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Abstract Commitments and usage –

communication about accounting figures in public housing companies

The aim of the study is, from an institutional perspective, to understand how routines of accounting communication appear. This is illustrated empirically in four case studies of municipally-owned housing companies where both observations and interviews have been conducted. The study is supposed to provide answers to the following research questions:

- What are the characteristics of the frames of reference that determine the dimensions of housing, finance and public/political policy ?
- What commitments are the results of the interaction between these dimensions?
- How is the direction of such commitments evidenced in the routines of communication?

The conclusion is that a breaking position is can be identified, which is retold and it is this jointly rendered story that forms the basis for the commitments given by the local authority housing companies' boards of directors. If accounting data supports the board's joint story, then it will include the meaning of the accounting; if it does not, it is omitted. A joint story can be seen as a form of encoding. Questioning the story does not necessarily weaken it. Instead, a flexible story can be more robust than a rigid and narrow one. The jointly rendered story creates an understanding that is expressed in the recurrent use of key concepts, which creates a usage that filters the understanding. This filter in turn creates a pattern of thought and action about how governance should be exercised; this pattern can be both flexible and stable. This is demonstrated by the fact that different dimensions are accepted and included in the joint story. The greater the susceptibility to re-examination, the greater are the chances of the joint story of being accepted as an accurate and convincing statement of the truth. For an organisation that is being deinstitutionalised, there is no breaking position to start from. Instead, it is the current situation that dictates ambitions and goals, something that can lead to depressive group thinking and can form a defence against criticism and external demands, situations in which the board experiences itself as being without influence. Further studies are needed to obtain a better understanding of the nature of renderings and their relation to the meaning of accounting.

Keywords: Institutional theory, accounting communication routines, rendering, commitments, usage, jointly rendered story