

Bridging Management Control Systems and Organ. Resilience



TH Aschaffenburg
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A systematic review

Motivation

Organizations have repeatedly faced challenges due to (natural) disasters such as pandemics, economic or financial crises, and unexpected events. However, there is still no consensus in the literature and there is no common understanding of the definitions, the conceptualizations of resilience at the organizational level, and the interaction with management control systems (MCS).

Results

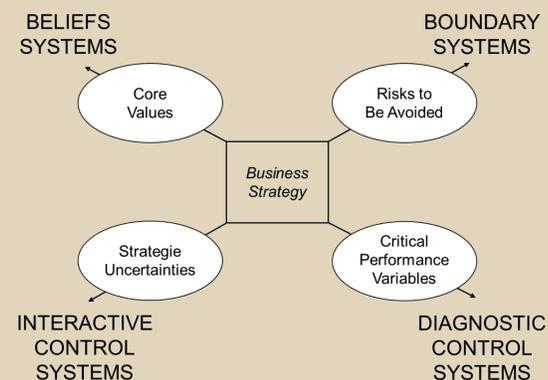
- Based on literature, we provide a framework which integrates organizational resilience into MCS.
- Our findings show that the integration of resilience aspects into MCS enables firms to manage resilience at the organizational level.
- We reveal gaps between organizational resilience and MCS literature.

Literature (Selection)

- Duchek, S. 2020. Organizational resilience: a capability-based conceptualization
- 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 reviewing of analytical conceptualizations and definitions of MCS and organizational resilience, supplemented by current empirical findings.



We use Simons' levers of control framework (LOC) for integrating organizational resilience into MCS.

Discussion

- By integrating organizational resilience into MCS, the resilience of the organization may be improved more effectively than in two separate management systems.
- Integrating organizational resilience into MCS might be a decisive indicator of why some organizations are more resilient than others.

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