

Bridging Management Control Systems and Organ. Resilience



TH Aschaffenburg
university of applied sciences

A Systematic Review

Motivation

Organizations have repeatedly faced challenges due to disasters such as pandemics, economic or financial crises, and other unexpected events. Despite considerable research on organizational resilience (OR), there is still no consensus on how “resilience” should be defined and understood, how it is conceptualized at the organizational level, and how it interacts with management control systems (MCSs).

Results

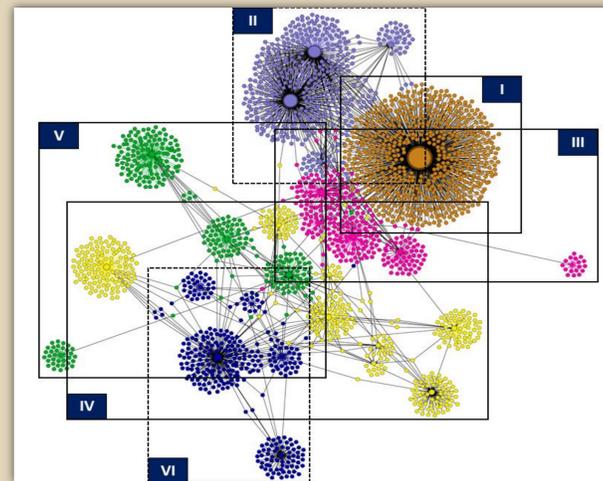
- We reveal gaps in the literature on MCSs and OR and propose a preliminary roadmap for future research.
- Organizations might strengthen their resilience if they integrate measures of OR into their MCSs.
- We introduce the concept of a resilience-oriented management control system (ROMCS).

Literature (Selection)

- Milgrom P. & J. Roberts 1995. Complementarities and fit strategy, structure, and organizational change in manufacturing
- Simons, R. 1995. *Levers of Control: How Managers Use Innovative Control Systems*
- Tranfield, D. et al. 2003. Towards a Methodology for Developing Evidence-Informed Management Knowledge by Means of Systematic Review

Methodology

We perform a systematic literature review, which we supplement through content analysis and citation network analysis.



We draw on Simons’ “levers of control” (LOC) framework and apply complementarity theory to explain the relationship between the design and usage of MCSs and OR.

Discussion

- We discuss our own integrative definition of OR in the context of Simons’ LOC and MCSs.
- We discuss complementarities between OR measures and management controls.
- Our study could help build a new theory of resilience that integrates aspects of OR into management control.

Contact

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