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A 'time-space odyssey': management control systems in two multinational organisations

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Abstract

This paper analyses the effects of implementing an Enterprise Resource Planning system (ERP) upon management control in two multinational organisations. How ERP was configured in each corporation created different forms of distance and relations between headquarters and the scattered subsidiaries. The construction of spatial and temporal separations (i.e. distance) and how they were understood and managed had profound effects on management control. In one organisation the ERP reproduced existing structures and distance which permitted conventional accounting controls based on action at a distance to be maintained. The second organisation used ERP to collapse distance through real-time information in a matrix structure. This did not increase centralisation but rather produced constantly changing loci of control and managerial feelings of 'minimalist' control.



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