

Inter-organizational controls and organizational competencies: episodes around target cost management/functional analysis and open book accounting.

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Inter-organizational controls and organizational competencies: episodes around target cost management/functional analysis and open book accounting

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Abstract

This paper argues that inter-organizational management controls such as open book accounting and target cost management/functional analysis create new possibilities for management intervention. When such controls were introduced in the two firms analysed in this paper they not only had a role in enabling control of and insight into inter-organizational processes at a distance. They also took part in *re*-presenting corporate phenomena such as technology, organization and strategy and thereby re-translating the "identity" or "core competence" of the firms. Therefore,

inter-organizational management controls craft for themselves a new space for management, which has not only *inter* - but also *intra* -organizational effects.



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Keywords

inter-organizational management controls; target cost management; functional analysis; open book accounting

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