Paulina Colebring 25101
Filip Lutecki 24944

Setting a Price on Human Lives

MCS in an NGO with Ethical Dilemmas and the Development of Bridging Accounts

Bachelor Thesis Spring 2023

Department of Accounting and Financial Management

Stockholm School of Economics

Abstract

In this paper we study how management control systems (MCS) play a role in organizations where multiple logics prevail and ethical dilemmas arise in the intersection between these logics. We study this phenomena in an NGO in the humanitarian aid sector. We draw upon the literature developing the distinction of MCS into socio-ideological and technocratic forms of control. We contribute to the literature on NGOs as well as the literature on accounting in hybrid organizations by stating that the previous focus on improving measuring strategies for these organizations find little application if instead the core issue is a reluctance of measuring in the first place, for example due to ethical dilemmas. We conclude by developing the concept of socio-ideological controls as *bridging accounts* by showing that the implicit nature of socio-ideological controls enables them to relate two organizational objectives to one another without explicit dilemmas arising that hinder organizational action.

Table of Contents

1. Introduction

"We wouldn't say, 'we are not going to treat kala-azar or hepatitis E [...] because it's too expensive', right. We are not in the business of insurance, for example. And insurance can make that call, they can say, 'your treatment, sorry, exceeds your premium'. So we are not making that call, but of course we have to use the money consciously and responsibly and still have to make decisions."

This paper explores the use of management control systems (MCS) in a non-governmental organization (NGO) where ethical dilemmas, as per the quote above, make it difficult to handle the prevailing logic multiplicity. In the past ten years, external resource providers have started to request NGOs to better display how resources are being used and what is achieved (Arvidson & Lyon, 2014; Connolly & Kelly, 2020). At the same time, the literature has, somewhat ironically, noted the difficulties in measuring performance for NGOs since their outcomes are difficult to assess and quantify (Costa & Pesci, 2016; Ebrahim & Rangan, 2014). Consequently, and perhaps not unsurprisingly, the literature has focused on how performance measurement can be improved for NGOs and the effect of external reporting demands on internal steering (Cazenave & Morales, 2021a; Lecy, Schmitz, & Swedlund, 2011; O´Dwyer & Unerman, 2008; O'Dwyer & Unerman, 2010). Another field of study where NGOs appear is that of institutional logics. This literature shows how actors representing different objectives within an organization can create clashes which become a concern in decision making, management control and performance measurement (Chenhall, Hall, & Smith, 2013; Christiansen & Skærbæk, 1997; Gerdin, 2020). The literature further suggests that different views on what to measure can arise because of diverging views on what is right and wrong (Chenhall, Hall, & Smith, 2013); (Chenhall, Hall, & Smith, 2010; Morinière & Georgescu, 2021; Schäffer, Strauss, & Zecher, 2015). Further studies in this field often point towards that accounting and MCS can aid compromise both in the design of these accounts and in the use of MCS (Carlsson-Wall, Kraus, & Messner, 2016; Chenhall et al., 2013) .

However, the prior literature on NGO accountability has taken for granted that the problem that needs to be solved for these organizations is the ambiguity in measuring outcomes and have thus resorted to developing various normative frameworks for NGO accountability and measurement. Implicit in this research focus lies the perception that organizational actors *want* to measure performance. Yet, taking into account the potential logic duality within organizations as the literature on hybridity shows, it is reasonable to believe that problems of measurement may not only arise because of difficulty in obtaining reliable data, but rather because of resistance from organizational actors to measuring in the first place, for example due to ethical concerns (Chenhall et al., 2010; Morinière & Georgescu, 2021). We thus argue that a focus on ethical dilemmas in the research of management control and logic complexity is of high interest to better understand the full spectrum of what is required by these control systems to be valuable for NGOs. Without understanding the implications of ethics for these organizations, research runs the risk of not being able to suggest suitable management control systems that benefit its users.

Consequently, this study investigates the following research question: How are MCS used in an NGO where ethical dilemmas make it difficult to handle the prevailing logic multiplicity, and to what extent do MCS play a role in dissolving these tensions? We study this phenomena through a single case study on a large, international NGO active in the human aid sector, hereafter referred to as Human. Human has a long track record in the NGO sector and, as one of our interviewees states, has reached "maturity" in its operations. Thus, our study starts by assuming that Human have had time to develop structures and gain experience in management control. Further, what this study takes as a starting point for its discussion is the presence of multiple institutional logics. The two prominent logics at Human are the business logic which adheres to norms of accountability, cost control and long-term financial stability and the humanitarian logic which adheres to values of human dignity and the importance of impartiality. The quote above demonstrates the ethical dilemma at Human where a focus on costs and thus putting a price on a human life would challenge the core principles of the humanitarian logic. When analyzing our data we draw upon the concept of socio-ideological and technocratic controls, in order to understand what types of management controls that exist at Human and how these controls play out in relation to the ethical dilemma.

We contribute by showing that socio-ideological controls, thanks to its implicit nature, can act as a bridge between logics that can not otherwise explicitly be related because of ethical concerns. Socio-ideological controls thus hold attributes that make them effective in being used as, what we term, *bridging accounts*. In our study, the socio-ideological controls were able to focus organizational actors throughout the organization on the relation between two logics, thus bridging two organizational focuses together. At the same time, we found no technocratic controls that contributed with this bridging aspect, but were instead used in adherence to one logic at a time. As a result, thanks to that the bridging process is an internal reflection and not a technocratic and visible process, the materialization of ethical dilemmas, such as in this case of setting a price on a human life, can be evaded.

The remainder of this paper is structured in the following way. It starts by outlining the previous literature on NGO accountability as well as what has been concluded in regards to accounting in situations of logic multiplicity. We then lay out the theoretical concept we use in analyzing the data, what method we use, the presentation of the findings and lastly the discussion and conclusion.

2. Theoretical framework

In this section we start by reviewing how MCS have been used in NGOs up to this point. We continue by reviewing literature on institutional logics in relation to management control. Lastly, we discuss the concept of socio-ideological controls and technocratic controls and the purpose of applying it when analyzing the data.

2.1 Management control in NGOs

2.1.1 Demand for performance and the challenge in performance measurement

In the past ten years, external resource providers have started to request NGOs to better display how resources are being used and what is achieved (Arvidson & Lyon, 2014;Connolly & Kelly, 2020). This development has spurred a discussion regarding efficiency and effectiveness in NGOs and the importance of management control systems in order to set clear goals and track progress (Connolly & Kelly, 2020; Lecy et al., 2011; Walsh & Lenihan, 2006). Consequently, the

literature has focused on what systems and measures that are suitable for NGOs to use, both to adhere to external demands on performance but also how management control systems can contribute to improved performance (Cazenave & Morales, 2021b; Lecy et al., 2011; O´Dwyer & Unerman, 2008; O'Dwyer & Unerman, 2010). Still, other researchers have concluded that there exists no universal best way of capturing social performance in all its forms (Chenhall et al., 2013; Costa & Pesci, 2016). The challenge of finding an optimal performance management system for NGOs is argued to be due to the fact that NGOs operate in a wide range of fields and vary in characteristics such as size, context, stakeholders and activities. For example, Ebrahaim and Rangan (2014) argue that it is difficult for an NGO to know after what time impact can be expected and to what degree they can claim that their activities are the reason for the impact observed. The complex environments NGOs work in and the interrelations between funders, mission and beneficiaries thus raises questions about who should be held accountable, to whom, for what, how and with what consequences? (Costa & Pesci, 2016). Nevertheless, attempts at developing better ways of measuring and managing NGO performance have still been made, which we now turn to.

2.1.2 Different systems for managing performance

In O´Dwyer´s and Unerman´s (2008) study of Amnesty Ireland they make the distinction between upward accountability, often imposed by funders and donors and downward accountability concerned with the value provided to beneficiaries. Upward accountability usually has demands on efficiency in resource use, while downward accountability focuses on the effectiveness of operations to lead to intended impact (Connolly & Kelly, 2020). At Amnesty Ireland, implementing a performance measurement system (PMS), which favored projects where the output was short term, easily quantifiable and less ambiguous in its contribution and impact, resulted in a shift in internal steering. Advocacy projects were deprioritized due to its less quantifiable results even though it was deemed important by the organization in order to fulfill their mission. O´Dwyer and Unerman (2008) referred to this as a "mission drift", where organizational members felt that despite understanding the need for the PMS, the system had resulted in decreased effectiveness and instead worked to please external demands on reporting performance.

Contrary to above, others have concluded that implementing quantifiable financial measures have had positive effects on NGOs. Cazenave and Morales (2021) investigated an NGO where the demand on financial professionalism and auditing resulted in the NGO feeling pride in their operations and were able to influence external demands due to their professional reputation. The implementation of its own financial measure "zero ineligible expenses" became, contrary to O´Dwyer and Unerman (2008), an important process that organizational members took pride in while it also signaled focus on efficiency to funders, without disturbing the mission focus. Further, Lecy et al. (2011) argues that an all encapsulating measure risks showing a false picture, and instead he advocates for evaluating performance in different domains separately and not as a weighted average. He separates performance into four domains: program, legitimacy, managerial and network, and argues that this division is important to understand that effectiveness can imply different things when talking about NGO performance. Effectiveness could refer to program activities resulting in intended impact for the beneficiaries, the ability to attract funds and recruit support through the brand, management abilities to plan and budget efficiently or the ability to mobilize resources in networks to reach strategic objectives. Consequently, performance should be evaluated in its own domain with measures suitable for that specific domain (Lecy et al., 2011).

Others have argued that more emphasis should be put on performance management systems that focus on program effectiveness and thereby putting more emphasis on downward accountability (Ebrahim & Rangan, 2014; Kilby, 2006; O'Dwyer & Unerman, 2010). However, as noted before, measuring impact is difficult since it depends on the improvement of people's lives, wellbeing and future possibilities which can be affected by several factors and in various timeframes. To circumvent this issue, Ebrahim and Rangan (2014) argue for a developed logic model to ensure that NGOs operations indeed lead to impact. The logic model implies that if an organization can justify the correlation between inputs, activities, output and outcome, the organizations have a higher possibility to verify that their operation is indeed effective (Baccarini, 1999). The extended model proposes that NGOs should set goals that are reasonable considering the size of its target group and the number of activities necessary to achieve their mission, referred to as scale and scope. If this is not done, performance objectives risk being out of reach for the

organization, resulting in constant failure instead of providing direction for progress. Another suggestion to improve program effectiveness is the rights-based approach which proposes giving beneficiaries influence over evaluations and strategic decisions to improve impact, yet, Kilby (2006) and O'Dwyer and Unerman (2010) conclude that while the approach was evident in NGOs rhetoric and expressed in organizational values, actual use of this approach were absent.

Considering the current literature, much focus has thus been on laying out the difficulties in measuring performance when it comes to NGOs because of their complex environment. Consequently many studies have looked into developing better ways for NGOs to measure and improve performance, but no single framework has reached an academic consensus. However, as the literature on management control in organizations with institutional complexity shows, difficulties in deciding on one system for measuring performance may also arise because of diverging opinions and belief systems within the organization (Chenhall et al., 2013) and not only because of ambiguity in measuring. To this we now turn.

2.2 The use of accounting in organizations with institutional complexity

Besharov and Smith (2014) explained organizational dynamics by noting that different organizational actors may hold diverging opinions on what is seen as legitimate behavior and therefore clashes between different logics may occur. The literature points towards the difficulties that can arise in organizations where two or more logics clash in for example measuring performance (Chenhall et al., 2013) or when trying to decide on a joint system for effective budgeting (Christiansen & Skærbæk, 1997). What prior literature within the accounting and hybrid literature has taken interest in is how, and by what mechanisms, accounting can act as a way of making actors understand, and compromise between these diverging objectives (Carlsson-Wall et al., 2016; Chenhall et al., 2013; Christiansen & Skærbæk, 1997). For example by selectively couple accounting towards specific organizational actors or by compartmentalizing logics and actors structurally in the organization (Schäffer et al., 2015).

2.2.1 How accounting aids compromise between logics

Up until recently however, research on logic multiplicity, as Carlsson-Wall et al. (2016) describes, has viewed relationships between logics as rather static within organizations. However

they argue in their paper that compromise is an ongoing phenomenon where one logic may not always rule over another. The authors note that in the setting of a Swedish football club, PMS was used in a way that enabled the organization to prioritize and compromise between, on the one hand the football logic aiming at winning games, and on the other the business logic aiming at financial stability. Carlsson-Wall et al. (2016) thus studies the usage of PMS in an organization and finds that whether some PMS are seen as more or less dominant depends on the setting. This contrasts to the study by Chenhall et al. (2013) who studies the design of PMS and how compromises are made during this design process. They point towards that technocratic measures may provide an arena for debate between actors and although the PMS in itself may not be a perfect system, the discussions arising from the debates could still be seen as productive. The literature thus seems to point towards that compromise is a central part of the ongoing organizational work in order to move organizations forward.

The literature has also studied how diverging logics within an organization is enacted on a micro-individual level. The actions of the people within the organization during extreme situations tend to have a radicalizing effect on how people view what logic they deem most important for their specific work position (Carlsson-Wall, Iredahl, Kraus, & Wiklund, 2021) . The authors show that during the Swedish migrant crisis, social controls in the form of for example value statements, helped some individuals filter the empathy logic as more important and others prioritized a legal security logic. The same people had in a prior non crisis situation been able to balance these logics. The findings thus point towards the fact that when external pressure is put on an organization the mediation between logics may no longer be possible for individual actors but instead filtering of logics is used in order to streamline processes during crisis.

Accounting has also been studied as not only an internal mechanism affecting organizational decision making and actions but also as a system that external actors can use in order to affect organizational actions (Ferry & Slack, 2022). Ferry & Slack, (2022) find that external actors can use what they term "counter account" towards the internal taken for granted logic perspectives. When an organization is acting without legitimacy in its intentions, the external actors can take actions in bringing this illegitimacy to surface. Some of the actions noted were protests that

were, according to the authors, a form of cultural account against the financially oriented internally prevailing logic. The external environment may therefore be carriers of logics and views creating institutional complexity for organizations. At the same time however, what the authors revealed was that the external environment can also work to counterbalance the dominant internal logic. This balance and integration of logics is further argued by Battilana et al. (2012) to be important for organizations to benefit from logic complementarity instead of seeing logics as always competing. They note that structural separation of logics into different divisions within the organization may create less tension on a day to day basis but it also creates risks that discussions between logics may not be facilitated, as is the case in the hybrid ideal.

2.2.2 The interrelation between accounting and logics

Although much literature has discussed the way accounting can aid communication and understanding of differing modes for evaluation and thinking, less literature has focused, as Ezzamel, Robson and Stapleton (2012) do, on the specific mechanism of how organizational actors give meaning to accounts and how this sense making process has an effect on how a specific account is being used. The authors conclude that prior political adherence may act as a lens through which the individual interprets the meaning of accounts. This shows that the pure existence of accounts can convey meaning that guides actions and elicit emotions differently between individuals because of prior experiences. The importance of the underlying interpretation of accounts was also noted by Gerdin (2020). He finds that it is not the specifics of the MCS that determine how effective the system is in steering actions in an organization, but rather the complementarity between the logics that underpin the MCS are what determines the MCS's quality. The focus away from the technicalities of MCS and towards a deeper understanding of underlying objectives, as Gerdin (2020) brings to the table, is indeed similar to the notion made by Chenhall et al. (2013) that accounts can surprisingly through the inability to account for what they are put in place to account for, lead to fruitful discussions that in itself is a process of value for the organization when compromising.

As above mentioned, some evidence points towards that the design process of accounts for control or performance measures can be the tool in itself to create compromise between actors holding diverging opinions (Chenhall et al., 2013). Morinière and Georgescu (2021) expands this

notion somewhat and argues that "This mechanism [democratic design of PMS] is not sufficient to understand the dynamics of agreement related to the objectives of the performance measures." p.21. They show that medical professionals did not want to adhere to the PMS that was imposed by project leaders since they focused too much on the efficiency aspect of their work while the medical professionals stressed the importance of a quality focus instead. Thus when accounting was used to steer the focus towards efficiency and margins, it was viewed as inappropriate by the medical professionals. Furthermore, research has also noted that resistance within organization can arise when formal economically centered controls are implemented, as this can be seen as a threat towards other logics such as a welfare ideal (Chenhall et al., 2010). Brignall and Modell (2000) confirms that visualizing these relationships between different logics and forms of evaluation may create more tensions and hinder organizational action. Managerial actions aiming at minimizing potential conflicts between modes for organizational evaluation might thus need to focus on "resisting the pressures to describe organizational realities in easily measurable, financial terms" p.295. Thus some of the literature has managed to more precisely touch upon an ethical perspective of how control systems and performance measurement systems may also trigger clashes between and within logics. However how the process of both controlling actions and not deepening ethical tensions is enacted in organizations and to what extent accounting, and more specifically MCS's, may conversely help dissolve these ethical dilemmas, is less explored.

2.2.3 Combining NGO accountability and logic multiplicity

Combining the literature on NGO performance and the literature on hybridity and institutional logics, it becomes clear that the direction previous literature has taken has been to blindly assume that the problem that needs to be solved for NGOs is the ambiguity in measuring outcomes. Prior literature has therefore also implicitly taken for granted that organizational actors *want* to measure performance and have thus resorted to developing various frameworks for NGO accountability and measurement. However, taking into account the potential logic duality within organizations as the literature on hybridity shows, it is reasonable to believe that problems of measurement may not only arise because of difficulty in measuring, but rather because of resistance from organizational actors to measuring in the first place, for example due to ethical concerns. When the issue of measuring is seen from an ethical perspective, both the mechanisms behind the issue and the remedies to it appear strikingly unexplored in the literature. Although

we welcome prior attempts in helping NGOs create better measuring systems, as well as we welcome the literature touching upon ethical dilemmas and how accounting plays part in that process, we are surprised over the absence of literature connecting these fields in attempts of widening our understanding of ethical complications facing NGOs in excelling organizational impact.

2.3. Socio-ideological controls and technocratic controls

Previous literature has managed to explain organizational dynamics and why performance unfolds the way it does by studying what specific forms of controls are present in the organization (Carlsson-Wall, DeMott, & Ali, 2023; Gerdin, 2020; Kraus, Kennergren, & Von Unge, 2017; O'Dwyer, B. & Boomsma, 2015). We take inspiration from these articles when structuring our empirics.

2.3.1 Defining technocratic controls and socio-ideological controls

Socio-ideological controls are those controls that aim at persuading individuals to adhere to specific beliefs about what is important, desired, and the distinction between what is good and bad behavior (Alvesson & Kärreman, 2004). Tessier and Otley (2012) also defines social controls as boundaries for the organizational actor that tells them what actions are, collectively seen as, accepted. Alvesson and Kärreman (2004) further view socio-ideological controls on a spectrum where on the one end the socio-ideological controls are held by the actor that re-enforces them and thus this form of control is not conscious per se but still creates an ideological belief in the organization that influences other actors. On the other side of the spectrum we find consciously imposed controls from managers. These ideologies may not be the ones held by the managers but rather are seen as the best belief systems in place for the organization's sake and thus they are proposed by the managers. This spectrum of socio-ideological controls is similar to what O´Dwyer and Boomsma (2015) term felt accountability. Felt accountability is described as the individual holding themselves accountable for actions and behavior since this is seen as important both for the individual and others. Morals and values held by individuals are the foundation of felt accountability and, according to managers in the study, this was also spurred by organizational culture. Carlsson-Wall et al.

(2021) also notes that value statements communicated on websites or via meetings and workshops are further examples of how these forms of controls may be found in organizations.

Technocratic controls on the other hand, are those controls that act via for example KPI's, profit-margins or other quality measures to directly affect behavior and output. For technocratic controls, direct supervision and rules are key aspects (Alvesson & Kärreman, 2004; Tessier & Otley, 2012). This can be exemplified by controls such as authorisation procedures and division of duties and activities to constrain the employees' ability to act undesirably (Tessier & Otley, 2012). Just like felt accountability has strong similarities with socio-ideological controls, imposed accountability, discussed by O´Dwyer and Boomsma (2015), resembles the definition of technocratic controls discussed above. For example, these types of controls focus on compliance to rules and procedures and materialize in formal measures of output and resource use. While felt accountability originates from individuals or communities, imposed accountability is foremost demanded by external resource providers but could also be deemed relevant by managers. As seen in the studied British NGO, this type of control was viewed by the managers as more accurate and reliable compared to felt accountability (O'Dwyer & Boomsma, 2015).

In conclusion, even though studies have used different terminology, imposed accountability and felt accountability, contra technocratic controls and socio-ideological controls, these controls are very similar in their definition. Furthermore, adaptive accountability is the result of the mix between imposed accountability and felt accountability (O'Dwyer, B. & Boomsma, 2015), which is similar to when other researchers have discussed integrated systems of controls consisting of both socio-ideological and technocratic controls (Carlsson-Wall, DeMott, & Ali, 2023; Gerdin, 2020; Kraus, Kennergren, & Von Unge, 2017).

2.3.2 The relationship between technocratic and socio-ideological controls

Alvesson and Kärreman (2004) views the link between technocratic forms of control and socio-ideological forms of controls as more intertwined than two separate forms of control. They argue that technocratic forms of control, rather than directly affecting behaviors, can form an "interpretive community". This is done via the intensive communication of technocratic controls that in turn sheds light on what is valued in the organization, which then gives rise to a social

order. How the technocratic controls can act via and interrelate with socio-ideological control systems is exemplified when looking at a meritocratic culture in an organization (Alvesson & Kärreman, 2004). The meritocracy is seen as a formally imposed system that puts focus on input control in the form of selective hiring procedures as well as grouping individuals on levels inside the organization. By promoting individuals at different speeds and also assigning worth to specific hierarchical positions it creates focus on competition and comparison. Alvesson and Kärreman (2004) notes that although the system per se is a technocratic form of control, it also affects the self esteem of employees. Thus even though meritocracy is intended to affect the behaviors and outcomes, and thus belongs more to a technocratic control, it also leads to a cultural control.

2.3.3 Socio-ideological controls in organizations

Gerdin (2020) expands the knowledge of different forms of control by showing that combinations of socio-ideological and technocratic controls together carry an institutional logic. He argues that prior literature has viewed socio-ideological and technocratic forms of controls as separate systems, however he proposes that these two forms of control systems are instead more connected and compliments each other, forming what he refers to as dyads of MCS. As such, socio-ideological and technocratic controls do not only control the specific measure or activity they are directly aimed at controlling, but rather together carry the objectives of a specific logic as an integrated system. When Carlsson-Wall et al. (2023) explored the reasons for the successful talent development in a Swedish football club, the impact of each logic in the organization could be described by their respective set of socio-ideological and technocratic controls. The combination of an insufficient system of controls governing the business logic and a well functioning system of controls governing the football logic, enabled actors driven by the football logic to pursue their objectives at the expense of the business unit. More specifically, strong socio-ideological controls existed in the sport unit where organizational values, frequent meetings and time for socializing resulted in a shared direction. At the same time, the business unit lacked socio-ideological controls that created a shared purpose and culture. The notion that socio-ideological controls play an important role in NGOs has also been noted by Kraus et al. (2017) who found that managers in a religious help organization used "ideologic talk" to create a shared meaning of the organization's purpose. Ideological controls, similar to what Alvesson and

Kärreman (2004) term socio-ideological controls, also worked to justify the use of financial controls which otherwise risked being viewed as unsuitable by some organizational members. Both of these studies point out the prominence of socio-ideological controls in the respective non-profits. This further suggests that exploring what types of controls and what role the controls play, can contribute with fruitful information in this study.

2.3.4 Theoretical framework for analysis

Based on previously discussed literature, the distinction between socio-ideological controls and technocratic controls contribute with the possibility to understand how performance is controlled, communicated, and understood in an organization. Therefore, this study will use the concepts of socio-ideological and technocratic controls as the starting point for exploring how ethical issues in relation to performance and organizational decision making are enacted. After reviewing several definitions and examples of socio-ideological and technocratic controls, we deem the definition proposed by Alvesson and Kärreman (2004) to summarize it well: Socio-ideological controls are those controls aiming at changing the mindsets of the worker while the technocratic forms of control more directly try to influence behavior and output.

3. Method

3.1 Overall research design

In the lines with Vaivio (2008), we have chosen a qualitative, single case study as the research method. Firstly, qualitative research allows the researchers to take on an explorative role when trying to describe reality that can be difficult to define. In this research, an explorative approach was deemed appropriate since the topic of interest, MCS role in situations where ethical dilemmas may arise, was relatively unexplored in previous research. Secondly, the research aims to understand how management control is thought of and practiced in these situations and thus demands access to internal processes that are rarely published externally. Furthermore, what is ethical or not is rooted in how people reason and feel, which requires listening to people's experiences and how they view events. Therefore, a qualitative approach was deemed more appropriate than a quantitative approach. Thirdly, a single case study enables a deep and detailed investigation of the chosen organization. Although a single case study can not result in a

comparison of several organizations, the researchers in this paper deem a single case study to be more informative since the timeframe of this study allowed for a deep understanding of one organization. Furthermore, the NGO sector is characterized by high heterogeneity (Costa & Pesci, 2016), risking a multi-case study lacking common ground. Nethertheless, as Flyvbjerg (2006) points out, a single case study can still provide generalizations applicable to other organizations which this study aims to contribute with.

3.2 Case selection

Our interest in Human, was stimulated by our curiosity to learn more about the strategies employed by a large NGO to maximize mission success. We aimed for a case with an experienced organization that reasonably has had the time to develop practices and systems to steer the organization, and knowledge of what factors have been important for their development. Furthermore, to increase the generalizability of this single case study, we reasoned that a professional NGO has increased possibilities to offer data on MCS rather than a fully voluntary organization where the majority of members have other occupations. Additionally, one of the research team members had a family friend who had spoken extensively of his work at Human. Suiting the characteristics we had discussed, we decided to carry out a single case study of Human and reached out to the family friend to put us in contact with the general secretary of the partner section, who granted us permission to conduct research at Human.

3.3 Data collection

It became evident rather quickly that gaining further access to the interviews would be a challenge due to the war in Ukraine and a recent earthquake in Turkey bearing down on the organization. Furthermore, the rather divided organizational structure of Human made us realize that our research question required data collection from the partner section, the operational center and project site. To do this, we utilized snowball sampling, a method of qualitative research that involves recruiting participants for a study by asking existing study participants to refer to other participants (Noy, 2008). Since our primary interview with the General Secretary of the partner section had a long track record across the organization, this contact offered access to employees outside of the partner section. Snowball sampling can limit the researchers in some aspects in the design of the research. For example the data is limited by recommendations and each

interviewees organizational network. However, on the other hand this strategy may help avoid issues such as selection bias and sampling bias that typically arise with other sampling strategies. As Browne (2005) suggests, snowball sampling is particularly effective for gaining access to otherwise difficult to approach groups. She additionally contends that snowball sampling has often been used as a backup option for researchers, yet further claims that this method should be utilized "in its own right and given its due credit".

3.3.1 Procedure

We employed a semi-structured interview approach, allowing for an open-ended conversation that was not confined to only predefined questions. This enabled the interviewer to delve further into the answers provided by the interviewee, providing a more natural dialogue (Qu & Dumay, 2011). Due to time constrained interviewees, the study did not carry out introductory interviews to create a comfortable and relaxed relationship. Instead, the researchers assigned the first ten minutes of every interview to get familiar with the interviewee without asking any research related questions. Usually, the discussion concerned matters like how the day had been so far but also getting familiar with the interviewee's background and current role at Human. Later, we began with baseline questions to gain an understanding of the interviewees, how they reason around accountability, systems of control and how they view performance. To support the interview process, one researcher was in charge of asking questions while the other researcher focused on asking clarifying and complicating questions to deepen the discussions (Kreiner & Mouritsen, 2005). Documental analysis was also conducted to gather data and gain insight into the organization's management control systems. The documents were usually referred to by the interviewee and at the end of the interview the researchers could ask for access to the mentioned documents. Usually, Human had no problem sharing these documents with us. This enabled us to compare the findings from the interviews with the documentary data, which consisted of both external and internal reports and directives.

3.3.2 Interviewees

During our study, we interviewed eight employees from various positions and centers. Altogether, nine interviews were completed, each lasting approximately 60 minutes. The first two interviews were carried out in person at the Human's office while the other interviews were performed via Teams. Why the majority of the interviews was carried out remotely, was either

due to the interviewee being located abroad or convenient matters. Figure 1 (see appendix) presents details of the interviewees, including their professional title, the duration, when the interviews took place, and the language the interview took place in.

3.4 Data analysis

3.4.1 Data mapping

A visual data mapping was constructed to assist the discussions of the empirics. The map was created and complemented as the interviews unfolded and worked as a complement to the analysis process described below. Organizing the data by Human's organizational structure, allowed the researchers to view the data in the light of hierarchy and decision direction. Potential gaps in the data could therefore be detected which could then be addressed in future interviews. One example of when the data map became useful was after our primary interviews. The original research question concerned how project management and planning, indeed related to management control, worked in an NGO. After a few interviews had been conducted, and the data collected had been added to the map, we realized that the data had revealed an interesting theme: the prominence of ethics at Human and how ethics interrelate with the ability to measure and control outcomes. As a result, the research question was modified to focus on how ethics affect management control: How are MCS being used in an NGO where ethical dilemmas make it difficult to handle the prevailing logic multiplicity, and to what extent MCS can play a role in dissolving these tensions.

3.4.2 Analysis in three steps

The data was partially transcribed by listening through the recording of each interview and later transcribing the relevant parts. To reduce the risk of overlooking an informative part, the researchers listened through the recording together and highlighted the sequences which were deemed relevant and interesting. This allowed the researchers to view each data point as a stand alone basis before generalizing data across interviews (Eisenhardt, 1989). Later, the selected parts were transcribed by a researcher. Since this paper is fully in English and four of the interviews were conducted in Swedish, these interviews were transcribed first in Swedish and later translated to English. Each transcription subpart was organized by the timestamp, the

interviewee´s professional title and with a heading related to what was discussed. This was done in order for the researchers to easily find a specific part and recall its content.

Next, each subpart from all interviews was categorized under a suitable theme, such as organizational culture, decision making, system/process descriptions, opinions etc. According to Eisenhardt (1989), viewing the data within categories facilitates discovering similarities and differences. Here, the researchers could start to discuss management control systems that were clear and confirmed by several interviewees as well as analyzing opinions and descriptions that contradicted each other.

After the categorization, the researchers deemed the data to be ready for analysis through the framework of socio-ideological and technocratic controls. From this method, we could start to analyze what role management control plays in an NGO when ethical dilemmas exist between logics. We remained open to whether ethical dilemmas would be found to have marginal effect or that ethical dilemmas were indeed an important consideration in the use of MCS and would thus redefine our understanding of MCS in these situations. The empirics is structured chronologically by the four key decision making phases; Defining the long-term strategy, Operations; Preparing the budget and Decisions in the field. This is done to clarify where in the organization, by what actor and when decisions are made and the respective socio-ideological controls and technocratic controls present at each decision phase.

3.4.3 Limitations

We acknowledge however that bias may still arise from our reliance on retrospective views of past processes and events, which we primarily gathered through interviews (Liguori & Steccolini, 2012). As Hoholm and Araujo (2011) note, the possibility that specific events could have played out differently is easily overlooked in hindsight. Nevertheless, it would have been difficult to observe each situation that the interviews drew upon in real time, since the events had already taken place. Along the same lines as Carlsson-Wall et al (2021), our intent was to reduce the bias by cross-checking the interview information with different actors and by examining organizational documents. Cross-checking the data was pleasant in this case since many of the interviewees had worked at Human several years and had experience from a variety of roles.

This allowed us to compare data from interviewees currently in a role with interviewees previously in the same role. Despite this, we remain humble to the possibility that retrospective bias may persist. Lastly, performing a study that explores the underlying processes and tools of management control can be regarded as sensitive organizational information. Interviewees' responses can be influenced by political tensions and worry about confidentiality. As suggested by Qu and Dumay (2011), the researchers therefore emphasized the confidentiality of the data and provided a signed agreement of confidentiality to reduce the risk of politically influenced answers.

4. Findings

4.1 Background

This study was carried out on a large, international human aid organization referred to as Human. Human was founded in the mid 1900´s and is today present in countries affected by war, environmental crises and diseases. The work is carried out in project form with varying length ranging from a few months to decades. Human is funded almost exclusively by private donations and reject donations from governments and institutions. As a result of this independence principle, Human does not have requirements from funders to follow certain timeframes, activities and objectives within a project and are relieved by external reporting requirements. As the General Secretary of a partner section states:

"Our independence, that principle is so important to us that we don't follow what a donor says. Then we'd rather not take the money.[…] Our principle of independence, and that's really financial independence, is that we decide where the money is used tops any kind of multi million donation."

Human is organized around a number of operational centers who are autonomous in their activities. Each operational center is connected to one or more partner sections that carry out fundraising and additional support activities. This study is performed on one operational center and its partner section. The operational center is funded through their partner section and is fully independent in what projects that are being carried out. Hierarchical structures exist including a

board that defines the strategy of operation, a finance department that produces the budget and two operational directors that are in charge of the activities in each of their respective "cells". The cells are often regionally concentrated and are made up of a number of projects. Country coordination offices exist in countries where several projects are present and consist of a finance coordinator, a medical coordinator, a logistic coordinator and a head of mission. In each project, staff from different professions work. Figure 2 (see appendix) displays the organizational structure described above.

4.2 The ethical dilemma in decision making

"It costs more to help people in Lebanon than in Kongo [...], but then you have to allocate more money on Lebanon for example than in Kongo. [...]The thing is that as an organization that implements humanitarian aid you cannot not follow the humanitarian principles, then it is not humanitarian any longer. And one of the four principles is impartiality, which implies that you are driven by the needs - nothing else."

What is shown in the quote above by the Head of Evaluations is that Human separates costs and needs based work. Even though saving lives in one setting is more expensive than in another, the money is still allocated to the setting if the need exists. The notion that they are a humanitarian organization and adhere to the humanitarian logic is thus prominent, which a former Head of Mission further developed when stating:

"We wouldn't say, 'we are not going to treat kala-azar, or hepatitis E, [...] because it's too expensive'. We are not in the business of insurance. And insurance can make that call, they can say, 'your treatment, sorry, exceeds your premium'. So we are not making that call, but of course we have to use the money consciously and responsibly and still have to make decisions."

The distinction is thus made between Human's work and the business of an insurance company. The interviewee argues that Human does not disregard projects on the basis of how expensive they are, however there still is a need for being thoughtful with money. Consequently, relating outputs (saved lives) to inputs (funds) without setting a price on human lives, is the core of the

ethical dilemma. One interviewee notes that although they do not want to set a price tag on human lives, there is a fine line between the cost of care and the cost of a human life:

"What we try to avoid is putting a price on human lives, a costing, 'oh, it's cheaper to save human lives in Yemen than it is in Haiti'. But that very quickly translates into the cost of care. We do know what the care costs, and we do sometimes also compare because you have to make difficult choices sometimes. [...] Let's say your sister or brother is really, really sick and it costs a lot of money, and somebody could save that life but then says 'nah, it's actually too expensive. We'd rather treat ten more people for malaria'. That's not part of our mandate of respecting dignity - human dignity."

However, in other parts of the operations, like fundraising, where money is both the input and the output, the former Head of Mission continues by describing how efficiency is measured by the use of metrics such as ROI.

"So when we look here in [the partner section] at efficiency, our efficiency indicators could be return on investment, for example. How much money does it cost to raise money? [...]So you can look at those as efficiency indicators. How much money do we have to put in to get it back?"

This shows that efficiency is easier to talk about when the output of the organizational activity is not lives saved but instead, as is the case in the fund raising unit, money. A difficulty in outspokenly relating and comparing lives and money thus exists, since this is not ethically seen as right and a decision taken on a cost basis is also equally unethical according to the humanitarian logic. At the same time, the importance of efficiency and Human´s duty to continuously improve efficiency is expressed by the Operational Director (OD):

"Nevertheless, we have a duty and accountability to improve the machine that we are working in and that is definitely what is taking place now since the last five to ten years where this consciousness is improved [...], but that we can improve is certainly also something still that we should admit we can definitely do more of in that sense"

Furthermore, the financial director (FD) stressed the importance of keeping the deficit and the reserves under control even if the need for aid was evident. This was exemplified during 2020's budget round:

"But we had to very strictly manage our budget in 2020 when it was the Covid year, because we were coming out of a couple of years of high deficits and actually we were even talking of a structural deficit in a sense because income growth was nearly nonexistent, so income was more or less flat. But we had a big increase in projects. And so when we voted on the 2020 budget, it was already with a deficit, but we were really supposed to get out of this deficit. So we had also no operational growth. [...] It was, we really had to tell them [operational personnel] you have to make choices and reallocate your budget."

A financial coordinator at the field level also expressed that the financial personnel have to keep track of the expenses that are suggested by the medical personnel. Sometimes, according to him, the money is not spent in the best way:

"All project managers send in 'this is how much we want for next year', and then the coordination-team, management [team] and especially the Head of Mission looks at this and then there is another round. [The projects] have maybe added on a little too much, they thought they should re-build some house somewhere in Goma, but that is maybe not needed. Well, then we look at this and say 'this we don't think is good' ".

In conclusion, the humanitarian logic expresses resistance to comparing project missions based on what they cost and that this information is used in the decision process of what projects to start or terminate. Instead they reason that projects must solely be chosen based on needs. At the same time, controlling financial targets is the main goal for the FD and assessing the financial implications of project proposals is deemed important by the financial coordinator in the field, as expressed above. Taking this ethical dilemma as a starting point, we will now evaluate how decisions are made at Human. To do this, the empirics are structured by the four main decision making levels found in the organization and analyzed from the framework of socio-ideological and technocratic controls.

4.3 The decision making process

4.3.1 Defining the long term strategy

Human's work starts with the board defining the strategy of the organization in terms of what issues to focus on in coming years and deciding on the financial targets to keep the operations running. The board consists of independent members from Human and representatives from partner sections and external partners from the business and medical world. The board's work is described by one board member:

"[The board] makes a several year strategy on what our focus should be during the coming five years, and that builds on, well you could call it an overall needs based assessment. [...] Where you look at global health, what is the big health issues today but also on what does not work today, what needs are not met, and based on that you right your strategies."

Both the FD and OD are accountable to the board. In order to understand how controls work, are perceived and carried out in the organization, we will now turn to the decision phases where they are enacted.

4.3.2 Operations

After the strategy is set by the board, the OD is responsible for prioritizing interventions and activities to initiate on.

"Whatever activity you see from [Human], then me and my colleague are directly responsible for that. Of course we report to a director general, but finally I'm the one that needs to explain. I'm the one that needs to justify."

The OD is the one deciding on what projects to start or terminate and the basis for deciding this is based fully on the "needs based assessment". What constitutes this needs based assessment is a combination of three key aspects as the OD described:

"Where we can have a high impact, where there are big needs [...]and where there are very vulnerable populations, this is by default that we would go"

The OD further explains that the impact is evaluated on whether Human have the knowledge and capabilities necessary for intervening in the specific crisis. The OD notes that if he does not follow the needs based assessment when deciding on activities he must argue well for why he deviates in front of the board:

"But then you need to argue very much more. And this can then be based on some prioritizations. For example, we want to promote a treatment that is new, too expensive still, and thereby showing that this can be done in Africa"

The needs based assessment is a technocratic control at Human that aims at steering the OD to allocate the budget based on needs. The OD described that need is what the board focuses on and evaluates his work on. He points out that although the board looks into how he decides to allocate the funds, this is not done with a primary business logic in mind but rather in accordance with the humanitarian logic of being present at the places with the most need for help:

"The board will look as well into how do I spend my money? Nevertheless, not in an accounting way, but more on 'have you been present where the big crisis happened last year?' They will look at last year, they will look at, 'OK, where are you present in Ethiopia? And what have you done? How many patients did you treat there?' [...] They will look at all these criteria as well. And if I would now not be able to show good reasons why I was not present in a crisis and that nobody else was present there and that I missed an opportunity, OK well, [...] they will not fire me, but they will say, wow, what are the lessons you take out of that?"

The needs based assessment process thus controls the behavior and choices of the OD by bringing focus towards what criteria is seen as legitimate by the board. Efficiency on the other hand, achieving the goal with the smallest amount of resources possible, is not an objective in this decision phase of choosing what countries to start projects in, and the OD is not evaluated on an efficiency basis:

"I need to be aware and say 'wow, this is very expensive, how can I make it cheaper?' So I need to be made accountable and to have received this information. But this is not an objective for me. It is one of my many 'indicators' I need to keep in my 'dashboard' and I need to know if I'm in the 'orange, green or the red'. But I will not drive myself with a vision on efficiency because then, well ask a surgeon when he operates a patient and he sees something, he's not going to count how many wires he will use or how many more drugs he will use. He just will do everything for the patient somewhere."

When asking the reason for why the OD is not evaluated on how efficient they use their money he points to the potential that a focus on efficiency can be at the expense of effectiveness and thus it decreases their focus as an humanitarian organization:

"We are not going to be consciously efficient because then we would miss a lot of opportunities to be on the right spot, on the right time, and doing the right thing."

However, at a later point in the interview the OD states that efficiency can be seen to go hand in hand with effectiveness, but points out that this is due to a cause and effect relationship between efficiency and effectiveness. Still, having an outspoken dual focus on both objectives risks marginalizing effectiveness, which he relates to quality of care:

"So [Human] as such, does not look at efficiency as a main goal. We are looking at efficiency as a means to improve what we do at lesser costs and therefore to be able to do more. Nevertheless, as a medical organization, what is important as well is that we need to be able to have good quality, so quality will be more important than efficiency for us as well in that sense."

He continues by exemplifying the tension between efficiency and effectiveness in regards to their supply unit's work in supplying medical equipment, tools and drugs:

"If they [supply unit] want to be effective, if they want to be able to be quick, because in an emergency you have to be quick, you need to be able to bring a lot of material on a certain

moment together. You also need to have that capacity to do so. And if you look only at the efficiency, you will also fail in that sense. So that again, that balance needs to be found."

What he points towards is the fact that in order to be able to react quickly to an emergency, there has to be extra capacity available at all times which he does not view as efficient. However, rather quickly he also turns to pointing out that why he does not focus on efficiency has an ethical dimension to it. He gives the following statement:

"We have a trauma hospital and we do bring in very high quality of care for orthopedic surgery and then you may question [if] you could decrease the level of care and do twice as much you would be more efficient. OK, fair enough. Now how ethical would it be that I decide to bring healthcare in Afghanistan that is less than what I would tolerate myself in my own country?"

Similarly to the OD, the Head of Mission reasons about the effects if implementing a metric relating costs to mission. In doing so he distinguished Human from a company and means that such a metric would make them close half their projects:

"We are not a company where you sell computers and you could evaluate how many units of computers you have sold, right? I think it would tell you nothing to be quite honest, but that's my personal view. It would be a huge waste of money because you cannot go by the number of people saved, then you would have to close probably half of our projects."

Furthermore, the tension between efficiency and effectiveness is not the only reason for the OD not focusing on efficiency. The OD explains that why he does not focus on efficiency is that he does not think it is his formal job to do so. He points out that the people in the finance department are the once that should be responsible to inform the operational department on costs. This indicates that the division of financial and humanitarian focus at Human is structurally separated by department:

"If I take a decision that I don't know how much more this will cost, well, then I'm not to be blamed. Nevertheless, if you [referring to the finance department] play your role, you should be able to give me that information"

Although the OD states that there are no technocratic controls controlling how efficient he is and that he is only evaluated in regards to the needs based assessment by the board, there still seems to be a notion that efficiency is important:

"I think it's an ethical dimension that is there and a reflection about us feeling responsible towards our donors, feeling responsible towards our beneficiaries as well. If I can do it cheaper, I can do more"

When asked where this notion of trying to be efficient comes from, he returns to the importance of staying ethical and wanting to stay accountable for the work he represents:

"Where it comes from, I think it's an ethical reflection [...]I am myself a donor to the organization and I want to be able to be looked at by the donors as well as the responsible, accountable person and that I can tell them frankly [...] 'you can trust me. What I do, I do my upper best with the money that you give me to be able to save as many lives as possible.' We are a human organization. We can improve, we should improve and there are definitely tools that may pop up in the future [...] that I will use as a dashboard logic but not keep as a focus because as such we are not an accounting organization but we are first and foremost a medical humanitarian organization that saves lives."

Although no technocratic controls for efficiency are present at this stage of the decision process, there exists an ethical sense of obligation to be thoughtful with the funds. However it is also evident that the focus of efficiency is not the main focus for the OD since he adheres to a humanitarian logic and not a business logic which is for example revealed above in the distinction between Human from an accounting firm.

4.3.3 Preparing the budget
After the OD has decided on what countries, projects and interventions to prioritize, the budgeting process starts and is led by the FD in the finance department at headquarters (HQ). According to the FD, what the finance department does in the budget process is define the

frames for the operations, presented in what they call "envelopes". However the OD, as noted in the previous section, is the one making the decisions when it comes to the activities:

"What we do at the finance level is define the frames, give them [OD] OK, like maximum amounts of targets. [...] But what they do within this envelope is really more of the responsibility of the directors of operations."

The FD is more specifically responsible for keeping the financial targets set by the board. This technocratic control includes targets of deficit ratio, reserves, social mission ratio and ROI of fundraising. Social mission ratio is used to track how much of total funds that is allocated to the projects in the field, while ROI is a return measure specifically on the fundraising activity at Human:

"For each entity, we have steering ratios, so social mission ratios to follow up. Making sure that management expenses and these kinds of things don't start to take a too big part, fundraising activities as well. We follow very closely on the return on investment on the fundraising activities as well. Making sure basically that not too much of these funds are used for these kinds of activities."

During our interview, the FD explains that one of the more dominant technocratic controls is the deficit and reserve level which has clear maximum and minimum levels. This control is in place to make sure that the funds given by funders is not over och under utilized:

"So the deficit has to be controlled, but reserves also have to be controlled. We are not allowed to have too much reserve, so we need healthy reserves. As I said, to be able to absorb a hit. But we don't want to have too much because donors are not giving money for us to sit on it. So we have minimum and maximum levels. So the rule we have internally at [Human] is between two and six months of liquid reserves."

The finance department then prepares the budget in negotiations with the projects in the field. What the FD notes is that operational personnel often think the budgets are not enough in order

to do all projects and interventions that they would like to do. She explains that although it is the OD that decides on what activities to undertake, the finance department still needs to pull the breaks when resources are scarce:

"They [operational personnel] will always tell you it's very tight in the budget process and there's never enough,[...] certain decisions need to be made and of course not all ambitions are green lighted at budget period."

A financial coordinator at field level also describes that the finance department does not evaluate the specific choices of activities but instead focuses on whether funds exist or not. If proposed budgets from the field is too ambitious, they will need to cut:

"[...] it can be the case that they [finance department] tell the field 'No, this did not add up'. It gets sent back to the field and they say 'you have to cut 10%'. Well, and then it goes a little back and forth."

During the year the FD uses a budgeting tool to review budget deviations and provide information to the operational personnel about their spendings during the year. This technocratic tool aims at achieving the objectives of the business logic by directly making sure that the projects at field level also keep track of expenses and report regularly. Further, since the projects need to revise the forecasts 7 times a year, the tool has a surveilling aspect as well, as the FD explains:

"They have to approximately 7 times a year, revise their forecast. So in this tool they can see how much they have already spent. They see of course the initial budget and they make changes based on, I don't know, an activity is delayed, they start later, OK, maybe they will spend a bit less, the activity is a bit different, they had to order new drugs, for example, then they can reflect all these things in these new forecasts. Forecasts are being consolidated, also at HQ level and this is how we can maintain a view on how these budgets are being spent and changing along the year."

The importance of the finance department's role in controlling the budgets is highlighted by the financial coordinator in the field. He argues that if the budgeting role was fully left to the projects in the field, the risk of spending money that does not exists could be an issue:

"You cannot leave the whole budget responsibility to the projects either because you cannot spend money you do not have, so that is why the finance department in HQ must match it with the income."

Similarly to the financial coordinator, a board member recalls a situation where money ran out when the field got more freedom to allocate resources without a budget from the finance department. This further highlights the lower financial focus at the field level in comparison to the finance department at HQ:

"During some occasions a few years ago when we said that 'be a little innovative and do what you think' and then everybody did that and all money ran out. So everything went too quickly, so then we had to rework everything."

However, when asked what measures finance can take when large deviations in the planned budget occurs, the FD explains that they only hold a "flagging" position and can thus only inform the OD about the deviations:

"If there needs to be a corrective action I would say in terms of pure downsizing an activity or something like that, this is a decision that will be taken by the Director of operations. We're just flagging. I would say the main deviations, we don't have a decision power on what needs to be done."

Thus, at this decision phase, the FD acts as a coordinator of funds, aggregating all projects to make sure that the financial targets are kept under control. To their disposal, the budget tool controls behavior in the field by implementing guidelines for how costs should be forecasted and tracked during the year. However the decision making power of how to deal with overspending on budgets seems to lie outside of the finance department's control. Thus, even when budgets are overspent, it is still the OD who needs to decide on whether to downsize operations or not.

Otherwise organizational actors risk viewing the organization's actions as not adhering to humanitarian logic and ethical dilemmas would boil up to the surface.

4.3.4 Decisions in the Field

The last decisions are taken in the field where project activities are carried out. Decisions concerning purchases of tools, food and equipment are technocratically controlled through predetermined amounts written into an authorization table. Another technocratic control includes standardized medical protocols where the quality of care and safety in interventions is reported and monitored. Besides the medical protocols, detailed evaluations are made every year on a few projects. The evaluations investigate interventions accuracy to make sure that interventions have the desired effect. The Head of Evaluations describes the findings from a recent evaluation:

"They had chosen certain specific areas where the problem maybe was not so big, not that it was not a problem there, but the need was maybe bigger in other places that would have been better to choose as a location to reach more people."

The evaluations act as a socio-ideological control which aims at guiding discussions between personnel rather than reflections happening solely based on personal experiences and discussions "in the corridor". The purpose of the project evaluation report is thus twofold. First it aims at facilitating discussion about effectiveness and how improvements can be made, and secondly controlling how discussions unfold:

"So really, the idea is that you should receive input back in the projects to be able to adjust to the next project. [...] We try to facilitate discussions so that this reflection happens, but not that this reflection is based on 'Well, someone told me in the corridor how it felt and how it seemed', rather it should be based on a detailed data collection and analysis."

On a more regular basis, propositions of changes or additional interventions are discussed between medical, logistics and finance coordinators at field level. Yet, how the compromise between these functions plays out is more in adherence to the medical professionals suggestions as the financial coordinator explained:

"A typical set-up for such a meeting is that there are proposals for four different project sites and then the medical coordinator report how sick people are, and then the logistic coordinator looks at whether it is possible to get there in a reasonable way, and then finance, well often there are not so big differences [between project sites], so then you look less on the finances. But if there had been a project that was significantly more expensive than the other, then the financials maybe could have had some influence, but we could have chosen that [project] either way. [...] From the finance side, which I think in the majority of cases is pretty good, sometimes less good, is that we do not have a big decision making power, until the money is about to run out of course. But otherwise, medical and operation is priority one. They say 'We are going here' and then I see if there is money and answer 'Yes, OK', and then we go."

The decision making process is thus more tilted towards the medical professional's analysis of the need while the financial coordinator acts more as an administrator. If the money exists, the project is being implemented without further discussion. Only if project costs deviate more than 10% of the budgeted costs, which is another technocratic control, it must be discussed with the FD. Yet, there exists a belief that money is not an issue at Human and that if for instance the project would only be able to vaccinate half of the intended people using the allocated budget, no consequences will be seen other than critique. A field personnel explains:

"We have a pretty luxurious [position] at [Human] because we usually have a lot of money. [...] There is no component that a project would not get money,[...] so then the project rather gets criticism on why they were not able to vaccinate more than half of what they were supposed to do. But it will not happen anything with the cash flow [to the project]."

Although it seemed as no technocratic controls existed in the field to govern efficient use of resources, the Head of Mission argues that they are able to stay efficient thanks to the creation of a "cost conscious organization":

"So when you get inducted to [Human] and you spend time there and you get a bit of the history and the logo and the philosophy and all that[...]. We are a very cost conscious organization. We are run by donor money and we know that if donor money breaks away, healthcare breaks away and people actually might die because of stupid mistakes that we could make with money. Right?

So don't make mistakes, be accountable. And that is part of the brain washing, if you so will, on the informal side"

The former Head of Mission further explains that the organization do not only informally make everyone think about efficiency via the culture, but also formally in job descriptions and value statements the need for being efficient with funds is seen:

"Right in your job description is already the very first line 'please note that [Human] is run by donor money. We are accountable for every cent that is spent'. And your job is to account for it, to make sure that it is spent well and efficiently. So it's written in there, it's in contracts, it's in code of conducts, it's in policies."

Although the Head of Mission makes the distinction between formal and informal controls at Human, both of the above mentioned organizational tools, cost conscious culture and written documents, are not controlling behavior or output directly, but rather affect the mindsets of the employees. This is similar to how Alvesson and Kärrman (2004) describe socio-ideological controls. Further, that a cost conscious culture is present at Human was mentioned by another interviewee when she describes her experience from working in the field:

"My experience in the field with [Human], I think people were very mindful of what we do with what we have. [...] And that's why this organization is so well respected around the world. I mean, we can work in rural areas and that's the only organization that still is safe while others cannot even be there."

When more generally discussing Human as a whole, she attributes the personal efficiency focus to Human's mindfully lower than industry average salaries. This socio-ideological control indirectly affects the culture where workers are dedicated for the humanitarian cause:

"When you attract people with this kind of salary, what also happens is that you get really dedicated workers and people that really are there to make the most of the resources."

The materialization of the socio-ideological control was further exemplified when talking to the financial coordinator in the field who expressed that he indeed compares projects on costs to understand how efficiency gains can be made, however it is unclear what drives him to conduct this activity and he notes that the activity of comparing projects is not systematic:

"So you can look at why it costs more to make a vaccination campaign here in Sudan compared to this campaign that we have in another country, so that component exists. Hard to say how systematic it is used."

In conclusion, the business logic seems to become relevant first when money is about to run out or when specific cost items look abnormal. The humanitarian logic has a strong position in the country coordination team and is governed by both socio-ideological and technocratic controls. Thus at this decision phase, finance holds again more of a coordinating role where technocratic controls are put in place to make sure that large budgetoverspendings are reported to HQ while an authorizing table is used to control who can make purchases. Yet, efficiency is governed by socio-ideological controls creating a culture of cost consciousness that our data indicates to permeate decisions.

5. Discussion

This discussion takes a starting point in previous literature that have signaled the importance of efficiency and effectiveness in NGOs and we discuss how these objectives are managed in the novel context of this study. We use the concepts of socio-ideological and technocratic controls to evaluate how management control is used in an NGO where ethical dilemmas arise when relating the logics present in the organization, namely the business logic and the humanitarian logic. By exploring what socio-ideological and technocratic controls exist in this given context, we are able to describe the challenges of this context in relation to management control and how Human have used management control to handle this ethical dilemma.

5.1 Logic separation in the decision making process

As seen in the case analysis, both the humanitarian logic and the business logic are underpinned by technocratic forms of control (Gerdin, 2020). For example, the needs based assessment and

medical protocol governs the humanitarian logic which directs behavior towards effectiveness. The business logic is governed by financial targets such as deficit levels and social mission ratio, a standardized budgeting tool, 10% maximum budget deviations, and an authorization table. These technocratic controls aim to control costs and financial sustainability. The humanitarian logic is also controlled by a socio-ideological control in the form of evaluations which aims to contribute to organizational learning and reflection in order to improve effectiveness.

When and where these controls are active in the organization is seen when studying Human´s decision making process: It starts with a needs based assessment deciding what countries and interventions to initiate on, it continues with a budget process where financial targets and a budget tool is used to impose cost control, in the fields the medical professional makes a needs based assessment to decide on what specific projects to start, which then becomes the financial coordinators job to translate into cost figures and to further question these costs. Thus *what* to do is decided at two times; once at the HQ level by the OD and second by the medical professional at field level. Only after these decisions have been taken, the FD and the financial coordinator focuses on preparing the accounts and questioning costs.

The division of focus during this chronological decision making process is also in line with the distinction between the humanitarian logic and business logic. The specific set of focus at each point in time is structurally held up by mostly technocratic controls. First the needs based assessment, secondly the budget tool and financial targets, thirdly the medical protocols and evaluations and lastly the authorization table and budget reporting. As described in the findings section, since costs and mission can not be explicitly related in the decision making process without ethical issues occurring (Morinière & Georgescu, 2021), by structurally and chronologically separating when the business logic and when the humanitarian logic is in a dominant position, the ethical dilemma does not materialize into explicit conflict. This is similar to a compartmentalization of logics (Schäffer et al., 2015) but our findings put not so much emphasis on the separation of logics per se, but more emphasis on the chronological order in regards to how decisions are taken. Considering situational compromises (Carlsson-Wall et al., 2016), our study shows that which logic is dominant in a decision is dependent on the risk of ethical tensions arising. This was exemplified by several interviewees stating that decisions

about what to do must solely be based on a needs based assessment and not costs, while other activities such as fundraising could more easily be questioned from a cost and efficiency perspective.

Interestingly, we find no technocratic controls relating the logics to each other but each technocratic control (as seen in figure 3) either adheres to the humanitarian logic or the business logic separately. The importance of this structural and chronological separation of logics in the control and decision making process was emphasized during the interview with the former Head of Mission stating that had they implemented a technocratic control relating costs to mission "you would have to close probably half of our projects" since much of what they decide to do currently is not efficient according to such a metric. Thus implementing such a technocratic metric could result in not providing help where the need is the highest but rather where it is the cheapest, and thus employees would risk no longer viewing Human as a humanitarian organization. By this notion, our study confirms that organizational actors believe that the risk for mission drift would increase if certain PMS, technocratic control measures, was implemented (O´Dwyer & Unerman, 2008). Consequently, relating logics through technocratic controls would jeopardize the core strategy of Human. This finding further exemplifies the notion made by Kraus et al. (2017), that open discussion can become too burdensome for employees when they have a hard time to justify the discussion in the first place. Therefore we are also able to confirm that core values held by organizational members can inhibit the implementation of financial controls that signal an efficiency focus (Chenhall et al., 2010).

5.2 Logic integration and the development of bridging accounts

Interestingly however, although the humanitarian logic and the business logic seems to be separated in terms of technocratic controls, there still seem to exist socio-ideological controls throughout the decision making process enabling internal reflection of the interplay between cost control and mission achievement. These socio-ideological controls do not fully adhere to either the humanitarian logic or the business logic but rather both the humanitarian and the business logic. This was for example seen when the cost conscious culture was explained as creating an understanding that "people actually might die because of stupid mistakes that we could make with money. Right? So don't make mistakes, be accountable.", which do not fully describe a cost

focus nor an effectiveness focus but rather a relation between the two. Similarly the salary levels were described as resulting in "dedicated workers and people that really are there to make the most of the resources." which further constitutes a focus of both doing the right things as well as doing it with cost consciousness. Furthermore, the statements in the job descriptions, in protocols and codes of conducts that point out that Human works with donor money made for example one employee view his responsibility as making sure that money is "spent well" and "efficiently" and thus this control also relates the two logics to one another rather than being a control solely for one or the other logic. Therefore, our study points towards that a relating functionality between objectives and logics can be designed into socio-ideological controls.

Further, what became evident in our study was that socio-ideological controls are of a more implicit nature than technocratic controls. This became evident when some interviewees both named the socio-ideological controls as "informal" and "brainwashing" at the same time as other interviewees had a hard time describing where the efficiency focus came from. It was seen as an "ethical reflection" and a non "systematic" process. We therefore argue that since the socio-ideological controls present at Human in themselves related the two logics to one another per design (as seen in figure 3), while at the same time being a less obvious form of control, shows that socio-ideological controls has attributes making them effective in being used as, what we term, bridging accounts. Socio-ideological controls are able to focus organizational actors throughout the organization on the relation between two logics, thus bridging two organizational focuses together. Yet, thanks to that the bridging process is an internal reflection and not a technocratic and visible process, the materialization of ethical dilemmas, such as in our case of setting a price on a human life, can be evaded.

Prior literature has mostly analyzed logic clashes where outspoken discussion becomes the result of these clashes (Carlsson-Wall et al., 2016; Chenhall et al., 2013; Ezzamel, Robson, & Stapleton, 2012; Ferry & Slack, 2022; Morinière & Georgescu, 2021; Speckbacher, 2003). However, as our study shows, clashes may not always, or even predominantly, originate from diverging objectives per se but rather from the ethical dilemmas *arising* during the explicit process of prioritization between and relation of objectives. Thus the explicit discussion could, rather than being the result of a clash, be seen as the catalyst for an ethical dilemma. This

distinction becomes a key insight to understanding how MCS interacts in this process and how our study sheds a novel light on MCS in expanding the comprehension of its use cases. Consequently, in contrast to Chenhall et al. (2013), who argues that technocratic controls lead to open discussion facilitating productive debate and compromise, we show that the explicit nature of a discussion between logics may not in all situations confirm this conclusion. We instead point out that while technocratic controls facilitate open debate, socio-ideological controls have the potential to facilitate internal reflection, proving to be more beneficial in situations of ethical dilemmas. As such, all though pointing towards the compromising aspect of accounts, the conclusion made by Chenhall et al. (2013) fails at nuancing the picture by not noting the different nature of technocratic and socio-ideological controls and its consequences. Viewing socio-ideological controls as bridging accounts not only brings a new academic light to MCS, but it can also impact managerial decisions of how to design their system of controls in order to promote organizational unity while at the same time being able to control for the intended outcomes. This also highlights our second contribution to the literature on NGO accountability (Cazenave & Morales, 2021a; Connolly & Kelly, 2020; Costa & Pesci, 2016; Ebrahim & Rangan, 2014; Kilby, 2006; Lecy et al., 2011; O´Dwyer & Unerman, 2008) where we oppose the current taken for granted perspectives, that the main difficulty for these organizations is *how* to measure performance, and instead brings the focus towards the fact that the will to measure in the first place may not exist. Thus the direction for future research must be on how accounting can help to solve these issues, and not only on developing new frameworks for NGO accountability.

6. Conclusion

This paper has examined the role of management control systems (MCS) in NGOs. We have analyzed how socio-ideological and technocratic controls are used in an NGO in the humanitarian aid industry to manage the coexistence of two institutional logics, the humanitarian and business logics. We make two main contributions to the literature.

First we contribute to the literature on NGOs (Cazenave & Morales, 2021a; Connolly & Kelly, 2020; Costa & Pesci, 2016; Ebrahim & Rangan, 2014; Kilby, 2006; Lecy et al., 2011; O´Dwyer

& Unerman, 2008) by stating that, in addition to difficulties in measuring outcomes for NGOs due to the field they operate in, difficulties in measuring and thus steering these organizations may also stem from an inability to measure due to ethical dilemmas. Previously, the literature has taken for granted that the problem needing to be solved for NGOs is how to accurately measure outcomes, while at the same time implicitly assuming that organizational actors always want to measure. What our findings suggest is that even though the ability to measure aspects of the organizational work exists, measuring may still not be done because it interferes with ethical beliefs on what is right to do. This became clear in our case where organizational actors refrained from relating costs to lives saved since this was seen as setting prices on human lives. Further what we show is that specific stages in the decision making process are more or less affected by these ethical concerns. We thus shed light on the importance that, when aiming at understanding NGO control and measurement processes, an ethical lens must be applied to capture all relevant dynamics in both analyzing and normatively developing frameworks for NGO steering.

The second contribution we make is to the literature on accounting in organizations with logic multiplicity (Carlsson-Wall et al., 2016; Schäffer et al., 2015; Chenhall et al., 2013; Ferry & Slack, 2022; Morinière & Georgescu, 2021; Speckbacher, 2003). In addition to previous literature that have focused on how MCS can facilitate compromise by visualizing different objectives (Carlsson-Wall et al., 2016; Chenhall et al., 2013; Morinière & Georgescu, 2021) our findings suggest that emphasis must be put on how MCS can per design choose at what level, internal reflection or open discussion, these compromises are made. Our findings suggest that while technocratic forms of control, as prior literature have pointed out, can visualize diverging opinions and thus facilitate open discussion, socio-ideological controls, thanks to their implicit nature, can bring the process of relating diverging organizational focuses to one another to an internal bridging process. This is an especially beneficial discovery for organizations where clashes between objectives do not exist primarily by virtue of their differences, but because of ethical concerns in relating these two objectives to one another. We found that the need for staying efficient with resources for a humanitarian aid NGO was complicated by the fact that in order to measure efficiency, a relation between input and output is needed. The process of explicitly relating costs to saved lives through technocratic controls was seen as unethical since it also led to a pricing of lives. However, although a technocratic measure was inappropriate,

socio-ideological controls were used throughout the organization to still make employees strive for efficient use of money. Thus socio-ideological controls can in these situations work as bridging accounts by ensuring organizational adherence to both objectives without explicitly needing to put the two objectives against each other.

In terms of limitations, we develop the reasoning that the design and use of socio-ideological controls as bridging accounts are enabling the logics to be related. However, we acknowledge that there is a possibility that reverse causality may be the case. Although correlation still justify our findings in terms of bridging accounts, we suggest future research to look into the relationship further. For further future research purposes we see a need for more studies investigating the ethical implications for organizational steering and decision making. How ethical issues can arise in the interplay between logics and to what extent accounting impacts these ethical dilemmas is vital to understand since, as we argue, these issues could very well be a core dynamic in organizations where logic duality exists. Our study shows that when the business logic and the humanitarian logic were related, the mixture of focus became that of efficiency, thus future research could look into how socio-ideological controls are able to bridge other logics and what the resulting organizational focus then becomes.

Another focus for future research is related to the NGO literature. When measuring performance for NGOs may not be optimal because of emotional and ethical concerns, what processes other than that of management control systems and specifically socio-ideological controls can be used to aid NGOs in working with these challenges? As we saw, a structural separation of logics was made along the decision making process. Can this separation of logics in itself be a system for planning and steering in order to work around clashes in ethics? And if this is done without socio-ideological controls acting as the bridge between the logics, what are the implications of such a system?

References

Arvidson, M., & Lyon, F. (2014). Social impact measurement and non-profit organisations: compliance, resistance, and promotion. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations, 25*(4), 869-886. Retrieved from http://dx.doi.org/10.1007/s11266-013-9373-6

Battilana, J., Walker, J., Dorsey, C., & Lee, M. (2012). In Search of the Hybrid Ideal. *Stanford Social Innovation Review,* Retrieved from file:///C:/Users/pauli/Downloads/Summer_2012_In_Search_of_the_Hybrid_Ideal.pdf

Besharov, M., & Smith, W. (2014). Multiple Institutional Logics in Organizations: Explaining Their Varied Nature and Implications. Academy of Mana*gement Review, 39, 364-381. doi:10.5465/amr.2011.0431*

Brignall, S., & Modell, S. (2000). An Institutional Perspective on Performance Measurement and Management in the "New Public Sector. Management Accounting Research, 11, 281-306. doi:10.1006/mare.2000.0136

Browne, K. (2005). Snowball sampling: using social networks to research non‑heterosexual women. International Journal of Social Research Methodology, 8(1), 47-60. doi:10.1080/1364557032000081663

Carlsson-Wall, M., DeMott, K., & Ali, H. (2023). Scaling and controlling talent development in high-intensity organizations: the case of a Swedish football club. *Accounting, Auditing & Accountability Journal, ahead-of-print*(ahead-of-print) doi:10.1108/AAAJ-06-2022-5891

Carlsson-Wall, M., Iredahl, A., Kraus, K., & Wiklund, M. (2021). The role of management controls in managing heterogeneous interests during extreme situations: the Swedish migrant crisis in 2015. *Qualitative Research in Accounting and Management, 18*(1), 1-25.

doi:10.1108/QRAM-05-2018-0030

Carlsson-Wall, M., Kraus, K., & Messner, M. (2016). Performance measurement systems and the

enactment of different institutional logics: Insights from a football organization. *Management*

Accounting Research, 32, 45-61. doi:10.1016/j.mar.2016.01.006

Cazenave, B., & Morales, J. (2021a). NGO responses to financial evaluation: auditability,

purification and performance. *Accounting, Auditing & Accountability Journal, 34*(4), 731-756.

doi:10.1108/AAAJ-01-2020-4397

Cazenave, B., & Morales, J. (2021b). NGO responses to financial evaluation: auditability,

purification and performance. *Accounting, Auditing & Accountability Journal, 34*(4), 731-756.

doi:10.1108/AAAJ-01-2020-4397

Chenhall, R. H., Hall, M., & Smith, D. (2010). Social capital and management control systems:

A study of a non-government organization. *Accounting, Organizations and Society, 35*(8),

737-756. Retrieved from https://ideas.repec.org//a/eee/aosoci/v35y2010i8p737-756.html

Chenhall, R. H., Hall, M., & Smith, D. (2013). Performance measurement, modes of evaluation

and the development of compromising accounts - ScienceDirect. *Accounting, Organizations*

and Society, Retrieved from

https://www.sciencedirect.com/science/article/pii/S036136821300041X?via%3Dihub

Christiansen, J. K., & Skærbæk, P. (1997). Implementing budgetary control in the performing

arts: games in the organizational theatre - ScienceDirect. *Management Accounting Research,*

8(4), 405-438. Retrieved from

https://www.sciencedirect.com/science/article/abs/pii/S1044500597900457

Connolly, C., & Kelly, M. (2020). Annual reporting by social enterprise organizations:

'legitimacy

surplus' or reporting deficit? *Accounting, Auditing & Accountability Journal, , 1997-2025.*

Retrieved from

https://pureadmin.qub.ac.uk/ws/files/214018079/AAAJ_Manuscript_As_accepted.pdf

Costa, E., & Pesci, C. (2016). Social impact measurement: Why do stakeholders matter?

Sustainability Accounting, Management and Policy Journal, forthcoming

doi:10.1108/SAMPJ-12-2014-0092

Ebrahim, A., & Rangan, V. K. (2014). What Impact? A Framework for Measuring the Scale and

Scope of Social Performance. *California Management Review, 56*(3), 118-141.

doi:10.1525/cmr.2014.56.3.118

Eisenhardt, K. M. (1989). Building Theories from Case Study Research. *The Academy of*

Management Review, 14(4), 532-550. doi:10.2307/258557

Ezzamel, M., Robson, K., & Stapleton, P. (2012). The logics of budgeting: Theorization and

practice variation in the educational field. *Accounting, Organizations and Society, 37*

doi:10.1016/j.aos.2012.03.005

Ferry, L., & Slack, R. (2022). (Counter) accounting for hybrid organising: A case of the Great

Exhibition of the North. *Accounting, Auditing & Accountability Journal, 35*(3) Retrieved from

https://dro.dur.ac.uk/32450/1/32450.pdf

Flyvbjerg, B. (2006). Five Misunderstandings About Case-Study Research. Qualitative Inquiry,

12(2), 219-429. doi:10.1177/1077800405284363

Gerdin, J. (2020). Management control as a system: Integrating and extending theorizing on MC

complementarity and institutional logics - ScienceDirect. *Management Accounting Research,*

49 Retrieved from https://www.sciencedirect.com/science/article/pii/S1044500520300408

Hoholm, T., & Araujo, L. (2011). Studying innovation processes in real-time: The promises and

challenges of ethnography. Industrial Marketing Management, 40(6), 933-939.

Kilby, P. (2006). Accountability for Empowerment: Dilemmas Facing Non-Governmental

Organizations - ScienceDirect. *World Development,* Retrieved from

https://www.sciencedirect.com/science/article/pii/S0305750X06000398

Kraus, K., Kennergren, C., & Von Unge, A. (2017). The interplay between ideological control

and formal management control systems – A case study of a non-governmental organisation -

ScienceDirect. *Accounting, Organizations and Society, 63* Retrieved from

https://www.sciencedirect.com/science/article/pii/S0361368216300022

Kreiner, K., & Mouritsen, J. (2005). The analytical interview - Relevance beyond reflexivity. *The*

Art of Science, , 153-176.

Lecy, J. D., Schmitz, H. P., & Swedlund, H. (2011). Non-Governmental and Not-for-Profit

Organizational

Effectiveness: A Modern Synthesis. *International Society for Third-Sector Research,*

doi:10.1007/s11266-011-9204-6

Liguori, M., & Steccolini, I. (2012). Accounting change: explaining the outcomes, interpreting

the process. *Accounting, Auditing & Accountability Journal, 25*(1), 27-70.

doi:10.1108/09513571211191743

Morinière, A., & Georgescu, I. (2021). Hybridity and the use of performance measurement:

facilitating compromises or creating moral struggles? Insights from healthcare organizations.

Accounting, Auditing & Accountability Journal, 35(3), 801-829.

doi:10.1108/AAAJ-12-2019-4309

Noy, C. (2008). Sampling Knowledge: The Hermeneutics of Snowball Sampling in Qualitative

Research. *International Journal of Social Research Methodology, 11*(4), 327-344.

doi:10.1080/13645570701401305

O´Dwyer, B., & Unerman, J. (2008). The paradox of greater NGO accountability: A case study

of Amnesty Ireland - ScienceDirect. *Accounting, Organizations and Society, 33*(7-8), 801-824.

Retrieved from https://www.sciencedirect.com/science/article/pii/S0361368208000093

O'Dwyer, B., & Boomsma, R. (2015). The co-construction of NGO accountability: aligning

imposed and felt accountability in NGO-funder accountability relationships. *Accounting,*

Auditing, & Accountability, 28(1), 36-68. doi:10.1108/AAAJ-10-2013-1488

O'Dwyer, B., & Unerman, J. (2010). Enhancing the Role of Accountability in Promoting the

Rights of Beneficiaries of Development NGOs. *Accounitng and Business Research, 40*,

251-271. doi:10.1080/00014788.2010.9995323

Qu, S. Q., & Dumay, J. (2011). The qualitative research interview. *Qualitative Research in*

Accounting & Management, 8(3), 238-264. doi:10.1108/11766091111162070

Schäffer, U., Strauss, E., & Zecher, C. (2015). The role of management control systems in

situations of institutional complexity. *Qualitative Research in Accounting & Management,*

12(4), 395-424. doi:10.1108/QRAM-01-2015-0010

Speckbacher, G. (2003). The Economics of Performance Management in Nonprofit

Organizations. *Nonprofit Management & Leadership, 13*(3), 267. doi:10.1002/nml.15

Vaivio, J. (2008). Qualitative management accounting research: rationale, pitfalls and potential.

Qualitative Research in Accounting & Management, 5(1), 64-86.

doi:10.1108/11766090810856787

Walsh, E., & Lenihan, H. (2006). Accountability and Effectiveness of NGOs: Adapting Business

Tools Successfully. *Development in Practice, 16*(5), 412-424. Retrieved from JSTOR

database. Retrieved from http://www.jstor.org/stable/4030037

Appendix

Figure 1

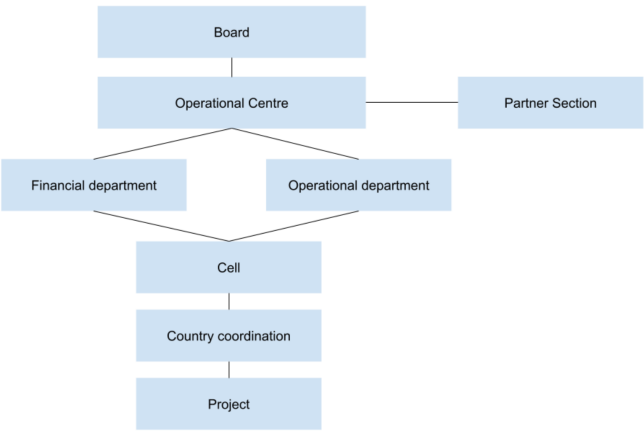| Position	Date and Place	Time (In hours)	Language
General Secretary of partner section, former Head of Mission	2023-02-14 at Human´s office	1:11:39	English
Head of Evaluations of Operational Center of Brussel	2023-02-28 at Human´s office	1:23:09	Swedish
Financial Director of Operational Center	2023-03-10 Teams	00:52:00	English
Director of Support, Finance and Operations, partner section.	2023-03-13 Teams	00:38:06	English
Former Financial country coordinator	2023-03-23 Teams	00:43:47	Swedish
Account Manager of funds and funder reporting.	2023-03-24 Teams	1:03:40	Swedish
Nurse, Consultant in various projects, Board member	2023-03-27 Teams	1:02:40	Swedish
Operational Director	2023-04-14 Teams	0:55:47	English
General Secretary of partner section, former Head of Mission	2023-04-17 Teams	1:11:34	English

Figure 2

Figure 3