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A new dimension to neo-institutional sociology: Some evidence from the adoption of new budgetary practices in local governments in Uganda

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Abstract

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Abstract

Purpose

The purpose of this study was to investigate the extent to which institutional pressures can be deployed to reinforce each other in creating and sustaining new budgetary practices.

Design/methodology/approach

This paper adopted a qualitative case study to investigate the macro dynamics for the adoption of new budgetary practices in local governments in Uganda, based on Kampala District. Data were collected from archival records and official documents as well as in-depth semi-

government and aid agencies, such as the World Bank and DaNida, which had significant influence in changing the institutional practices of local governments in Uganda.

The study revealed interconnections and various layers of institutional pressures that influenced the adoption of new budgetary practices in local governments in Uganda. In addition, mimetic actions of the national government of Uganda were not only for the acquisition "best" organisational practices, but were also used as strategic mechanisms for influencing the decisions of donors of resourceful institutions within the organisational field of international development.

Practical implications

This paper demonstrates how institutional pressures for the adoption of new organisational practices can be intertwined with the view of reinforcing each other in creating and sustaining new practices, such as budgetary practices.

Originality/value

The paper provides a new perspective to neo-institutional sociology for the understanding of the macro dynamics for accounting changes in the context of a developing country.

Keywords

[Neo-institutional sociology](#) [New budgetary practices](#) [Local government](#)

[Intertwined institutional pressures](#) [Sociology](#) [Budgets](#) [Uganda](#)

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