organisations when facing some specific problems. For example, compromising values in the reporting system is a way to reconcile members of different sizes and backgrounds, thanks to a report that satisfies all the needs.

> '*This light report is easy to read and helps us communicate with all our members using only one tool! As a result, they will be aligned about information regarding RiCibo's activity*', said the President of the Coordination Committee.

It is also a way of compromising the two levels of RiCibo — the individual one and the meso-level one. The accounting system permits them to face the dualism between trust and control. RiCibo manages all the money donated on behalf of all the members; they trust in RiCibo but the accounting and reporting system, which is designed together and easy to read, is a light way to verify and control.

> '*Thanks to the report I can read and understand not only how much work we have done together but also how we used the money obtained by the funding institutions*', said a volunteer.

Finally, the participated process of designing the accounting and reporting system produced a balancing of competing values: social, business, public, ethical and so on. The reporting system prevents the hierarchical predominance of one value over others.

> '*Thanks to the participation of all the different members of RiCibo — representatives from the Municipality, the donors and the volunteers — we decided on a broad range of values, aims and goals to reach, and we balanced them so that none of them are neglected and so that a hierarchy of values preferring the ones easier to measure is not created*', said R1, satisfied with the result.

4.6. Disclosing the report: legitimising multiple values

After obtaining consent from RiCibo members, the report was also disclosed outside of RiCibo. It immediately became clear that the report is a formidable instrument to gain legitimation.

In the first years of its life, RiCibo's identity was very weak compared to the identity of some of its members (for example, the Red Cross is a member of RiCibo, is several centuries old and is well known all over the world!). The report has been an instrument to communicate and affirm the existence of RiCibo and its brand.

> '*It is very interesting to discover that, in our city, there is an organisation like RiCibo, able to reach these good results in so little time!*', said a citizen attending the workshop to present the RiCibo report.

In the meantime, the report is also a tool to disclose the results clearly and affordably and to support RiCibo's activity.

> '*We are delighted about RiCibo's results in these two years of activity, also thanks to the clear and affordable report issued*', said the Manager of one of the bank foundations.

> '*Thanks to the report and its capability to disclose RiCibo's results, we won the public call issued by the Region founding food waste recovery!*', exclaimed the President of the Coordination Committee.

> '*We are receiving several requests from both companies and charities to enter RiCibo, thanks to the disclosure of our report and its capability to really speak to everybody about our outcomes*', said one member of the Coordination Committee.

However, the best result has been the capability of the accounting and reporting system to legitimize RiCibo to its own members and justify their participation in RiCibo, even if the values — the individual values of each member and the shared values in RiCibo — are not always aligned.

> '*The report is really useful to justify our work*', said a volunteer.

> '*I was not aware of the huge quantity of food collected and redistributed, thanks to our cooperation*', said another volunteer.

> '*It is worthwhile to be a member of RiCibo because, together, we can reach results that are not achievable individually*', said the Customer Relations Manager of a supermarket.

Analysing the whole process of the accounting and reporting system design, it appears that the final outcome is not only the report but the capability to face the problem of multiple values at RiCibo: thanks not only to the issued report but especially to the partic-ipated process that designed it.

Justifying the participation to RiCibo is a way to prevent the conflictual relations between its member and the potential dissolution of the hybrid setting.

'Knowing the results produced by RiCibo helps us to explain to our volunteers that participating in this association is worthy both for us and for the society. Indeed, in the latest year we faced some request to leave RiCibo, as adhering to it was conceived as useless or counterproductive for the association', said the President of a large association member of RiCibo.

'In the past, we had several pressures by our employees to leave RiCibo given the increased amount of work needed to prepare food to be donated. The disclosure about the reached results are a lever to increase the commitment of all the employees to the common good", said the representative of a company canteen participating in RiCibo.

'We need every day to balance and assess costs and benefits deriving from adhering to RiCibo. Several times we were tempted to leave RiCibo, as we were not able to measure the benefits respect to the costs. The disclosure also helps us to understand the different types of reached results – financial and non-financial ones – and to better align them with our social responsibility strategy', said the representative of a supermarket adhering to RiCibo.

5. Discussion

5.1. How multiple values shape MLHOs

RiCibo was born from a bottom-up process in the organisational field (Boland et al., 2008), which led to the creation of a new organisational setting. It is a second-level hybrid organisation that aggregates organisations with multiple and different institutional logics (public, private and non-profit) and values (political, economic, social and environmental ones). It is an MLHO with a challenging social objective, namely reducing food waste thanks to the contribution of a plurality of actors, whose geometry is variable and dynamic over time.

What distinguishes an MLHO from other forms of hybrid settings is that while having its own mission and identity, it does not become a legal entity with formal obligations in terms of governance and accounting. In this new form of hybrids, we find the co-presence and persistence of different institutional logics, without witnessing that process of morphogenesis that scholars have called institutional isomorphism (Manville & Greatbanks, 2020; Meyer & Rowan, 1977; Sargiacomo & Walker, 2022), which involves the merging and dissolution of pre-existing institutional logics into a new institutional form of HO.

Therefore, we are dealing with unstable, dynamic systems, based on non or low-formalised relationships and obligations. In our case study, the rise of an MLHO is the ending point of two journeys — the political one driven by the Municipality of Genoa, aiming to implement actions to fight food waste and poverty in the city, and the grassroots one driven by charities and food donors. Currently, more than 60 members, public bodies, private companies and non-profit organisations have joined the organisation. Membership requires signing a Memorandum of Understanding, which provides for sharing common ethical values, but members retain their identity and operational autonomy.

We found a high complexity that even exceeds that expressed by Vakkuri et al. (2021, p. 246): *'the complex interrelationships between accounting, accountability and governance are intensified in hybrid settings, not only because of the multiplicity of institutional logics but also because of the increasing demand for legitimacy and transparency in these entities'.* We might add that in MLHOs, the complex interrelationship between accounting, accountability and governance is characterised not only by a growing demand for legitimacy and transparency, but also by the persistence of different expectations on performance and outcome, both from external stakeholders (public, profit and non-profit supporters, citizens and even end-users) and the members themselves (public bodies, private companies and non-profit organisations).

Indeed, in MLHOs, a constellation of values arises (De Waele et al., 2021; Grossi et al., 2022; Vakkuri et al., 2021), which revolves around common meta-goals (i.e. *fighting food waste*) and meta-values (*the ethical value of food for people's dignity*). The latter is an overlapping value area for actors who are led by institutional logics and values of their own: humanitarian, economic and public values (i.e. *to donate as much food as possible for charities, reduce food waste and pursue efficiency for businesses, reduce waste and the cost of its treatment for the Municipality*). Hence, each of these actors 'evaluates' the MLHO performance and outcome from a different perspective, as they share only a part of their values.

Relationships, priorities and hierarchies among values are relevant aspects for all kinds of hybrids, and sorting out values is a difficult task (Jørgensen & Bozeman, 2007). In addition, in MLHOs, as multiple logics coexist and generate inherent conflict, it is crucial for their viability to figure out how to maintain cohesion and cope with regressive or destructive forces (Hyndman & McConville, 2018). As highlighted in our case study, hybrid settings such as MLHOs arise spontaneously due to the existence of a shared meta-value, which may act as a source of value work authority and legitimacy (Alexius & Cisneros Örnberg, 2015). However, this area of compatibility must be nurtured through moments of dialogue and confrontation that facilitate value work over time, thanks to tailored governance mechanisms (i.e., *the technical coordination table*) and/or accounting practices (i.e., in our case study, *the participatory process to design an integrated reporting representative of the plurality of values at stake*).

5.2. Accounting and reporting as a practice of value work in MLHOs

Since MLHOs do not have binding requirements, a tailored accounting system may arise as a tool functional to the activity carried out to create a more explicit and broad awareness of the results achieved by the joint action (*Thanks to the report we can read and understand not only how much work we have done together but also how we used the money obtained by the* funding *institution*).

Another peculiarity of the MLHO accounting system is that, in the absence of mandatory standards to be followed, it requires the

participation, or at least validation of the reporting format and content, by the various members. However, the recognition of common objectives for the second-level organisation *tout court* does not lead to a commonality of values or missions at the level of individual members. Therefore, in MLHOs the role of accounting is not only to gather and read data to make, communicate, implement, monitor and adjust decisions regarding tasks and resource allocations, but almost all is a practice of value work, as we summarise in Table 3 and discuss below.

5.2.1. Choosing and mixing multidimensional metrics and performance to enact value work

Second-level HO reporting is the result of the need of different parties to mix metrics and performance *(i.e. the Kilos of saved food and the number of people reached by charities)*, so that it can be selectively reread and reinterpreted by each member, according to its own logic, values and interests (i.e. *donors can use the amount of food saved to obtain a reduction in the waste taxation and financial benefits; the municipality can use the same data to justify the reduction of the cost of waste collection and treatment for citizens; charities can use the number of poor people to assess the impact of their social activity)*.

For each member, the multidimensional reporting acts as a 'boundary object' (Star & Griesemer, 1989) that may be translated with unlike meanings in different social worlds, allowing dialogue and interactions among the stakeholders involved.

The accounting Information is chosen, gathered and analysed to align values between the second-level organisation and individual members, in what we can define as a two-way vertical flow of relationships and information. That is, each member provides and requires information to the second-level organisation to internally evaluate the convenience of participating in the joint initiative, based on contributions made and benefits obtained.

Overall, the solution and the opportunity found through the participatory accounting system design process is to integrate multidimensional performance into MLHO reporting to highlight and mix public, social and private business values compatible with the MLHO's meta-value (i.e. in our case study *the most important values are ethical: the symbolic value of food, the plague of food waste, the importance of people's nutrition and the dignity of each person … measuring the kilos is only a proxy for understanding if we are working towards reaching our main goals)*.

The participatory construction of reporting and the choice of metrics enact and facilitate value work through the creation of a "boundary object repository" (Carlile, 2002) that embeds heterogeneous elements (i.e. multidimensional metrics) in a unified way (i.e. the reporting format) and "establishes a common syntax or language" (Carlile, 2002, p. 451). This enables the flow and use of information by each of the different parties according to their own interests, implicitly favouring the coexistence of multiple values and responding to the different expectations of performance, outcomes and impacts to be achieved by the MLHO.

5.2.2. Sharing the pilot reporting among the members as a practice of value work

Reasoning about results emerging in the reporting compels actors to confront each other about 'facts' and evidence. In MLHOs, the design of the reporting can spur dialogue and confrontation between the members since information is gathered and analysed to rearrange the forces at play within the MLHO. For MLHO members, the accounting and reporting system may be a platform to share knowledge, opinions and thoughts based on evidence, contacts, activities and experiences to align the possible, conflicting emerging interests (i.e., *the conflicting interest of waste tax reduction for private donors members and the need for the Municipality to collect taxes, or the charities' expectations for more donated food and the supermarkets' marketing initiatives to reduce food surplus on the shelves)*.

This process fosters the hierarchisation and reconciliation of multiple values and interests (Alexius & Cisneros Örnberg, 2015). The lesson to be learned is that the main function of reporting in MLHOs is to offer a tool for value work that may neutralise potential conflicts. Indeed, engaging different members within processes of participatory accounting and reporting may highlight complex interconnections between conflicting perspectives and help to find concerted solutions (Busco et al., 2017), as it emerges in our case study:

> 'We concurrently assess both the [MHLO] economic impact (less cost for waste management, less taxation for food donors and fewer expenses when buying food for charities), and the social and environmental impact: (less waste, fighting poverty and citizens' awareness about food waste problems').

In this case, the sharing and validation of the reporting may emphasise the semantic aspect of a boundary object (Carlile, 2002; Star, 2010) that calls for active sense-making work by participants. The latter, by recognising that there are differences in the ways

Table 3
Accounting and reporting as a practice of value work in MLHOs.

Participatory accounting/ reporting	Micro-practice of value creation	Value work	Accounting/reporting as a boundary object
Choosing and Mixing multidimensional metrics and performance	Mixing multiple values mechanism	Aligning values between the second-level organisation and its individual members	A multidimensional report that can be re-read and translated with different meanings acts as a boundary object repository, embedding heterogeneous elements in a unified way thanks to a common syntax and language.
Sharing the pilot/draft version	Compromising on values mechanism	Hierarchisation and reconciliation of multiple values and interests within the MLHO	Validation of the reporting emphasises its semantic aspect, which requires active sense-making work by participants
Disclosing the MHLO report	Legitimising multiple values	Negotiating multiple values	Accountants may act as boundary subjects and support value work

facts can be interpreted, create a 'standardized form' of information processing and knowledge sharing (the MLHO reporting) helping to reconcile different goals and multiple values, and generating awareness and mutual trust (i.e., '*The results of our accounting system are really useful to understand what we do, orient our activity and face problems and inefficiency*').

Hence, in these newly emerging blurred boundaries, for hybrid organisations, designing and implementing accounting and reporting practices is more important than choosing the reporting model, which is related to the context and can change over time (Grossi & Thomasson, 2015).

5.2.3. Disclosing the report: obtaining legitimation as a practice of value work

In the meantime, MLHOs need to gain legitimacy and support from public and private institutions, individual donors and volunteers; therefore, they need to disclose their performance and outcomes to a broader set of members/stakeholders, each with his own institutional logic and values. Thus, accounting and reporting may become an internal and external communication tool and a participatory governance mechanism to encourage engagement and participation ('*It is worthwhile to be a member of RiCibo because, together, we can reach results that are not achievable individually*').

Through this process an MLHO strengthens its own identity ('*It is very interesting to discover that, in our city, there is an organisation […] able to reach these good results in so little time*').

Indeed, the reporting, acting as a boundary object that"ties together actors with diverse goals because it is common to multiple groups but is capable of taking on different meanings within each of them" (Briers & Chua, 2001, pp. 241–242) becomes a tool to mobilise energies from all the internal and external stakeholders. Therefore, accounting and reporting do not merely 'convey' information; their representations play an active role in (re)constructing social worlds and, through accountability, value itself may be generated (Vakkuri et al., 2021).

However, it should be highlighted that boundary objects, such as an MLHO reporting, are not static, and they are subject to a continual negotiation process between parties (Barrett & Oborn, 2010). In this process, as we found in our study, accountants may act as boundary subjects and support value work, which requires ability to coordinate and align multiple values, understandings, identities and meanings (Laine et al., 2016).

Under the boundary object lens, the facilitation of this process of value work and knowledge translation and creation is referred to as 'pragmatic approach'. This role is important because it allows reporting to become a tool that legitimises the organisation and consolidates its identity.

However, this process of 'mediation' gives rise to problematic interactions. Viewing the boundary object through this relational perspective highlights the political potential of boundary objects. If the meaning and purpose of a boundary object is relational, then the power of assigning meaning to the boundary object is not neutral and can be potentially contested. As boundary objects can satisfy or dissatisfy different communities in a given context, a MHLO reporting can or cannot meet the expectations of internal and external stakeholders. Accountants, in this process, may play a crucial role to enact and coordinate value work within this new form of hybrid organisation, which is by its nature fragile, unstable and dynamic.

To sum up, we deem that in these new emerging HOs, namely MLHOs, the reporting system is an idiosyncratic phenomenon, which should emerge from a participatory process and be the result of a participatory governance process based on value work (Battilana & Lee, 2014; Haigh et al., 2015; Kastberg & Lagström, 2019; Pache & Santos, 2013).

6. Conclusions, limitations, and further works

The contributions of this paper are manifold.

First, a new form of second-level hybrid setting involving a set of hybrid members is investigated, and, in particular, the role that accounting and reporting systems play in facing multiple values in these hybrid arrangements, which are gaining momentum in our society.

Hybrids appear in micro, meso and macro levels of activity consisting of pairwise interactions and network constellations between business firms, non-profit organisations, public agencies and civil society (Johanson & Vakkuri, 2018). MLHOs are spontaneous aggregates that arise from experimentation in the field and that amalgamate organisations with different institutional logics (public, private or third sector) united by the desire to solve a complex problem for society that can only be faced thanks to joint activities: for example, fighting food waste, as in our case study—RiCibo—(the Italian acronym that stands for Recycling Food), or protecting the environment or safeguarding our common cultural heritage.

Generalising, based on our case, we can say that these emerging forms of hybrid subjects have some peculiar characteristics.

- they arise spontaneously, in the form of self-organising networks;
- they often lack a legal form and mandatory accounting requirements;
- they have mobile and indistinct borders, and since they do not have a rigid shape, they can constantly change their perimeter;
- they often arise within a territorial context—a city, for example;
- they are created to address problems of the common good, of large dimensions, which cannot be faced and resolved in a single institutional logic (be it public, private or non-profit), or by a single subject, even if hybrid;
- they aggregate organisations with multiple and different values (political, economic, social and environmental).

In an increasingly complex society that is facing important challenges for its development and survival (i.e., fighting against poverty, protecting the environment and preserving memories and culture for new generations, just to name a few), we deem that

MLHOs, which are under-explored, will be organisational settings that assume increasing importance and that must be researched and experimented by scholars, professionals and politicians.

Second, we contribute to filling the research gap highlighted by Ahunov (2023), who calls for more research on how actors manage the multiple tensions, especially in the new forms of HOs and arrangements. We believe that MLHOS provide a rich context for examining organisational boundaries, the values of different actors, and the means of enacting value work among members of the organisation. This paper has provided a detailed picture of how accounting and reporting systems can support the mechanisms of value work in MLHOs, applying the 'mixing, compromising and legitimising' framework among hybrids (Grossi et al., 2022; Vakkuri et al., 2021). It offers a rich and articulated case study that describes the different mechanisms of mixing, compromising and legitimising, but also shows how in these dynamic hybrids, subject to centrifugal forces, it is necessary to manage a plurality of values, institutional logics and goals that persist, while in other new institutional forms of hybrids, the relationships between parties, contributions and benefits are defined by formal and binding contracts, which are also reflected in accounting records. This ambiguity about the expected results and performance of the MLHO is a weakness for the survival of the organisation, as there are no obligations to guide the behaviour of the actors involved. The plurality of organisational values in an MLHO has different implications and manifestations over time. They lead to progress in the pursuit of the common goal, but they can also create tensions and require an ongoing internal negotiation process that can lead to (but is also led by) different forms of governance, accounting and reporting systems.

The third contribution is related to the disentangling of the mediating role of the accounting system. By drawing on the theoretical lens of boundary objects (Star, 2010) and boundary subjects (Laine et al., 2016), we elicited the role of accounting and reporting in MLHOs as a practice of value work. Hence, in these hybrid settings, measurement is not the main purpose, but the ability to mediate and create a bridge between different and sometimes competing logics, values and goals.

- A tailored multi-dimensional accounting and reporting system can facilitate value reassembling due to its 'translation point' nature (Weichselberger & Lagström, 2022). Confirming what Busco et al. (2017) already found for other hybrids, we found that in MLHOs, members interpret accounting information differently. However, while Busco et al. (2017) focus on the role that accounting and control can play in generating innovation by allowing diversity, we found that accounting can be a means of recomposing internal values by mixing public, social and private business values that are compatible with the meta-value of the MLHO and maintaining a unified image to the outside world by acting as a boundary object repository (Carlile, 2002).
- Accounting and reporting, as boundary objects that require semantic work (Carlile, 2002) in their design and implementation, can provide a platform for knowledge exchange and confrontation through which actors can argue and mediate between competing logics and values. This value work may reveal problematic interactions between members that could be overcome through a participatory co-design of an accounting and reporting system that stimulates the construction of a common sense-making through dialogue, debate and sometimes even clashes or the emergence of one perspective over others.
- Reporting does not just 'convey' information, but plays an active role in the (re)construction of social worlds (Vakkuri et al., 2021). Through accountability, members can increase mutual trust and build a shared identity, and ultimately MHLOs gain legitimacy from stakeholders. This dynamic process requires accountants to act as boundary subjects (Laine et al., 2016) to enact value work. As we have observed, the challenge is to be able to include as many perspectives as possible without excluding marginalised and less powerful members; otherwise, if only some actors are engaged in accounting practices, their values will prevail (Campanale et al., 2021) and, consequently, the mediating role of accounting is compromised as it does not represent all the values at stake.

This paper is a starting point for both practitioners and scholars to reflect on the topic. For practitioners, the case study represents a best practice, as confirmed by the public acknowledgements it has obtained, but it is also a stimulus to experiment with new methods of participatory accounting. For scholars, it provides some open questions and future avenues of research.

First, we deem it would be interesting to study the dynamics and value creation of these new HOs and understand their replicability in other contexts. Another issue that should be explored is the failure of MLHOs, which is even more delicate than the analysis of successful case studies, being that MLHOs are dynamic, unstable, and fragile organisational settings.

Second, as in the case studied by Rajala and Kokko (2022), we found a dynamic accounting system in our hybrid setting. It is dynamic because the actors of the accounting value constellation can change over time and members may have different accounting capabilities. If on the one hand, the motivation that drives the creation of a participatory accounting system as the result of a process is clear, on the other hand, there are equally obvious reasons that can cause an adopted accounting system to fail or be abandoned. Dynamic accounting is a problematic issue for the success of MLHOs; as a result, we deem that this point offers insights for further research avenues.

Finally, in our case study, we found that the accounting and reporting of MLHOs, with challenging societal objectives, could be the field for dialogic accounting research (Bebbington et al., 2007), to create a broader social platform for dialoguing with the ultimate beneficiary and local communities (Dillard & Brown, 2012). Hence, future experimentation should aim to develop society-oriented impactful accounts that foster critical reflection and debate organisational practices (Ferry & Slack, 2022; Kingston et al., 2020).

The limitations of this work should also be considered. First of all, the choice of method, action research, is not free from subjectivity. However, in this study, one of the authors is directly engaged in the MLHO, whereas the other two co-authors are not involved in the project but contribute as external observers and discussants, who helped us overcome the limitation of the interventionist approach. A further limitation is related to the social theory of communicative action (Habermas, 1984), in which actors develop shared rationality based on a process of dialogue, while under another lens. As an example, the result could be the consequence of disagreement and unsolvable struggles among actors or self-interested action, rather than consensual understanding, which unlocks completely different interpretations of the case study (Brown & Dillard, 2013).

Data availability

The data that has been used is confidential.

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