

# To imitate or not to imitate? A note on control misalignment in supply chains

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## Abstract

For supply chain partners to realize existing potentials, effective controls are necessary to serve as the underlying basis of relationship management. The design and use of controls are ideally based on the principle of *matching*, in line with the transaction context. Yet, misaligned control structures commonly exist in practice – and this is often associated with negative performance implications. Based on prior research findings, this article points to *imitating* behavior as a potential source of control misalignment in supply chains. To imitate appropriately and, hence, avoid situations of misalignment, firms should consider tailoring and adapting the control structure to meet specific relationship needs.

## Relevance for practice

Although imitation is a commonly used approach to facilitate the decision-making process, there are barriers to spreading best practices. Those responsible for designing management control systems – including managers, management accountants, and controllers – should be aware that every cooperation is different and that things may go wrong when imitating other companies' control practices without questioning their applicability to the specific context.

## Keywords

Management control systems, transaction context, misalignment, supply chain, imitation

## 1. Introduction

Understanding how firms inform the design and use of management control systems (MCSs) to manage their interfirm relationships is important, as choosing appropriate control mechanisms is imperative for managing interfirm relationships effectively.<sup>1</sup> However, despite a growing awareness of the necessity of control and the ways in which interfirm relationships can be managed using well-designed MCSs, there has been relatively little analysis on firms' inspiration for such use, even though this is a key challenge that they face when engaging in such relationships (Dekker and Van den Abbeele 2010). Recent literature points at the value of accumulating knowledge and sharing best practices within firms about how to manage interfirm relationships (Kale and Singh 2007). The

diffusion of management control practices *across* firms in the supply chain, however, has received limited attention.

Predominantly informed by transaction cost economics (TCE), prior research on interfirm collaborations, and supply chain relations in particular, has considered transaction risk as a key determinant of MCS choices (Dekker et al. 2013). When engaging in interfirm exchanges, firms experience a variety of risk factors, such as heightened vulnerability and the potential for transaction partners to opportunistically exploit the dependence relationship (Langfield-Smith 2008; Kang et al. 2012). Without appropriate control measures in place to manage these risks, firms may not achieve intended or desired objectives of the relationships they engage in (Anderson

et al. 2015). The general contention is, then, that transactions with attributes suggesting higher levels of risk, require more extensive use of controls as to foster mutual coordination and collaboration.

According to this perspective, MCS design is essentially based on the principle of *matching*, where firms install MCS that align with the transaction context to mitigate underlying transaction risk. Although this notion of alignment is widely accepted, an organization's control structure and transaction context may often be out of alignment (Speklé 2001; Anderson et al. 2017). That is, choices that entail either insufficient or excessive use of MCS relative to the transaction risk represent instances of misaligned control. Despite the fact that such misalignments commonly exist in practice, and have been associated with negative performance implications (e.g. Anderson and Dekker 2005; Mooi and Ghosh 2010; Kumar et al. 2011; Handley 2017; Sutton and Brown 2021), our understanding remains limited as to why misalignment occurs (Cuypers et al. 2021). Summarizing prior work, this article brings to the attention the managerial process of *imitating* as a potential explanation for control misalignment (Vosselman 2002; Reusen and Stouthuysen 2017).

Specifically, by considering imitative behaviors in supply chain *triads*, it sheds light on the behavioral mechanisms underlying MCS design, and recognizes that MCS decisions can have consequences not only in the focal dyadic relationship, but also in adjacent relationships.

Supply chains typically involve multiple interconnected relationships (Meira et al. 2010). Interestingly, firms in such a network of relationships provide examples of behavior that is often imitated by other network members (Brass et al. 2004). Through these networks, firms are able to observe and experience possible options and strategies that they then might adopt themselves (McFarland et al. 2008). This provides mechanisms that facilitate firms doing the same thing as their network partners are doing. Applied to MCS design, firms might get inspiration as to how to control their interfirm transactions by looking at how other firms controlled them, giving rise to the phenomenon of MCS imitation.

Against this background, this article embraces – and calls for – a broader network perspective as to further our understanding of how MCS are established. The central issue reviewed in this article is whether the use of MCS in the first-tier results in imitative MCS usage in the second-tier, even regardless of the specificities of the transaction context. Based on survey data collected from firms involved in supply chain triads, Reusen and Stouthuysen (2017) – as summarized in this article<sup>2</sup> – find that the uncritical imitation of other firms' practices in the supply chain can indeed explain why MCS choices may not always "fit" the transaction context as predicted by traditional transaction cost logic.

From a practical perspective, by providing a deeper understanding of the process of MCS design, this article offers guidance for organizations to achieve a better "fit". It has been widely documented that organizations,

and by extension individuals within the organization, rely on imitation in decision-making processes (Nikolaeva 2014). Abundant references to best practices in practitioner literature provide indication on the prevalence of willful imitation (Sousa and Voss 2008; Csaszar and Siggelkow 2010). However, best practices may not work universally due to contextual mismatches (Argote and Ingram 2000). Ignoring the limits of imitation may lead to adoption and application in unsuitable contexts. To imitate appropriately and, hence, avoid situations of misalignment, MCS must be tailored to meet specific relationship needs. Besides encouraging firms to carefully consider MCS choices, the insights from this article could also engage practitioners such as accountants and controllers to help their firms understand when and how to adjust their (misaligned) control structures.

The remainder of this article is structured as follows. Section 2 provides the theoretical background and explains the research setting, expanding the view beyond dyadic interactions. Next, I summarize insights on the occurrence (section 3) and potential consequences (section 4) of MCS imitation and misalignment in supply chains. Section 5 concludes and highlights both theoretical and practical implications.

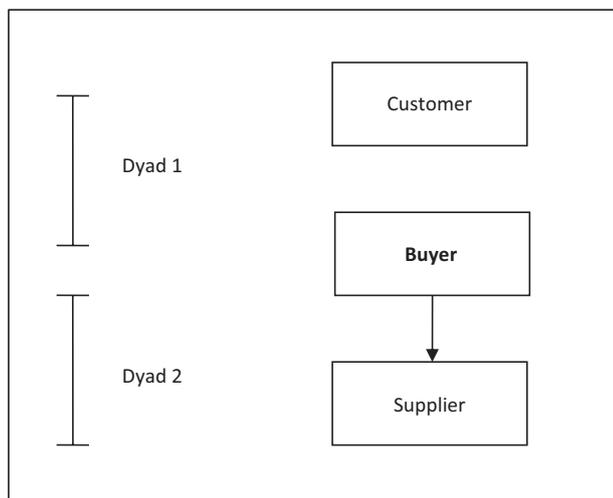
## 2. A triadic perspective

Traditionally, much research that studies the use of accounting and control systems in supply chains is guided by a transaction cost economics framework and is particularly concentrated on how these systems are *matched* with the transaction context (Williamson 1985). Accordingly, the focus in prior governance and control studies has predominantly been on individual transactions, and supply chain relationships are frequently modeled as dyadic relationships between a single buyer and supplier (Wathne and Heide 2004; Caglio and Ditillo 2008). This model enables useful theoretical analysis, but it necessarily simplifies the complex supply chain relationships that often occur in larger networks (Mena et al. 2013). The buyer-supplier relationship, for instance, could be complicated by relationships that the buyer and/or supplier have with significant others (Chua and Mahama 2007; Choi and Wu 2009). By adopting such a perspective, insights emerge about how these relationships influence the firms involved and how transfers from firm to firm may take place. One prominent process through which this occurs is interorganizational imitation (DiMaggio and Powell 1983). Interorganizational imitation is defined to take place when the use of certain practices by an organization increases the likelihood of other organizations using similar practices (Haunschild and Miner 1997; Ordanini et al. 2008). Research has shown that one of the most powerful sources of influence for imitative behavior and mimetic processes is an organization's network of ties (Brass et al. 2004). This applies to various management practices, ranging from the adoption of total quality

management (e.g. Westphal et al. 1997), manufacturing practices (e.g. Ketokivi and Schroeder 2004) and risk management tools (e.g. Zsidisin et al. 2005) to the diffusion of environmental business practices (e.g. Tate et al. 2013), supply chain technologies (e.g. Liu et al. 2016), the use of supplier integration mechanisms (e.g. Turkulainen et al. 2017), and influence strategies (e.g. McFarland et al. 2008). Recognizing such spill-over effects, also control practices aimed at managing interfirm relationships can be expected to be *imitated* across the supply chain.

Accordingly, Reusen and Stouthuysen (2017) go beyond the traditional dyadic perspective and consider a triadic supply chain configuration in the form of vertical customer-buyer-supplier *triads*. Figure 1 illustrates this research setting, essentially depicting a vertical supply chain that involves dyadic relationships at two levels. In this setting, the buyer takes the position of in-between, as it has access to information on the MCS used by the downstream customer towards them, and itself maintains a relationship and installs MCS with the upstream supplier. That is, the MCS used by the customer is readily identifiable by the buyer, serving as a model – examples to imitate or emulate – in the interactions with their own suppliers. Through such imitation, the MCS used by various supply chain partners may eventually resemble each other (see also, Reusen et al. 2020).

**Figure 1.** A triadic/dual dyadic supply chain configuration. **Note:** The first-level dyad involves the relationship between the customer and the buyer. The second-level dyad involves the relationship between the buyer and the supplier. The arrows indicate the direction of MCS usage considered in this article. [Adopted from: Reusen and Stouthuysen (2017)].



The control literature suggests that a MCS typically consist of formal and informal controls (Ouchi 1979; Das and Teng 2001; Dekker 2004). Formal controls can be further subdivided into outcome and behavior controls, depending on the object of control. Outcome control focuses on the measuring and monitoring of results to be achieved, regardless of the processes followed to obtain

these results. Examples of control mechanisms directed at outcomes include target setting, as well as specific practices to help measure and evaluate performance with respect to specified outcomes. Behavior control, in contrast, is to ensure that the processes are appropriate, rather than focusing on the results itself. Typical behavior controls used in interfirm relationships are structural specifications such as planning, procedures, rules and regulations, but also organizational arrangements to hold partners accountable for the actions they take, and mechanisms that facilitate direct observation and monitoring of behaviors. Informal, or social controls, do not specify outcome targets or desirable behaviors, but rather rely on the internalization of goals. These controls can be enacted through organizational structuring by, for example, setting up joint teams and task forces to enhance shared decision making and goal setting, but also through socialization activities to promote shared values and understandings such as frequent meetings, trainings and communications. In line with the conceptualization of MCS as a collection of control mechanisms (Anderson et al. 2015), MCS imitation comprises the replication of an overall set or portfolio of controls.

According to Williams (2007, p. 867), replication enables the transfer of practices without necessarily understanding their causes, consequences, and interdependence. Hence, by copying a set of control practices exactly, the buyer ensures that the transferred practices contain all essential elements, which increases the likelihood of their effectiveness and, thus, their value to the firm.

However, while replicating the exact strategies of other firms may be perceived as safe, this simple imitation may not always be effective because outcomes depend on the context in which an organization operates (Sousa and Voss 2008). Prior research, therefore, cautions against imitation without context similarity, referring to the degree to which practices that work in one context are likely to work in another (Csaszar and Siggelkow 2010). The impact of context similarity is particularly relevant for the study of MCS imitation, given the importance of firms choosing MCS that match the transaction conditions.

In particular, Speklé (2001, p. 420) points out that the control structure should be uniquely tailored to the control needs of the specific transaction and cannot be simply replicated within other transactions. This makes a particular set of control mechanisms appropriate for managing relationships in one context, but not necessarily in another, given contextual mismatches. An inherent risk of imitating a seemingly successful set of controls is thus not fitting the underlying attributes of the considered transaction, likely resulting in control misalignment.

### 3. Evidence on the occurrence of MCS imitation and misalignment

In order to examine MCS imitation as a potential explanation for control misalignment, Reusen and Stouthuysen

(2017) collected survey data at the level of the buyer occupying an ‘intermediary’ role in the supply chain triad.

The study took a multi-step approach in first determining the extent to which MCS usage fits the transaction context according to the TCE logic, thereby arriving at a measure of misalignment; i.e. the residual from the regression that relates transaction context to MCS usage, and subsequently examining the association between the observed misalignment and imitation as a potential driver.

Three elements characterizing the transaction context were considered, namely uncertainty, interdependence, and duration. To assess MCS usage, buyers were asked to indicate the extent to which their firm uses a variety of control mechanisms to manage supplier relationships, including outcome, behavior, as well as social controls.

Overall, findings indicate that firms design MCS in accordance with the TCE reasoning, but with substantial unexplained variance. Subsequent analyses reveal that firms control their upstream suppliers, partially, by imitating how their downstream customer controls them. For this purpose, the study identified the extent to which the buyer manages its relationship with the supplier in the same way as the customer did towards them<sup>3</sup>. Notably, buyers appear to imitate despite variations in transaction context, creating a basis for control misalignment.

In other words, Reusen and Stouthuysen (2017) provide first evidence on imitation as a potential explanation for instances of misaligned control.

#### 4. Reflections on the consequences of MCS imitation and misalignment

It is commonly assumed that imitating successful ideas or practices from other firms is a reasonable and beneficial strategy; however, I provide a word of caution in that imitation, even of ‘best’ practices, is not always desirable.

While firms may be inclined to and have good reasons to copy MCS throughout the supply chain, the transaction context of the upstream relationships does not necessarily mirror that of the downstream one. In this case, as shown by Reusen and Stouthuysen (2017), MCS imitation leads to the use of MCS that are not fully aligned with the transaction context. As such, the potential gains of MCS imitation in the supply chain may not be achieved, to the extent that the relevant parties are subject to different exchange conditions, creating mismatches between control structure and transaction context.

For example, for complex exchange relationships in the second tier involving high levels of uncertainty or interdependencies, MCS imitation would only be effective if the first-tier relationship is also characterized by high uncertainty or interdependencies. If not, the decision to imitate MCS from the first tier to the second tier may result in the employment of insufficient MCS, exposing the firm to substantial residual risk. By contrast, the potential consequences of imitating MCS that provide more

control than is needed given the transaction risks faced, may include a loss of flexibility or offense of another party’s sense of autonomy and cause reactance. For instance, when the second-tier relationship has been in place for a long-time and entails high levels of trust and reduced goal conflicts, MCS imitation would only be effective if the first-tier relationship has also been in place for a long-time. If not, extensive MCS might be copied from the first tier to the second tier, which might lead to excessive costs and, perhaps even more importantly, is likely to foster an atmosphere of distrust and may potentially damage the relationship. Conversely, adopting a relatively simple MCS structure in a relationship that only recently has been established would be inadequate, as these typically require higher levels of monitoring and safeguarding tactics.

Misalignment, in this sense, imposes either insufficient MCS, thus exposing firms to substantial residual risks, or excessive MCS, that is, involving more control than needed given the transaction risks faced (Anderson and Dekker 2015). In either case, misalignment is expected to result in weaker performance and, in the extreme, failures of the exchange relationship.

Note that, while Reusen and Stouthuysen (2017) did not directly study the performance implications of MCS misalignment stemming from imitation, TCE theoretical logic generally holds that firms who control transactions appropriately enjoy performance benefits or, reversely, that firms whose transactions are not properly aligned with the transaction context suffer performance consequences. This underscores the importance for the latter set of firms to adjust their MCS choices and strive for a better fit (Cuypers et al. 2021), or otherwise bear the performance penalties of misalignment. Considering competitive pressures, the consequences might be severe – ultimately running the risk to be outcompeted in the market.

Of direct practical relevance, those responsible for the design of MCS should be wary of the potential adverse effects when imitating so-called best practices from other firms without questioning their applicability in the specific context. For many managers, imitation is an important fact of organizational life, assisting in their decision-making process. However, one should not fall prey to common imitation heuristics such as “imitate the majority” or “imitate the successful” without further thought – rather to carefully evaluate the context and “imitate if similar” or, otherwise, knowledgeably adapt to the specific relationship conditions.

Additionally, realizing that misalignment might occur due to imitation and imperfect adoption of MCS in inter-firm relationships, this should trigger efforts by inappropriately aligned organizations to reduce their degree of misalignment (Nickerson and Silverman 2003). In particular, accountants and controllers could help their firm to realign control structures that are misaligned from a TCE perspective, knowledgeably considering the firm’s risk appetite (Anderson et al. 2017), as well as accounting for adjustment (Sutton and Brown 2021) and opportunity (Phua et al. 2011) costs.

## 5. Conclusion

This article discusses the role of imitation in the establishment and contagion of MCS in supply chains. Since interorganizational imitation shows to be significant factor in MCS decisions, it merits additional consideration in the study of interfirm control. Based on Reusen and Stouthuysen (2017), this article brings to the attention not only the occurrence of MCS imitation across the supply chain, but also provides insights on the potentially undesired consequences such as misaligned control.

By describing imitation effects, new insights on the traditionally assumed context-control relationship emerge. The connection between interfirm control choices and transaction context has been a long-standing concern of accounting scholars (Anderson and Dekker 2015). Context, in general, is “expected to play an important role by restricting managerial choice and working as an efficiency filter shaping the set of practices used by an organization” (Sousa and Voss 2008, p. 710). However, this article illustrates that other factors or behavioral processes, such as imitation, may constrain the extent to which context determines MCS use.

The evidence that firms sometimes pursue mimetic actions despite the possibly resulting mismatch is notable, and suggests limits to successful imitation. To the extent that organizations simply imitate practices they believe have been beneficial elsewhere, without reflecting on the context in which these practices are used, the

transaction may be controlled in ways that are suboptimal if the transaction context alone would be considered. Thus, beyond imitating MCS of organizations that are perceived as being successful (Vosselman 2002), practitioners must deliberately consider whether to replicate exactly or to adapt carefully, depending on similarities in context. In the spirit of purposive efficiency-seeking behavior, I underscore the notion that imitation should “not be a context-independent yes/no choice” (Csaszar and Siggelkow 2010, p. 675). Organizations may continually attempt to improve their operations by imitating others that appear to model the best practice. However, reconciling the ideas from the traditional transaction cost logic and imitation theories, it becomes apparent that, for imitation to be effective, the practices that are copied must fit or be compatible with the particular context. In case of crucial context dissimilarities, firms are better advised to modify and adapt control practices to meet the specific relationship needs.

Another recommendation for managers, accountants and controllers is to assess how well- or misaligned the firm’s MCS structure is, and revise and adjust MCS choices where needed. In their decision-support role, accountants and controllers are ideally positioned to help their firms understand not only the importance to avoid but also the need to adjust misaligned control structures, depending on the specific circumstances and/or preferences, and to mobilize the required resources to do so.

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## Notes

1. Although management control has various definitions, within interfirm relationships, it can be broadly described as the set of mechanisms and practices put in place that motivate and facilitate transaction partners to achieve desired objectives (Dekker 2004; Mahama 2006; Langfield-Smith 2008).
2. The original article was published in *Accounting, Organizations and Society*, Volume 61, Reusen E. Stouthuysen K., “Misaligned control: The role of management control system imitation in supply chains”, Pages 22–35, Copyright Elsevier (2017): <https://doi.org/10.1016/j.aos.2017.08.001>.
3. The study used a three-item scale adapted from Williams (2007): “We tried to manage our supplier relationships exactly like the customer did with us”; “We tried to implement practices from our customer exactly as they existed”; “We tried to copy practices from the customer down to the smallest detail”.

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