

The Meaning and Development of the Concept of Management Control: An Etymological Study

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The purpose of this paper is to describe and analyse how the concept of management control has been defined by researchers publishing in Accounting, Organizations and Society, from 1976 to 2003. A word may develop and change 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. Building on etymological theory, the original meaning and use of management control as a concept among researchers published in AOS, have been traced. The findings show that though the concept has held different emphasis during the years, a common core may be distinguished, where the concept is used as a way to describe how managers and employees work with a system, i.e. goals, planning and control, which handles resources.

Introduction

In the language, concepts, and words 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 words are interpreted by a user they become meaningful (Weick, 1995). This paper uses an etymological approach 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, p. s. 1). A word may develop and change 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, appear as a riddle that needs to be solved, where the question asked is, ‘which meaning should this word hold?’

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 becomes 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.

The motivating question of this paper asks what the content of management control is, and how it has 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 a way of relating to one another 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 content to the one receiving the message (Weick, 1995). With the help of our words we also shape the reality in which we live and experience (Berger & Luckmann, 1966). The subjective reality becomes objective when it is 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 words 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, thereby accumulating a social knowledge bank (Berger & Luckmann, 1966). Thoughts and language classify and structure 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 they 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 of what we think, which in turn is an interpretation of what we see and of the social context within which we live and act.

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 accounting is a language utilised to construct truths and a reality within a global organisation. He even goes as far as saying 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 an 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).

The social context develops during a longer period of time, as does 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. 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 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 - get a purpose, a meaning. The historical meaning of the words and their development over time may thus be studied in order to understand 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 “... original meaning, or use, of a given lexical unit or proper name” (Malkiel, 1993, p. 1). 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, message, or context of use, which partly has been forgotten during the time the word has been used. The historic dimension – the time perspective – has also increased importance in etymology. 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 on which this paper is based.

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 sound of words is excluded, and only the form of a word is factored in.

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. 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 word; 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 word 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).

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. 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 being more theoretical in its nature, as well as including a growing number of empirical questions. This paper is based on the premise that those researchers who 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 (Kurunmäki, 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 its 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 central in both 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 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 this 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 study 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 lead up to the questions the study should seek to answer. 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 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 in the type 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 use it. 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 goal of this study is to describe how management control has been defined over time and how the meaning of this concept may be best described. The goal is not to explain why the concept is defined in the way it is but, to give it a 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 for this study. 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). The journal also has a clear view of which research to publish and prioritise, which is an expression of its strong social history. A search for the concept management control in the journal *Accounting, Organizations and Society*, was made using the database Science Direct.

104 articles included these words separately during the period 1976 to 2003, but 52 of the articles used the words as a single phrase or concept. These 52 articles constitute the empirical data. The authors' ways of utilising the concept has been reviewed in each article. This paper presents a general historical description, followed by a general research summary of how references are used in the reviewed articles to define management control as a concept. This is followed by a section on the development of, or changes in, the definition and meaning of the concept. The paper ends with an analysis of the concept's change in 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 then, 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 not until the Middle Ages that 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 functioned were written down. One famous example is Luca Pacioli's writing about double entry bookkeeping (Thompson, 1994). The bookkeeping had a number of functions, one of which was to document whether or not 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 began 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 not until cadets from the American military 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 then 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 faculty responsible for this education had formerly been designated as 'Business Policy', but changed its focus to 'Management Control'. The early focus was undertaken in order to "... enhance 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 a 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 using case-based material was the starting point. In the mid-1960's three colleagues at Harvard wrote one book each, all three came to be trendsetting and very influential within their respective fields. 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 to describe 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 was 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. The concept of management control was highlighted as being strongly associated to the general concept of management.

The academic interest of management control as a concept may be traced to 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 at Manchester. This later became the Management Control Association, an organisation hosting regular seminars and recurring conferences even now (Berry, et al., 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 teaching at the Harvard Business School 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-known enough to not be defined. Ten of the articles use new 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 authors' 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 the 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 used is Robert Anthony. Texts that he wrote 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 used as a reference in six articles. Interestingly enough it is not the same text that occurs many times, but different articles of which Flamholtz is the author or co-author 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 of control 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 either seen 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 rather given a 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 utilises 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 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. Langfield-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. A clear pattern does not occur but, the common and most utilised concepts for defining management control does. 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 no obvious common core in the meaning is recurring.

Between 2000 and 2003 there were eight articles written about management control as a concept. Two of the articles defined the concept with help from a proportionally large amount of references, including Anthony, Flamholtz, Merchant and Otley. Two further articles include no definitions, and two others have their own definitions as the starting point. A common feature of 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 Covaeski, 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.

Since the first articles within this field of study were written in 1977, the definition and meaning of management control has had a common foundation. The first articles emphasised Anthony's (1965) original text, and concepts such as 'system', 'decision', 'resources' and 'goal'. 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, an idea that had also been part of the early definition. The meaning given to management control in the beginning of the 1990's was 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 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 related to 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 use '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. These goals, 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. In doing that, three categories appear. The first one deals with the fact that the meaning 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 divided into three clear areas. That is, methods/techniques, product/content or behaviour/individual, which will even deepen the definition of 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 its 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 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 as a system. Anthony's early definitions of management control as a system 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.

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 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 grounds 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.

Footnote

The material about the early development at Harvard Business School is taken from the preface, written by Richard F. Vancil, in Merchant (1989).

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