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A Multiplicity of Management Systems: Performance Measurement Work, Recognition and Accommodation in a Multi-national Corporation

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ABSTRACT

This paper is a study of the management and control systems in a large European Corporation and in particular the workings of the performance measurement systems used within and between a divisional unit and Headquarters (HQ). More specifically, we explore the emergence and co-existence of multiple performance management systems within the same divisionalized organization. In this study we investigate how an organization may be subject to many of these competing pressures for operative control and institutional conformity, but with particular regard to the tensions not only between an organization and its environment or field, but also internally: how these pressures and tensions may result in complex and variegated management control systems, all seemingly functioning but with different rationales and outcomes for corporate HQ and divisions. We explore how these variations not only arise, but also play out in complex tensions between the central HQ and the peripheral division. We show how a multiplicity of management technologies or elements not only emerges but how it is 'managed' inside the corporation by the various users. Central to our analysis are concepts of 'work', accommodation and recognition. We conclude by developing three research propositions drawn from our study.