

Evaluating Factors Impacting Functioning Management Control Systems Becoming Dysfunctional Beyond Intra-Organizational Boundaries

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Abstract : Though Management Control Systems (MCS) research has evolved beyond intra-organizational boundaries, there is limited understanding of the impact of a functioning MCS being functional beyond intra-organizational boundaries. The purpose of this research is to investigate factors that have an impact on functioning management Control Systems (MCS) becoming (dys-)functional beyond its intra-organizational boundaries. To bridge the theoretical gap, a systematic literature review is conducted to identify inter-and extra-organizational factors that are purposely suggested or unintendingly mentioned by MCS researchers to evaluate functioning MCS becoming (dys-)functional. A conceptual map is rationalized and constructed from five contingent inter-and extra-organizational MCS frameworks illuminating under-investigated MSC research areas and allowing new research avenues based on academically known factors. A multiple case study followed by a co-researcher discussion group with the purpose of identifying academically unknown factors for evaluating MCS (dys-)functionality beyond its intra-organizational boundaries. The study's result will help bridge the gap between what academics know and not know of evaluating MCS being functional beyond intra-organizational boundaries with the opportunity to develop better, more complete theories. Furthermore, it will help organizations to evaluate the impact of their activities beyond intra-organizational boundaries.

Keywords : management control systems, management control systems evaluation, management controls, control system

Conference Title : ICEMMCS 2021 : International Conference on Earnings Management and Management Control Systems

Conference Location : Athens, Greece

Conference Dates : October 21-22, 2021