

Labour cost control systems and institutional entrepreneurship in a Spanish hotel: from an extreme flexibility regime to a stability horizon

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Abstract

Purpose – This article examines how the human resources director of a Spanish hotel chain acts as an institutional entrepreneur by introducing and leading the implementation of the ADAPTA software, a workforce-planning and labour-cost control system, in a tourism economy characterised by intensive labour flexibility and job insecurity.

Design/methodology/approach – The study adopts a historical-longitudinal single case study of a hotel chain over the period 2007–2022, drawing on documentary sources and qualitative evidence to analyse the development, implementation and effects of ADAPTA, the chain's workforce-planning and labour-cost control software, on employment-management rules, routines and staffing decisions.

Findings – The analysis shows, first, that this form of institutional entrepreneurship reconfigures employment-management rules and routines without dismantling the prevailing regime of extreme flexibility and, second, that the planning capabilities generated by ADAPTA can be redeployed under the post-2021 regulatory framework to support more sustainable combinations of permanent and discontinuous-permanent contracts while maintaining operational efficiency.

Originality/value – The study contributes to institutional theory and institutional entrepreneurship by providing a historical-longitudinal case that illustrates how embedded agency both reinforces and reshapes an extreme-flexibility regime. It adds to the literature on management accounting as institutional practice by documenting how a labour-cost control system materialises HR-led agency and links competitive and regulatory pressures to staffing decisions. For HR management in hotels under the 2021 labour reform, it identifies the potential to repurpose planning tools originally designed for numerical flexibility to reconcile regulated employment stability, efficiency and improved job quality in tourism employment.

Keywords Institutional entrepreneurship, Management control systems, Labour cost control, Labour flexibility, Hospitality industry

Paper type Case report

1. Introduction

The Spanish tourism sector has historically built its competitiveness on a high capacity to adjust to seasonality and economic cycles, relying on labour-flexibility arrangements that have fostered employment growth while also consolidating patterns of job insecurity (Robinson *et al.*, 2019). The financial crisis that began in 2007 and the 2012 labour reform intensified these dynamics by facilitating business strategies focused on reducing labour costs and making extensive use of temporary employment (Ortiz García, 2013).

In this context, many hotel organisations undertook internal change initiatives to adapt their personnel management routines to new competitive and regulatory pressures. The case of the LIBA Hotel is a paradigmatic example of this process: the human resource (HR) director acted as an institutional entrepreneur by promoting the implementation of the ADAPTA software,

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conceived as a management control system for workforce planning and labour-cost monitoring at both department and establishment levels. Based on standard staffing ratios, productivity indicators and cost thresholds, ADAPTA transformed operational information (occupancy, services delivered, working days) into accounting data used for decision-making, reducing middle managers' discretionary power and homogenising staffing criteria across the chain. The organisational innovation analysed not only affected employment management but also explicitly reconfigured the instruments for calculating and controlling labour costs in a context of intensive flexibility (Pikkemaat *et al.*, 2019; Potter, 2005; Robinson *et al.*, 2019). From this perspective, ADAPTA can be interpreted as the accounting device through which the institutional agency of the HR director becomes inscribed in rules, indicators and work-planning routines.

The regulatory and sectoral scenario has recently undergone a significant shift with the 2021 labour reform, which restricts the use of temporary contracts and reinforces the centrality of permanent employment and, in particular, of the discontinuous permanent contract (Doménech, 2022; Bustamante and Díaz, 2025). This change opens a new phase in which tourism firms must reconfigure their labour-management strategies, moving from a model of extreme flexibility towards a horizon of regulated stability that seeks to correct the accumulated effects of precariousness in tourism employment (Robinson *et al.*, 2019).

This article uses the case of the LIBA Hotel as a study of institutional entrepreneurship in the Spanish hotel sector, in order to analyse how labour-flexibility management was configured during the 2010s and what implications follow for the new post-2021 framework. Against this background, the study addresses two research questions: first, how is institutional entrepreneurship configured in a hotel organisation subject to strong pressures for labour flexibilisation during the 2010s, in a sectoral context characterised by precarious employment (Robinson *et al.*, 2019; Pikkemaat *et al.*, 2019)?; and second, to what extent can the organisational innovations developed in that context inform the management of permanent and discontinuous permanent employment under the new regulatory framework after 2021 (Doménech, 2022; Bustamante and Díaz, 2025)?

Building on these questions, the aim of the article is to examine how organisational innovations promoted under the 2012 reform can inform the design of HR practices oriented towards reconciling employment stability, operational efficiency and job quality in contemporary Spanish tourism. To this end, the article first presents the institutional and sectoral context of Spanish tourism between 2007 and 2022 and the theoretical framework on institutional entrepreneurship, management control systems and institutional innovation; second, it describes the research design and the LIBA Hotel case study; third, it sets out the main findings and offers a comparative discussion between the extreme-flexibility regime and the new scenario of regulated stability; and finally, it derives implications for HR management and labour policy, as well as an agenda for future research.

The article makes three specific contributions. At the theoretical level, it presents a case of institutional entrepreneurship exercised from a HR department which, through the design of ADAPTA, reconfigures employment-management rules and routines without altering the extreme-flexibility regime in which it is embedded. At the management accounting level, it shows how a labour-cost control system conceived within a paradigm of numerical flexibility operates as an institutional device that disciplines labour and homogenises staffing criteria across the chain. At the practical and labour-policy level, it identifies the conditions under which the planning capabilities generated by this system can be reused, in the new post-2021 framework, to design more sustainable combinations of permanent and discontinuous permanent employment in the hotel industry.

2. Sectoral and institutional context (2007–2022)

Tourism has become one of the main drivers of the Spanish economy, characterised by high seasonality, strong labour intensity and intense price competition (Vanhove, 1981). These

features have historically favoured the use of labour-flexibility arrangements that allow rapid adjustment of staffing levels and labour costs, but have also contributed to consolidating an employment model marked by temporariness, instability and precariousness (Calvo Gallego, 2022).

The financial crisis that began in 2007 accentuated these dynamics. The fall in demand and rising uncertainty led many hotel companies to deepen strategies of labour-cost reduction and internal reorganisation, relying on temporary contractual forms and more intensive management of working time (Robinson *et al.*, 2019). In this context, the 2012 labour reform reinforced the flexibility pattern by making it easier to adapt working conditions to business needs and by reducing the cost of workforce adjustment, thus creating an institutional framework that incentivised organisational solutions aimed at maximising short-term adjustment capacity (Doménech, 2022). Under this regime, hotels were prompted to revise their systems for shift planning, workload distribution and personnel-cost control, opening spaces for the introduction of technological tools and new management routines that constituted specific forms of institutional innovation at the organisational level (Pikkemaat *et al.*, 2019). The case of the LIBA Hotel is situated in this stage, in which the HR director internally promoted changes in labour-management practices to respond to the pressures arising from the crisis and the new regulatory framework, prioritising efficiency and flexibility while at the same time contributing to reproduce the patterns of precarious employment typical of the tourism sector (Robinson *et al.*, 2019).

Subsequently, the approval of the 2021 labour reform brought a significant change in the rules of the game. The restriction of temporary hiring and the centrality of permanent employment, with particular emphasis on the discontinuous permanent contract, seek to reduce accumulated precariousness and rebalance the relationship between flexibility and stability in the labour market, especially in sectors marked by seasonality such as tourism (Doménech, 2022; Bustamante and Díaz, 2025). Legal and advisory analyses of the 2021 reform have highlighted the redefinition of temporary contracts, the centrality of discontinuous-permanent arrangements and the practical implications for workforce planning in sectors with strong seasonality (Klevvera, 2023). This new context is forcing hotel companies to rethink the practices developed during the previous decade, shifting the focus from purely numerical adjustment of staff to the planning of stable employment compatible with demand fluctuations, which opens up new opportunities and challenges for the design of organisational and labour-management strategies in the industry (Hernández-Barahona *et al.*, 2023).

3. Theoretical framework

3.1 Institutional entrepreneurship and organisational change

The theoretical framework for this study is provided by institutional sociology, which focuses on the set of formal rules, informal norms and organisational routines that guide and constrain the behaviour of organisations belonging to a given sector or organisational field (Fligstein, 2001; 1996). From this perspective, management decisions are explained not only by economic-efficiency criteria, but also by the coercive, normative and mimetic pressures exerted by the regulatory environment, social actors and dominant standards in each sector. In industries such as tourism, characterised by strong competition, high seasonality and labour intensity, these institutional pressures interact with economic constraints to configure specific models of work and employment organisation (Kelliher, 1989; Seo and Creed, 2002).

Within this approach, the concept of institutional entrepreneurship is used to describe those actors who, taking advantage of windows of opportunity generated by imbalances or contradictions in their environment, promote changes in the rules, norms and routines that govern organisational activity (DiMaggio, 1988; Maguire *et al.*, 2004). These actors have resources and positions that enable them to mobilise support and legitimise new practices, but their action is conditioned by the paradox of embedded agency: they operate from within the

very institutional structures they seek to transform (Greenwood and Suddaby, 2006; Seo and Creed, 2002). The study of these processes is particularly relevant in contexts of crisis and regulatory reform, in which tensions between normative frameworks, social expectations and business strategies intensify.

In the field of tourism, recent literature has stressed that labour-flexibility and precariousness dynamics reflect a structural pattern rather than a cyclical anomaly (Robinson *et al.*, 2019). The introduction of new management technologies, the reorganisation of staffing structures and the adoption of contractual arrangements adapted to seasonality can be interpreted as expressions of institutional innovation at the organisational level, insofar as they reconfigure routines and power relations within firms (Pikkemaat *et al.*, 2019). Recent work has applied institutional theory directly to tourism and hospitality, showing how institutional logics and field-level dynamics shape organisational strategies and employment practices in these sectors (Hall and Earl, 2017; Earl and Hall, 2021). At the same time, changes driven from within organisations are embedded in broader historical trajectories of development of the Spanish hotel sector, where processes of collective action and coordination among firms have also helped shape competitive and regulatory conditions (Hernández-Barahona and Mateo, 2023).

Against this backdrop, the case of the LIBA Hotel is interpreted as an example of how an HR department, located in an intermediate position within the organisational structure, responds to the pressures arising from the 2007 crisis and the 2012 labour reform by introducing new tools and routines for personnel management. The implementation of the ADAPTA software and the reorganisation of shift-planning and cost-control processes are analysed as a form of institutional innovation that, on the one hand, enhances the firm's adjustment capacity and, on the other, contributes to reproducing an employment model characterised by flexibility and precariousness, which predominates in the tourism sector (Burns and Scapens, 2000; Robinson *et al.*, 2019). From this perspective, the introduction of ADAPTA is also interpreted as a process of change in management accounting, in which new formal rules for calculating labour costs gradually become stabilised organisational routines (Burns and Scapens, 2000).

In this article, institutional entrepreneurship is understood not only as the capacity of certain actors to question and transform established practices, but also as a process that materialises in concrete calculation and control devices. Management control systems and, in particular, systems for calculating labour costs are therefore conceived as accounting supports for institutional agency: by codifying rules, indicators and procedures, they translate the change projects of key actors, such as an HR director, into stabilised organisational routines.

3.2 Management control systems as institutional practices

In the management accounting literature, a widely accepted paradigm conceives accounting as a social and institutional practice rather than as a neutral set of recording and calculation techniques (Hopwood and Miller, 1994; Potter, 2005). From this perspective, calculation and control systems are understood as practices embedded in specific power configurations and institutional frameworks that help constitute organisational fields, redistribute power and shape organisational subjects (Knights and Collinson, 1987; Miller and Power, 2013).

Institutional approaches to management accounting have further emphasised that changes in calculation and control systems unfold through institutionalisation processes in which new rules are tested in practice and may eventually become stabilised routines (Burns and Scapens, 2000; Scapens, 2006). Extending this perspective, studies that employ theoretical triangulation have shown how institutional analysis can be enriched by combining regulatory, organisational and accounting lenses to understand the evolution of control systems (Hopper and Major, 2007). Much of this literature has developed in industrial settings or in contexts where the focus lies on production costs, overall budgets or other aggregate financial

indicators, leaving relatively less explored those calculation systems specifically oriented towards the management of work and employment.

The case of the LIBA Hotel makes it possible to extend this tradition to the analysis of labour costs in a service sector that is highly labour-intensive and subject to strong flexibility pressures, showing how a labour-cost control system designed from the HR function becomes a central device for governing work. From an accounting perspective, the ADAPTA software operates as a management control system that articulates rules, indicators and procedures to measure and regulate labour costs, integrating into the wider set of economic-financial calculation tools of the hotel chain. In particular, the study links the notion of institutional entrepreneurship with debates on how calculation and control systems contribute to configuring both employment-management practices and concrete forms of labour flexibility and stability (Miller and Power, 2013; Potter, 2005), so that ADAPTA appears as the accounting support through which the institutional agency of the HR director is materialised and stabilised in new organisational routines.

4. Methodology and case study design

The research design is based on a single case study centred on the LIBA Hotel, which allows for an in-depth analysis of how a specific organisation responded to the pressures arising from the 2007 crisis and the 2012 labour reform by changing its personnel-management practices and labour-cost control systems. The period analysed runs from 2007 to 2022, thereby capturing the initial impact of the crisis and adaptation to the new regulatory framework, as well as the subsequent consolidation and evolution of the organisational routines associated with the implementation of the ADAPTA software, including the years before and after the 2021 reform. This longitudinal design is suitable for exploring processes of institutional and organisational change in a specific sectoral and regulatory context.

The use of a single case study is particularly appropriate when the aim is to analyse a contemporary phenomenon in depth within its real-life context and when the boundaries between the phenomenon and the context are not clearly defined, as is the case with employment management in organisations embedded in changing regulatory frameworks (Yin, 2014). The case study design also follows well-established guidelines for theory building from cases, emphasising iterative movement between data and theory and the use of rich, contextualised evidence (Eisenhardt, 1989). In line with methodological discussions on case-study research, the analysis seeks to exploit the depth and context-sensitivity of a single case while avoiding common misunderstandings about generalisation and bias (Flyvbjerg, 2006). The LIBA Hotel functions as a revelatory case of the logics of action developed under an institutional regime characterised by the centrality of labour flexibility and the expansion of temporary employment in the tourism sector, combining strong demand seasonality, high labour intensity and significant dependence on corporate guidelines regarding labour costs. Within the FAMILISOL chain, LIBA thus offers particularly favourable conditions for examining how a labour cost control system operates as a management control device in a context of extreme flexibility. This revelatory character justifies the choice of the case to generate analytically generalisable knowledge about the mechanisms of corporate adaptation to regulatory change and competitive pressures.

Data sources combine in-depth interviews, internal documentation and personnel records, following a triangulation strategy consistent with qualitative research in management accounting and organisational studies. Semi-structured interviews were conducted with the corporate HR director, the management team of the LIBA Hotel and middle managers from the main departments involved in shift planning and staff management (Housekeeping, Kitchen, Restaurant and Front Office), covering both the initial introduction of ADAPTA and its subsequent consolidation and adjustment. The interviews focused on reconstructing the sequence of decisions, the motivations attributed to the changes, the resistances encountered and the perceived effects on labour-cost control, flexibility and job quality.

These interviews were complemented by an extensive documentary base, including corporate procedure manuals, internal HR reports, descriptions of the ADAPTA tool and its staffing criteria, applicable collective agreements and labour regulations relevant to the period analysed. In addition, personnel records were used on the number of workers, contract types, distribution of working hours throughout the year and the evolution of staff in terms of “equivalent persons”, which made it possible to link interview narratives to quantitative data on the use of numerical flexibility and the employment structure. Triangulation between testimonies, documents and quantitative data reinforces the internal validity of the analysis by enabling cross-checking of different actors’ accounts and situating them within the institutional context described in the previous sections.

The analysis followed an iterative logic of moving back and forth between data and theory, combining thematic coding and the construction of chronological matrices. In a first phase, a timeline of the main milestones in the hotel’s trajectory between 2007 and 2022 was drawn up (crisis, regulatory changes, corporate decisions, implementation and adjustments of ADAPTA), which served as an axis to organise information from interviews and documents. In a second phase, materials were coded around categories linked to institutional entrepreneurship (HR director’s agency, internal resistance, legitimisation strategies), the configuration of management control systems (calculation rules, indicators, monitoring procedures) and the forms of labour flexibility and stability (contract types, use of part-time and discontinuous permanent contracts). This process made it possible to reconstruct how an organisational innovation conceived under an extreme-flexibility regime opened the possibility of being reoriented towards a horizon of regulated stability.

5. The LIBA hotel case

5.1 The LIBA hotel and the FAMILISOL chain: organisational context and employment model

The LIBA Hotel belongs to a Spanish hotel chain (FAMILISOL) that operates in several mature Mediterranean tourist destinations. The property is located in a mature coastal destination in southern Spain and offers several hundred accommodation units, combining hotel rooms and apartments. It functions as a large, seasonal vacation hotel with high labour intensity and a departmental structure typical of resort establishments. Fictitious names have been used for the hotel, the chain and the flexibility tool to preserve anonymity. Operations are organised into eight departments: General Management, Front Office, Kitchen, Housekeeping, Bar, Restaurant, Maintenance, Entertainment and Others. Table 1 summarises key quantitative and regulatory indicators of the establishment and its

Table 1. Basic quantitative and regulatory profile of employment at the LIBA Hotel before the 2021 labour reform

Indicator	Value / situation	Remarks
Accommodation capacity	376 rooms and 60 apartments	Three-star hotel with capacity for up to 1,200 guests
Average annual staff	90 equivalent persons	Adjusted for part-time and time worked; high labour intensity
Length of service in housekeeping department	Employees with over 40 years’ seniority	Stable core coexisting with turnover in new hires
New permanent hires in Housekeeping (≈ last 15 years)	Mainly part-time	Reinforces the combination of formal stability and working-time flexibility
Minimum percentage of permanent staff required by agreement	80% of average annual staff (≥30 workers)	Forces the combination of internal flexibility with a high level of permanent employment
Maximum duration of temporary contract (by collective agreement)	Up to 12 months within an 18-month period	Facilitates intensive use of temporary work for demand peaks

employment structure in the period prior to the 2021 reform, providing a baseline for analysing labour-flexibility management and the implementation of ADAPTA.

As a mature tourist destination, the area shows pronounced seasonality that significantly affects hotel occupancy throughout the year, leading to substantial variations in staff size between seasons. This configuration requires combining a stable core workforce with rapid adjustment of labour costs through different forms of numerical and internal flexibility, in line with the patterns of temporariness and part-time work characteristic of tourism employment in Spain.

Within the FAMILISOL chain, HR management is centralised in the corporate HR department, which defines personnel policies and cost-control tools, while the LIBA Hotel's management team retains some leeway to adapt these guidelines to the specific features of the establishment and its local environment. This configuration positions the hotel as a space where chain-level decisions on staffing levels, contract types and working-time distribution are concretised and adjusted in practice, providing a privileged context for analysing how institutional and competitive pressures are translated into concrete routines for managing employment and personnel costs (Hernández;Barahona *et al.*, 2023).

5.2 *Employment management before ADAPTA: flexibility and precariousness*

Before the implementation of ADAPTA, labour management at the LIBA Hotel relied on traditional administrative procedures and workforce planning that was heavily conditioned by seasonality and by information from the chain's head office. Staff size and composition were adjusted mainly through temporary hiring and changes in working hours, so that increases in occupancy during high season translated into rapid growth in the number of equivalent workers in departments such as Housekeeping, Kitchen and Restaurant, while staff were reduced to minimum operating levels in low season.

Flexibility took shape, first, through the intensive use of external flexibility tools: the hotel systematically resorted to fixed-term contracts (for specific projects or services, temporary, replacement contracts) to cover non-permanent staffing needs and peaks of activity associated with seasonality or special events such as banquets. Second, various forms of internal flexibility were used via reorganisation of working time: part-time schedules, redistribution of hours across weeks and departments, adjustment of shifts according to expected occupancy and staff multiskilling, to adapt productive capacity to demand fluctuations in an almost continuous-operation system.

Shift planning and staff allocation were carried out manually, relying heavily on middle managers' experience and historical occupancy information, but with limited capacity to accurately anticipate staffing needs and associated costs. This mode of organisation generated recurrent tensions between the labour-cost control objectives set by head office and the hotel's service requirements, favouring the spread of practices such as high turnover among temporary workers and the concentration of workloads at peak times, in line with the flexibility-and-precariousness pattern described for tourism employment.

5.3 *Implementation of the ADAPTA software and changes in routines*

The implementation of ADAPTA marked a turning point in labour management at the LIBA Hotel by introducing a technological tool that allowed more systematic and optimised planning of shifts and staff allocation based on expected occupancy and chain-defined standards. The main objective was to more accurately adjust the number of equivalent persons required in each department, reduce improvisation in work-time organisation and strengthen labour-cost control. Drawing on bookings and predefined staffing ratios, the tool provided a daily calculation of the number of workers that should be present, signalling through a colour-coded system when departments' staffing requests were above or below that threshold.

The implementation process unfolded gradually over several years, combining the integration of ADAPTA with other group management systems (accounting, payroll, time-and-attendance control) and the organisation of training sessions for hotel managers and heads

of department. However, the introduction of the software was not exempt from internal resistance: some middle managers perceived that the programme challenged their traditional ability to assess operational staffing needs by subjecting their requests to an automated filter and the supervision of the corporate HR department. In addition, the administrative burden associated with using the tool (time spent entering data, reviewing reports and justifying deviations) was seen by some department heads as an increase in bureaucratic work that reduced time available for operational tasks.

Among part of the workforce, reservations also emerged, linked to fears that stricter planning would imply greater pressure on work intensity and fewer opportunities to obtain overtime or additional contracts. These resistances were expressed through questioning the tool’s usefulness, attempts to preserve previous staff-request practices and a tendency to interpret ADAPTA’s indicators as an external imposition rather than a support tool.

Despite these frictions, the corporate HR department played a decisive role in sustaining the project, adjusting its implementation and legitimising the use of ADAPTA vis-à-vis managers and middle managers, combining training, monitoring and negotiation of staffing ratios. Thanks to this intervention, the new routines for planning and controlling the workforce eventually became consolidated at the LIBA Hotel, illustrating how the strategic action of an HR department can drive significant organisational change in contexts of strong inertia and internal contestation. The next section analyses this process from the perspective of institutional entrepreneurship, focusing on the strategies through which the HR director mobilised resources and support to transform established practices. [Table 2](#) summarises the main differences in employment management and labour-cost control at the LIBA Hotel before and after the consolidation of ADAPTA as a planning and control system.

Table 2. Employment management and labour-cost control at the LIBA Hotel before and after ADAPTA

Dimension	Before ADAPTA: extreme-flexibility regime	With ADAPTA: consolidated labour-cost planning and control system
Predominant employment logic	Mainly numerical adjustment through temporary contracts and part-time work, with high turnover and strong seasonality	Maintenance of numerical flexibility, but with increasing incorporation of permanent and discontinuous permanent contracts supported by equivalent-person planning by department and day
Workforce planning	Manual planning based on middle managers’ experience and historical occupancy information	Systematic planning based on bookings, standard staffing ratios and productivity indicators embedded in ADAPTA
Labour-cost control	Mainly ex post control through budgets and aggregate accounting monitoring of personnel costs	Near real-time control via “traffic lights” comparing equivalent persons with cost thresholds defined by the chain
Middle-management discretion	Broad scope to decide staffing levels and shift allocation within general budget limits	Reduced discretion: staffing requests that deviate from standard ratios must be justified and are subject to oversight
Role of the corporate HR department	Function focused on personnel administration and general application of flexibility policies shaped by the sectoral context	Function as institutional entrepreneur designing, promoting and supervising ADAPTA as a management control system for labour costs and for homogenising staffing criteria
Potential for transition towards regulated stability	Intensive use of temporariness and part-time work, with a weak informational basis for redesigning stable employment combinations	Availability of systematised data on occupancy, workloads and equivalent persons that can be reused to plan more sustainable combinations of permanent and discontinuous permanent employment after the 2021 reform

5.4 *The human resource director as an institutional entrepreneur*

The role of FAMILISOL's HR director is key to understanding the genesis and consolidation of ADAPTA at the LIBA Hotel. Based on a diagnosis of the tensions generated by the 2007 crisis and the intensive use of labour-flexibility tools, she interpreted the situation as an opportunity to introduce changes in personnel-management routines aimed at strengthening cost control and homogenising staffing criteria across the chain. From her position, she promoted the design and implementation of the software, defined staffing ratios by department and established standardised procedures for work-time planning and the authorisation of temporary hires, thus reconfiguring existing rules and routines in the organisation.

Her actions fit the notion of institutional entrepreneurship developed in institutional theory, which highlights the role of actors capable of mobilising resources to create new institutions or transform existing ones when they identify imbalances or contradictions between environmental pressures and prevailing practices (DiMaggio, 1988; Seo and Creed, 2002). The HR director identified a misalignment between, on the one hand, the chain's pressure to control labour costs and reduce improvisation in workforce planning and, on the other, local practices based on middle managers' experience and weakly systematised decisions, and proposed ADAPTA as a solution to address this imbalance. Her ability to articulate a change project, equip it with technical resources and integrate it into the group's information systems reflects the type of strategic agency that the literature associates with institutional entrepreneurs.

The case is also embedded in the evolution of institutional sociology from approaches centred on isomorphism towards perspectives that incorporate agency. Classic works by DiMaggio and Powell (1983, 1991) showed how organisations tend to adopt similar structures under coercive, normative and mimetic pressures within the same organisational field, emphasising conformity with institutional expectations. Subsequent contributions, however, underlined that organisational responses to such pressures are not necessarily passive, but may include active strategies of resistance, compromise, avoidance or manipulation, explicitly introducing the idea of agency into institutional theory (Oliver, 1991). Within this context, the paradox of embedded agency is formulated, pointing to the difficulty of explaining how actors who are socialised into and constrained by the very institutions they seek to modify can nonetheless drive institutional change (Greenwood and Suddaby, 2006; Seo and Creed, 2002).

The case of FAMILISOL's HR director exemplifies this paradox. Her professional trajectory and actions unfold within an institutional regime that privileges numerical flexibility and temporariness, and much of her project is oriented towards making this model more coherent and efficient through the implementation of ADAPTA. At the same time, from this embedded position, she articulates a significant change in the rules and routines of work-planning, reshaping who decides on staffing levels, with what information and according to which criteria and shifting part of the responsibility to department heads through objective indicators and formalised procedures. Her agency is not exercised outside existing institutions but through them: by reinforcing the emphasis on cost control and adjustment capacity, she introduces new instruments and practices that alter power relations between corporate HR, hotel management and middle managers. This interplay between reproduction and transformation illustrates how institutional entrepreneurship can operate in contexts where actors seek to reconcile the demands of an extreme-flexibility regime with the need to stabilise certain organisational routines and information systems.

This dual positioning can be further unpacked by distinguishing between what the HR director reproduces and what she transforms within the prevailing flexibility regime (Table 3). While ADAPTA is firmly embedded in a cost-minimisation logic and assumes the continued centrality of numerical flexibility, temporary contracts and high turnover, it simultaneously recentralises staffing decisions, replaces anecdotal judgement with systematic planning and translates informal practices into formal procedures and ostensibly objective criteria. In this sense, her institutional entrepreneurship operates from within the dominant logic, making the

Table 3. Paradox of embedded agency in the HR director’s role

Aspect reproduced within the flexibility regime	Aspect transformed through ADAPTA
• Cost minimisation logic • Numerical flexibility • Temporary contracts as strategy • High turnover as normal	• Decentralised → centralised staffing decisions • Anecdotal → systematic planning • Informal → formalised procedures • Manager discretion → objective criteria

extreme-flexibility regime more calculable and governable rather than overtly challenging it. This pattern resonates with [Canning and O’Dwyer’s \(2016\)](#) understanding of institutional work as an interrelated set of actions through which actors seek to reconfigure power, legitimacy and regulatory logics in accounting fields: through the design and use of ADAPTA, the HR director undertakes institutional work that redistributes decision-making rights and embeds new oversight mechanisms in the labour-cost control domain of the hotel chain, while still operating inside established institutional arrangements.

6. Discussion

6.1 The LIBA case as institutional innovation within an extreme-flexibility regime

In what follows, we first summarise the empirical effects observed at LIBA under the extreme flexibility regime up to 2022 and then discuss the more prospective implications of ADAPTA under the post-2021 regulatory framework. The case of the LIBA Hotel shows that the implementation of ADAPTA introduces significant changes in work-planning routines without altering the foundations of the employment model, which remains based on high numerical flexibility and intensive use of temporary and part-time contracts. From an accounting perspective, the main innovation lies in the redesign of the labour-cost calculation and control system: staffing decisions become conditioned by standard staffing ratios and “traffic lights” that compare in real time the number of equivalent persons assigned with the cost thresholds defined by the chain, strengthening budgetary discipline over labour. Thus, the institutional entrepreneurship exercised by the HR department materialises in a management accounting device that formalises and centralises the monitoring of labour costs, rather than in a transformation of the balance between flexibility and stability.

As ADAPTA is implemented homogeneously in all FAMILISOL hotels, the case also illustrates a process of isomorphism within the organisational field, insofar as the same tool and the same coverage criteria come to govern employment planning in the different establishments ([DiMaggio and Powell, 1983](#)). What previously fell within the remit of middle managers, estimating staffing needs based on their local experience, is subordinated to the parameters defined by the corporate HR department and embedded in the software, so that requests departing from standard coverage are subject to control and justification, reducing department heads’ discretionary scope and recentralising decision-making power over staffing. In this way, ADAPTA not only introduces a new labour-cost calculation device but also materialises the institutional agency of the HR department in a set of rules, indicators and routines that reorder the relationship between flexibility and employment stability in the chain.

6.2 Lessons for managing permanent and discontinuous permanent employment after the 2021 reform

The experience of the LIBA Hotel makes it possible to identify which elements of the employment-management routines developed under the extreme-flexibility regime may come into tension with the new emphasis on stability introduced by the 2021 labour reform, aimed at generalising permanent hiring and limiting the use of temporary contracts ([International](#)

Monetary Fund, 2024; Mariscal Abogados, 2021; Ministerio de Trabajo y Economía Social, 2022). The fine-tuning logic of staffing promoted by ADAPTA was built on the availability of highly adjustable temporary contracts and part-time work, so the very planning architecture may hinder the transition towards extensive use of permanent contracts and arrangements such as discontinuous permanents if the assumptions on which it calculates coverage and staffing needs are not revised (Bustamante and Díaz, 2025; Lawants, 2025).

At the same time, the case shows that certain organisational capabilities developed in the previous framework, such as the systematisation of data on occupancy, workloads and staffing levels, represent valuable resources for managing more stable employment, if optimisation criteria are reoriented (Hall and Earl, 2017). Instead of using the software exclusively to minimise labour costs through reductions in hours and contracts, it could be leveraged to design more sustainable combinations of permanent, discontinuous permanent and part-time employment, adjusting shifts and schedules throughout the year without resorting massively to temporary contracts. This reorientation illustrates how a labour-cost control system conceived within a numerical-flexibility paradigm can be re-signified, in the context of the 2021 reform, as an instrument for supporting a regime of regulated stability, in line with the view of accounting as a social and institutional practice.

6.3 Institutional entrepreneurship and strategic agency

The role of FAMILISOL's corporate HR director exemplifies a form of institutional entrepreneurship exercised from an intermediate position, combining the capacity to drive significant changes in employment-management rules and routines with strong dependence on the prevailing institutional regime. Her intervention did not merely consist of executing external guidelines, but encompassed diagnosing the tensions arising from oversized workforces, the pressure to reduce costs and the need to maintain service quality, and translating that diagnosis into a specific organisational change project that included the temporary centralisation of hiring, the design of the "traffic light" system and, ultimately, the implementation of ADAPTA as a management control system and workforce-planning tool.

This reading fits within the evolution of institutional theory, which has moved from emphasising passive conformity with environmental pressures to recognising diverse strategic responses by organisations. In contrast to interpretations that stress isomorphism and homogeneity, the case shows an embedded agency which, while accepting the flexibility and cost-containment framework characteristic of the post-2012 period, redefines how these pressures are applied within the chain by introducing new staffing criteria, redistributing decision-making power between head office and hotels and using comparative data between establishments to legitimise new routines. From the standpoint of the paradox of embedded agency, the institutional entrepreneurship observed at LIBA does not appear as a radical break with the environment, but rather as a form of strategic agency operating from within institutional structures, relying on an accounting device, ADAPTA, that simultaneously reinforces the dominant flexibility regime and opens opportunities for a future transition towards regulated stability.

7. Conclusions and implications

7.1 Contributions of the study to the institutional analysis of tourism employment

This article has examined the case of the LIBA Hotel as an example of institutional entrepreneurship in the Spanish hotel sector, analysing how the corporate HR director promoted the introduction of the ADAPTA software and led its implementation as a management control system for workforce planning and labour-cost control. The historical-longitudinal case study (2007–2022) shows that this organisational innovation reconfigured employment-management rules and routines without dismantling the prevailing extreme-flexibility regime and that the planning capabilities generated by ADAPTA can be reused, within the new post-2021 regulatory framework, to support more sustainable combinations of permanent and discontinuous permanent employment.

The study makes three specific contributions to the institutional analysis of tourism employment. First, at the theoretical level, it presents a case of institutional entrepreneurship exercised from an HR department which, through the design of ADAPTA, reconfigures employment-management rules and routines while remaining embedded in a regime that privileges numerical flexibility and temporariness. This contribution nuances the paradox of embedded agency by illustrating how institutional entrepreneurship can materialise in incremental innovations in management tools that both reproduce and transform existing institutional logics.

Second, in the field of management accounting, the article extends approaches that conceive accounting as a social and institutional practice by examining a labour-cost control system in a highly labour-intensive service sector subject to strong flexibility pressures. ADAPTA is interpreted as an accounting device through which institutional agency becomes inscribed in rules, indicators and routines that govern the use of labour, linking debates on calculation and control systems with those on employment management and on the configuration of flexibility and stability in work. In this sense, the case illustrates how management control systems can play a central role in the organisational governance of labour in contexts marked by seasonality and competitive pressure.

Third, at the practical and labour-policy level, the findings highlight the importance of considering the informational and organisational infrastructures available in firms when designing strategies to reduce precariousness and promote permanent and discontinuous permanent employment in seasonal sectors such as tourism. The LIBA experience suggests that investing in labour-cost control systems that integrate operational and accounting information can strengthen both cost control and the capacity to plan more stable employment structures, if implementation processes address internal resistances and incorporate the knowledge of middle managers and workers.

7.2 Limitations and avenues for future research

The study has several limitations that should be acknowledged and that open avenues for future research. First, the analysis is based on a single case in a specific chain and destination, which calls for comparative studies including other hotel groups and regions to explore the diversity of institutional-entrepreneurship trajectories and management control systems in the sector. Extending the analysis to different organisational contexts would make it possible to examine to what extent the dynamics observed at LIBA are generalisable to other tourism firms operating under similar regulatory and competitive pressures.

Second, the qualitative design and the available data do not allow for a detailed assessment of the effects of ADAPTA on employment-quality indicators such as wages, work intensity or health and safety, which would require complementary quantitative approaches and longitudinal monitoring. Future studies could combine case-study methodologies with the analysis of personnel records and survey data to better understand how changes in labour-cost control systems affect working conditions over time.

Finally, further research could deepen the analysis of the interactions between corporate HR departments, hotel-level management and workers' representatives in the design and use of labour-cost control systems, with a view to clarifying how conflicts and negotiations shape the institutionalisation of these devices. This would help to refine the understanding of institutional entrepreneurship in contexts of transition from extreme-flexibility regimes towards horizons of regulated stability in tourism employment.

Ethical considerations

This study was conducted in accordance with recognised ethical standards for research in the social sciences and in compliance with applicable data protection regulations, including the GDPR. Access to the case organisation was authorised by corporate management on the condition that the company and all participants remained anonymous. All interviewees participated voluntarily and provided informed

consent. No sensitive personal data were collected, and all identifying details of individuals and organisations have been anonymised.

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