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TITLE PAGE

COERCIVE AND ENABLING CONTROLS IN THE GOVERNANCE OF STRATEGIC ALLIANCES

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ABSTRACT

The way governance structures and control instruments are designed (Adler & Borys, 1996) and enacted in strategic alliances can influence the development of such relationships. Controls can become coercive or enabling depending on how they are designed and used (Jordan & Messner, 2012). We draw upon the framework of coercive and enabling controls introduced by Adler and Borys (1996) to illustrate the changes in control orientations over time in tandem with some other developments in a particular case study (a long term outsourcing contract) regarding the management of facility services. Our analysis suggests that the key-persons (those who represent their organizations in a strategic alliance) and their ways of working are influential in generating a coercive or enabling orientation in control design and use. The chapter highlights how unexpected changes in key persons shaped control orientations over time. More specifically, it is shown how a change in key persons influenced the design and use of controls into an enabling direction. Such a change turned a relationship without commitment into a trusting relationship between committed parties. However, as a consequence of yet another change in key persons, the relationship successively turned into a relationship dominated by coercive control and power. The field study suggests that the key persons' respective ways of working (subcultures) can have implications for the way controls are designed and used. Importantly, the processes of contracting and execution of controls are critical in the development of governance in strategic alliances.

INTRODUCTION

Most of the research on strategic alliances has stressed the relationships of control, trust and risk (e.g; Das & Teng, 1998; Das & Teng, 2001). Both control and trust have been suggested to be instrumental in absorbing uncertainty and behavioral risks (e.g; Dekker, 2004; Emsley & Kidon, 2007). The way governance structures and control instruments are designed (Adler & Borys, 1996) and enacted in strategic alliances can influence the development of such relationships. Control can become coercive or enabling depending on how it is designed and used (Jordan & Messner, 2012).

In a case study we draw upon the framework of coercive and enabling controls introduced by Adler and Borys (1996). Most of the research that uses Adler and Borys' (1996) framework, examined *intra-firm* settings (e.g. Ahrens & Chapman, 2004; Chapman & Kihn, 2009; Jordan & Messner, 2012; Jørgensen & Messner, 2010; Wouters & Wilderom, 2008). However, we address coercive and enabling controls in an *inter-firm* setting, studying the way they unfold over time in one and the same outsourcing relationship. Similar to Jordan and Messner (2012) we observe a change in control orientation over time. In their field study, evaluation pressures and inflexibility in dealing with incomplete performance measurement system changed the control orientation in a specific organization from enabling to coercive (Jordan & Messner, 2012). Our study, however, is not about control within organizations, but about control across organizations, thus responding to Free's call for contributions to knowledge as to what factors lead to different control orientations across organizations (Free 2007).

According to Adler and Borys' (1996) framework, coercive controls are designed in such a way that they coerce managerial effort and compliance; they constrain and punish rather than support cooperative behavior. They are instrumental and have disciplining consequences. Conversely, enabling control systems allow managers to repair the formal system when something unexpected happens, have a clear internal logic and are globally transparent, that is, managers have clear insights in the organizational consequences of their work. Enabling controls aim to improve collaboration by information sharing and joint efforts for mutual benefits. They have relational consequences, and they are related to a trusting atmosphere. They encourage learning behavior and continuous improvement.

Adler and Borys (1996) view 'coercive' and 'enabling' as systems characteristics. We adopt the suggestion put forward by Free (2007) and Jordan and Messner (2012) that 'coercive' and 'enabling' are characteristics of *design* as well as of *interaction.* In our case study we focus on the interaction between different managers from two different organizations.

We investigated the development of controls over time in a long term outsourcing relationship regarding the management of facility services. In the beginning of the relationship the key persons established an enabling orientation towards control through processes of (re)contracting and through the way control was practiced. The(re)contracting process helped both organizations to repair the formal control system and the practicing of control allowed for flexibility where the deviations from standards were discussed; both organizations aimed to work together for mutual benefits. The enabling orientation towards control produced trust between both organizations. In a later phase, after a change in the key persons in the outsourcing company, this orientation turned into a coercive one. When the new key persons arrived, contract re-negotiations and control practices were geared towards disciplining rather than cooperation. The new key persons brought power asymmetry to the relationship. According to them the performance measures that were in use before they arrived were useless and did not reflect the performance of the other party. The flexibility of the outsourcee organization was limited. There were no attempts to repair the system because it was considered futile.

Our analysis suggests that the key-persons (those who represent their organizations in the strategic alliance) and their ways of working are influential in generating a coercive or enabling orientation in control design and use. The change in key persons influenced the design and use of controls into two different directions. The key persons within the outsourcing organization had alternative views and ways of controlling (sub-cultures) which they had inherited from different institutional backgrounds. Their institutional rationalities were influential in changing the control orientation- enabling or coercive. This is also consistent with Ahrens and Mollona (2007) who observed different ways in which workers conceived of and talked about their work and its control in two different shop floor groups in Sheffield steel mill. Finally, it is suggested that the contracting process through which control is (re)designed appears to be of significance in the governance of strategic alliances. To a substantial extent, it is through interaction in (re)contracting processes that either a coercive or an enabling orientation of controls is enacted.

The chapter is organized as follows. First, it will briefly discuss the theoretical background of the chapter. Next, the research methodology is explained and the field study is presented. Then theoretical implications are discussed. Finally, the last section provides some overall conclusions and suggestions for future research.

THEORETICAL DISCUSSION OF COERCIVE AND ENABLING CONTROLS

Whereas prior studies emphasized formal controls' role to ensure predictability and reduction of opportunism by constraining and/or incentivizing individuals (e.g. Vosselman & Van der Meer-Kooistra, 2009), we acknowledge that formal controls may also play a role in promoting cooperative behavior and flexibility. In this section we discuss two different types of control orientations by drawing upon the framework of Adler and Borys (1996).

Coercive and enabling controls

Adler and Borys (1996) argue that the positive or negative impact of formalization/controls on the employees depends on whether formalization enables employees to better master their tasks/functions or it is a means by which management attempts to coerce employees' effort and compliance. In their research on the design of equipment technology they identified two different types of controls- enabling and coercive. According to them equipment can be designed with a fool-proofing and deskilling rationale, aiming to reduce reliance on more highly paid, highly skilled, and more powerful workers (Perrow, 1983) or it can be designed with a usability and upgrading rationale, aiming to enhance users' capabilities and to leverage their skills and intelligence. Their research into equipment design suggests four generic features that distinguish coercive controls from enabling controls. These four key features are *repair*, *internal transparency*, *global transparency* and *flexibility*. If the users of the formal system are allowed to *repair* it in case of breakdown or problem, such a system is enabling because such a system facilitates responses to real work contingencies and problems become opportunities for improvement. If managers fear opportunism from employees more than potential contribution to deal with breakdowns they would design systems in a way that it does not allow repair. *Internal transparency* means that managers/users are able to see through and understand the logic of the systems. Such systems provide users with an understanding of the underlying theory of the process by clarifying the rationale of the rules. For example, the budgeting process can be integrated with operational planning activities and it would enhance internal transparency (Ahrens & Chapman, 2004). *Global transparency* refers to the intelligibility for the employees of the broader system with which they are working (Adler & Borys, 1996). It is the understanding of their work as compared to a broader picture of the organization. For instance, the budgeting process can make the organizational processes globally transparent if it increases managers' understanding of the firm's strategy and operations (Chapman & Kihn, 2009). A formal system has *flexibility* if it allows some elasticity in terms of its use and helps managers to better manage their work. It encourages users to make modifications to suit their specific work demands. For example, a process control system for product development would be flexible if it gives guidelines that can be adjusted to suit an individual development project (Jørgensen & Messner, 2010).

In case of a coercive control orientation the controls induce disciplined actions, whereas in case of an enabling control orientation the controls entail (inter)actions by empowered people and have collaborating consequences. Coercive control is closely connected to the assurance of predictability and the reduction of opportunism in a relationship. Control is experienced coercive when it generates disciplined behavior by the parties involved. Control is enabling when it induces intentional interaction between parties to achieve common goals. A coercive orientation is characterized by the use of power; there is control *over* rather than control *with* (Adler, 1999). In order to reach predictability in the relationship, a party is constrained in its actions and is incentivized to forego self-interested opportunistic behavior. On the other hand, an enabling orientation invites interactive dialogue, views problems as opportunities, fosters trust, capitalizes on and learns from mistakes. An enabling orientation facilitates problem solving while a coercive orientation frustrates two-way communication, is autocratic, sees problems as obstacles, fosters mistrust, suspects differences, punishes mistakes and fears the unexpected (Hoy & Sweetland, 2001). In a coercive orientation, there is much monitoring.

The distinction between coercive controls and enabling controls has proved to be useful in prior control studies (Ahrens & Chapman, 2004; Chapman & Kihn, 2009; Free, 2007; Jordan & Messner, 2012; Jørgensen & Messner, 2010; Rooney & Cuganesan, 2013; Wouters & Wilderom, 2008). These studies observe that the distinction between coercive and enabling depends on the design and implementation process. The enabling control systems can help managers to be flexible while fulfilling the top management's efficiency objectives. For instance, Ahrens and Chapman's (2004) field study of a restaurant chain found that enabling uses of control systems allowed committed managers to contribute to both efficiency and flexibility. The design and development process of the control system is important. For instance, if a performance measurement system is developed with managers' involvement in the design and development process, it contributes to an enabling nature of performance measurement system (Wouters & Wilderom, 2008). Most of these studies were undertaken in intra-firm settings with the exception of Free (2007). The argument put forth by Free (2008) is that the hierarchical, asymmetrical relations, manager interaction, and information sharing are important co-conditions of coercive and enabling uses of accounting (and control) and these features exist in many buyer-supplier relationships (or strategic alliances).

In the context of an interfirm transactional relationship (an alliance), particularly for enabling controls to be effective the key persons would have to participate in the design and implementation of the controls (Wouters & Wilderom 2008). By participating in the design and implementation, they would understand the purpose and the logic of the system and they would understand the wider organizational implications of their work. However, we agree with Jordan and Messner (2012) that the focus on design, implementation and use is somewhat static. We argue and illustrate through a case study of an alliance that the shaping of coercive and enabling control is neither a matter of system design, nor a matter of rational choice only. The shaping of coercive and enabling control is not simply a matter of negotiating control structures and incorporating them in a governance structure (a contract). Rather, coercive and/or enabling orientations in control emerge through ongoing interactions between key persons representing the organizations in an alliance. These interactions may take place in more or less formal contract negotiations between the organizations that are part of the relationship, but also in everyday operational activities. Key persons then shape and enact controls in ongoing processes of interaction. It is, we claim, through the processes of interaction that a coercive or enabling orientation of controls unfolds. Also Free (2007) comes to conclude that open book accounting and performance measurement are neither collaborative nor disciplining by design. Rather, they become collaborative or disciplining through the way they are enacted. Free (2007) describes two different case studies wherein one inter-organizational control was coercive and in the other it was enabling and each orientation was reinforced by accounting information and techniques. But it still remains to be explored which factors influence enabling or coercive orientations in the context of interfirm relationships (Free, 2007). Therefore, this chapter tries to explore the development of controls in a single interfirm relationship over time.

RESEARCH METHOD

The research is a qualitative field study/ case study. Our aim is to contribute to theory by positioning field data against the theory of control in alliances (Ahrens & Chapman, 2006). We draw upon the data from a specific case study in reaching our conclusions (Lukka & Modell, 2010). Theory is an input for understanding the practice and it is also an outcome. In this type of study, the researcher is part of the process of knowledge production and uses literature as well as field data to draw conclusions. To a researcher the task is not simply to describe something as given but to analyze it in a specific context. Thus the qualitative field study is not simply empirical but a profoundly theoretical activity which is shaped by the theoretical interests of the researcher (Ahrens & Chapman, 2006).

The primary sources of data were general meetings, semi-structured interviews and documents. The data were collected in two rounds (June 2008-April 2009 and June 2010-November 2010). The purpose of the general meetings (4 meetings) was to get access to the field and to share the results of the first round of interviews with the case organization. The feedback from the first round of interviews was helpful in further examination of the data. It also helped us in devising more focused questions for the second round of interviews. The semi-structured interviews were one of the key sources of data. The questions during the interviews inquired different control mechanisms that were being used to steer the relationship and how they were used. We also asked questions about the development of the interfirm relationship over time. The duration of the interviews was between 1 and 1 ½ hours and we did 19 semi-structured interviews in two rounds with the managers of different organizations involved in our field study. The managers held diverse functional positions (for instance, facility management, purchasing, finance & accounting, manufacturing and account managers) at different hierarchical levels (country manager, department heads and operational managers). Several documents were also collected and analyzed. The documents included service level agreements (SLAs), roadmap documents (monthly meeting documents), quarterly reports, organization charts and a power point presentation. The documents were important in identifying contradictions, inconsistencies or confirmations with the interview themes. For instance, the review of quarterly reports gave us the description of the performance and the status of the interfirm relationship and this was compared with the views expressed by different managers during interviews. The documents also enabled us in making tables and diagrams, and in extracting contextual information.

For the purpose of data reduction we used both deductive codes (derived from the theoretical frameworks) and inductive codes (themes emerging from the participant's discussions) (Fereday & Muir-Cochrane, 2006). The transcripts were coded and analyzed by using the qualitative data analysis software ATLAS.ti. The software not only helped us in coding but also facilitated management and organization of data for further analysis. We followed three important steps in data analysis, that is, data reduction, data display and conclusion drawing / verification (Miles & Huberman, 1994; O'Dwyer, 2004). Informal meetings, lengthy argumentations and reviews among research colleagues was important in refining the conclusions of this chapter and the conclusions are the result of an intersubjective consensus among researchers (Miles & Huberman, 1994).

FIELD STUDY

The parties

In order to maintain confidentiality pseudonyms are used for the organizations involved in this study. This field study is about a long term outsourcing relationship between a Client Firm (CF) and a Management Firm (MF). The relationship concerns the outsourcing of the management of facility services by CF to MF.

CF is a leading semiconductor company founded by Parent Firm (PF) more than 50 years ago. It is headquartered in Europe and listed on NASDAQ. The company had about 29,000 employees working in more than 30 countries and posted sales of USD 5.4 billion (including the Mobile & Personal business) in 2008. CF creates semiconductors, system solutions and software that deliver better sensory experiences in TVs, set-top boxes, identification applications, mobile phones, cars and a wide range of other electronic devices. CF is a multinational company having its operations and customers in different countries in Europe, Asia and North America. In the Netherlands, the company is located at two sites, that is, the production site and the headquarters.

MF is an Anglo-Dutch organization, located in the Netherlands. This organization possesses specialist knowledge of and has experience in the provision of management solutions for facility services, appropriate for both public and private sector clients. The company strives to become the market leader in the European Total Facility Management (TFM) market. MF is a joint venture between a UK-based company and a Netherlands-based company. It was founded in 2002 and it currently has various ongoing multi-million euro contracts with international companies located in the Netherlands. Its first substantial contract was with PF.

The nature of the relationship

MF has a managing agent contract with CF. It does not provide facility services itself. There are multiple suppliers that provide facility services and the contracts for facility services are negotiated and signed directly between CF and different suppliers. MF only supervises and manages the contracting and delivery of facility services. Hence, MF manages the relationships between CF and multiple suppliers of CF. This makes the relationship a triangular one as shown in figure 1.

Insert Figure 1 here

Although the suppliers' roles are also considered, the primary focus of the study is on the relationship between CF and MF. The contract between CF and MF is about the management of facility services for two sites in the Netherlands, that is, the production site and headquarters. Some examples of facility services provided by suppliers and managed by MF included building and environment related services (e.g. fire prevention system, heating ventilation and air conditioning, safety, utilities management, etc.), office services (e.g. cleaning, reception, parking, data management, office supplies, etc.), projects (capital works, space management and relocations), communications and hospitality (e.g. catering, conferences, event management services, etc.)

Some services are highly repetitive (e.g. building and environment and office services) and some are less repetitive (e.g. hospitality). So, there is a mix of service transactions with a relatively high frequency. A service provider is called an *integrated service provider* (Ventovuori, 2007) if it provides a package of different facility services. In this case MF is an integrated service *manager* and not an integrated *provider* because MF is managing the contracts between CF and multiple suppliers and not directly providing facility services.

CF does not outsource the management of all the facility services. In CF, facility services have two categories. One category includes facility services for offices and buildings (as described above), whereas the other category includes facility services for core operations performed in the production departments called 'fabrication units' (FABs)[1]. The contract between CF and MF relates only to the management of facility services for the offices and buildings (called *soft* services). The department within CF responsible for the soft facility services is Real Estate and Facility Management (RE&FM) Netherlands and the department responsible for the facility services of the core operations (called *hard* services) within the semi-conductor fabrication plants (called FABs) is called FABs-Facility Management (FABs-FM). The management of hard facility services requires technological knowledge and is critical to the primary manufacturing processes. The management of the FABs-FM department has not (yet) been outsourced to MF. Facility services for FABs are managed in-house. As far as there are contractors involved in FABs facility services, they are supervised and managed by the CF's own engineers and staff and not by MF. The services handled by FABs-FM include piping, chemical supplies, gases, maintenance of cleaning room, and green

[1] FABs become important during the case study and it will be presented later in the description of the case.

filling drums. FM in FABs is governed in-house because FABs facility services are critical to the production of semi-conductors and if FABs close down for any reason there would be huge losses.

The terms of the transactional relationship between CF and MF are written down in a contract and in service level agreements (SLAs). The Real Estate and Facility Management (RE&FM) department is responsible for the relationship between CF and MF. The head of the RE&FM department in the Netherlands reports to the Country Manager Netherlands in coordination with purchase manager. Furthermore, there are two facility managers for two different sites located in two different cities. These facility managers report to the head of RE&FM. One site is the production site and the other site is the headquarters of CF. The facility managers at site 1 and 2 also deal with MF on an operational level. The suppliers provide the soft facility services at both sites and MF is responsible for the management of soft facility services at both sites. MF is involved with CF at different hierarchical levels through its managers such as an account director, a facility and contracts manager and a senior facility manager. Now we describe the development of the relationship over three different phases in the next sections.

Phase I: The start of the relationship: a lack of a mobilizing force

In the beginning the relationship between CF and MF was not working well. An important reason for this was that the initial four-year contract (signed in May 2006) was *not* negotiated between CF and MF but between MF and PF (parent firm). At that time CF was a business unit of PF called *PF Semiconductors*. The original decision to enter into the relationship with MF was not made by an autonomous CF but by PF, particularly PF Real

Estate Management and Services. The business unit PF Semiconductors itself was not engaged in the contract negotiations.

PF's decision to outsource the management of facility services was mainly driven by top management's strategic consideration that the focus should be on core operations and that non-core operations should be outsourced as much as possible. Moreover, PF's decision to outsource the management of facility services to MF in particular was closely related to PF's prior positive experience of outsourcing to MF in which PF transferred 60 employees to MF and reaped good financial benefits by outsourcing of another part of its operations. In case of PF Semi-conductors (became CF later), the local management did not participate at all in the decision and the contract negotiations; the contract was just handed over to them by PF. For example a facility manager expresses it as follows:

"It seemed to be an agreement between a few people whereas there were numerous stakeholders at the site who didn't feel involved at all in that process".

In September 2006, PF Semi-conductors was sold to a group of private equity investors and CF came into existence. In its early stage the relationship between CF and MF did not work properly because most of the managers in CF, including the country manager, were against the earlier decision to outsource the management of facility services to MF. Local management was not properly involved in the outsourcing decision and in the contract negotiations, and as a consequence they behaved uncooperatively. PF's top management decided on outsourcing, partner selection and contractual agreement. Therefore, the controls written down in the contract were not effective and did not provide adequate motivation for everyday activities; a commitment which is necessary for the development of a transactional relationship. CF's employees were unwilling to cooperate and to coordinate with MF. This was also, partly, due to an improper alignment of interests between the parties. For instance, the purchase manager at CF pointed out that the incentive to improve was very low for MF because contractually, in case of savings, CF would get the most of the savings (80%), whereas MF would get a meagre benefit (only 20%). Moreover, the managers experienced a lack of detail, clarity and comprehensiveness in the original contract. The Manager RE&FM described the problems with the contract as follows:

"And if you look at savings, savings are always a nice issue; who initiated it? Who is responsible for the results? Who gets paid for it? And if you don't make that very clear you will always have discussions and cooperation becomes very difficult. So that was one big problem with the previous contract."

The unwillingness to cooperate was first and foremost due to the absence of CF's managers in negotiating and designing the contracts with MF. The relationship could not develop because the absence of CF's management in the contracting process did not provide an opportunity for the formation of positive expectations of future behavior in the relationship. At the start of the relationship, the control structures were neither enabling nor coercive. The structures hardly had any mobilizing potential. They did not function as incentives or safeguards, and neither did they have the potential to build trust as a mobilizing force. Thus, there was a contract between the two companies but there were problems with the design in terms of structures (such as clarity in the contract) and use of those structures that appeared in the form of the lack of cooperation and coordination.

Phase II: The development of an enabling control orientation through new key persons, re-contracting and control practices

Some important organizational changes took place in CF in the beginning of 2007- a new managing director as well as a new head of RE&FM arrived in the CF. The managing director, the manager RE&FM and the Purchase Manager became important key persons in the relationship. Given the problems with contract and lack of commitment from the parties, they concluded that the original contract had to be revised. They started contract re-negotiations. The efforts of these new key persons were a stimulus for a positive change in the interfirm relationship because they started dialogue and interaction with different stakeholders (internal customers in CF and the managers of MF) in the outsourcing relationship.

CF re-negotiated the contract with MF. The essence of the contract revision (the re-contracting process) was the sharing of views and the creation of a willingness to cooperate rather than safeguarding against opportunistic behavior. The re-contracting process allowed the managers to discuss control and communication structures thereby creating a trust building atmosphere. The sharing-attitude and communication were guiding the contract revision as explained by the Purchase Manager:

"In 2007 we said we needed to revise the contract because the contract is material in how organizations interact and behave. Contract steers the behavior of people, it steers the behavior of organizations. There were certain aspects in the old contract which were contradictory to a good relationship and a good execution of the things in the contract".

So the re-contracting process was a vehicle that mobilized the parties in the outsourcing relationship. It was the basis for launching a change in control orientation because the managers who had to deal with the relationship were part of the design and development of contract and control practices. This way they could also improve clarity in the contract especially in terms of responsibility and incentives. The re-contracting process also resulted in the codification of new control structures that were aimed at incentivizing MF by aligning its interests with CF's interests. The parties agreed to include an incentive-penalty structure in the contract. The managers mutually agreed on a new incentive-penalty structure that was perceived as a necessary base for cooperation and partnership rather than as a safeguard of private interests. According to this incentive-penalty structure, the parties agreed to share savings equally (instead of old ratio of 80% allocation to CF and 20% to MF) if savings would be above targets.

Also, after the arrival of the new key persons the way control structures were enacted changed. Both parties would mutually agree on the targets and were committed to them. For instance, the country manager stressed that they were working in a partnership where they would define targets and responsibilities together and share the fruits of their efforts. The important thing was that both during the re-contracting process (in the beginning of 2007) and in the period immediately before and after the revision of the contract there was a high frequency of coordination, communication and information sharing between CF and MF at different management levels. The parties developed and formalized a meeting format in the interfirm relationship during 2007 in which the frequency of formal interaction was weekly, biweekly, monthly, quarterly, six-monthly and yearly. This frequent interaction made the relationship more effective and durable. MF also set up help desks at both sites. However, in the beginning of 2008, the format of the meetings was altered. It was agreed to decrease the frequency of the meetings because both organizations had reached a reasonable level of maturity and trust. They agreed to only one monthly review meeting, called a road map discussion, and a quarterly review. The road map meeting/discussions turned out to be an important control device. In monthly meetings, the managers would discuss problems, share information and develop joint plans and strategies to resolve issues and bring improvements. The manager RE&FM describes that in the road map meeting they would not only discuss short term situation but also the strategic direction of the relationship.

In case there was a low score on any Key Performance Indicators (KPIs), managers from both companies would discuss and share the reasons and jointly charter the way to improve those specific KPIs. But the managers explained that most of times the KPIs were above the targets. After the contract revision the relationship between the two companies was no doubt in a better shape. It had become a relationship in which trust was growing and trust was influencing the development of the relationship. There was a discussion between both organizations on expanding the scope of outsourcing. As described earlier, CF owned the contracts with the various service suppliers, whereas the management of the delivery of the services was done by MF. But due to the improvement in the interfirm relationship the managers started to talk about the possibility of Total Facility Management (TFM) in which MF would handle both the *operational* management of facility services and the *contractual* part with the service suppliers. In other words, CF would get one contractual partner (MF) instead of many.

Considering the state of the relationship between CF and MF, the country manager (managing director) of CF communicated that they had a trusting relationship and they were discussing the possibilities for extending the scope (towards TFM) of the outsourcing relationship. The extension was also beneficial for MF because they could get leverage and better deals from the suppliers of services. They could use similar supplier for different customers. Although to CF this extension would imply a higher dependence on MF, and, thus, a higher risk of potential future opportunistic behavior by MF, CF managers expected economic benefits from TFM because they trusted MF's competencies and intentions. The manager RE&FM was benevolent towards MF and he believed that MF had the right to make money. According to him, that CF and MF would keep each other informed about their strategies and plans. This exhibits that they intended to stay together for a long period of time and roadmap meetings were used to exchange communication and stay on the same page. Other managers at CF also voiced that they had a trusting relationship with MF.

MF was operating a transparent open book system to show its commitment to the relationship and its willingness to act cooperatively in the interest of the relationship. Any manger from CF could log into that system to see the state of affairs. Different formal (contractual) sets of activities were used to govern the relationship. There were formal controls in place, in the form of cost saving targets (objectives) and a result-oriented incentive system. The open book system was also part of the formal control. The enactment of formal controls in the form of regular roadmap discussions, the joint development of business cases, the setting of targets and the sharing of savings shaped a sharing and collaborative attitude to the relationship. Furthermore, MF was facilitating CF in producing good business cases and in reducing costs as described by one manager of MF:

"We know CF is in bad weather and problems are going worse. So we said ok no problem at all we can take over some more activities. Similarly, last year, we made some extra money on organization costs and we said keep the money. We don't need it but we put in some extra employees."

It is to be noted that there were some talks about developing new KPIs because existing KPIs were considered ineffective. But ineffectiveness of the KPIs was not an issue and they were trying to develop new KPIs mutually.

The case study suggests that the re-contracting process and the design and practicing of formal controls gave a positive turn to the development of the interfirm relationship. The contract was important in this regard but key persons voluntarily agreed about additional formal controls and increased transparency. The managers tried to align the interests but safeguarding behavior was not a key driver in the contracting and practicing of controls. They considered that building a stable and cooperative relationship was important for the relationship. Formal controls were enacted in an enabling way, thus producing trust. KPIs were instructive and conducive to learning. Incompleteness or effectiveness of the KPIs was not a big issue. The key persons were talking about developing new KPIs because over time existing KPIs were not that effective. They were talking about developing new KPIs with mutual discussions. The change of the key persons and their role were a noticeable factor in the development of the relationship.

Phase III: A change in key persons and the emergence of a different control orientation

Some organizational changes took place in the middle of 2010. First, the CF’s country manager (managing director) left because he was diagnosed cancer and a new country manager was appointed who was also responsible for CF’s real estate and facility management operations worldwide. Secondly, the hard and soft facility management departments at CF merged into one facility management department. Thirdly, the manager RE&FM was fired and another manager with a background in FAB facility services (hard facility services related to the manufacturing operations) was appointed as head of RE&FM. Fourthly, the old contract had expired in 2010 and new contract negotiations were in progress when the second round of interviews started. All these changes and, in particular, change of key persons, had a substantial effect on the alliance.

The negotiations in the re-contracting process were tough because the new key persons at CF had an alternative view of the relationship. They did not seem to be interested in trust as much as their predecessors. They wanted to have a relationship that they termed as a ‘business relationship’. The new managers had a background in the FABs facility services. Their expertise was in facility services in an environment where there was a strong focus on costs, control and detailed information. They called it the ‘FABs culture’. In addition, because of their training and experience in industrial facility services they always compared MF’s work with their industrial standards, and they expected MF to be more proactive. In FABs the proactive attitude is critical because huge losses could result due to delay.

New CF managers were dominant during the contract re-negotiations. MF was giving in to their demands and dictations because the new key persons possessed specialist knowledge of (technical) facility services and suppliers highlighted weaknesses in the abilities of MF. The competences of MF and, thus, its trustworthiness were openly questioned. The new key persons from CF used the word trust very sparingly and were critical of previous managers’ ways of working with MF. MF had to provide more and more information and CF was more powerful in the alliance. MF’s managers now talked about trust as something that was missing in the relationship and, according to them, the orientation of the control in the relationship turned tough/coercive after the arrival of the new key persons. According to MF’s managers there was a breakdown of trust but CF’s managers, however, stated that trust was not very relevant because it was a ‘business relationship’.

The new key persons of the CF had doubts about the competencies and the intentions of MF and they did not see the possibility for an expansion in the scope of the contract. They questioned MF's intentions because they thought there was no open discussion on the part of MF. Regarding competency/ability of MF, some of the suppliers managed by MF raised concerns about MF's abilities and value in the relationship. They disclosed the weaknesses in the performance of MF. CF's new managers were somewhat opportunistic and they were trying to get maximum commercial benefit out of the contract negotiations by asking for a lower price and threating MF that they would do tendering where other companies could also compete for the contract. MF managers shared information but did not have positive relational expectations and had a fear of opportunistic behavior by CF. Despite having an almost four year's old relationship, CF's managers were asking for more and more information. This destroyed MF's trust in the relationship. For example, MF's senior facility manager feared that CF might sign a contract with another party:

"The way in which we are treated by CF in the sense that they posing questions and more questions and more questions and more questions, I sometimes think they want it all from us in the knowledge sphere and they might say in the end, thank you for everything and we are going to do it ourselves or they could use the information for a tender."

The new country manager explained that a controlling culture prevailed with the new key persons, particularly the FABs subculture. The managers working in the FABs (the new key persons) had a tendency of controlling in a coercive way. Having worked in FAB-FM for many years these managers had internalized the FAB culture. A cost focus and tight control were the characteristics of FABs culture. The same way of working (to have tighter control and require more information) of CF's new managers was experienced by MF's facility and contracts manager of MF because of his interaction with those key persons as follows:

''Because of the change to FAB facility management, the new managers are detail-minded and now we have different meetings such as an incident meeting, review meetings, cost saving

meetings. Previously, there was one meeting, once in a month or once in a quarter and then it was okay. Perfect. There's more control now than it was with the previous RE&FM."

The views of the suppliers of CF regarding the tendency towards tighter control at CF (new managers from FABs) were similar to the views of MF's managers. The new key persons wanted to have complete insights of the activities performed by MF and different suppliers.

The questioning and criticism of the ability and the integrity of MF and coercive use of contracting and controlling processes led to a decrease in trust. The new key persons succeeded in establishing a more coercive use of controls. The institutional background (prior experiences of FAB subculture) of new managers as well as insights provided by the suppliers resulted in a 'business relationship' rather than a 'partnership relationship'. The new managers installed a way of controlling that was already institutionalized in FABs facility management.

One of the reasons why CF's new key persons had power over MF was that they had expert knowledge because of their FAB facility management background. They had high standards of performance and they expected MF to attain those quality standards along with cost reduction. For instance following quote from the contract manager of MF explains how the new key persons compared their FABs FM (technical FM) with the work of MF (Office related FM) and expected them to perform like their own organization (FABs):

"My engineers can do it better as a facility management organization, you know. So, that's now always the struggle and we are always competing with them and showing them, okay, we know what we do and, look, we know what we do because of this and it's really much more detailed information that we have to provide. That's really a funny change.They have a focus

on one thing and we have the focus on another thing. They always make it a mirror of their own organization because of the switch they made in their own organization."'

CF also had concerns about MF's performance and the parameters used to measure that performance. According to the new key persons, CF's previous managers and MF had been managing the performance through metrics (KPIs) but the internal users within CF were not satisfied with the performance. According to the new country manager the existing performance measurement system was flawed and it looked professional from outside only. He added that the internal customers would not respond to the customer satisfaction survey (one of the measures of MF's performance) and would not give complaints to a computer system. As a result he thought the performance measurement systems did not represent the reality.

The changed environment and developments (as mentioned above) in the alliance weakened the power of MF in the contract renegotiations. CF managers were in the driving seat and were dictating MF managers. Perhaps, because of the expectation that it would succeed in writing a new contract with CF, MF yielded to the power of CF. For instance, MF's senior facility manager described that they yielded to the demands of CF despite the indication by CF that MF was not the only available party. The negotiations were tough for MF. The new management of CF desired both a higher quality and a reduced price.

To sum up, a power asymmetry in the alliance emerged after the arrival of new key persons. CF openly expressed its bargaining power. New key persons were experienced in FAB facility management. Coming from the FABs, they represented a culture that employed strict control and hands-on way of controlling. To the new key persons, trust was a trivial thing in this relationship. But MF manager thought it was an essential thing. Moreover, CF's negotiating power increased by challenging (supported by the service suppliers) the performance management systems based on KPIs. Whereas the performance measures and measurements produced a track record of competence and integrity, for the old key persons, in the two years 2007 and 2008, to the new key persons the KPI's did not reflect real performance of CF. Therefore the key persons at CF did not value the existing performance measurement system. Perhaps, out of economic interests or because of their expectation that, in the end, CF would stay in the relationship, MF gave in to the demands of CF.

DISCUSSION

The field study points out that the operation of control within an interfirm context is complex and dynamic. The study demonstrates that accounting and control tools and technologies such as open book accounting, (re)contracting , performance measurement with KPIs and regular meetings/reviews can be enacted in enabling ways so that both organizations gain, learn and develop together. However, the same tools can be enacted in coercive ways, where one organization is more powerful in contract negotiations and performance meetings and the dominant party tries to gain better deals and even prefers using 'hands on control' outside the formal performance measurement system. The four design characteristics (repair, internal transparency, global transparency and flexibility) distinguished by Adler and Borys (1996) have been linked to the predominant features observed over time in the field study in table 1.

Insert Table 1 here

Enabling uses of accounting and control

The values, norms and agency of key persons are reflected in the developments in the long term outsourcing relationship over time. Being representatives of each of the partner organizations, key persons process information in the interfirm relationship (Aldrich & Herker, 1977; Janowicz-Panjaitan & Noorderhaven, 2009; Perrone, Zaheer, & McEvily, 2003). Key persons operate at least at two levels: the operating level and the institutional (contractual) level. The initial award of the contract to MF by PF was done by corporate key persons. They based their decision on their strategy to save costs and to focus on core operations, on their own prior experience with MF, and on MF's reputation as one of the market leaders. PF's corporate key persons concluded and signed the contract, and handed it over to the operating key persons (i.e. local management of PF Semiconductors). The operating key persons did not participate in the contracting process. As a consequence, local management was not sufficiently mobilized to cooperate and failed to further build structure in the relationship; controls were neither perceived as coercive nor as enabling, but were inactive and perceived as inadequate. As the original contract was not the result of local management's agency, the relationship could not properly develop.

Only when new key persons entered CF, both organizations renegotiated the contract. The re-contracting process and development of KPIs were meant to repair the governance of the alliance. The managers were motivated and committed because they were part of the process of contracting and development of performance measurement system. The involvement of the managers in the development process (experience-based) contributed to enabling nature of the formal control system (Wouters & Wilderom, 2008). This re-contracting process also enhanced internal transparency because of the clarity in the roles and responsibilities of both parties. Joint forecasting and mutual development of business cases also improved internal transparency. Global transparency was enhanced by sharing the strategic priorities and forecasting the ways to develop. The control devices such as KPIs, roadmap meetings, quarterly and yearly reviews were used to discuss issues. The mutual development and enactment of controls as well as open communication and discussions during the meetings exhibit flexibility and enabling uses of control. The meetings were used as opportunities for learning and continuous improvement. The formal accounting and control practices stemming from the new contract helped building trust because the use of KPIs was instructive and conducive to learning. The dominant internal logic was costing saving, sharing and growing together. This enabling enactment of controls mobilized the parties and affected the level of trust. The trust increased to such a level that an extension in the scope of the contract was seriously discussed. The underperformance in the KPIs would be discussed and key persons from both organizations would mutually find out reasons and ways to improve the performance. They were also talking about developing new KPIs that would better reflect the performance because some KPIs were not effective after some time because of changed circumstances. But this incompleteness of KPIs was not a big problem. The controls (KPIs, roadmap meetings, quarterly reviews and yearly reviews) were designed and used to aid decision making rather than to control opportunistic behavior of the partner organization.

Coercive uses of accounting and control

Another change took place when, again, new key persons from CF (FABs) arrived. They came from a different (FABs) subculture and had alternative views on the relationship and its control. They did not appreciate the use of KPIs as something that reflected MF's performance. They challenged the trustworthiness/ representation of performance measures (KPIs), and chose not to trust the numbers. The new key persons did not work towards repairing the existing controls but they preferred ‘hands on control’ outside the performance measurement system. According to the new key persons, MF was not working efficiently and proactively. The re-negotiation of the contract was taking place in an atmosphere of distrust and fear for opportunism, and the controls practices became rigid and disciplining (less flexibility). As the dominant internal logic was cost reduction and profit maximization the new key persons saw negotiation as an opportunity to gain from the deal and discipline MF. CF collected more and more information from MF and was threatening to tender to another party. There was a one way flow of information. The meetings and communications were means of discipline and action, and new key persons demanded adherence to their own ways of working (FABs culture). The new key persons desired more and closer monitoring, a higher quality and a reduced price. From its part, MF accepted all the demands by CF. But the formal control oriented towards disciplining and safeguarding (coercive control) entailed a decrease in trust in the eyes of MF. However, CF persisted that trust had nothing to do in that situation. There was power asymmetry and CF was ‘dictating’ MF. The new key persons made the relationship a hierarchical in which there was high internal transparency (because of their technical facility management background and some suppliers’ nagging about the ineffective role of MF in managing some facility services) but limited flexibility. The new key persons employed ‘hands on control’ and contract re-negotiations in a way that enhanced the accountability and gave them a get better commercial deal. As a result of this changed orientation MF’s key persons were experiencing frustration and distrust.

Key persons' sub-cultures

Our field study shows change in control orientation over time in a specific interorganizational relationship in response to change in key persons. So control orientations may change over time as suggested by Jordan and Messner (2012) but the change in control orientations in this study is due to the key persons who came from different institutional backgrounds. The managers of CF who have experience and expertise in office related facility services drew upon accounting and control tools in enabling ways but the managers coming from FABs background and experience had internalized a specific culture of controlling and they used controls in coercive ways. This field study identifies an important factor which may influence the enabling or coercive uses of accounting in the context of alliances/supply chains. This factor is the norms and values (culture/sub-culture) of the key persons. In the FABs-FM department the culture of focusing on cost and coercive control was highly institutionalized. This resonates with Ahrens and Mollona (2007) who note that control is a cultural practice. The new key persons also had expert knowledge in the management of FABs facility. During the contracting processes and the practicing of control this knowledge provided them with expert power. It is suggested that the norms and values (for instance the FABs culture) and the expertise of the key persons are important in how the relationship and controls develop.

Accounting for control

Accounting has a decision facilitation function as well as a control function (Jordan & Messner 2012). The new key persons considered the control system (especially the KPIs) as ‘professional from outside’ but did not think that the KPI system fitted a right way of doing business. The KPIs did not help CF’s managers in controlling the other party (MF). They found that the MF performed well on the KPIs but still they were not satisfied with the performance. The representational quality of performance measures (KPIs) was challenged.

CONCLUDING REMARKS

This study reinforces that change in control and in control orientations is strongly influenced by changes in the managers and their institutional backgrounds; particular experiences and expertise (see also Rooney & Cuganesan, 2013). This field study responds to calls for research into the evolution of control in supply chains (e.g. Caglio & Ditillo, 2008; Free, 2008; Gulati, 2010). The (unexpected) developments in an alliance and particularly changes in key persons embed changes in control orientations. A change in key persons may turn a relationship that lacks mobilizing forces into a trusting relationship with an enabling use of controls, and subsequently as a consequence of yet another change in key persons that trusting relationship may then turn into one in which power dominates and control becomes coercive. The experience, norms and values of key persons seem to be essential in mobilizing parties in either an enabling or a coercive orientation of control.

It is suggested that more field studies should be undertaken. The interfirm relationship studied in this paper has a specific context and history, particularly regarding change in the management or key persons. It would be interesting and useful to study the renegotiation of a contract without a change in management or in a different institutional context. We also suggest field studies of renegotiation of contracts in the long term interfirm relationships in which partner firms have high stakes (asset specificity).

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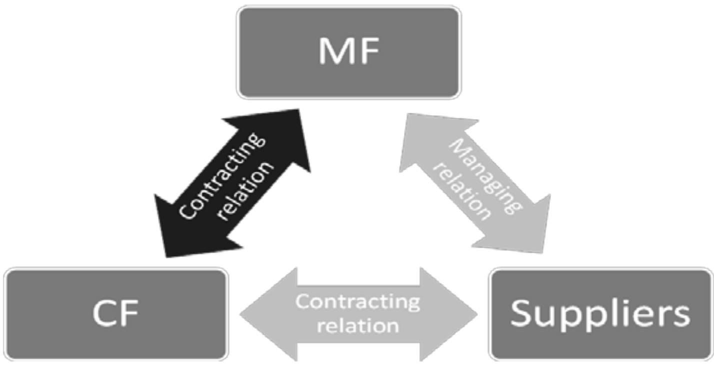
Table 1: The coercive and enabling framework of the field study (Based on Free, 2007)

Characteristics	Definition	Dimension	Old Key persons	New Key persons
Repair Capability	Systems tools and orientation towards repairing damage in the alliance.	Rational Tone	Trusting atmosphere; smoothing	Opportunistic atmosphere; forcing
		Type of learning	Double loop learning with adaptation; dynamic view of knowledge	Single loop learning; static view of rules, procedures and policies
		Role of (road map) meetings and quarterly reviews	Opportunity for learning and continuous improvement; flexible	Rigid, disciplining, opportunity for control
Internal Transparency	The manner in which functionings and status of control practices are made clear to actors.	Negotiation focus	Integrative	Distributive
		Dominant internal logic	Cost savings and sharing; growing together	Cost reduction/profit maximization
Global Transparency	The visibility of the overall context in which actors from both organizations perform their specific duties	Information sharing	Proactive involvement from MF, joint problem solving, forecasting and development of business cases. Sharing of strategic priorities.	Collection of data from MF and threatening to tender to another party; one way flow of information
		Nature of organizational boundaries	Permeable	Rigid
Flexibility	Choices over modes of operation and customization	Performance measures and meetings	Performance measures and meetings are instructive and conducive to learning. Problems are discussed and mutually acceptable ways are adopted.	Performance measures considered not representational. Meetings and reviews are target of discipline and action
		Customization of implementation	The relationship involved adaptation to the relationship; heavy focus on building a long term relationship	The management of CF services requires adherence to predetermined methods (ways of FABs) and power asymmetry

Figure 1: The relationship triangle



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