The meaning of the concept Management Control and its development – an etymological study

Krister Bredmar, PhD
School of Business and Economics
Linnaeus University
S-391 82 Kalmar
Sweden

krister.bredmar@lnu.se
Phone +46 480 497133
Fax +46 480 497110
The meaning of the concept Management Control and its development – an etymological study

Abstract

The meaning of a concept and its context – both the empirical and the theoretical context within which it is being utilised – can help us to understand how it should be used and how to deepen the understanding. In working with the development of a theoretical field, which is often the case when research is being undertaken, it is therefore crucial to know and be able to orient oneself among the roots and historical descriptions surrounding a concept. In this paper, the starting point has been to derive how the concept of management control has been utilised among researchers that have been published in the journal Accounting, Organizations and Society. The ambition behind this study is to describe how management control has been defined over time and how the meaning may be best described.

A question that motivates this paper is: which is the content of management control as a concept, and how has the content changed over time? Management control is a field with an obvious practical implementation, clearly abiding in the mid-level of organisations. The content of the concept, though, is not quite clear-cut.

With help from the etymological approach, the historical development of a concept may be studied. Then mainly the context in which the concept is being used and the meaning of the concept at different times, is of interest. The understanding that a certain user has expressed by using the concept, is also stored in the concept, an understanding which turns the concept into a knowledge bank. As a first step when a concept is used, it is utilised as an expression of a subjective opinion, meaning that it is the individual understanding and application of the concept that is being expressed as the concept is used. Individual thoughts and ideas are carried on in the concept as it is being used. In a second step the concept is objectified, as it is for example written in a text; the concept and the hypothetical meaning leaves the user and may subsequently be used by others. The word or the concept then becomes a public object. To allow the use of a concept correctly within a future context, its historic, stored meaning needs to be understood.
It has long been assumed that, the two words ‘management’ and ‘control’ were first used as a concept in the written form in Anthony’s (1965) important book. The first journal to show interest in the concept was *Accounting, Organizations and Society*. Articles that handle the concept of management control, and which are published in *Accounting, Organizations and Society*, have been selected. 104 articles included these words, but 52 of the articles used the words as a concept and not as two separate words. The authors’ ways of utilising the concept has been reviewed in each article and a compilation of five areas has been made. This paper continues to present a general historical description, followed by a general research summary of the utilisation of references in defining the concept in the articles that have been reviewed. This is followed by a section on the development of, or changes in, the definition and meaning of the concept, and a section on the context of the concept and how it is related to other concepts. The paper ends with an analysis of the concept’s change of meaning over time.

One way of defining management control is as a process or system which, deals with the behaviour of human beings. This is in particular regard to control over resources, decisions and performances which, should then lead to the achievement of defined goals. To this definition you may subsequently ascribe the meaning of the concept that then considers which meaning the different authors of the articles give their definition. A wider categorisation may be used here in order to divide the authors’ descriptions into meaningful subgroups. Three categories do appear. The first one deals with the fact that the meaning in different ways describes management control as a method or a technique. The second category regards the content or the product that derives from management control. In the third category the individual and behaviour is emphasised to a larger extent.

Management control is a concept that still – 30 years after the first studies were published – retains a considerable amount of interest among researchers within the management field. Though the concept has held different emphasis during the years, a common core may be distinguished. An interesting observation though, is that in almost half of the articles included in this study, the authors have not used a clear definition of management control. The concept has rather been given an implied understanding, and been described in certain contexts, within a wider meaning of the concept.
Introduction

In the language and in the concepts and words that we use, different meanings are stored in something like a knowledge bank (Berger & Luckmann, 1966). The words become carriers of a meaning that you have to understand in order for the words to be meaningful. When the words are interpreted by a user they become meaningful (Weick, 1995). In this paper, an etymological approach has been chosen in order to understand the meaning and content of a theoretical notion or concept. Etymology implies the study of the ‘original meaning, or use, of a given lexical unit or proper name’ (Malkiel, 1993). A word may be developed and changed over time, mainly depending on the context in which it is being used. The social and cultural context affects the meaning and content of the word. Words may in some contexts almost appear as a riddle that needs to be solved, where the question asked is, ‘which meaning should this word hold?’ The study of this riddle may be derived back to historic societies, such as ancient Rome and Greece. In those times, mainly the spoken word was studied and derived. It was realised early on that words could be inspired by many different languages and contain depths created by the times during which they were used.

A language and its words are used in a society or in a situation, so that its users may understand each other and exchange information between them. Languages are commonly related to nations, but may as well be related to a profession or an organisation. Engineers have some concepts and words that are unique for their profession, in the same way as doctors have theirs and musicians theirs. One language related to a certain field, that has had great influence within many different branches, is the financial language or the financial concepts (Rombach, 2005). Financial words are used both to describe what is happening, and also to convince or declare something as true. In the news, words taken from the financial vocabulary are commonly mentioned, and they will be used in news reports as a natural way of describing what has occurred. In a similar way, you may in an organisation recognise financial vocabulary in an argumentation that has nothing to do with financial matters. The use of words deriving from finances is commonly spread in society today.

The language within a profession is used to construct semantic fields and a social knowledge bank (Berger & Luckmann, 1966). The language helps to bring a structure to routine events and ordinary workdays. The everyday work will then become meaningful when it is expressed in a language that has stored a meaning over a longer period of time, a meaning built on the knowledge bank of the social situation. Individual experiences and group experiences are stored as contents of words and expressions. When the words are then used later on, they have been enriched with further content and are objectified as it is no longer the individual experience, but the common use of the word, that counts. The words are also an aid to solve practical problems which have no direct or natural solution. In a practical situation, a problem is constructed according to the context in which the problem is arising, and the situation become meaningful
through the language by which the problem is expressed (Weick, 1995). The meaning of words is crucial in deciding whether a social context, a practical context, will work in a meaningful way.

For a long time, research built on distinct practical situations, have received more and more attention in leading scientific magazines. To give an example, all since it was started in 1976, Accounting, organizations and society has had a great interest in highlighting research that clarifies the importance of accounts in a practical context. On going through the alternative management accounting research, Baxter and Chua (2003), evidently show that research on alternative theoretical views of management accounting practice have been studied widely. Jönsson (1998) and Kaplan (1986) are two other examples of important researchers who have pointed out the necessity of making evident the practical dimension of accounting research in general, and typically management accounting. To understand a practical situation in a relevant way and in order to develop the situation, you need to understand which concepts that are being used and how these notions and concepts, that is, words, have been developed over time.

A question that motivates this paper is: which is the content of management control as a concept, and how has the content changed over time? Management control is a field with an obvious practical implementation, clearly abiding in the mid-level of organisations. The content of the concept, though, is not quite clear-cut. The purpose of this paper is to describe and analyse how the concept has been defined by researchers, and in which contexts it has been studied over the years. The theoretical framework for the study is the etymological field. The intention is not to study pronunciation (Muller, 1871), or conjugation of different word classes (Dunmore, 1993), but this paper is focusing on the development of the meaning of a concept in a research context (Malkiel, 1993).

**The context of words**

In our daily situations we use words to communicate what we want to say. The words and our language are to us a way of relating to each other and to the social context in which we live (Berger & Luckmann, 1966). The words in themselves have a content that we utilise to deliver what we experience and refer to, they supply a content to the one receiving the message (Weick, 1995). With the help of our words we also shape the reality that we live in and experience (Berger & Luckmann, 1966). The subjective reality thus becomes objective by being described and explained with general, objective words which will subsequently be understood by a listener. Language turns the specific into an objective property which may be valid for more than just the present time. In a concrete practical situation the words thus get a much more important role as carriers of content in the social context.

Thoughts are formulated by what is said (Weick, 1995). Language becomes a way of abstracting an ordinary day experience, and in the language a social knowledge bank is being accumulated (Berger & Luckmann, 1966). The thoughts and the language classify
and structure the daily life and thus make it meaningful (Weick, 1995). With my words I express that which is relevant and in a conversation with others, that which I find relevant meets that which others find relevant. The knowledge depot that is the basis of my language is uniquely mine and I do not have to share it with others, but at the same time it is developed in conversations with others. On the other hand, words become a general property that may be taught, where the meaning of the word becomes the central and important thing (Malkiel, 1993), an objectification of the subjective (Berger & Luckmann, 1966). What we say becomes an expression for what we think, which in turn is an interpretation of what we see and the social context that we live and act within.

The one listening to what is being said then interprets this in the same way as a reader of a written text tries to understand its meaning. The interpretation becomes a creator of meaning in which not only the written or spoken issue is interpreted, but it also includes how the background of the written text may be understood, that is, what it is that has shaped the text and how that affects the interpretation (Weick, 1995). An actor within an organisation thus starts from their own interpretations of different kinds of communication in the organisation, and in the next step makes various choices (March & Olsen, 1976). The choices made then leads to actions that in one or another way seem meaningful (Checkland & Holwell, 1998). The actors interpret the meaning of the communicated words and by that understand a situation and its history, which in itself may be described as an important part of the life of the organisation (March, 1984).

If a perspective based on the social constructed view mainly described by Berger and Luckmann (1966), is utilised, the conversation and story in itself is an important starting point for the construction and understanding of reality. The reality is created by the story and gets a meaning. Macintosh (1994) says that accounting is a language utilised to construct truths and a reality within a global organisation. He even gets as far as saying that the function of accounting as a language is more important than English in global companies. Important functions, such as responsibility units, do not become responsibility units until someone says they are. The language and the financial concepts create content and meaning, which the organisations subsequently act upon. In the organisation, a reality is thus constructed with help from words, language and stories, a reality that different actors within the organisation then act upon (Macintosh, 1994).

Another theory linked to how the language may be understood in a social context, is the “structuration theory” (Giddens, 1984). In a social system there are actors guided in their actions by the codes existing within the structures. The system is created and recreated by the actors, who – over a longer period of time – may change its shape and content. The actors thus recreate the system with help from the structures in the same way as a person’s language is a help for speaking and acting (Burns & Scapens, 2000). The structures and its codes are changed. Both when it comes to the language and the social behaviour within for example, a sport or an organisation, the ways of communicating and acting are changed. That is, the rules that control the interaction between the actors (Macintosh, 1994). The way in which an actor in an organisation chooses to act is – according to this theory – based on the codes and the structure that
may be identified in a social system. In order to understand the way that the language is used, the structure must be understood, that is, the words of/within the language.

The social context develops during a longer period of time, as well as the language utilised in the context. Even the meaning of the words is changed (Berger & Luckmann, 1966). In order for the words to be meaningful, a memory of their meaning is needed, which becomes part of the knowledge bank. Common meanings within an organisation may also over time become memories, and an old common meaning of a word or an expression. The language and words then become a “repository” where different meanings are stored, which may be similar in different organisations, but might also differ in meaning in various organisations. When a word or a language store a meaning, Berger and Luckmann (1966) call this “sedimented” experiences. Memories stiffen and create the meaning in a language or in an expression. With help from the sedimented meaning of the concepts, words - the “biography” of an individual - gets a purpose, a meaning. The historical meaning of the words and their development over time may thus be studied in order to understand both their historical content and meaning, as well as their current content and use. One way of studying the history of a word is through an etymological study.

**The etymological perspective**

The concept of etymology does in its simplest definition mean that a word – often in a dictionary context – is given an original meaning and its use is then described (Malkiel, 1993). Searching the meaning and use of a word is described as searching for the answer to a riddle or a mystery, where the etymological work should solve the riddle. The origin is sought in different languages and may begin with the attempt of deducing pronunciations and sounds. The next step is the study of the word form and subsequently the study of its meaning. Both the form and the meaning may conceal a much deeper meaning and message, a message or context of use, which partly has been forgotten during the time the word has been used. In connection to the development of etymology within the linguistic discipline, the historic dimension – the time perspective – has also achieved an increased importance. Malkiel (1993) describes this in the following way “…a word’s etymology began to be tantamount to ‘previous meaning’, or ‘earlier actually attested meaning’, or else ‘earliest reconstructable meaning’…” This is also the starting point and definition of etymology that this paper is based on.

The etymological field of study has a long history, though. The first etymological studies were mainly undertaken in order to find out how to deduce languages and their origin. Old languages from Rome, Greece and India were studied in order to derive the Hebrew roots of languages such as French, German and Latin (Muller, 1871). A traditional way of working with etymology is also to study a specific language, such as English for an example (Dunmore, 1993). The emphasis is then placed upon which different forms a word has, how the words are conjugated and words formed. For example, the Greek or Latin languages may be recognised in specific technical terminology, such as within the field of medicine. Etymology is thus also about trying
to understand how individual letters have been added to, or removed from, a word, and which new words have been created through that (Muller, 1871). The subject of etymology though, achieved a more scientific status mainly during medieval times. But today there are representatives and critics who question the position of etymology within linguistics (Malkiel, 1993).

As words and languages were originally studied it was mainly from three different approaches: pronunciation, form and meaning or content (Muller, 1871). The etymology has thus evolved mainly into dealing with form (Dunmore, 1993), and pronunciation has thus received subordinate importance (Muller, 1871). Muller also emphasises the importance of being able to prove from where a word derives by tracing its origin. This can be done by comparing different forms of the word in different languages during different periods of time, and the derivation is done through letters that have been added or removed. According to Muller, etymology should specifically be a science, and the origin of the words must be determinable, since words do not just come into existence, they have an origin. In this proof work, the sounding of the words is excluded, and only the form is central.

Man uses language to communicate. Language is also considered to be the most developed and flexible system for communication, that is known (Jansson, 1997). Historically, language has been a natural part of different social contexts where, for example, the Biblical story of creation assumes that there were words and a language to communicate with. Archaeological findings also point to the fact that prehistoric man had speech organs and the same brain capacity as we have today. Man stands out from animals in the way of communication. Animals have different sounds which function more like signals than a language, signals that communicate a meaning. What makes the human language unique is that it may be varied and used in complex combinations, but still retain flexibility. The language develops as it is being used, and a language that is not used is classified as a dead language (Dunmore, 1993). To communicate, man needs the language and the words, but to make the communication meaningful the meaning and nuances of the words needs to be understood, something that is evolving as the language is used.

Language is closely related to our thoughts. Thoughts are expressed through language and in the language thoughts are made concrete (Rombach & Zapata Johansson, 2005). An understanding of the world and culture in which a person lives, is also stored in the language. The language creates borders for the world in which a person lives (Wittgenstein, 1997). In the same way as a national language is influenced by other languages and so enriches the inhabitants of that nation with a richer opportunity to describe and understand the world, the language within a field of study is enriched by other fields. The financial vocabulary has, for example, for an extensive period of time been enriched by sociology and psychology (Rombach & Zapata Johansson, 2005). With a richer vocabulary, a richer world may be seen and thoughts gain more dimensions through which they may be expressed.

An important starting point in etymological studies is the content or meaning of a word, and how the meaning has changed over time (Malkiel, 1993). Etymology then approaches the historical research where the development or change over time is
typically important. Merton and Barber (2004) have – in a very interesting way – studied how the concept of serendipity has evolved during a longer period of time. The historical journey of the concept has been mapped out. A simple, current definition of serendipity “… refers to the search for one thing that turns up another …” (Merton & Barber, 2004, p. 141). The first historical track of the word comes from a totally different context, though. It is found in a story about “the travels and adventures of three princes of Sarendip”. Those in the story get a question that they give an answer to based on small, random, observations that they later use to draw some well-reasoned conclusions. In their book, Merton and Barber then describe how the concept of serendipity emerges in different writings and settings, and how it gets a different meaning depending on which epoch and writing it is used in.

In the search for the historic development of the meaning of the concept, Merton and Barber (2004) raise the importance of cultural background. The same story, about the three princesses, is found in, for example, both India and Palestine, and an Arabic context. When the word later comes to England in 1754 and, above all, when the modern use of the word was mapped out, it was the user of the word that was focused. A common meaning of the concept was then sought, among other things, which often was about the user and “… their participation in some activity in which the making of unanticipated discoveries is a frequent occurrence” (Merton & Barber, 2004, p. 123). The history of the word thus got a social history when it was studied in a social context in which the user was in focus. Using a word became an expression for the association within a group, a social circle or a social network.

"People who belong to the same milieu do not necessarily know one another. Within such a social milieu however, it may be possible to discover one or more social circles, that is, groups of people who do know one another or at least have read one another’s works. Although the members of a milieu may individually pick up a ‘useful’ word such as serendipity and adopt it for its sheer aptness, members of a social circle have additional motives for accepting (or, in some instances, rejecting) the same word. Within the circle, serendipity may become more than an apt work; it may take on something of the character of a password. The use of the word, then becomes a symbol of identification with the group, and the work itself becomes part of a relatively specialized vocabulary that sets apart those who are ‘in,’ intellectually and socially. … The social history of serendipity then, tells of the different social milieux and circles in which serendipity has been adopted, and of some of the reasons for the receptivity of the member of these groups to such a word. It is a history that is only roughly chronological …” (Merton & Barber, 2004, p.124).

In this passage, two kinds of historical descriptions may be recognised; both the history of the concept itself, and the history of the social context. Yet another dimension is very crucial and that is time. The historic time is an important prerequisite in order to understand both the history of the concept, and its social history (Koselleck, 2002). The historical awareness is in turn based on one additional aspect, the difference. The foundational principles thus form the basis for the historical research or awareness; the
difference, the context and the process (Tosh, 2002). The difference is about finding a social relevance from an historical perspective. That does not necessarily imply the search for an answer, but for different alternatives where our current situation or interpretation is not necessarily the starting point. The second foundational principle elucidates the importance of the historical context. In order to understand a part of a larger entirety, the entirety itself must also be understood. Larger systems in society, for example cultural or financial, first need to be understood in order to be able to describe a concept or a phenomenon within that system. Thus one historical challenge is, to try to understand to what extent basic assumptions within the systems differ from the basic assumptions on which we base our lives and interpret our world with today. The third principle deals with a process. Assisted by the process approach, historical research tries to describe what we see today, through the description of a development. A process approach involves the rejection of a timeless permanent condition, and the acceptance of change and development. The historical approach is an aid in understanding the meaning of, for example, a word or a concept.

Social history as a concept, functions as an umbrella (Koselleck, 2002), within which a number of different historical dimensions are held. Traditionally, financial history and political history are described as two parts of social history, but today even more fields are included, such as, demography, diseases, traditions and rituals. Koselleck (2002) says historical research is characterised by both being more theoretical in its nature, as well as including a growing number of empirical questions. A simple division of the social history would divide into two parts, one political history and one non-political history. The political history, which is most widely spread, is a fuller and more comprehensive description of history, studying human behaviour in, for example, the class struggle. The non-political history rather studies the behaviour and relationships within groups. This paper is based on the premise that those researchers which have written about and studied a theoretical concept form a group, i.e. a social context with a social history. Their relationship to the theoretical concept, especially when it comes to the meaning they put into the concept, may be studied as a historical phenomenon.

The concept has another approach as an expression for a conceptual history (Koselleck, 2002). Within the concept, two parts are brought together, the word or term, and the idea or meaning (Kurumäki, 2005). The concept, that is, the words, may carry an idea that is charged in itself, and may be understood and utilised in many different ways. In a historical description the concept holds the function of “navigation instrument” (Koselleck, 2002), and becomes a point of reference by which a change may be identified. The change or development is not linear, but depends on how the concept has been used, and the historical context. A researcher’s assignment is to analyse that use (Skinner, 2002). The models for explanation are thus based, among other things, on historical actors and social structures. The use of the concept is in itself an expression of a perspective that the user chooses to have. With help from the words and their ideas, the user constructs a comprehension for the phenomenon – expressed through the notion, or later on, the concept – which the user wants to relate to. In the longer run the concept gains a history.
Though the concept has a history there are more temporary dimensions that should be considered. A concept may to different degrees be described in the past, present and future, and the concept becomes a centre both in history and contemporary time (Koselleck, 1994). Even though time is important, in many cases it is even more important to revise how the character of a concept is changed, which thus is more important than being able to decide the exact point in time when a change of a concept is taking place (Kurunmäki, 2005). Koselleck also emphasises the importance of analysing a concept from two approaches; the synchronic analysis and the diachronic analysis. Through the synchronic analysis the researcher tries to understand the rhetorical context of the concept and how the concept has been related to other concepts used during the same time. Through the diachronic analysis the meanings of a concept at different points in time, are compared (Koselleck, 1972; 1985). Time, and the dimension of time largely affect how a concept should be studied and analysed.

When a concept is studied, two main things are interesting; the meaning of the concept in itself, and the social and rhetoric context in which it is used. In the study, both the social and intellectual context in which the concept is used, and what an individual has added to the meaning of the context – that which is new – is analysed (Skinner, 1988). Thus the words come into action and many dimensions of those actions may be identified. Firstly, the meaning of the word or statement in itself is studied. In a second dimension the meaning of the action, the utilisation of the word, i.e. the intention of the statement, is studied. In the last dimension an understanding of the effect that the statement has on the listener, is sought (Kurunmäki, 2005). It is not only the concept in itself that is interesting to study, but also the context in which it is being used, as well as the effects the utilisation of the concept is hoped to have on a listener.

With help from the etymological approach, the historical development of a concept may be studied. Then mainly the context in which the concept is being used and the meaning of the concept at different times, is of interest. The way concepts are being utilised connects different social groups to each other, in the same way as a concept connects different times and historical moments one to another. The understanding that a certain user has expressed by using the concept, is also stored in the concept, an understanding which turns the concept into a knowledge bank. As a first step when a concept is used, it is utilised as an expression of a subjective opinion, meaning that it is the individual understanding and application of the concept that is being expressed as the concept is used. Individual thoughts and ideas are carried on in the concept as it is being used. In a second step the concept is objectified, as it is for example written in a text; the concept and the hypothetical meaning leaves the user and may subsequently be used by others. The word or the concept then becomes a public object. To allow the use of a concept correctly within a future context, its historic, stored meaning needs to be understood.

The research study
When a researcher plans a study – among other things – two choices are made; which field, (theoretical starting point) should be studied, and which method should be used. The choice of a field limits the study, and the theoretical field is commonly defined by selecting one or more concepts for the research. The concepts then become guidelines for the more profound theoretical orientation, which leads up to the questions that the study should comprise. The method and approach – which for example become obvious in the collected data – adds a further limitation fitting the study into a certain context. A scientific journal has an editor who leads the work of selecting research for publication, research that is both in line with the intention and the ambition of the journal. Journals set a certain standard, both in the kind of research that is published and the sort of areas and concepts that are prioritised. A researcher choosing a field of study within a certain methodological approach also chooses to indirectly associate themselves to the social context defined by, for example, a journal. The views have inspired the work of the researcher and the researcher builds on the traditions that the journal holds.

This paper studies the concept of management control. The concept has a history, an obvious connection to a practical context and, for a longer period of time, has been studied by researchers in different contexts. A number of other concepts could have been selected, i.e. management accounting or the balanced scorecard. The advantage of management control is that it is a comparatively limited concept that researchers deliberately choose to relate to when they utilise the concept. Management accounting is a more general concept and the balanced scorecard is a well-defined concept with a short history, which in both cases would have made them less suitable for this study. The ambition behind this study is to describe how management control has been defined over time and how the meaning may be best described. The ambition is not to explain why the concept is defined in the way it is but, to give it an historical dimension and through that strengthen the possibilities of further development of the concept.

Articles that handle the concept of management control, and which are published in *Accounting, Organizations and Society*, have been selected. Another journal or a number of other journals could have been selected. *Accounting, Organizations and Society* is a journal with high academic status, note for example (Bonner, Hesford, Van der Stede & Young, 2006), and a clear view of which research to publish and prioritise, which is an expression for a strong social history. A search for the concept of management control in the journal *Accounting, Organizations and Society*, was made on the database Science Direct.

104 articles included these words, but 52 of the articles used the words as a concept and not as two separate words. These constitute the empirical data. The authors’ ways of utilising the concept has been reviewed in each article. A compilation of five areas has been made, which is reproduced in Appendix 1. This paper continues to present a general historical description, followed by a general research summary of the utilisation of references in defining the concept in the articles that have been reviewed. This is followed by a section on the development of, or changes in, the definition and meaning of the concept, and a section on the context of the concept and how it is related to other concepts. The paper ends with an analysis of the concept’s change of meaning over time.
The historical roots of management control

The concept of management control started to be utilised and written about in a more structuralised and systematic way during the middle of the 1960’s. Before that date, signs of the functions and work tasks that have come to shape the meaning of the concept were noticed. Although stories of control functions and leading of large organisations can be found in recognised historical sources, such as the Bible and stories about Rome, it was really not until the Middle Ages that actual ruling and control of enterprises were beginning to develop. As the art of writing was spreading in Western Europe, different commercial traditions and routines of how enterprises were carried out, were written down. One famous example of this is Luca Pacioli, who wrote down how the double entry bookkeeping was working (Thompson, 1994). To begin with the bookkeeping had a number of functions, of which one was to document that all the different activities had been undertaken in a fair way. An enterprise could in other words be evaluated and studied on the basis of that which had been documented in the bookkeeping. The information gathered in the double entry bookkeeping became the basic data for decision-making and review of the activities within an enterprise, which is still something that is recognised within companies today.

It was not until the 19th century that the modern way of leading a company was beginning to develop. Until 1830 no specific field designated as management science or management technology could be noticed, neither could a clearly stated professional role or working task within the organisations, be found (Pollard, 1965). The working tasks and functions dealing with control had not been developed, though simpler examples related to bookkeeping, existed.

It was actually not until cadets from the American war school at West Point were recruited to the business world and growing organisations in the US, that signs of the current function of management control may be found. Not that the military philosophies were transferred to the business world, but rather that West Point was run by a new philosophy of management and educational science, which had been inspired by the French ‘Ecole Polytechnique’ (Hoskin & Macve, 1994). The core of this style of teaching philosophy was ‘writing, examination and grading’. This idea of evaluation was thus brought to the business world, and a management technique based on the introduction of managerial levels and an extensive ingathering of data was developed. Although this function was not called management control, its contents and former meaning may be recognised as such during this time.

During the Second World War, Harvard Business School1 was commissioned to educate officers and administrators for the army. The alignment responsible for the education had formerly been designated as ‘Business Policy’, but changed its alignment to ‘Management Control’. The early alignment was undertaken in order to “… enhance

---

1 The material about the early development at Harvard Business School is taken from the preface, written by Richard F. Vancil, in Merchant (1989).
their analytical skills, helping them to optimize the management of the scarce resources available for the war effort” (Merchant, 1989, p. ix). Further on this meant that “when managers accept responsibility for the performance of pools of resources, their first tasks are to define their objectives and develop a stream of prompt, accurate information about their operations. When problem (or opportunity) arises, they conduct a careful, situational analysis of how alternative actions will affect the performance of the unit and the performance of other units at higher levels. A ‘macro’ view of the situation was most likely to yield the best solution” (Merchant, 1989, p. x). This was an important foundation stone for the modern use of the concept of management control.

At the Harvard Business School an oral teaching method and a case based material was the starting point. In the middle of the 1960’s three colleagues at Harvard wrote one book each, all three came to be trendsetting and very influential within their respective alignments. Alfred Chandler wrote a book entitled “Strategy and Structure” (Chandler, 1962), in which he reviewed similarities and differences in the management of large American companies. Kenneth Andrews published ”The Concept of Corporate Strategy” (Andrews, 1971), in which he starts from a highly hierarchical perspective and foremost describes two strategic processes; strategy formulation and strategy implementation. During the same period Robert Anthony published the book ”Planning and Control Systems: a framework for analysis” (Anthony, 1965), which by many came to be recognised as the first book describing the meaning of the concept of management control in a structured and systematic way. Mainly due to the publishing of these three books, the oral tradition at Harvard Business School had been abandoned; the oral wisdom was put to print (Merchant, 1989).

In the beginning of his book, Anthony defined management control in this way, "Management control is the process by which managers assure that resources are obtained and used effectively and efficiently in the accomplishment of the organization’s objectives” (Anthony, 1965, p. 17). Another important contribution that Anthony emphasised was how the work at a strategic level (which he designated as strategic control), differs from the work taking place at the operational level, i.e. operational control. Between these two levels Anthony identified another level where the work being done was designated as management control. Anthony – like Andrews (1971) – emphasised that management should be described as a process. Information management was equally important to Anthony. It pervaded and linked the work at the strategic level to both the work at the middle level – the management control level – and at the operational level. There was also a clear connection to the financial information in the bookkeeping.

Yet another important point emphasised by Anthony, was the clarification of this being a system that could be analysed from different dimensions. With help from the system of management control a company manager could work with both ‘planning’ and ‘control’. It was also important to distinguish between short and long periods, for example in regard to planning. The way of working with management control differed in varying kinds of organisations, and the understanding and analysis also differed depending on the function within an organisation. Anthony ends his book with an extensive survey of what other authors had written about the concepts of ‘management’
and ‘planning and control’, which he stipulates were central to management control. In this edition within the field, the concept of management control was highlighted as being strongly associated to the general concept of management.

The academic interest for the concept of management control may be derived from the end of the 1960’s, when researchers such as Tony Berry and David Otley were showing interest in this field (Otley, 2003). At that time they were PhD candidates at Manchester Business School, interested in management control as it had then been defined by Anthony (1965). The initial interest, as described by David Otley, came from experiences of the study of a coal mine; “… how can organizations ensure that managers (and workers) act in the organizational interest? There seemed to me to be two main aspects of this problem. The first was one of information and accountability systems; how could systems be designed that would always indicate appropriate action and report when it was being attained? The second was behavioural in nature; how could managers be motivated to do what was best for the organization, even if it meant reporting numbers which could be interpreted adversely?” (Otley, 2003, p. 313). The continuing work with the concept resulted in the commencement of a series of seminars among the doctorates in Manchester. This later became the Management Control Association, an organisation hosting regular seminars and recurring conferences since those days (Berry, Capps, Cooper, Ferguson, Hopper & Lowe, 1985; Otley, 2003). The intellectual basis, and the definition utilised during this period was Anthony’s, which laid the foundation for the early European development within this field of study.

It has long been assumed that, the two words ‘management’ and ‘control’ were first used as a concept in the written form in Anthony’s (1965) important book (Otley, 2003). The concept has a longer tradition in regard to its practical utilisation, for example within the framework of the subdivision of the education at the Harvard Business School taking place during the Second World War, and in regard to the meaning of the two words that the concept consists of. Of the references used today though, Anthony’s definition of the concept is the earliest. In Europe there were strong links between the concepts of management control and the more general concept of management accounting. The first journal to show interest in the concept was Accounting, Organizations and Society (Otley, 2003).

**Using references in defining management control**

A variety of ways of referring to earlier definitions of the concept of management control, are used throughout the literature. In nearly half of the articles - 24 out of the 52 reviewed articles – no clear definition of the concept is found. The meaning of the concept is seen as obvious in these articles, and considered well enough known for needing to be defined. Ten of the articles have chosen their own definitions, not references to earlier descriptions, as the starting point. In these cases the meaning of the concept is not even linked to earlier references, but the starting point is their own definition and interpretation. In a majority of the articles, the authors do not consider it necessary to relate their own contribution to the development of the meaning of the
concept to earlier understanding, by referring back to previous authors within this field of study. In a first review and overview this gives the impression that authors within this field of study refer to the concept in very different ways.

In those articles where the authors have chosen to use references in order to connect back to previous understanding of the meaning of the concept of management control, a number of references are recurring. In total, there are 21 references that have been used on one or more occasions in the articles. The reference most often utilised is Robert Anthony, and texts that he has written himself or is the co-writer of, are referred to nine times. The text most commonly referred to is Anthony’s book from 1965, which is used as a reference in seven of the articles. Flamholtz is also used as a reference in six articles. Interestingly enough it is not the same text that occurs many times, but different articles of which he is the author or co-author which, have been used. In addition to these two authors, articles written or co-written by Merchant are used as references five times, which is the same amount of times articles by Otley are used. The core of the references that have been utilised thus consists of a small number of authors, while the largest number of references consists of authors that have only been utilized on a few occasions.

**The development of the definition and its meaning over time**

The first articles, written between 1977 and 1981, that dealt with the concept of management control, used Anthony’s early text as a starting point. The emphasis in the definition was on concepts such as ‘system’, ‘decision’, ‘resources’ and ‘goal’. The individual was seen either as a resource or described as a decision maker. The meaning was largely considered as the system for management control, how planning and control would be implemented, how feedback should be given and how the general follow-up could be described. One article by Young (1979), emphasised behavioural aspects, mainly in regard to actions within the organization, and also in regard to stimuli and motivation. The five articles written during this period of time had, with one exception, rich and in many aspects classical definitions with an obvious connection to the meaning that the author gave the concept. The book by Robert Anthony is recognized in the definitions and many other essential concepts recur with a classic view of the concept being used as the starting point.

During the following years, between 1983 and 1986, seven articles dealing with management control as a concept, were published. Only one of those, Niemark and Tinker (1986), has a clear definition of what management control involves. It is their own definition based on the idea of control systems and the connection to performances. The meaning that other authors give the concept includes, to a large extent, the more general themes of ‘management accounting’ and ‘systems for planning’, for example with additional help from budgeting. In many of the articles, financial data, reports and information handling, recur. Only vague references are made to the more classical definition during this period, and the concept is given a rather more general meaning.
The new issue being that management control as an information function is highlighted and emphasised within the meaning of management control in many articles.

The following six articles, written between 1987 and 1990, use different ways of defining the concept. (One of the six articles is a commentary to an article, and is thus not written with the same prerequisites as the others, and cannot be compared to those.) In three of the articles, management control as a system is emphasised; this can be referred to Anthony’s early discussion. One of the articles, Simons (1990), also utilise Anthony as a reference for its definition. Two of the articles have their own definitions, of which one emphasises the control cycle – this should be considered a variation of the system idea and a definition that highlights behaviour and decisions. The meaning given to the concept during this period is more about what the system involves within an organisation. It might, for example, involve information and reports, or rules and structures, or processes and performances. The concept is also given a slightly new meaning as when, Simons (1990) associates management control to empowering and organisational learning. However, throughout this period of time the authors emphasise and develop the discussion around how to understand management control as a system and the meaning of that definition.

In the articles written during the period of 1991-1992 – seven in total – four have used definitions where the concepts are recognised from previous authors, as the starting point. These deal with concepts such as information, objectives, systems, goals and feedback, behaviour, and performance. Three of the articles do not include any clear definition of management control. During this period of time the definitions cover a wide range of essential concepts, while the meaning the authors give the concept is rather concentrated around performance and the handling of information. In two of the articles, performance is not dealt with as such but, one of them deals with strategies and control systems (Chow, Shields and Chan (1991)), and the other one covers areas such as capital budgeting and post audit (Gordon and Smith (1992)). Though the definitions cover many essential concepts, the meanings regard different aspects of performances.

Between 1994 and 1997, ten articles were written – four of which made references to earlier definitions. Three of those emphasised behaviour in their definitions while one highlighted the process or cycle. Six of the articles did not include any clear definition. The meaning given to the concept of management control is in a majority of the articles about different aspects of control. Langield-Smith (1997), for example, identifies five different ways in which to categorise control. In many of the articles, the system or the process that leads to control is also emphasised. Chow, Kato and Shields (1994) identify for example, organising, planning, evaluation and rewarding as essential parts of the management control cycle. Two of the articles feature indirect control where the meaning of management control is associated with socialisation, audit and practice. Though many of the articles have clear references to previous definitions, it is the meaning and emphasise of control in most articles that create a continuous understanding during this period of time.

During the following years (1998-1999) nine articles were written, most of which had a thematic view on management control and cultural dimensions. In a majority of the articles, clear references were made to previous definitions, where all of the more
frequent references to Anthony, Flamholtz, Merchant and Otley, occur. No common or clear definition is used. Neither does a clear pattern occur but, the common and most utilised concepts for defining management control are being used. That includes, for example, concepts such as ‘systems’, ‘objectives’, ‘control’, ‘resources’, ‘decisions’, ‘performance’, ‘information’, ‘feedback’ and ‘reward’. The meaning is in the same way focused around the design and use of the management control function, i.e. when it comes to decisions, budget work, plans and control. One of the articles, Whitley (1999), emphasises the individual and how important feedback and reward is. During this period, a wide and extensive understanding of the concept is highlighted, and actually no obvious common essence in the meaning is recurring.

Between 2000 and 2003 there were eight articles written about management control as a concept. Two of the articles have defined the concept with help from a proportionally large amount of references, where both Anthony and Flamholtz, Merchant and Otley, occur. Two further articles include no definitions, and two others have their own definitions as the starting point. A common feature for many of the definitions is that they emphasise the importance of information in the context of management control. Most of the articles give the concept a meaning that is associated to control in one or another way. This may have to do with control of interfirm relations, performance evaluation, efficiency and effectiveness, as well as governing and control structures. In some cases new words and concepts are connected to the meaning of management control. Davila (2000) writes about managing uncertainty; Williams and Seaman (2001) about product quality and customer service; and Covaleski, Dirsmith and Samuel (2003) deal with social-political dimensions, to give just a few examples. The concept has developed during this period and includes more dimensions, although the basic definitions are the same as previous years.

The definition and meaning has over time – since the first articles within this field of study were written in 1977 – had a common foundation in a number of concepts that have been emphasised to different extents in different seasons. The first articles emphasised Anthony’s (1965) original text, and concepts such as ‘system’, ‘decision’, ‘resources’ and ‘goal’, were highlighted. In the beginning of the 1980’s the concept of ‘information’ was added to the previous definition. Whilst it had not been missing in earlier definitions and meanings, it was now emphasised to a larger extent. During the later part of the 1980’s, management control as a system was again highlighted, and that had also been part of the early definition. The meaning given to management control was in the beginning of the 1990’s that of performances and how to work with the follow-up of those. During the last part of the 1990’s the emphasis was put on control as a concept when it came to defining and describing the meaning of management control. Most of the subsequent articles dealing with management control have broad and more general definitions that have not emphasised a certain part of the concept.

If however, you try to categorise which concepts that have been utilised to define and describe the meaning of management control, independent of the period of time, another pattern appears. In eighteen of the articles, concepts including some kind of a process or system occur such as; ‘cycle’, ‘feedback’, ‘rewards’ or ‘system’. Another obvious category deals with the use of control and different kinds of behaviour – 17 articles are
included in this category. The concepts of ‘decision’, ‘resources’ and ‘performance’ constitute one category and include 14 articles. 11 articles treat ‘objectives’, and 9, ‘information’. One way of defining management control is as a process or system which, deals with the behaviour of human beings. This is in particular regard to control over resources, decisions and performances which, should then lead to the achievement of defined goals. Goals which, can be confirmed with the help of information. Once categories have been identified, it is not necessary to then put together the essential concepts into one sentence, but at the same time the sentence does in itself create a context for the concepts.

To this definition you may subsequently ascribe the meaning of the concept that then considers which meaning the different authors of the articles give their definition. A wider categorisation may be used here in order to divide the authors’ descriptions into meaningful subgroups. Three categories do appear. The first one deals with the fact that the meaning in different ways describes management control as a method or a technique. The second category regards the content or the product that derives from management control. In the third category the individual and behaviour is emphasised to a larger extent. Some of the articles are difficult to classify according to these categories. The meaning of the concept of management control may, with help from these categories, be derived to three lucid areas. That is, methods/techniques, product/content or behaviour/individual, which will even deepen the definition of management control.

The context of the concept and its causal relations

In order to further deepen the understanding of a concept – in this paper ‘management control’ – the context in which the concept has been reviewed, might be described. In this paper the empirical context is not the main issue to be considered, but rather the conceptual context in which the authors have placed the concept of management control. Certainly the starting point could also have been the empirical studies undertaken, which is the case in some of the articles. However, it is possible to gain an even deeper understanding if the methodological standpoints are not used as the only starting point, instead allowing that the descriptions refer rather to the conceptual context. The concept of management control has also – in the following sections – been connected to other concepts which, the authors have themselves desired to connect it to, into something that may resemble causal relationships. In one or another way, the authors suggest that management control is impacted by, or itself impacts, these concepts. Thus the conceptual contexts are essential in order to understand the concept’s development over time. The subdivision into seven time periods (1977-1981, 1983-1986, 1987-1990, 1991-1992, 1994-1997, 1998-1999 and 2000-2003), that was used as a starting point in the earlier section will be valid for this section as well.

There are mainly two contexts that become visible in the articles published during the first period. These contexts both have to do with different aspects of system design, and with behavioural standpoints. Hofstede (1981), also mentions budgeting as a starting
point, but this can to some extent be linked to system design. Even when considering with which concepts there are cause and effect relations to – causal relations – the system thoughts recur. Here, the authors begin to show interest in how the technical development - e.g. regarding computers - will affect the systems. Connections are also made to the concept of control, where mainly Hofstede (1981) discuss a ‘control typology’. Yet another field to which Birnberg, Frieze and Shields (1977) connects management control, has to do with its relation to attribution theory. During the first period the context is characterized by the system like aspects, and also to a certain extent, psychological.

During the second period – in the mid 1980’s – there were a number of different contexts which the authors chose to highlight. Articles were written within the framework of system development, e.g. in regard to design, systems after takeovers, and contingency factors. Other articles were written from a more scientific philosophic perspective, when the socially constructed view was the starting point. An important context that began to develop during this period, were articles with an emphasis on empirical studies. Berry, Capps, Cooper, Ferguson, Hopper and Lowe (1985), highlighted in their article how management control systems are used in practice, and Kaplan (1986) wrote a significant article about the necessity to study phenomenon in their contexts, in organizations. The relationship to other closely related concepts was, during this period, mainly concerned with different kinds of models, especially models for planning and follow-up. Important relations to methodological discussions and theories about social dimensions were also pointed out. Articles published during this period had in many cases a broader approach where management control as a concept, was placed within a theoretical discussion, as well as an empirical one.

Many of the concepts and fields of study that have formed contexts during earlier periods are also found during the coming period. For example when it comes to the design of systems and different social perspectives. Two new contexts that can be found in many articles during later periods are introduced during this period. Birnberg and Snodgrass (1988) in their article, describe cultural conditions for management control, something that will recur as a theme during subsequent periods. Another concept clearly connected to management control is strategy. Theories on strategy and its relation to management control are not of themselves anything new, but they are highlighted in an obvious way by Simons (1990), and become a recurring context in later periods. During this period it becomes obvious that many contexts recur and will also recur in subsequent periods.

In the beginning of the 1990’s there are mainly two theoretical contexts that recur; these are the cultural perspectives that continue to be described, and also the different psychological and behavioural oriented theories, that are used. Many studies that use Asian empirics and theories about cultural differences, are published and different sorts of strategic choices are discussed. Behavioural theories about feedback, motivation, education of professionals and dysfunctional behaviour, are some examples of theoretical concepts that are related to management control.

The following period was also marked by a number of studies on cultural differences and similarities in regard to the work with management control. Mainly comparisons
between the United States and Asia were undertaken. Three articles with Chow as the common denominator became trendsetting in this area; Chow, Kato and Shields (1994), Merchant, Chow and Wu (1995), and Chow, Kato and Merchant (1996). Also studies on how different professions were affected by management control, started to be published. These were studies that, for example, dealt with hospitals, government and research, and development organizations. Even occasional articles on strategy work and system design were published. Furthermore, there were also theories describing the cultural impact on an organization and its causal relation to management control. Theories used to describe professional behaviour and social relations, were used as well. But during this period, thematic studies on cultural differences were setting the trend.

The last period of the 1990’s was characterized by a great variation in regard to the theoretical context within which the studies were published. The dominating theme from the previous period, cultural differences and similarities, was still of current interest and a number of studies dealt with that theme. Studies on strategic work were also still of current interest. Classical theoretical contexts such as control theories and information theories formed contexts for the studies. Theories that affected the understanding for management control in a more obvious way, were theories about control, strategy and cultural contexts, but also theories about techniques such as JIT, budgeting and how interdependencies are handled. Bhimani (1999) describes the development of management control as being based on rich descriptions of the practical contexts and their history. This view is to some extent new, which makes it an interesting contribution. Apart from this, a wide range of studies with many obvious references to the more classical concepts and contexts, are published during this period.

In the beginning of the 2000’s, a wide context with many different theoretical concepts still formed a basis for the studies. Many new concepts were studied, such as intangibles, transaction cost theory, product development and inter firm relations. More classical theoretical contexts, such as cultural theories, social aspects and contingency based research, were also studied. The theories that impact or are impacted by management control, were to a large extent concepts that had been studied previously. These were theories dealing with control structures, information handling, performance measurement, and succeeding conformation from a contingency perspective. During this period the width and variety of theoretical concepts and contexts being connected to research about management control, is again made obvious.

Over the years, there have been a number of articles that gave the impression of having gained a more essential role in the development of the contexts within which management control is studied. These are articles that, in many cases, in one or another way stand out and open up a point of view that to some extent is new. Almost all articles though, do include something new that the author highlights, but at the same time it is possible to distinguish that the following articles do carry a bit more weight within each respective period. During the early period much had to do with management control as a system, and in that, Young’s (1979) article contributes by highlighting the importance of the administrative and communicative systems, something that others have built on in subsequent studies. Hofstede (1981) continues to build on the more basic understanding of management control in his study, where different control
typologies and approaches are presented. The article that is perhaps the most important when it comes to the methodological aspect during the reviewed periods, is written by Kaplan (1986) who emphasises the importance of studying the phenomenon in their true context, that is, within the organisations. One article that has come to form the basis for many subsequent articles, for example when it comes to definitions and starting points, is the one written by Birnberg and Snodgrass (1988). It deals with cultural circumstances and cultural settings, a field of research that during certain periods has become a theme. All since the first book by Anthony (1965), many (including Simons (1990)) have touched on and written about the importance of strategy. His article gives in some aspects an important contribution to subsequent studies, and then mainly in regard to the view on how management control may contribute to the development of strategies. The following article with a little more weight is found within the same field of study. It is written by Langfield-Smith (1997) and is a summary of how research about strategy and management control has developed. Chenhall (2003) makes a similar survey but within another field of study, where research built on how the contingency theory can be used in order to understand management control, has been reviewed. Many other articles than those highlighted in this section could have been highlighted, for example those written by Chow on cultural aspects. Those that have been mentioned here include new thinking or, try to have an overall perspective (within their field of study or in the theoretical context that they have chosen to study) which makes them stand out from other articles.

The theoretical context, within which the concept of management control has been used, has a common foundation or core, but the context has also varied over time. The basis has consisted of theories about system and control, where the concept has its natural domicile. But the concept has also been studied in relation to a social context in general, and to a cultural context in specific. Management control is also rooted in the work with strategies, something that has recurred in later research. The theoretical contexts, and their relation to concepts that the concept impacts or is impacted by, thus become an interesting way of creating a deeper understanding for management control.

Conclusions

The meaning of a concept and its context – both the empirical and the theoretical context within which it is being utilised – can help us to understand how it should be used and how to deepen the understanding. In working with the development of a theoretical field, which is often the case when research is being undertaken, it is therefore crucial to know and be able to orient oneself among the roots and historical descriptions surrounding a concept. In this paper, the starting point has been to derive how the concept of management control has been utilised among researchers that have been published in the journal Accounting, Organizations and Society. A number of other concepts could have been studied, for example those with a closely related meaning, and other journals could have been the starting point, for example studies published in Management Accounting Research. However, it has been essential for this
article to stick to a fairly limited concept that has been of interest to researchers over the years, all since the 1970’s, and that have had their research published in a journal of recognised high standards. The research has in many aspects been built on what earlier researchers have concluded, which has enabled the research of the history and development of the concept, both in regard to definitions as well as historical contexts. The etymological approach has been of large importance here, both in regard to the methodological standpoints and the ideological domicile of the study.

The result shows that most of the articles that have been part of this study, in different ways have touched on a number of sub-concepts to the concept, or the concept of management control. These can be described as interpretations or definitions and point to the meaning that the authors give the concept. Early definitions dealt with the fact that management control should not merely be spoken of as a concept, but also pointed out its importance as a system. Anthony’s early definitions had derived from management control systems where the system was important, which has recurred over time. Many authors also describe different kinds of cycles and courses of events, which may be associated to and be similar to a system. An essential meaning of the concept is some kind of goal, followed by planning that leads to a follow-up. This is also a way of describing a system or a course of events. To this understanding further concepts and meanings have been added. These have for example had to do with the handling of resources and different kinds of decisions, but also with the meaning of management control as a way of handling information. In most articles it has been possible to classify the meaning of the concept into three different categories. In the first group of studies, management control is seen as a technique or a method, in the second group the result or product is emphasised, while the individual and the behaviour within an organisation is highlighted in the third category. Of course, these categories do not exclude each other, but in many cases they naturally overlap. In many articles it is obvious that the authors have chosen a certain point of view and due to that have given the concept a certain meaning.

There are also many theoretical contexts within which management control has been studied over time. The early studies in many cases dealt with design and development issues, especially when the system concept was emphasised. Over time strategic theories and starting points have also been a recurring and important theoretical context. It is possible here to clearly notice the importance of Anthony’s (1965) early studies and the context that he worked within during the 1960’s at Harvard. Another powerful and influential theoretical context has to do with social, psychological and behaviour oriented theories and schools of thought. These have, for example, had to do with management control and power, the social construction or the relationship between the employee and manager. During one period of time many studies were published that had their domicile in the difference between cultures and how that affected management control. These studies formed an evident theme for a number of years. The importance of studying the theoretical phenomenon in an empirical context was also emphasised quite early on; which has characterised much of the research on management control.

Management control is a concept that still – 30 years after the first studies were published – retains a considerable amount of interest among researchers within the
management field. Though the concept has held different emphasis during the years, a common core may be distinguished. An interesting observation though, is that in almost half of the articles included in this study, the authors have not used a clear definition of management control. The concept has rather been given an implied understanding, and been described in certain contexts, within a wider meaning of the concept. This may also indicate that the concept is seen as known in general and, to a certain extent, established. In the longer course it would be unfortunate if research was undertaken within a field of study, without previous reflection on the meaning of essential concepts, assuming that the reader will himself define the concepts. Definitions are required in order to develop an area and a field of research – which should not just be clear-cut meanings, but rather to distinct the domicile of a certain study, and the author’s understanding. There are many dimensions to the concept of management control, and theoretical contexts that need to be studied, a challenge waiting to be taken on.
References


