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Implementation Barriers for Management Accounting in the Public Sector

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Candidate Declaration

I hereby declare that:

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2. None of the material contained in the thesis has been used in any other submission for an academic award.
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Writing a thesis means showing 'persistence'. The extent to which this statement – given to me when I began writing this thesis – is true, became (painfully) apparent to me at so many different challenging points in this research journey. So many times I thought that I was close to completion, only to then realise what I still had to work in and consider.

Now, at the end of this insightful and formative journey, I am fully aware that it would not have been possible to overcome these challenges and show this persistence without the support of a multitude of people.

Abstract

The adaptation and implementation of management accounting/Controlling in the public sector was only partially carried out (this has been noted, e.g., by Hirsch, Nitzl & Schauß (2015); Nuhu, Baird & Appuhami, (2017)), and those implementations that were completed exhibited only limited success. In particular, in Germany, the impact of the implementation efforts of controlling has been disappointing. The complexity of implementations of management accounting/Controlling (as noted, e.g., by Granlund, 2001; Gosselin, 1997; Baxter & Chua, 2003) is even more pronounced in public institutions due to the social and political context than in private sector organisations (Hoque, 2014). Implementation barriers, particularly on a personal level in the form of resistance, persistently make an introduction more difficult. The underlying reasons for resistance have been studied just as little (Parvis-Trevisany, 2006; Agasiisti, Catalano & Erbacci, 2018) as the behavioural science aspects impacting the behaviour of actors in the implementation (Parvis-Trevisany, 2006). Hence, there is a need to study particularly the specific motives and behavioural aspects of actors in the public sector (Hoque, 2014); this thesis meets this demand and aims to examine implementation barriers as well as aspects of and reasons for resistance in greater depth. The empirical study is based on the introduction of a complete controlling concept during the refugee crisis. The empirical foundation of the case study involved a combination of interviews and participant observations. They were supplemented by expert interviews in order to increase the significance of the results and to make a comparison of a problematic with a successful introduction. The thesis examines resistance and its triggers on the basis of behavioural reasoning theory and combines it with behavioural science approaches, including cognitive limitations of the individual actors. The resistances and triggers identified in the case study extend the behavioural reasoning theory with additional 'reasons against' for the introduction of management accounting/Controlling. In the case study, the following 'reasons against' were identified: (1.) fear of transparency, (2.) faulty understanding of Controlling (Controlling as monitoring ('Kontrolle')), (3.) overwhelming due to insufficient learning process and (4.) overwhelming due to overambitious targets. The resistance behaviour can be explained by cognitive limitations. For example, the phenomena of overly ambitious targets is influenced by the cognitive limitations of the implementing actor in the form of availability and representativeness heuristics as well as anchor effects. In addition, the role of cognitive dissonance and information overload in the implementation process is highlighted and used as an explanatory approach for the resistance that occurs. The study shows also that different resistance behaviours occur under identical conditions. Further it shows the impact of resistance during a controlling implementation, in that the scope of top management support is limited due to resistance. .

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List of Abbreviations

ABC	Activity Based Costing
BSC	Balanced Scorecard
e.g.	for example, lat.: exempli gratia
FTE	full time equivalent
HR	human resources
i.e.	that is, tat.: id est
KPI	Key Performance Indicator
IT	Information Technology
MIS	Management Information System
PMS	Performance Management System [only abbreviated for the context of de Waal & Counet (2009)]
UK	United Kingdom
US	United States (of America)
vs.	versus
WHU	Wissenschaftliche Hochschule für Unternehmensführung

Implementation Barriers for Management Accounting in the Public Sector

1. Introduction

1.1 Meaning and Significance of the Topic

Meaning and Value Added of Controlling in Public Administration

Management accounting and Controlling in public administration have not established themselves or had the anticipated impact their advocates, pioneers and reforms envisioned.

The circumstances of the influx of migration to Germany in 2015 and the Corona pandemic in 2020 demonstrate the need for transparency regarding public sector performance and impact in order to inform and guide policy decisions. This need for transparency is the basic requirement for management accounting/Controlling, in line with its information supply function. For the most part, the management accounting/Controlling practices of the public administration do not meet this requirement. Thus, the impact of the insufficient data became apparent when attempts were made to determine the number of refugees who had entered the country or filed claims for asylum (Anonymised Source 18, 2020, p. 37)[1] as well as in efforts to ascertain the amount of Corona cases[2]. A positive counterexample is the German Federal Employment Agency, which was able to draw on their advanced Controlling system and provided extensive labour-market reporting showing the impact of the pandemic on the job market.[3]

Management accounting/Controlling fundamentally plays a core role in enhancing the performance of public administration by advancing a 'culture of performance' and increasing accountability for effectiveness and efficiency (Hoque, 2003, p. 206). Furthermore, management accounting can support public administration to establish more effective and efficient cost control and decentralise the responsibilities of resource allocation (Chia & Koh, 2007, p. 189–190). Without introducing appropriate, centralised control mechanisms and systems, the decentralised decision authorit ypurported by New Public Management reforms cannot succeed (Kuhlmann, 2010, p. 1120). Accordingly, Flury & Schedler (2006, p. 229) see cost- and performance accounting as an important instrument for the introduction of New Public Management. Generally, management accounting/Controlling can be seen as a significant driver behind the transformation

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[1] The discrepancy between the amount of newly arrived asylum seekers and the amount of filed asylum applications is referred to as the 'EASY-Gap', in reference to the EASY-System, which was used to record asylum applications (Anonymised Source 16, 2017, p. 17).

[2] This issue was much reported upon in public news. "False key figures" for Cabinet decisions with a generally mistaken aggregation of data (Schütte, 2020) and incorrect reporting of the Corona case numbers (Dambeck, Palm & Seibt, 2020) were criticised. Problems with determining the number of Corona cases emerged particularly at the level of municipal public health agencies, such as in the city Düsseldorf (Landeshauptstadt Düsseldorf, 2020). In response, the Institute for Economy (2020) urged a change in the way in which Corona cases were determined.

[3] Information gathered in an interview with an expert.

of public administration along the lines of New Public Management. Management accounting introduces new processes, structures and information, on the basis of which leadership decisions can be made, the administration can be managed and public accountability can be maintained.

There is a general consensus that public administration requires management accounting/Controlling adapted to the specific conditions (incl. Weber, 1991, p. 54, Radnor & McGuire, 2004, p. 257; Wisniewski & Stewart, 2004, p. 223; Swiss, 2005, p. 592). Therefore, management accounting/Controlling[4] shall, for the purpose of this thesis, be understood according to the definition of Hopper, Tsamenyi, Uddin & Wickramasinghe (2009) as a system that "embraces processes, structures and information for organizational decisions, governance, control and accountability" (p. 470). The study thus employs a conceptual framework that specifically takes historical, social, political and economic factors into account. This includes, as outlined in Section 2.2, also the views of Van Helden & Uddin (2016, p. 35), who advocate a broader framework for the public sector. Due to overlapping content for the public sector, performance measurement/management instruments are explicitly included in this thesis. This is eminent as the German concept of Controlling and also the conception of the term in case organisation contain concepts that are assigned to performance management in the English speaking world. In the thesis, the terms management accounting and Controlling and the associated instruments are always reflected in the context in which they are referenced in their original source. This takes into account that despite widespread equation (e.g. by Wagenhofer, 2006, p. 2, Hirsch , 2008, p. 40, Weber & Schäffer,2016, p. 28), country-specific aspects and interpretations of the terms management accounting and Controlling are neglected (Hoffjan & Wömpener, 2006, p. 252). A similar approach is taken with regard to performance management. The distinction helps to make the contribution in the research streams of management accounting/Controlling and performance management clearer.

Problems of Implementing Controlling in Public Administration

As of yet, the New Public Management movements, which aimed at increasing transparency, effectiveness and efficiency in public administration, were only partially successful and a disappointment to many (Chan, 2004, p. 205; Bogumil, Grohs, Kuhlmann & Ohm, 2007, p. 40; Kuhlmann, 2010, p. 1120; Schuberth & Rentmeister, 2012, p. 12; Weber, 2014, p. 10). Over the years, the New Public Management reforms in a variety of countries did little to change

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[4] A conceptual discussion of the terms 'management accounting' and 'Controlling' follows in Section 2. Unless noted otherwise, the terms are employed as they appear in their original context and are used in tandem when overarching issues are discussed.

perceptions of public administration, which continues to be seen as ineffective and inefficient (West & Blackman, 2015, p. 74). As a result, 83% of German citizens find that the processing of their requests takes too long (Heithecker & Rohleder, 2020, p. 3). The adaptation and implementation of management accounting/Controlling were only partially carried out[5] (this has been noted exempli gratia (e.g.) by Hirsch, Nitzl & Schauß (2015, p. 193–196); Nuhu, Baird & Appuhami, (2017, p. 107)) and those implementations that were completed only exhibited limited success. Almost 60% of the implementations of performance management/control instruments failed in that the tools are not regularly utilised by the organisation's staff (de Waal & Counet, 2009, p. 380).[6] Rosengart, Hirsch & Nitzl (2018, p. 469) describe the current state of affairs as marked by "disillusioning cases of the implementation of performance-management-driven steering of public institutions in Central Europe"[7]. Symbolic introductions, in which management accounting instruments are introduced but only used ceremonially rather than actually impact decision-making, are a widespread phenomenon in the public sector (Cavalluzzo & Ittner, 2004, p. 249–250; Saliterer, 2010, p. 356).

Especially in Germany, the impact of implementation efforts has been disappointing so far. While it may be postulated that Controlling has been introduced, leadership tends not to employ its mechanisms themselves, which often results in staff rejecting the new systems as well (Schuberth & Rentmeister, 2012, p. 13). It has been noted repeatedly that the introduction of management accounting in the public sector entails a high level of complexity. The diverse social and political forces emanating from the relevant stakeholders make the circumstance of management accounting/Controlling more complex and demanding than in the context of a private firm (Peng, Pike & Roos, 2007, p. 551; Hoque, 2014, p. 49). Even so, it is surprising that the implementation has been marked by such difficulty. In the abstract, the constraint of a tight public budget, which is seen as a central challenge by administrative officials (observed by

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[5] Following a study by Kuhlmann (p. 1120), by 2010 a new budgeting system had been comprehensively introduced to about one third of German municipal agencies (in an additional 34% it was partially introduced in some service units). However, only in 16% was the newly introduced budgeting system linked to measurable targets and performance goals. In Austria, only 10,2% of New Public Management reforms entailed concepts like management accounting, reporting or performance indicators (Hammerschmid & Meyer, 2005, p. 726). The introduction of Controlling in Austria unfolded in line with the New Public Management movement and alongside "multi-level-arrangements set in an administrative law", a restructuring of all tax offices and "new budgeting for the entire state level" (Hammerschmid & Meyer, 2005, p. 714). In Italy, too, an implementation gap between national and municipal reforms is identified (Capano, 2003, p. 794; Ongaro & Valotti, 2008, p. 174). In addition, the use of performance information in public administration tends to be limited (Kuhlmann, p. 1120).

[6] The failure rate of 56% (average, with a median of 60%) emerged in a survey of 31 experts who had experience with an average of 24 implementation projects.

[7] Rosengart, Hirsch & Nitzl, 2018 (p. 469) reference the work of Kuhlmann (2010) which examines Germany, France and Italy, in addition to drawing on the already presented research on the Italian context by Ongaro & Valotti (2008) and Capano (2003).

Hammerschmid, 2010, p. 152), and the resulting need for an effective, efficient and economical workflow in public administration (Jörges-Süß, 2007, p. 223) ought to suggest a favourable context for the implementation of management accounting/Controlling, according to this researcher. The introduction of New Public Management in Austria demonstrates that the fundamental need for management accounting/Controlling was recognised. 47,1% of interviewed reform participants[8] expressed a desire for increased autonomy and flexibility in processes relating to budgeting and personnel planning, thereby referencing aspects enabled by an introduction of Controlling (Hammerschmid & Meyer, 2005, p. 726). This practical example already implies that there are manifold and specific factors in the context of public administration which inform the implementation barriers and resistance preventing the introduction of management accounting/Controlling in the public sector. An implementation is the critical transition period between a decision in favour of introducing the given innovation and the routine use of that innovation by staff. In this transition phase, the members of the organisation should accept the introduction, ideally expand capabilities as necessary and utilise the innovation in a consistent and committed manner (Klein & Sorra, 1996, p. 1057; de La Villarmois & Levant, 2011, p. 245).

Following the conceptual definition of Krüger (1994) implementation barriers are understood as substantial/functional barriers to change (on the levels of strategy, structure, system, and potential for realisation), as well as /external and personal barriers. External barriers refer to groups of people or circumstances within an organisation's environment. Personal barriers, with the levels of culture/philosophy, authorities and human resources, include attitudinal and behavioural barriers (p. 361–363). Resistance may produce barriers on the level of the individual, the group or the organisation, inhibiting change (Argyris & Kaplan, 1994, p. 83). Attitudinal or behavioural barriers can be subsumed as a part of personal barriers. In the following study, resistance and implementation barriers are differentiated[9]. A symbiotic causality can be observed between barriers and resistance in that in certain contexts implementation barriers give rise to resistance and in others resistance brings about implementation barriers. Krüger (2006, p. 156) argues that barriers must be known so that potential resistance can be anticipated. This means that systemic barriers in particular, result in a specific type of resistant behaviour.

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[8] Hammerschmid & Meyer (2005, p. 714) examined a total of 215 reform projects in 2001 and 2002 and highlighted the observed project content as part of the larger reform movements.

[9] The concept of resistance is increasingly understood as being synonymous with a barrier for the process of implementation (e.g. Parvis-Trevisany (2006, p. 87) also lists resistance as a barrier in her compilation of implementation barriers).

In the public sector as a whole, implementation barriers and resistance are fairly extensive and management accounting specifically constitutes a field in which a new introduction faces many challenges. Schedler, Guenduez & Frischknecht (2019, p. 16) underline the relevance for the public sector by arguing that, in the public sector, the institutional barriers are deeply embedded in the political and social system, making them harder to compensate (Schedler, Guenduez & Frischknecht, 2019, p. 15–16).

Despite persistent interest in the implementation of management accounting and Controlling in public administration[10] and in spite of the influx of papers on pertinent problem statements over the past decades (Helden, van & Uddin, 2016, p. 13), how to guarantee a successful implementation remains unsolved in both theory and practice.

The present thesis offers a theoretical contribution to behavioural theory, with practical relevance, to the study of implementation barriers for management accounting/Controlling in the public sector.

Theoretical Foundation and Contribution of the Thesis

For a deeper examination of implementation barriers and resistance, the lens of behavioural theory is adopted. Behavioural reasoning theory is used to explain the resistances encountered in the case and expand on them with additional insights into the triggering of resistances. Behavioural reasoning theory determines the dependencies and linkages between beliefs or values, reasons (for and against), global motives (attitude, subjective norm, and perceived behavioural control), intentions, and behaviour (Westaby, 2005, p. 99). Behavioural reasoning theory focuses on context-specific reasons (e.g., organisational reasons) when explaining managers' intentions. In contrast to traditional theories, behavioural reasoning theory explains people's behaviour beyond what can be explained by global motives alone (Westaby, Probst & Lee, 2010, p. 482). The distinction of behavioural reasoning theory into 'reasons against' and 'reasons for' a behaviour (Westaby, 2005, p. 102) coincides with the research objective of the thesis and enables a targeted extension. 'Reasons against' are equated with resistance or reasons for resistance (e.g. Sahu, Padhy & Dhir (2021, p. 21). The resistances and triggers identified in the case extend the behavioural reasoning theory with additional 'reasons against' for the introduction of management accounting/Controlling. In the researcher's opinion, behavioural reasoning theory, with its foundation in psychology and focus on the "reasons" factor, is therefore

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[10] This references the wider contributions of New Public Management literature, which are further discussed in Sections 2.2,2.3.6.2 and 2.3.6.3.

predestined for the study of implementation barriers and resistance – also because it takes into account global motives and social aspects that are of great importance in the public sector.

There is a call to apply behavioural reasoning theory using qualitative methods to better understand people's behaviour. It is also suggested that theories similar to behavioural reasoning theory should be supplemented with other variables of behavioural science to determine explanations regarding the relationship of the variables (Sahu, Padhy & Dhir, 2020, p. 13). The thesis addresses both issues. The resistances identified in the case study expand behavioural reasoning to include context-specific reasons for introducing management accounting/Controlling. The context-specific reasons are additionally explained by further behavioural science approaches in the form of cognitive limitations. Cognitive limitations can trigger resistances, and are in turn themselves, triggers of implementation problems (e.g., capability limitations). In this respect, cognitive limitations as determinants of behaviour have a high significance for the thesis and are included in the explanation of behaviour and considered in the extension of behavioural reasoning theory. The thesis takes into account cognitive distortions to perception (cognitive dissonance), knowledge limitations and cognitive distortion in judgment (representativeness heuristics, availability heuristics, and anchoring effects), and the phenomena of information overload and functional fixedness/fixation.

1.2 Problem Statement and Research Needs

The research on implementation barriers for management accounting/Controlling in the public sector can be located in two research domains which are marked by inherent complexity yet are individually inconclusive and contain research gaps. This study builds upon the limitations and oversights prevailing in each field, as outlined in what follows. The theoretical contribution of this thesis is situated and presented in Section 1.4.

1.2.1 The Field of Management Accounting Change/Implementation Research

Within the research on management accounting, an increased interest for management accounting change has emerged[11] (Scapens & Bromwich, 2010, p. 279). Researchers working in this vein concern themselves with the shift and transformation of (management) accounting systems (Hirsch & Schneider, 2010, p. 11) and reference the introduction of various management accounting instruments and mechanisms (Bredmar, Ask & Frisk, 2014, p. 129). Management

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[11] 15% of all papers published in the Management Accounting Research Journal between 2000–2009 concerned themselves with management accounting change. This constitutes the third largest thematic focus, following management and organisational control.

accounting change is linked to a particular degree of complexity. Granlund (2001, p. 158) contends that changes to management accounting practices appear to be more challenging than changes to any other organisational interpretive scheme. He traces this difficulty particularly in the process of implementation (Granlund, 2001, p. 144) and references relevant empirical studies (e.g. Gosselin, 1997; Shields, 1995; Johnson & Kaplan, 1987), some of which are also drawn on over the course of this thesis in order to investigate implementation barriers.[12] The research thus far reveals that the process of implementation is far more complex than researchers had believed. Research papers regarding the implementation of management accounting tend to raise more questions than they answer (Gosselin, 1997, p. 119). As of yet, the papers have not conclusively or satisfactorily satiated the need for research on the implementation of management accounting instruments. The various approaches to the study of implementation processes such as factor studies, consisting primarily of success factor studies and the study of activity based costing (ABC) implementations, as well as process-oriented approaches, each reveal shortcomings and research gaps. Factor studies are usually rooted in contingency theory and aim and examining factors which positively or negatively impact a change in management accounting which occurs in line with a process of implementation (Wanderley & Cullen, 2013, p. 300–301). What factor studies contribute to management accounting change research is a broad view of the organisational context in which external impact factors are considered (Wanderley & Cullen, 2013, p. 302). The relative meanings of various factors on an implementation have been addressed by various case studies (e.g. Anderson & Young, 1999; Malmi, 1997). However, the interplay between factors as well as the inherent complexity arising from human impulses are not considered (Granlund, 2001, p. 145). Social and political hurdles like the inclusion of employees and resistance are identified as manageable hinderances. The conflict of interest at the heart of the observed phenomenon receives little attention (Modell, 2007, p. 343; Wanderley & Cullen, 2013, p. 302). The methodological critique expresses that the survey-based study of ABC implementations barely exposes the complexity of the implementation (Modell, 2007, p. 340).

Processual approaches framed by institutional theory have taken up these critiques and give credence to the expansive social and political implications of management accounting change (Modell, 2007, p. 344). Baxter & Chua (2003) utilise the term 'alternative management accounting research' to describe the "unpredictable, nonlinear and socially-embedded nature of management accounting change" (p. 112). Especially thanks to the research by Scapens and by Burns & Busco, which considers the relevant roles, routines and institutions, a nuanced

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[12] Here, the contribution by Johnson & Kaplan (1987) is of primary importance for the formulation of a conception/understanding of management accounting.

investigation of management accounting change that identifies and scrutinises organisational conflicts and the source of resistance has been enabled (Burns, Ezzamel & Scapens, 1999, p. 29). Busco & Scapens (2011, p. 325) argue that an increased understanding of the heterogeneity and complexity of organisational influences facilitates a more successful design. However, institutional theory as a whole has been subject to critique (e.g. Suddaby, 2010, p. 17), and with it the work by Burns & Scapens (2000)[13] has come under fire (e.g. Dillard, Rigsby & Goodman 2004, p. 523). There is a sweeping demand for an expanded view of human behaviour, which this paper seeks to heed.[14] The reason behind an implementation's failure is often irrational resistance, expressed by members of staff, against the principally rational initiative of change. It follows that the reasons informing difficulties and resistance must be identified in order to prevent the emergence of barriers (Parvis-Trevisany, 2006, p. 61–78). Thematically, research is currently needed to address the question of use. Oftentimes, implementation research does not sufficiently consider the application (Allain & Laurin, 2018, p. 182). While the implementation of ABC systems has been extensively researched, Allain & Laurin (2018, p. 182) contest that a broad understanding for the problems arising in the actual implementation of ABC systems remains absent from the literature on cost systems. The prospect of application is not considered in the existing literature on implementation difficulties. The research on processes implementing management accounting is, as of yet, centred on success factors[15] (Granlund, 2001, p. 144). So far, studies on implementation processes of management accounting are marked by notably different focal points and reveal varying degrees of depth in the analysis of hindrances and barriers. This problem highlights the necessity for structuring the identified barriers as executed in the literature review.

1.2.2 The Field of Public Sector/Administration Research

On account of the features inherent to the public sector, and the complexity they entail, the context has developed into an attractive field of study. Research in the fields of public finance, public accountability and public sector accounting has notably increased (Lapsley & Skaerbaek, 2012, p. 355). The public administration is marked by recurrent reform attempts with uncertain

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[13]The framework given by Burns and Scapens has had a marked impact on management accounting research, particularly in the study of processes of change in management accounting. It forms the theoretical base for a variety of studies in the field of management accounting change and is considered to have been integral to the garnered insights (e.g. Wanderley & Cullen, 2013, p. 302). The framework is based on the perspective that systems and practices of management accounting are organisational rules and routines, the institutional character of which must be considered in order to understand management accounting change (Burns & Scapens, 2000, p. 21).

[14] An extensive discussion of the shortcomings of institutional theory is provided in Section 2.4.1.

[15] Studies on success factors for ABC include Innes & Mitchell (1990), Shields (1995), Anderson (1995), Gosselin (1997), Liu & Pan (2007)

outcomes and shaped by expectations on social matters regarding justice, responsibility and equality which drive the pressures of social change (Arnaboldi, Lapsley & Steccolini, 2015, p. 2; van der Voet, Kuipers & Groeneveld, 2016, p. 847). The complexity of the distinct culture of leadership and political influence serves to particularly impair management and steering (Arnaboldi, Lapsley & Steccolini, 2015, p. 1–2).

The difficulty of introducing changes has been extensively and frequently noted, wherein the management of the change is as decisive as the content of change itself (Isett, Glied, Sparer & Brown, 2013, p. 2). Schedler & Proeller (2011, p. 213) state that, in projects of change, administrative culture is still given insufficient consideration. There still is a lack of understanding regarding what administrative culture is and what relevance it has. The large body of literature on New Public Management that considers changes in public institutions does not address or explain the failure or success of processes of organisational change (Kickert, 2014, p. 694). Rather, it merely exposes problems arising in implementations and changes related to management instruments in the public sector. This backdrop of complexity makes performance management the ultimate challenge for the public sector (Arnaboldi, Lapsley & Steccolini, 2015, p. 1). In relation to the research on the operationalisation of New Public Management, Lapsley & Pallot (2000, p. 227) identify the need for further research regarding the significance of the public sector's management style and the application of management accounting instruments as intended by New Public Management.

There is a scarcity of empirical studies on the implementation of assorted Controlling instruments. Reasons for this are, among others, the diversity in public services and the various implicated stakeholders (Greatbanks & Tapp, 2007, p. 850). The implementation of other instruments, such as the balanced scorecard, has been examined. In so doing, however, neither actors' diverse motives, informed by organisational/economic self interest, nor the organisational and social implications of behaviour were incorporated.

Hoque (2014) sets out the importance of studying implementations specific to the public sector as the relevant social and political context produces a higher complexity for accounting in public institutions which requires an investigation of the specific motives and factors (p. 49). In the research on management accounting, the unique nature of public sector organisations was largely ignored. Authors of the current literature have recognised the distinct nature of the public sector and classified it as a domain for future research in addition to addressing management accounting on the sidelines of related disciplines like accounting (Pollanen R., 2011, p. 381). The necessity of studying implementation processes in light of the specific characteristics of the public sector has been drawn out in more recent papers (van der Voet, Kuipers & Groeneveld,

2016, p. 843). In the overarching research on processes of change in the public sector, empirical studies note the plurality of failed implementations, but they typically fail to address the management of the change as an implementation problem (Stewart & Kringas, 2003, p. 686). Kuipers et al. (2014, p. 15) detect a low degree of detail in the study of success and failure in a process of change. There is an insufficient consideration of the characteristics of the public sector in reference to the transformation at hand. Lapsley & Skaerbaek (2012, p. 356) draw out two aspects to guide future public sector research, both of which are addressed in this thesis: "the capacity of public sector institutions to initiate and embrace innovations" and "the influence of the public sector context as promoting new ways of thinking or being an obstacle to innovation".

In conclusion, it can be asserted that no analysis specifically on the implementation barriers for Controlling in the public sector exists. Earlier works merely discuss implementation barriers for management accounting in private corporations. The characteristics specific to the public sector have not been considered. The interplay between various implementation barriers and their background/causes has been equally disregarded.

Presenting the complexity and interdependency of individual factors is additionally necessary to address the divergent conceptions of the significance of the overarching parameters (such as environmental factors) for the process of implementation in public administration. In addition, the implementation efforts are a recent emergence. It can be assumed that public institutions have yet to retrospectively evaluate the process and publish conclusions.

1.3 Introduction of the Case Study

The case study at a Federal Agency for Migration is particularly relevant to research on implementation barriers since it illustrates an introduction in a context where previously no Controlling instruments had been used. Particularly the fact that a wholly new system (Controlling concept) was introduced, distinguishes this case from other case studies in which the introduction of singular (new) instruments was examined. In this way, special insights can be garnered that enrich existing theories. specific, new insights on implementation barriers and the cause for resistance in the public sector can be generated. The case study has special relevance for science and practice also due to the crisis situation at the Agency for Migration during the refugee crisis.

In the present case study, data was collected through semi-structured interviews, document analysis and participant observation. To conduct the study, the researcher spent about nine months at the organisation, taking on a clinical perspective following Schein (1987), which entails a combination of the role of researcher and a consultant. This enabled the uncovering of the taken-for-granted assumptions that constitute the organisational culture, as outlined by Busco

& Scapens (2011, p. 328), as well as the investigation of resistance and the underlying behavioural motives. The case study was triangulated with expert interviews. Since the researcher and individual experts were additionally involved in the introduction of Controlling at a Federal Agency for Labour and Social Affairs, a comparative analysis was enabled. The comparison between a successful and a problematic introduction is considered particularly valuable (Hoque, 2014, p. 49), even more so since the same actors were embedded in comparable parameters and were partly involved in both implementations.

As such, behavioural reactions can be specifically compared and deductions made with regard to motives and reasons. The expert interviews additionally support an overarching positioning of the case study findings, as the experts have experienced or driven forward several implementations. The required practical relevance of science can be increased by pointing out discrepancies in the views of the importance of certain implementation barriers and phenomena by distinguishing between experts from practice and research.

1.4 Aims of the Study and Research Questions

The aim of the thesis is to create a specific view on implementation barriers for management accounting/Controlling for the context of the public sector. In an initial step, this is achieved through an extensive literature review, which specifically brings together management accounting research and the public sector-specific literature of performance management research. The summary and classification of implementation barriers identified by various existent studies serves primarily as a contribution to applied management accounting research for the public sector.

The empirical insights of the case study supplement and further detail the standing research. The case study is intended to identify specific implementation barriers for the introduction of a complete Controlling concept and the reasons for the emergence of resistance. The research intends to investigate the factors and reasons for the failure of an implementation of Controlling in the public sector in greater depth. In particular, this entails the identification of reasons for resistance and relevant cognitive limitations among involved actors. This study of causes for resistance and the emergence of barriers supplements behavioural theory. The behavioural reasoning theory is thus supplemented by further reasons for the introduction of management accounting/Controlling in the public sector.

Overall, the thesis contributes to behavioural theory and the body of the research on management accounting change and public administration. Through the research approach based on the triangulation of both the theoretical inquiry, connecting management accounting and

performance management/measurement literature, an extensive analysis is ensured. The researcher aims to develop a summative assessment of the state of the research by bringing together all the viewpoints, thus gaining deeper, specific insights through the case study. The empirical triangulation in the case study, combining participant observation and interviews reduces biases and enhances the credibility of the research findings. The supplement of expert interviews enables a comparative case study with a less successful implementation as well as an overarching classification of the findings.

The study is structured around the following research questions:

▪ What specific implementation barriers exist for the introduction of management accounting/Controlling in public institutions?

▪ What implementation barriers of personal nature exist in the form of resistance to the introduction of management accounting?

Management accounting/Controlling is viewed as a whole and not reduced to a singular composite instrument such as a balanced scorecard. In this way the study at hand differs from the existing papers on implementation barriers, which by and large examine the introduction of singular instruments.

To add nuance to the study of barriers, resistance emerging during the introduction of management accounting/Controlling is scrutinised. Thus, an intentional examination of behavioural aspects and cognitive limitations is carried out. The following research question is derived:

▪ What influence do cognitive limitations have on the implementation process in the public sector?

This research question explicitly addresses the research gap identified by Parvis-Trevisany (2006, p. 259), in that the cognitive limitations among the decision makers and employees involved in an implementation process are scrutinized.

Success factor studies on the implementation of management accounting in the public sector are already available (e.g. Zin, Sulaiman, Ramli & Nawawi, 2013; Hirsch & Schulte, 2014; Siverbo, 2014), yet they do not suffice in bridging the gaps in the research. Generally, success

factor studies do not adequately explain the success or failure of efforts to implement management accounting (Malmi, 1997, p. 460). Pravis-Trevisany (2006) argues that success factor studies have a limited ability to grasp the grounding of the barriers at play (p. 80). Insights from successful implementations cannot simply be inverted in order to derive indicators of potential hurdles and barriers: the absence of success factors does not wholly explain the presence of challenges. Such an approach would not contribute real clarity on barriers in implementation processes (Kirsch, 1978, p. 462). Furthermore, insights from failures are harder to obtain and therefore less represented in the research (Hoque, 2014, p. 49). By studying implementation barriers, the research at hand improves the understanding of processes of implementation and heeds Bromwich and Scapens (2016, p. 5) request to make management accounting ‚more useful‘.

Limiting the Scope of the Study

The study is geared at considering the introduction of a complete system, thereby differentiating itself from much of the existent research on implementation barriers, in most of which the introduction of singular instruments is examined. The thesis draws on the concept of 'sufficient use' to frame its analytical approach to implementation. Sufficient use is the highest systematic goal of a process of implementation, according to Riemenschneider and Kolks, (Riemenschneider, 2001, p. 77; Kolks, 1990, p. 108). A sufficient use is realised when the system is put into practice in a factually correct way, and the object of implementation is met with acceptance by its users and is integrated into staff behaviour (Daniel, 2001, p. 36; Riemenschneider, 2001, p. 77). Subsequently, this thesis aims at identifying the barriers and behaviours which hamper or inhibit sufficient use. The study does not consider the contextual impact factors of the organisation's size (e.g. Baird, 2007) and does not specifically classify the operative purpose/service at hand. The study is focused on implementation efforts on the federal level but does reference insights from smaller agencies and e.g. the educational system.

1.5 Research Methodology and Methods

The public sector is characterised by social structures and a multitude of particular interests. In order to examine barriers and resistances in this context, the researcher adopts the position of critical theory with an primarily inductive approach for this thesis. Positivist assumptions within the functionalist approach, as prevalent in management accounting mainstream research (Lukka, 2010, p. 112; Wanderley & Cullen, 2011, p. 27) are insufficient to capture the complexity of public sector implementations. An interpretive approach is also

insufficient, as it does not take into account the social and political factors that play a role in the implementation of Controlling. Critical theory, in contrast, according to Forester, emphasises the practical, moral, and political aspects in interactions and how these are distorted and reinforced by the social structure (Johnson & Duberley, 2000, p. 122). It is considered to expand the research potential when investigating the behavioural dimension in relation to accounting. Critical theory can generate knowledge about management accounting practices in the context of society and organisation, as existing methodologies are challenged (Alvesson & Willmott, 2012, pp. 157–162). Overall, critical theory is consistent with the researcher's view of the human, which is applied to this study, and with the research approach to generating knowledge. Critical theory doubts the "value free" nature and objectivity of science (Darwin, Johnson & McAuley, 2002, p. 366), understands knowledge as socially constructed, and calls for social connections and "moral imperatives" to be central to organisational change (Gill, Johnson & Clark, 2010, p. 207). Critical theory thus enables the researcher to explore taken-for-granted assumptions in an organisation shaped by social connections and values through an innovative research set-up with a reflective approach (of triangulation).

The research questions are addressed through a case study; that is in line with critical theory. Critical theories, including Morrow & Brown (1994), consider nonstatistical, comparative case studies to be most compatible with critical theory research questions. Critical case studies enable a more in-depth investigation of current practices with the questioning of existing structures and taken-for-granted assumptions (Myers, 2020, p. 95). The collection of data for the case study is based on observations, interviews and document analyses. By triangulating these three qualitative methods, the researcher aimed to enhance the significance of the research conclusions. In particular, critical theory advocates that the researcher assumes the role of a consultant. By participating in the case from March to December 2016, the researcher was able to observe behaviour during the introduction process. The explanatory scope of participant observations for qualitative research is considered to be very high, as they allow intersubjective behaviour and motives to be explored directly (Yin, 2018, p. 114). Schein considers it possible to make the "manifest side of the culture" visible through this approach (Schein, 1991, p. 253). As a consultant for Controllers, this primarily concerns the reactions to the handling of the first key figure control in the performance dialogues, in which, in particular, the initial reactions of operative managers could be observed when they first came into contact with a Controlling concept.

To explore the case, ten interviews were conducted, differentiating between the various groups (top managers, Controlling leadership, Controllers and operative managers). All the interviews were conducted in an open manner and enabled individual focus on the interviewees.

The interview guide served as a basis for recording the case, while selection of the individual questions was adapted to the interviewees and the course of the interview. The individual interview style is reflected in the duration of the various interviews, ranging from 0:41:13 to 2:26:10. The interview guide was derived from the researcher's observations and developed iteratively. The observed resistances shaped the focus of the study of resistance. In order to conduct Controlling-specific research, conceptual aspects and their impact on the individual were asked. The researcher is aware of the ethical challenges associated with this research approach and proactively addresses them.

1.6 Motivation for the Study

The study of implementation barriers is a topic of particular significance to this researcher. While working as a Controller in a Federal Agency for Labour and Social Affairs, the researcher observed a process of implementation, from just after its inception through to its conclusion, from the perspective of an actor in the system. In 2015, the researcher was tasked with participating in the project team responsible for actively designing the implementation of Controlling at a Federal Agency for Migration. Since 2017, this researcher has supported various projects introducing Controlling on the federal level as an external consultant, though this experience is not referenced in the research at hand. Various perspectives on the implementation of Controlling thus come together in this thesis: the view of a Controller, that of an implementing actor and independent researcher and additionally the perspective of an external consultant. The various roles that the researcher has assumed in implementation cases have granted an expansive understanding of the complex interplay between operative management – the management accountant/Controller and top management (initiator). The human reactions to and impacts on various steps of the implementation as well as the employment of instruments were experienced first hand, and thus a particular sensibility therefore was developed.

Employment at the Federal Agency for Migration (concurrent with the case study of the thesis) was particularly formative for the researcher. At the Agency, he helped to develop the concept of a controlling system during the refugee crisis. The experience of working with both top management and staff who had no previous contact with Controlling was impactful and obtained the researcher a new perspective on the topic. In the context of this the researcher gained notable insights into a wide variety of strategic decision-making processes and how these are perceived at other organisational levels. The timing of the introduction due to the refugee crisis was also formative, as there was special media and political attention on the controlling introduction, and a special social responsibility was felt.

Promoting acceptance for the subject of management accounting/Controlling and establishing the topic further is of personal concern to this researcher. The view presented in this introduction, that management accounting/Controlling can assist public administration to enhance its performance and better accomplish its errand, is this researcher's conviction. The researcher intends for this paper to contribute to identifying and eliminating the barriers inhibiting the realisation of this prospect.

1.7 Structure of the Thesis

The above research demands are covered along the structure shown in Figure 1. The thesis comprises a total of six chapters.

In Chapter 2, the literature review forms the basis of the research. It consists of three parts: management accounting terminology, implementation barriers for management accounting and the theory Section on behavioural theory. At the outset of the literature review a conceptual discussion of the terms 'management accounting' and 'Controlling' is carried out in order to ensure a coherent working definition and situate the concepts theoretically. In order to do the particularity of management accounting/Controlling in the public sector as well as the underlying parameters justice, the context of public administration is presented in reference to its impact on various implementation barriers. The second part of Chapter 2 outlines the initial examination of the already identified implementation barriers specific to the public sector. For this the implementation barriers identified in various case studies are structured along five planes. Next, a summative assessment of the state of the research in management accounting and performance management/measurement literature is provided. A summary is presented and certain research questions are specified. The theoretical framework in the third part of Chapter 2, comprising the different approaches of behavioural theory, is considered in reference to its relevance and explanatory scope for the research. The added value of looking at it through the lens of behavioural theory is illustrated. The theoretical concepts of behavioural reasoning theory as well as cognitive limitations and other behavioural concepts are introduced so that they can be referred to in the empirical study to explain behavioural phenomena.

In Chapter 3, the philosophical background is sketched and the research method used for the literature review and empirical study is delineated. Building on this, the research design is once more reflected, particularly in regard to the collecting and processing of data.

From Chapter 4 onwards, the empirical study is advanced. At the beginning of this Chapter, the overarching conclusions in relation to the occurrence of resistance and its impact are prefaced. On the basis of this evidence, the specific conclusions in relation to the identified

primary triggers for resistance during implementation are elaborated. In each case, the grounding of the barrier is presented, the triggers are analysed and the behaviour is explained using behavioural reasoning theory and cognitive limitations.

Chapter 5 discusses the theoretical findings. For this purpose, the thesis is positioned within the existing theory. In addition, the identified 'reasons against' are compared with the current state of research in the field of behavioural reasoning theory.

Finally, Chapter 6 lays out the research conclusions and contributions. The theoretical contribution is subdivided into two aspects: contribution to management accounting literature and behavioural theory respectively the behavioural reasoning theory. In addition, the practical implications and impact of the research on the different stakeholders, including the researcher himself, are deduced. The paper ends with a consideration of the limitations, an outlook on future research as well as closing statements on the implementation of management accounting/Controlling.

Introduction   Chapter 1

Literature Review   Chapter 2

The Framework of Management Accounting/Controlling in Public Administration

Management Accounting and Controlling Terminology

The Context of the Public Sector

Administrative Culture in the Public Sector

Formative Elements in Administrative Culture

Implementation Barriers

Errors and Issues in the Design of the Implementation Process

Organisational and Cultural Barriers

Instrumental and Conceptual Barriers

Resistance to the Introduction

Limited Cognitive Capacities as a Barrier to Implementation

Evaluating the State of the Research

Studies on Implementation Barriers for Management Accounting

Performance Management Studies in the Public Sector

Summary and Formulating Research Questions

Theoretical Framework for the Study

Behavioral Theory

Behavioral Reasoning Theory

Cognitive Limitations and other behavioural aspects

Research Philosophy and Methodology   Chapter 3

Philosophical Approach

Research Methodology

Research Design

Research Methods

Ethical Considerations

Findings   Chapter 4

Overarching Findings on Resistance and Behaviour in the Case

Specific Findings of Causes for Resistance

Resistance because of Fear of Transparency

Resistance and Overwhelming due to Insufficient Learning

Resistance due to Faulty Understanding of Controlling

Resistance and Overwhelming due to Overambitious Targets

Information Overload due to too many Key Figures

No Controlling Competence due to Knowledge Deficits

Discussion   Chapter 5

Positioning in the Behavioral Reasoning Theory

Positioning of the Element 'Reasons against'

Conclusion: Contribution to Theory and Practice   Chapter 6

Theoretical Contribution to the Research

Practical Implications of the Research Paper

Impact of the Research

Limitations of the Research

Relevance of the Research and Avenues for further Study

Concluding Remarks

Figure 1: Structure of the Theoretical and Empirical Study[16]

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[16] Own figure; note: The various Sections for the introduction and conclusion of a Chapter are not included in the visualisation. The presentation of the literature review is condensed.

2. Literature Review Implementation Barriers for Management Accounting/Controlling

2.1 Introduction Chapter 2

The literature review in Chapter 2 consists of three parts – the introduction of the term management accounting and Controlling in public administration (2.2), the specific implementation barriers (2.3) and the presentation of the theoretical framework that underpins behavioural science to explore the case (2.4).
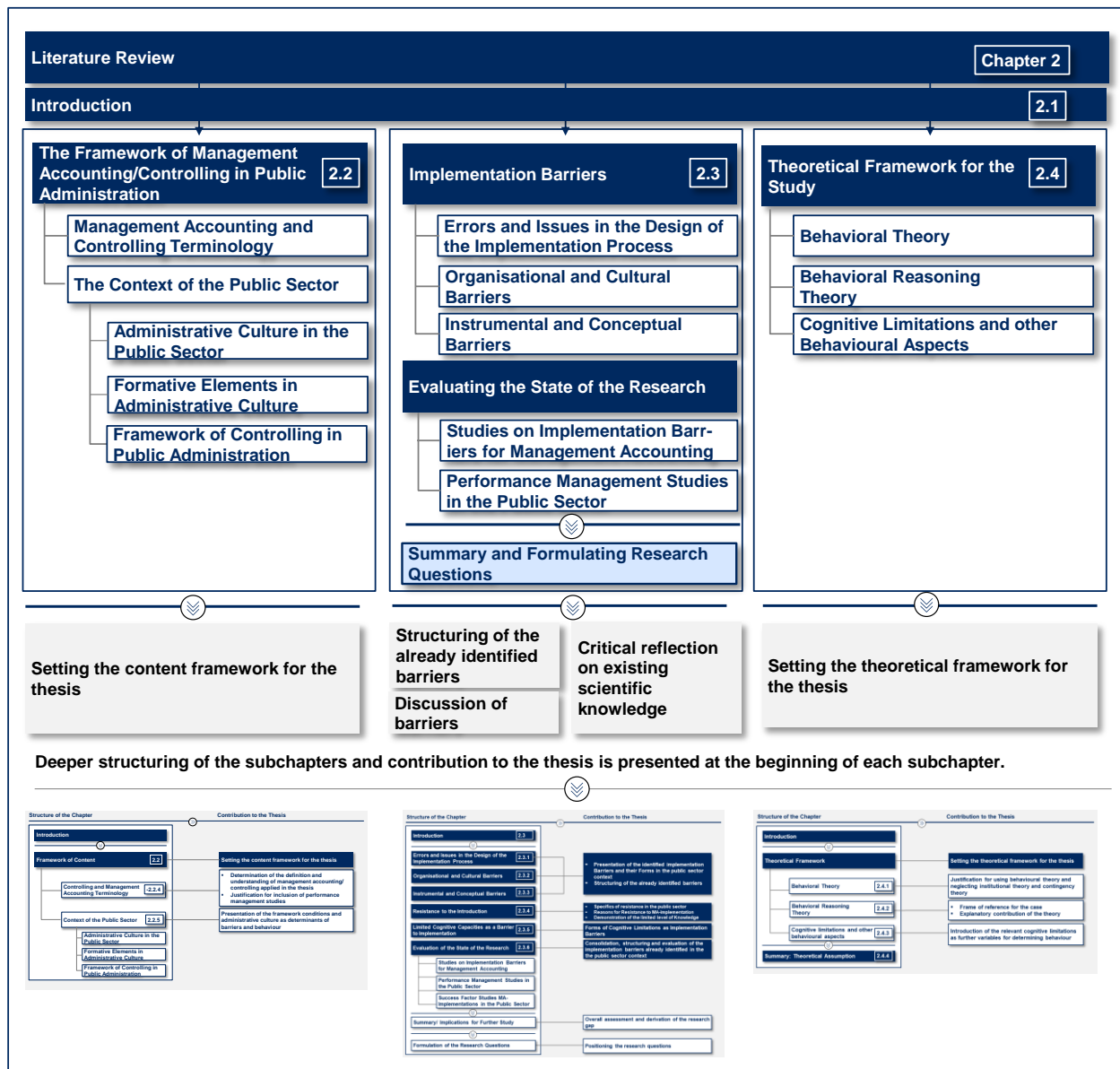
Figure 2: Structure and Contribution of Chapter 2

Part 1: Controlling and Management Accounting Terminology

The first part of Chapter 2 aims to define the content structure for the study. This refers to the derivation of a generalised conceptual understanding of management accounting/Controlling in public administration as well as the presentation of the specific framework conditions as determinants for implementation barriers and behaviour. The conceptual definition of management accounting/Controlling in Section 2.2.1–2.2.4 is particularly relevant; while the practice-oriented discourse on Controlling in Germany is clearly linked to the concept of management accounting, there has been disagreement surrounding its theoretical scope. As this study focuses on the public sector, attention must be given to overlaps with performance management and performance measurement, concepts common in the literature on public administration. Especially since the German concept of Controlling and the conception at the Agency for Migration contain concepts that are assigned to performance management in the English speaking world.

The specific administrative culture in the public sector and its formative elements have in the past often led to shortcomings when implementing private sector approaches in public organisations. The influence of the New Public Management movement and the role of administrative culture are discussed in Section 2.2.5. These general conditions for traditional continental administrative systems are determinants for the specific implementation barriers in the thesis.

Part 2: Implementation Barriers for Management Accounting/Controlling

The aim of this study is to identify implementation barriers to management accounting in the public sector and to systematise the previously identified and newly determined barriers and resistance. Towards this end, the Sections 2.3.1 to 2.3.3 critically examines the implementation barriers for management accounting outlined by the relevant literature in reference to the public sector. To this end, the researcher has structured the known implementation barriers as well as barriers relevant for the public sector along the following levels: implementation process, organisation/culture, instruments/concept, resistance and cognitive limitations.

This approach aimed to create an overview of the knowledge on implementation barriers for the public sector and to identify any research gaps. After discussing the content of the previously identified barriers, the state of the literature is critically assessed in order to derive research gaps. The most relevant approaches, models and case studies of management accounting and performance management research are included in this analysis. As stated in the presentation of the literature review methodology (3.4.1), the literature contributions are critically compared with

regard to the identified barriers. Finally, the need for research is derived and the research questions formulated.

Part 3: Behavioural Theory Approaches

The third part of the Chapter presents and critically reflects the frameworks of behavioural theory along with the sub-theory of behavioural reasoning theory as well as further concepts relevant to the study of implementation barriers. The extensive theoretical grounding sets a basis from which to derive and comprehend implementation barriers to Controlling/management accounting in the public sector. The insights and explanatory scope offered by the approaches and theories are related to the implementation of management accounting so as to frame the presentation of implementation barriers in the empirical part. The extensive reflections on the theoretical framework serve to better situate the contribution offered by the empirical study.

2.2 The Framework of Management Accounting/Controlling in Public Administration

To establish coherent conceptions of management accounting and Controlling in public administration, the theoretical debate on both concepts is elucidated. The Section ends with conceptual definitions of management account and Controlling, which serve as the working definitions for the remaining study.
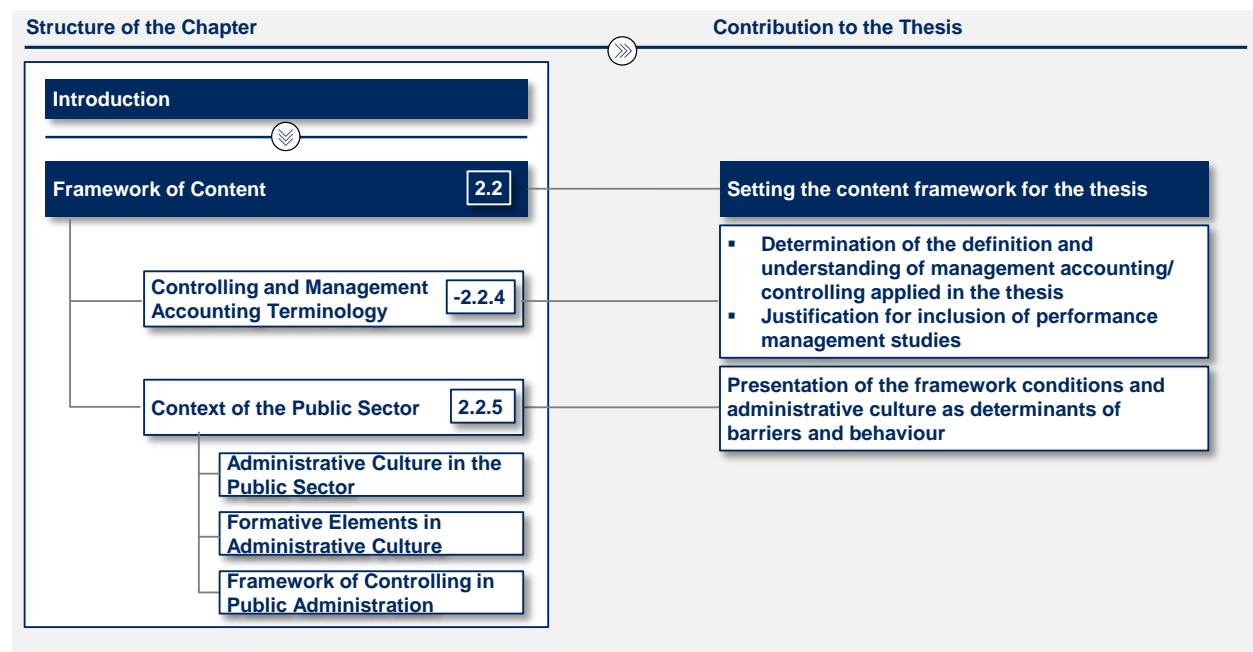

Figure 3: Structure and Contribution of Chapter 2.2

For the purpose of the thesis, the broad definition[17] of Hopper, Tsamenyi, Uddin & Wickramasinghe (2009) that views management accounting as a system and takes historical, social, political and economic factors into account is extended to include performance management/measurement. The derivation for this approach is made below and subsumed in Section 2.2.4.

2.2.1 Controlling vs. Management Accounting

Hoffjan & Wömpener (2006) contend that the terms 'Controlling' and 'management accounting' are not fully comparable. The term 'Controlling' encompasses a heterogeneous combination of practical instruments, corporate realities and academic contributions, while management accounting is a purely theoretical construct (p. 252). Correspondingly, management accounting is seen as an academic discipline addressing overarching phenomena in organisations, without restricting an analysis to a certain field of work, which makes it relevant to the people responsible for the development of incentive systems (Schwering & Uepping, 2017, p. 164). Schwarz (2002, p. 10) assigns the uniquely German approach of Controlling to the scientific fields of management accounting, behavioural accounting and financial management. He thereby clearly distinguishes it from the body of work on 'management control systems'.

Wagenhofer (2006, p. 2) identifies extensive overlaps between the subject matter of Controlling and that of management accounting. Thus, Wagenhofer does not work to differentiate the two but rather constructs a common understanding. Prevalent textbooks on management accounting tend to cover similar subject matters and instruments as those on Controlling (Weber & Schäffer, 2016, p. 28). The German concept of Controlling entails a more strategic focus than the textbook depictions of US management accounting (Hoffjan & Wömpener, 2006, p. 254). Despite various divergent definitions and conceptions, 'Controlling' has become the accepted term in the German context and is understood to include the concepts of management accounting and management control systems (Guenter, 2013, p. 271). Weber and Hirsch are the leading authors working on Controlling in public institutions and founded the working group on 'Steering and Controlling in Public Institutions' ('Arbeitskreis für Steuerung und Controlling'), again demonstrating the proximity of Controlling and management accounting. Hirsch (2008, p. 40) notes a marked similarity between Controlling and management accounting and situates both as subdisciplines of accounting. Weber & Schäffer (2016, p. 28) reference Wagenhofer, who describes Controlling and management accounting as being "largely congruent". On account of

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[17] See also Chapter 1.1 Meaning and Significance of the Topic

the thesis' behavioural focus, the observed overlap between Controlling and behavioural accounting is of particular significance. Hirsch's habilitation thesis argues that behavioural accounting has the closest thematic correspondence to Controlling (Hirsch, 2005, p. 199). Schwering & Uepping (2017, p. 164) argue that the German research on Controlling gives too little credit to behavioural approaches. They draw attention to the integration of behavioural aspects and the more developed state of the Anglo-Saxon literature on management accounting, citing this as an exemplar for the German research on Controlling.

Having situated the academic debate on the concepts of management accounting and Controlling, the next Chapter details its selection of relevant conceptual definitions from the literature that are utilized for the purposes of this study

2.2.2 Approaches to Management Accounting

There is no singular definition of the term 'management accounting' (Singer, 1961, p. 112). Rather, the term is marked by ever changing understandings thereof. The distinction between 'management accounting' and 'management control' is equally not definitive and the two concepts are often used interchangeably. To properly capture the fluctuating perceptions of the term 'management accounting', this Section traces the various approaches that have been taken in conceptual discussions. This is intended to create a uniform notion of the concept of management accounting, in line with a differentiation from the German notion of Controlling, and the goals, roles and tasks of management accounting are outlined

Understanding of Management Accounting

Traditional approaches to management accounting place the informative function of management accounting at the centre of their depictions. In this view, management accounting equips managers with the information necessary to make valuable decisions (Feltham, 1968, p. 684; Bruns & Mckinnon, 1993, p. 1; Crossman, 1958, p. 226). Management accounting is described as a service function with a focus on record keeping, attention directing and problem solving (Simon, Kozmetsky, Guetzkow & Tyndall, 1954, p. 66–74). In the traditional view, management accounting serves primarily to collect the financial information required to meet managerial needs (Singer, 1961, p. 112) and evaluate costs (Ezzamel, Lilley & Willmott, 1997, p. 440)[18]. Crossmann (1958, p. 226) differentiates management accounting from accounting, characterising it not as a

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[18] In this context, Crossman (1958, p. 226) emphasises cost accounting as its own body of work, with focus on cost analysis, cost control and cost reduction.

discipline unto itself but rather as an additional and specialised emphasis on processing and reporting of operative data relevant to management.

In light of Johnson's critique (1994) and the call for empowerment through ownership and management education, it becomes clear that a shift in the information relevant to processes of management accounting as well as a greater focus on customers brings about a change to the function of management accounting (Seal & Herbert, 2011, p. 12). The improvements in information technology (IT) enabled the development of better computational logics in accounting (Ezzamel, Lilley & Willmott, 1997, p. 448). New tools like "value chain analysis, economic value analysis, target costing, value reengineering, activity based costing, benchmarking, total quality control analysis, competitor analysis, attribute costing life cycle costing, strategic position analysis, and balanced scorecard" were introduced (Li, 2018, p. 2). The list goes to show that an increased emphasis on strategy emerged and comparative performance evaluation was established.

These developments, among which the balanced scorecard and ABC-systems are of particular note, aimed at establishing a comprehensive depiction of organisational activity through the tools of management accounting (Hall, 2010, p. 312). The form of ABC[19] which was modified for the public sector helps financial management determine the real costs of services, enabling continuous evaluation and corresponding improvement (Arnaboldi & Lapsley, 2003, p. 347). This allows the public sector to better understand the correlation between activities and costs, facilitating improved decision-making (Brown, Myring & Gard, 1999, p. 11–12). As in the private sector, the balances scorecard ensures that strategy is connected to, as well as translated into, key figures, so that service delivery is reflected by them (Moullin, Soady, Skinner, Price & Gilligan, 2007, p. 281).

Understanding of Management-Accounting-Roles

The role of the management accountant has undergone constant transformation. The causes of this transformation are plural. Technological innovation and the advancement of new information systems and methods have been cited as primary drivers of change (Burns, Ezzamel & Scapens, 1999, p. 28). Globalisation (Burns, Ezzamel & Scapens, 1999, p. 28; Holtzman, 2004, p. 949) and increased competition (Burns, Ezzamel & Scapens, 1999, p. 28) have equally been credited. Burns, Ezzamel & Scapens (1999, p. 28) further highlight organisational shifts which induced

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[19] ABC costing in the public sector has been defined as "a costing technique that focuses on organizational activities as fundamental cost objects. It has subsequently been developed into a system which integrates activity costing routinely into management systems, called ABM (activity based management)." (Arnaboldi & Lapsley, 2003, p. 347)

changes in management accounting. These include a transformation of management structures i.e. through an increase in teamwork, as well as a growing emphasis on core competencies, downsizing and the outsourcing of certain areas of operation.

In the traditional understanding of management accounting it is seen as an instrument to process and report information to management decisions, which in turn defines the role of the management accountant. The position of the scorekeeper, according to Simon, Kozmetsky, Guetzkow & Tyndall (1954), is regarded as being emblematic of the traditional role of the management accountant. In regard to management's requirements for the information provided by the management accountant, an understanding of the role can be refined and a distinct development in the traditional approach to management accounting is revealed. Seal & Herbert (2011, p. 13) survey the function of management accounting on the whole and differentiate between a traditional and an enlightened/empowered dimension. The multifaceted and contextual nature of empowerment brought about a change in management control and thus implied an adaptation of the management accountant's role (Herbert, 2009, p. 239). Kelly & Pratt (1992) argue that management accounting not only aims at maximising profits but rather considers a diverse array of purposes (p. 234).They supplement the notion of the 'rational/instrumental role' with the behavioural concept of 'bounded rationality'. Management accounting ought to ensure that the information it contributes for the purposes of problem solving and decision-making sufficiently enables managers to act rationally (Kelly & Pratt, 1992, p. 234–235).

Further development of the understanding of the Controlling/management accountant's role from an 'information-processor' to an 'internal consultant' is widely discussed in the literature. This expansion of the role has been variably noted. Holtzman (2004, p. 949) describes the shift as an evolution from information processor to strategic advisor or consultant. Burns & Vaivio (2001, p. 390) characterise a branch of management accountants as 'business consultants', thereby expressing the role's expansion. Burns, Ezzamel & Scapens (1999, p. 29) use the term 'business analysts'. The role of the 'hybrid accountant' refers to the ability to link financial and commercial considerations (Burns, Ezzamel & Scapens, 1999, p. 29).

The expansion of the role entails an expansion of responsibilities. Management accountants are given more authority in responding to strategic inquiries, implementing information systems and directing change management (Burns & Vaivio, 2001, p. 390). The position now demands a broad understanding of the organisation's operations alongside an ability to utilise financial data in a strategic context (Burns, Ezzamel & Scapens, 1999, p. 29). Otley (1999, p. 380–381) emphasises that management accountants ought to offer an internal perspective on the value added by the organisation. Management accountants must understand

the operative needs of an organisation so as to consider them in their system design. The continued development of management accounting is marked by a high degree of interdisciplinary engagement, critical thinking and the expanded use of technical and mathematical approaches which go beyond the scope of a pure cost analysis. This augmentation was marked off from traditional management accounting through the term 'management control', which comprises its composite parts of performance management and control (Broadbent & Laughlin, 2013, p. 13). Otley, Broadbent & Berry (1995, p. 33) understand management control to be a "general management function concerned with the achievement of overall organizational aims and objectives", wherein accounting continues to play a pivotal role (p. 39). In their view, accounting is a construct which integrates strategy and operations, thereby inducing accountability (p. 39). Chenhall (2003, p. 129) argues that the term 'management control systems' subsumes management accounting systems as well as further control systems like personal control and clan control. Simultaneously he qualifies that the terms 'management accounting' and 'management control systems' are at times used interchangeably. Correspondingly, Otley (1999, p. 364) determines that the terms 'management control' and 'management accounting' were used synonymously in the mid 1980s.

Hopper, Tsamenyi, Uddin & Wickramasinghe (2009) offer a more comprehensive definition of management accounting as embracing "processes, structures and information for organizational decisions, governance, control and accountability" (p. 470). This purposefully broader conception of the term aims to include the historical, social, political and economic factors left out by more narrow, technical definitions (Hopper, Tsamenyi, Uddin & Wickramasinghe, 2009, p. 470). Van Helden & Uddin (2016, p. 35) state that this wider notion of management accounting, which encompasses historical, social and political factors, is more apt for the context of the public sector and enables extensive literature research. Subsequently, this broader conception of management accounting is employed in this research.

Performance Measurement and Performance Management

Performance management is a cornerstone of management control (Broadbent & Laughlin, 2013, p. 13). Performance measurement's framework and scope extend far beyond the traditional parameters of management accounting (Otley, 1999, p. 380). The terms 'performance measurement' and 'performance management' are often employed interchangeably (Radnor & McGuire, 2004, p. 246), and while they are not truly synonymous (Chan, 2004, p. 206), they are also not entirely divisible (Lebas, 1995, p. 34). The concepts of 'performance measurement' and

'performance management' find themselves caught in an iterative loop as each follows the other (Lebas, 1995, p. 34).

For the research at hand, the understanding provided by Radnor & McGuire (2004, p. 246) is maintained. This lays out that performance measurement[20] refers to the measuring of performance while performance management[21] aims at directing/shaping performance according to the measurements made by the performance measurement system. Radnor and Barnes elucidate that "performance measurement is quantifying, either quantitatively or qualitatively, the input, output or level of activity of an event or process. […] Performance management is action, based on performance measures and reporting, which results in improvements in behaviour, motivation and processes and promotes innovation" (Radnor & Barnes, 2007, p. 393).
The way in which the theoretical fields overlap is further demonstrated by the fact that a balanced scorecard (such as Otley, 1999, p. 374) is situated as a multidimensional approach to performance measurement as well as being a management accounting instrument. The perspective foregrounded by Fryer, Antony & Odgen (2009, p. 480) further speaks to this point. They situate performance reporting as a third strand which is based on set targets and provides analysis. This description reveals no departure from the concept of reporting found in management accounting.

For the current study, the overlap between management accounting and performance management yields the conclusion that reflection on performance management instruments must be included in the consideration of implementation barriers. Already the emphasis on impact figures in the public sector indicates the application of instruments formally associated with the field of performance measurement.

2.2.3 Approaches to Controlling in Germany

There is no singular or definitive scientific definition of Controlling in the German literature. Widely, four conceptions of the term can be traced, each of which emphasises different aspects of Controlling. Approaches to Controlling can not be exclusively attributed to one theoretical conception or the other, as they are marked by overlaps (Weber & Schäffer, 2016, p. 20–21). Following Horváth, Gleich & Seiter (2020, p. 62), the conceptual discussion on the terminology of Controlling takes up a large swathe of the German literature.

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[20] Performance measurement comprises key figures based on "measures to key success factors, measures to detection of deviations, measures to track past achievements, measures to describe the status potential, measures to output and measures to input" (Lebas, 1995, p. 34)
[21] Performance management includes the tasks of "Training, Team work, Dialogue, Management Style, Attitudes, Shared Vision, SPC, Employee involvement, Multicompetence, TQC, Incentives, rewards, etc."

Controlling's Information Supplying Function

Early conceptions of Controlling situate the supply of information as being central to the approach's function (Weber & Schäffer, 2016, p. 21).

A representative definition is given by Reichmann:

> Controlling is the goal-oriented support of leadership efforts, which entails the system-backed collecting and processing of data for the sake of planning, coordination and control; it is a form of accounting, an upstream system-supported system aimed at improving the quality of decision-making on all levels of an organization. (Reichmann, Kißler & Baumöl, 2017, p. 19)

Controlling's Coordinating Function

Horváth states that Controlling is a "subsystem of management, which builds and couples systems to coordinate planning, control and information supply so that the result is coordinated to support the system as a whole" (Horváth, Gleich & Seiter, 2020, p. 62). Küpper extends the scope of the coordination-function to include the coordination of the management system not executed by the managers themselves (Behrens, Knauer, Sommer & Wöhrmann, 2013, p. 224). For him the central "function of Controlling is the coordination of the complete management system so as to ensure targeted control [and refers] to the design and surveillance of planning-, control-, and information-systems" (Küpper, Weber & Zünd, 1990, p. 283). This coordinating function subsumes the function for the supply of information as well as an emphasis on planning and control. This is considered the most prominently cited function of Controlling (Küpper, Friedl, Hofmann, Hofmann & Pedell, 2013, p. 33).

Controlling as an assurance of rationality in Management

Upon critically engaging with the coordination-based conception of Controlling, Weber & Schäffer developed the approach of "Controlling as an assurance of rational management" (Weber & Schäffer, 2016, p. 26–27). This perspective is based on the assumption that managers pursue their own set of goals. In addition, management's cognitive capacities are not boundless, leading to potential deficiencies in willingness or ability. Controlling serves to prevent, identify and reduce deficiencies in managerial rationality (p. 27).

Summary and Comparison

The depiction of the various conceptions of Controlling demonstrates that the approaches do not contradict each other, but merely place the emphasis on different aspects of its function. Similarity can be traced among the function coordinating information supply and the coordination of planning- and control-systems (Behrens, Knauer, Sommer & Wöhrmann, 2013, p. 225). A

difference can be traced in that Horváth and Reichmann's perspective is limited to the decision function, while Weber/Schäffer also assign importance to the role of the behaviour steering function in the context of conflicts of interest (Horváth, 2013, p. 204). Aspects of behavioural science are as of yet underrepresented in the German research on Controlling. The Anglo-Saxon literature on management accounting displays a greater consideration of behavioural factors (Schwering & Uepping, 2017, p. 164). A conceptual discussion weighing the pros and cons of the various conceptions of Controlling is not expedient on account of their convergence as well as the limited practical application such a theoretical debate would have (Horváth, Gleich & Seiter, 2020, p. 63). In practice, there is widespread agreement on the core meaning of German Controlling, drawing on the work of the International Controller Association (Horváth, Gleich & Seiter, 2020, p. 62).

The majority of definitions of Controlling are in agreement about Controlling being a subsection of management tasked with coordinating the complete management system. The coordination is largely system building and system coupling. Securing the optimal accordance between the various subsystems of management, such as the target system, the personnel management system, the information system, and the planning- and monitoring-system, is a central task. Should the organisation have a decentralised management system, Controlling must ensure that the information system is aligned with the planning and control systems so that detailed and comprehensive information is made available to executives (Weber, 1991, p. 28–29).

Analogous to the management accountant's development to the position of an internal consultant, the position of the Controller has been expanded to that of a business partner. No precise definition of the term 'business partner' is available. Centrally, this positioning assumes that the Controller takes on a proactive role in consulting managers. At its extreme, the Controller-as-business-partner is involved in "co-management with an emphasis on analytical derivatives considered from a holistic perspective" (International Controller Association, 2018). Through the business partnership, the Controller can assist in improving the quality of decisions. The advancement to the status of business partner raises the bar for the technical methods, business insights and personal skills a Controller must provide. In the past, a lack of functional understanding hindered the Controller from being accepted across operative departments. In order to critically engage, the Controller must have sufficient knowledge of the operative field (industry) and organisation (Drewniok, 2012, p. 28–29). The competencies and demands associated with this role mirror those relevant to management accounting.

2.2.4 Summative Assessment and Definition of Terminology

The extended notion of management accounting, analogous with the concept of management control, applies to the public sector and thus the further investigation, since cost targets are not central and the management predominantly orients itself along the lines of impact indicators. Therefore, the definition offered by Hopper, Tsamenyi, Uddin & Wickramasinghe (2009) is referenced. The view that "MAS embraces processes, structures and information for organizational decisions, governance, control and accountability" (p. 470), frames the study at hand, thanks to which a purposeful focus on historical, social, political and economic factors is enabled. As outlined in Section 2.2.2, this conceptual definition comprises the view expressed by Helden, van & Uddin (2016, p. 35), who advocate that the framework ought to have a broad scope in the context of the public sector. On account of both theoretical and practical overlaps, performance measurement and performance management instruments are intentionally considered. Both fields are drawn out in the literature review. The procedure of combining the different theoretical findings of management accounting and performance management research in the literature review is presented in Chapter 3. The expanded conception of management accounting intends to give credit to the developments in the field as well as include aspects of behavioural science. The German notion of Controlling, with its high level of practice-orientation (Schäffer, Binder & Gmür, 2006, p. 396), is fully encompassed by the definition.

In the study, both concepts are dealt with, and each is respectively referred to in accordance with the cited context. Hoffjan & Wömpener (2006, p. 252) warned against treating management accounting and Controlling as synonymous as this would disregard and conceal local differences and national interpretations. Thus the study presents management accounting, Controlling, performance management and performance measurement, as well as the corresponding instruments, in the same form as the original source. The case study concerns itself with the introduction of Controlling. General statements, which apply to both concepts, are framed by the designation 'management accounting/Controlling.

2.2.5 The Context of the Public Sector

In the past, reform movements have often tried to increase efficiency of public administration more efficient by aligning themselves more with private organisations. Compared to private sector organisations there are conditions that are considered inherent to public sector organisations.

- legality and lawfulness (Weber, 1990, p. 584, Tauberger, 2008, p. 6; Homann K., 2005, p. 11)
- Absence of competition and non-marketed service(Berens & Hoffjan, 2004, p. 7)

- Influence of politics (Tauberger, 2008, p. 6; Homann K., 2005, p. 11)
- Target systems (Berens & Hoffjan, 2004, p. 7)
- Accounting/Camerialistics (Tauberger, 2008, p. 7).

The role and significance of these framework conditions in the context of the introduction of management accounting/Controlling is reflected in the following sections.

2.2.5.1 Need for an Examination of the Implementation of Management Accounting/Controlling specific to the Public Sector

In order to introduce management accounting to German public administration, the distinct features of this context must be taken into account (Tauberger, 2008, p. 6; Homann K., 2005, p. 11; Berens & Hoffjan, 2004, p. 7; Weber, 1988, p. 175). Introducing a conception of Controlling employed in the private sector, without tailoring it to the public institution in question, cannot succeed (Weber, 1991, p. 54). Thus, a modified form of Controlling must be conceptualised with the framework of public administration in mind (Weber, 1988, p. 176). The fact that Controlling must be tailored to the parameters of the relevant public administration has been mirrored internationally in relation to various private sector control instruments (e.g. Radnor & McGuire, 2004, p. 257; Wisniewski & Stewart, 2004, p. 223; Swiss, 2005, p. 592; Pidd, 2005, p. 483, Greatbanks & Tapp, 2007, p. 847; Moullin, Soady, Skinner, Price & Gilligan, 2007, p. 282).

In order to assess whether the introduction of management accounting/Controlling in the public sector is successful, the following factors are empirically studied:

- perceptions of management's normative position on organisational innovation (Chia & Koh, 2007, p. 209);
- value conflicts regarding the implementation (Chia & Koh, 2007, p. 210);
- "strategy, process, people and system" (Radnor & McGuire, 2004, p. 257);
- internal and external stakeholder interests (Wisniewski & Stewart, 2004, p. 223; Wisniewski & Ólafsson, 2004, p. 604);
- Political interests and expectations (Flury & Schedler, 2006, p. 230)
- regulatory standards and pressures (Chiwamit, Modell & Scapens, 2017, p. 15; Modell, 2012, p. 291; Lee, 2012) as well as
- target diversity (Pidd, 2005, p. 483).

Chia & Koh (2007, p. 208–210) additionally emphasize the importance of monitoring effects to the organisational culture when implementing management accounting/Controlling in public institutions. The significance of cultural impact is empirically substantiated by a study with

the Jordanian government. It was concluded that the process of changing (management) accounting is "shaped by, and shapes wider socio-economic and political processes" (Alsharari & Abougamos, 2017, p. 26). In addition, the fact that Moullin, Soady, Skinner, Price & Gilligan (2007, p. 282) presented the balanced scorecard which they adapted as a Public Sector Scorecard, underlines the uniqueness of the public context.

The implementation barriers considered in this research are specifically relevant to the public as opposed to the private sector. Unlike the private sector, the public sector is shaped by the basic principle of legality, the impact of politics, the absence of competition and governmentally prescribed public goals.

These specifics are outlined in Section 2.2. The following sketch of the context of public administration serves only to situate those aspects as an influence factor. The concrete implementation barriers derived to apply in these parameters are considered in the Chapter 2.3 of the literature review as well as in findings Section .

2.2.5.2 Developments in the Public Sector

In order to assess the impact of implementation barriers in various public institutions, the scope of relevant impact must first be outlined. The sketch of administrative cultures is therefore followed up by determining the analytical framework. To better situate the empirical research at a German Federal Agency, current developments impacting the national administrative culture are presented. This is of particular significance as both the conceptions of the public sector, administration and government (Van de Walle, 2008, p. 330) as well as implementations of public sector reforms differ from country to country (Kuipers, et al., 2014, p. 6). The driving forces behind the implementation of public sector reforms are multiple. First and foremost, there is a considerable financial incentive to reduce public spending, scale down bureaucratic systems and redesign social policy to become more financially viable (Pollitt & Bouckaert, 2017, p. 36). The instantiation of a given reform is irregular. Reforms that are conceptually similar or even identical take different developments in varied national, sectoral or local contexts (Pollitt & Bouckaert, 2017, p. 46). The outset of the reform movements is the traditional bureaucracy, which is to be replaced by new management systems (Pollitt & Bouckaert, 2017, p. 47). The aim is to reconstruct public administration to be more efficient, impact-oriented, proactive and agile. Towards these ends, new emphasis is placed on strategic planning and performance measurement, with the monitoring of programme outcomes, customer satisfaction and result-oriented targets in mind (Swiss, 2005, p. 592).

New Public Management

New Public Management, while not comprehensively defined, describes an approach to administrative reforms. Such reforms systematically interrogate the outcomes of public action. Thus, the approach positions output and outcome[22] as central factors (Weber, 1996, p. 1–3). The inception of New Public Management is widely credited to Hood, who compiled its key features (Lapsley & Pallot, 2000, p. 215). His doctrine cites the following components:

> 1. Hands-on professional management in the public sector, 2. Explicit standards and measures of performance, 3. Greater emphasis on output controls, 4. Shift to disaggregation of units in the public sector, 5. Shift to greater competition in the public sector, 6. Stress on private-sector styles of management practice, 7. Stress on greater discipline and parsimony in resource use. (Hood, 1991, p. 4–5)

The use of management accounting instruments serves to enable the New Public Management reforms' fundamental goals of increasing efficacy, efficiency, responsibility and performance- orientation (Nuhu, Baird & Appuhami, 2017, p. 119). Due to the results-oriented approach in New Public Management, management accounting plays a central role (Lapsley, Mussari & Paulsson, 2009, p. 720) including the operationalisation and qualification of management options (Lapsley & Pallot, 2000, p. 227). Furthermore, the reforms necessitate the inception and use of additional management accounting instruments. These comprise classic, financially aligned accounting instruments for budgeting and accrual accounting as well as instruments for impact control which offer performance indicators and reporting schemes (Hoque, 2003, p. 207–208). It is apparent that the introduction of management accounting/Controlling instruments is a cornerstone of New Public Management reforms. The implementation of reforms unfold variably. Reforms that are conceptually similar or even identical take different developments in varied national, sectoral or local contexts (Pollitt & Bouckaert, 2017, p. 46). The following segment outlines the German context relevant to the case study.

Public Sector Reform in Germany

The approaches of New Public Management were integrated with hesitation and noticeable delay in Germany (Kuhlmann, 2010, p. 1128). The shift was not centralised or coherent but rather consisted of a variety of pilot projects and sectoral reforms (Pollitt & Bouckaert, 2017, p. 299). The 'Neues Steuerungsmodell', which emerged thanks to recommendations by the Communal Office for Administrative Management ("Kommunale Gemeinschaftsstelle für Verwaltungsmanagement") as well as numerous further specialists, outlines the form of New

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[22] New Public Management substantially orients itself along the lines of total quality management and lean management (Hopp & Göbel, 2013, p. 39).

Public Management reforms in Germany (Budäus, Reichard & Schauer, 2004, p. 10). The majority of elements entailed by the 'Neues Steuerungsmodell' are inward facing. The shift from input- to output-orientation and the construction of decentralised mechanisms of accountability are central (Röhrig, 2006, p. 19). Hirsch, Weber, Hammer, Schuberth & Erfort (2009) consider the 'Neues Steuerungsmodell' to be an extension of New Public Management approaches which foregrounds result- and impact-oriented management. Rather than the object of control being available resources, management practices are devised in relation to the products and services offered by the administration. The goal is to transform state agencies into public service providers (p. 15). Although Controlling is only tangentially included in the approach of the 'Neues Steuerungsmodell'[23], the theoretical work on Controlling offers advice regarding output-oriented management (Weber, 1996, p. 1). The focus on outputs aims to make services more economical, ensuring an increase in quality with reduced resource use (Tauberger, 2008, p. 5). Through result-oriented steering, particularly periodical reviews of unit costs and administrative management accounting systems gain significance (Berens, Mosiek, Röhrig & Gebhardt, 2004, p. 325).

2.2.5.3 Administrative Culture in the Public Sector

The framework of a public administration differs according to the national administrative culture[24], thereby variably impacting the implementation of attempts to modernise[25].
The narrative of administrative cultures assumes that national legal traditions substantially impact the norms and values framing administrative processes, performance and productivity as well as shaping the relationship between politics, citizens and administration (Kuhlmann & Wollmann, 2013, p. 20). Linking this to the assertion by Blair & Janousek (2014, p. 484) that "the values of local government managers tend to reflect the political culture in which they operate", it can be concluded that an administrative culture determines the normative relevance of various implementation barriers faced by management accounting/Controlling instruments.
For the study, it is necessary to understand the various administrative cultures to situate the conclusions from the case, especially since much of the literature comes from English-speaking and Scandinavian cultures, and comparability is not always possible. The classifications most prominently cited in the literature are the continental European administrative culture and Anglo-

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[23] Central features of 'Neues Steuerungsmodell', following Budäus, are: clear delineations of responsibility between politics and administrations; leadership through performance agreement instead of individualised procedures; decentralised and departmentalised accountability; a new centralised control system based on Controlling and reporting; output-oriented management instruments; competition (Budäus, Reichard & Schauer, 2004, p. 9).
[24] Pollitt & Bouckaert (2017, p. 48) describe administrative culture as "expectations the staff of an organization have about what is 'normal' and 'acceptable' in that organization – 'the way we do things around here".
[25] See Section 2.2.5.2 Developments in the Public Sector

Saxon administrative culture of public interest (Pollitt & Bouckaert, 2017, p. 49; Kuhlmann & Wollmann, 2013, p. 21). The German context explored in the case study can exemplify continental European administrative culture impacted by federalism (Kuhlmann & Wollmann, 2013, p. 61). Germany, along with Austria and Switzerland, is marked by the principle of legality, denoted by the firm commitment to the rule of law rooted in the tradition of Roman civil law (Kuhlmann & Wollmann, 2013, p. 23).

Traditional Bureaucratic Models versus (vs.) Modern Management Approaches

The concept of bureaucracy refers to a structure and philosophy of leadership in public administration shaped by the basic principle of legality and the non-marketable nature of public services (Section 2.2.5.4) (Weber, 1988, p. 175). Traditional management systems find themselves in a shift from a "Weberian state" to a "neo-Weberian state", wherein the rule of law remains predominant. The role of the administrator is extended beyond that of a mere bureaucrat, encompassing executive leadership and the improvement of customer service and performance (Bouckaert & Halligan, 2008, p. 40–41).

It has been agreed that, despite attempts at reform, the German administration continues to be shaped by traditional bureaucratic structures and processes as set out by administrative law (e.g. Pina, Torres & Yetano, 2009, p. 766; Pollitt & Bouckaert, 2017, p. 73–74). The German ministries display the inward-oriented structure typical of traditional bureaucratic models. This entails by life long employment, a predominance of written communications, emphasis on legality, the maintenance of hierarchies and a resulting linear organisational structure. Administrative positions towards the top of a ministry's hierarchy are usually held by political civil servants (Veit, Scholz, Mazouz & Rousseau, 2016, p. 521). Employees in German public administration receive the status of a 'Beamter/in', which secures their position as a civil servant for life (Becker, Jagalla & Skærbæk, 2014, p. 327). This status and the resulting impossibility of firing employees serve to protect against reforms. Thereby the administration in Germany fundamentally differs from the administrative systems of the United Kingdom (UK) or United States (US), which can both be classified as linked to the Anglo-Saxon legal system. As a result of the characteristics traced above, the German administration is harder to reform than that in the British or American context (Derlien, 2003, p. 9). Meyer, Egger-Peitler, Höllerer & Hammerschmid (2014, p. 877) also present the overarching conclusion that civil servants' social identity continues to be rooted in bureaucracy. In the German context, the various New Public Management reforms failed to secure sustainable and lasting adjustments to processes and behaviours. Introductions were limited to empty declarations of change and reform (Meyer, Egger-Peitler, Höllerer &

Hammerschmid, 2014, p. 871; Pina, Torres & Yetano, 2009, p. 766). While successful alterations can be found on the state and communal level, changes remain absent on the federal level (Pollitt & Bouckaert, 2017, p. 73–74). Kuhlmann & Wollmann (2013, p. 251) offer an analogous evaluation of reform implementation. Performance management approaches were taken up in continental Europe, yet the traditional legalistic model of bureaucracy remained intact and overarching. The UK, on the other hand, was able to quickly increase managerialism in its administration. The neoliberal political proclivity to model the public sector after the private sector enabled reforms which built upon efficiency-oriented administrative principles (Kuhlmann & Wollmann, 2013, p. 251). In contrast to the German administration, run largely by lawyers, british civil servants tend to be generalists (Pollitt & Bouckaert, 2017, p. 41).

This study examines the systems in a continental European/traditional bureaucracy which currently find themselves in transition. While insights on the Anglo-Saxon public interest paradigm are not omitted, they are not explored in depth. This approach takes into account to the fact that traditional administrative systems are generally marked by greater implementation barriers and hurdles.

2.2.5.4 Formative Elements in Administrative Culture

To evaluate the determinants impacting civil servants' behaviour, four elements, which each have a formative impact on administrative culture, are detailed. Specific to the traditional continental administrative structure are the basic principle of legality and the impact of politics. The lack of competition and prescription of public goals frame the public sector more generally. The implications of the basic principle of legality and bureaucracy on an administration's concrete processes, in particular its leadership's actions toward the realisation of implementations, are further illuminated in Section 2.3.3.2.

The Basic Principle of Legality

The basic principle of legality upon which German administrative culture is based[26] positions the state as the "central force of integration within society, tasked with preparing, declaring and enforcing laws" (Pollitt & Bouckaert, 2017, p. 61).[27] The implication of strict legality

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[26] Following Bröhmer (2004, p. 146–147), principle of legality requires "the separation of powers [...], tethering all state authority to the law [...], " the requirement of certainty [...], the clarity of norms [...], legal security [...], the protection of confidence and the proscription against retroactive prosecution, the principle of proportionality [...]."

[27] The principle of legality shapes administrative culture beyond Germany. Belgium, Italy, and in many ways France and Finland share the emphasis on legality. Furthermore, the Netherlands and Sweden show an entrenchment of legalistic paradigms (Pollitt & Bouckaert, 2017, p. 49).

on public administration is a rigid, rule-based hierarchy, managed according to set guidelines working exclusively along the lines of the law ('Legalitätsprinzip') (Becker, Jagalla & Skærbæk, 2014, p. 328). As a result, administrative processes and decision-making are largely informed by legal prescriptions and regulations. The space within which an individual civil servant can maneuver is thereby restricted (Tauberger, 2008, p. 6; Homann K., 2005, p. 11). The researcher can confirm this assessment from his own practical experience. For the introduction of Controlling in the public administration it means that, as a rule, decentralised decision-making structures must be established.

Strict rules and regulations outline the delegation of decisions, limiting decentralised settings. Empowerment is determined by competence in the continental European administrative culture (Ziller, 2012, p. 326). The "administrative rights paradigm" shapes bureaucratic action through the institutional juridification of administrative law, its "being" and "action", in public administration (Ongaro & Valotti, 2008, p. 177). The principle of legality, which restricts the exercise of power to that authorised by the law, results in a predominant emphasis on processes, rules and regulations, marked by a high degree of formalism and an inward-facing orientation (departmental patriotism) (Meyer & Hammerschmid, 2006, p. 1002). In the researcher's experience, the entrenchment is nevertheless so strong that even if a structure has already been established that empowers managers to make free and independent decisions, they still adhere to the structures, processes and laws and do not exploit their scope for manoeuvring.

The German administrative system is deeply rooted in this rights paradigm. The majority of civil servants have legal degrees. Recruitment for more senior positions exhibits a distinct prioritisation for lawyers (Veit, Scholz, Mazouz & Rousseau, 2016, p. 530). The way in which the principally legal nature of administrative legitimacy serves to overrule any economic or mercantile rationales is shown by Rosengart, Hirsch & Nitzl (2018). They empirically substantiate that law students are less likely to draw on principles of the private sector than business students. In reference to further studies, Rosengart, Hirsch & Nitzl argue that many civil servants learn and habituate routines throughout their legal education, consistently informing their approaches to decision-making in the public sector (p. 469). They thus imply that the implementation of private sector rationales such as Controlling requires a shift in this overarching culture.

The way in which the basic principle of legality negatively impacts managers in public administration is contoured in Section 2.3.2.3.

The Influence of Politics

Political action impacts various activities and measures in public administration. Politics define public goals (Tauberger, 2008, p. 6; Homann K., 2005, p. 11), influence promotions and employments (Veit, Scholz, Mazouz & Rousseau, 2016, p. 521), and shape decision-making more broadly (van der Voet, Kuipers & Groeneveld, 2016, p. 847). The power wielded by politics serves to restrict the freedom bureaucratic leadership has in designing and directing the administration (Tauberger, 2008; Homann K., 2005; Hughes, 2018, p. 55).

The political directives and prescriptions in the form of laws and programmes are impacted by political rationales such as the maintenance and expansion of political power (Hirsch, Weber, Hammer & Schuberth, 2009, p. 19). The politicians in charge often lack relevant knowhow and fail to fully grasp the complex workings of administrative structures and processes, barring them from anticipating the full effects of their prescribed measures (Rexrodt, 1991, p. 5). The role of the politician and that of the manager can be seen as diametrically opposed positions in regards to their approach to management and control. At the centre of political directives lies the principle of compromise (Schäfer, 2010, p. 11).

Even in bureaucratic fields marked by greater administrative autonomy, bureaucrats did not emerge as politically independent managers. Politics continued to be seen as the "ultimate source of legitimacy", securing the bureaucrats' position, authority and cause (Kirkhaug & Mikalsen, 2009, p. 141). The New Public Management approach prescribes a clear cut division between politics and public administration (Bogumil, Grohs, Kuhlmann & Ohm, 2007, p. 28; Kuhlmann, 2010, p. 1116; Proeller & Siegel, 2012, p. 65). Through a stringent demarcation from politics, a decentralised division of responsibilities and resources in public administration is to be enabled (Bogumil, Grohs, Kuhlmann & Ohm, 2007, p. 28). The division of labour between the public and the agency leadership, following New Public Management, gives too little consideration to the different incentive structures in politics and administration. Two different decision-circles prevail, which are shaped by different rationalities and ideally interlock (Schedler & Proeller, 2011, p. 68–69).

As noted above, the New Public Management reforms were not wholly realised in the traditional, continental European administrative context. As a result, politics remain a substantial impact factor working upon the implementation of Controlling. Kuhlmann (2010, p. 1128) deduces that political rationality prevents political agents from setting and agreeing to definitive goals or measuring the achievement of set objectives (p. 1128).

The role of politics and the effects of political influence on processes of implementation are presented in Section 2.3.1.3. In particular, the implementation barriers that emerge from the

operationalisation of political targets, the continued commitment to political support during the process of implementation and the political influence on transparency are illuminated.

The Absence of Competition and Non-Marketed Public Services

Since public administration holds somewhat of a monopoly on its services, its workings are not impacted by market forces or competition[28]. As a result, it adapts more in response to its own inner demands than those expressed by customers (Schedler & Proeller, 2011, p. 86). A lack of competition regarding its tasks and services has been cited as the primary reason for deficiencies in quality (Hopp & Göbel, 2013, p. 83). The lacking connection to the market results in cost and performance accounting not having much significance in the public sector (Flury & Schedler, 2006, p. 229). For services provided by public agencies, there is usually no benchmark parameter on the market. On account of the de facto monopoly public institutions hold, no comparisons can be drawn regarding a going market price, quality or further features of the public service (Tauberger, 2008, p. 7). A sector comparison to identify possible ways in which to save resources is equally rendered impossible (Bachmann, 2009, p. 172). Lowell (2002, p. 17) unravels this complexity, citing the "variety of community service obligations" which "occasionally operate under universal service, uniform price constraints". The fabrication of competition and a strengthening of market forces are a feature of the New Public Management approaches (Hood, 1991, p. 5; Lamers, 2018, p. 161; Kuhlmann & Wollmann, 2013, p. 46–47). In the German reform movements, this marketisation has however only been given rudimentary importance (Schedler & Proeller, 2011, p. 87). Correspondingly, the continued lack of competition in public institutions continually limits the pressures for efficiency in the administration. This is considered to be a sector specific reason, why managers in the public administrations resist the introduction of goal-oriented management (Swiss, 2005, p. 593).

A further difficulty is posed by the lack of measurability of services offered by public institutions. By and large, the goods and services offered by public administration are hard to measure as relevant performance indicators are difficult to formulate and define (Weber, 1991, p. 252). In relation to goal-oriented management, which is integral to Controlling, Hood concludes that the configuration of "public services" is hard to delineate (Hood, 2012, p. 85–86). Public services are politically contested and largely ambivalent: take the difference between evaluations of police or educational reforms as opposed to social systems as an example. Not only is the efficacy of public services hard to definitively evaluate, they are additionally rarely attributable

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[28] This statement is qualified by the circumstance that some levels of communal administration are marked by competition (Hopp & Göbel, 2013, p. 83).

(Hood, 2012, p. 86). The interwoven and interdependent nature of public-administration-processes makes it difficult to measure performance and isolate the direct causation between inputs and e outcomes of a given measure (Hood, 2012, p. 86).

The implementation barrier posed by the difficulty of measuring services is further illustrated in Section 2.3.3.1 in line with the discussion on 'Issues with Generating Key Figures/Measurability'.

Targets of the Public Administration

The goals set for public administration are particularly heterogeneous, as their formulation, interrelation and content tends to be far more complex than their private sector counterparts (Berens & Hoffjan, 2004, p. 7; Hirsch, Weber & Schäfer, 2018, p. 3). In public administration, primary attention is given to the attainment of operating/thematic targets [29] rather than success and financial targets[30] (Tauberger, 2008, p. 6; Homann K., 2005, p. 11; Berens, Mosiek, Röhrig & Gebhardt, 2004, p. 331). Operative/thematic targets ('Sachziele') are set by an administration's performance scheme, the law and democratically legitimated bodies (Berens, Mosiek, Röhrig & Gebhardt, 2004, p. 331).

The fundamental dominance of operative/thematic targets over success and financial targets serves to ground the orientation of the public administration on the public good. In practice, however, this is often reversed due to budgetary constraints (Berens & Hoffjan, 2004, p. 7).

The complexity in the formulation of public goals (Greiner, 1996, p. 20–21) results largely from the lack of competition[31] and the multifaceted nature of public services (Greiner, 1996, p. 22–27), which predominantly impacts the formulation of operative/thematic targets –Yet such corporeal goals are often imprecise in their formulation and often have to be defined by the recipients of their services, leaving too much room for interpretation and potential misinterpretation (Weber, 1983, p. 448). At the same time, it is difficult to operationalise public goods and services by setting them out as formal goals. To do so requires developments in accounting and cost and activity accounting, the cataloguing of public goods and description of services (Budäus, 1999, p. 56) as well as the utilisation of relevant indicators to develop clear impact targets (Berens, Mosiek, Röhrig & Gebhardt, 2004, p. 332).

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[29] Corporeal goals concretise the operational services and its determinants, taking into account all of the public mission (Weber, 1983, p. 440). Examples are "teaching, promoting scientific talent, research and the exchange of knowledge" (Tauberger, 2008, p. 6)

[30] Formal objectives refer to the economic components of task fulfilment and evaluate the result of service provision in the form of monetary consequences. Operating/thematic targets, on the other hand, set out quantitative, qualitative and temporal degrees of fulfilment of administrative service (Berens & Hoffjan, 2004, p. 7).

[31] See Section 2.2.5.4 Formative Elements in Administrative Culture . The Absence of Competition and Non-marketable Public Services

The unique nature of public goals and the difficult in measuring them[32] have various impacts on leadership. Especially the lack of monetary targets poses a considerable hurdle, as it curtails profit maximisation from being a viable operative framework (Lowell, 2002, p. 16). Since public goods are hard to define and measure in a quantified manner, the evaluation of economic efficiency is limited to analysis of resource input. Success and financial targets goals are not derived from operating/thematic targets ones (Bachmann, 2009, p. 172). Economic efficiency is replaced by general frugality (Weber, 1990, p. 585). Typical leadership and management instruments like scorecards can not be simply employed as, contrary to for-profit private sector corporations, no unified or coherent measurement of success is available (Pidd, 2005, p. 483). The absence of competition enables leadership to formulate and pursue disparate and self-serving goals which can be incompatible with the overarching efficiency-targets (Lowell, 2002, p. 18). The impact of these operational parameters on leadership is further detailed in Section 2.3.1.3.

2.2.5.5 Framework of Controlling in Public Administration

Controlling in public administration does not fundamentally differ in terms of tasks from Controlling in a private sector corporation. As in private sector Controlling, Controlling in public administration has an interdepartmental function, operating as a part of the management system and referencing the administrative management, information system, and performance and organisational structure (Bähr, 2002, p. 32). Positioning Controlling's function as only being the supply of information is equally insufficient in public administration (Weber, 1988, p. 172). Here, too, Controlling ought to take on a coordinating function. In the context of administrative practice, this can entail that Controlling coordinates planning processes. This includes coordinating the planning of goals, strategies and measures across various administrative departments in order to integrate them into a comprehensive overarching plan for the administration. Additionally, the alignments and connections entailed by strategic planning must be coordinated with operative planning (Weber, 1991, p. 28–29).

3-E-Model as the Framework for Controlling in Public Administration

Budäus' 3-E-Model (Effectiveness, Efficiency and Economy) is widely considered to be an apt framework for goal-oriented planning and controlling in public systems (e.g. Tauberger, 2008, p. 5; Hirsch, Weber, Hammer & Schuberth, 2009, p. 18; Horváth & Michel, 2009, p. 28).

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[32] See Section 2.2.5.4 Formative Elements in Administrative Culture . The Absence of Competition and Non-marketable Public Services, paragraph three
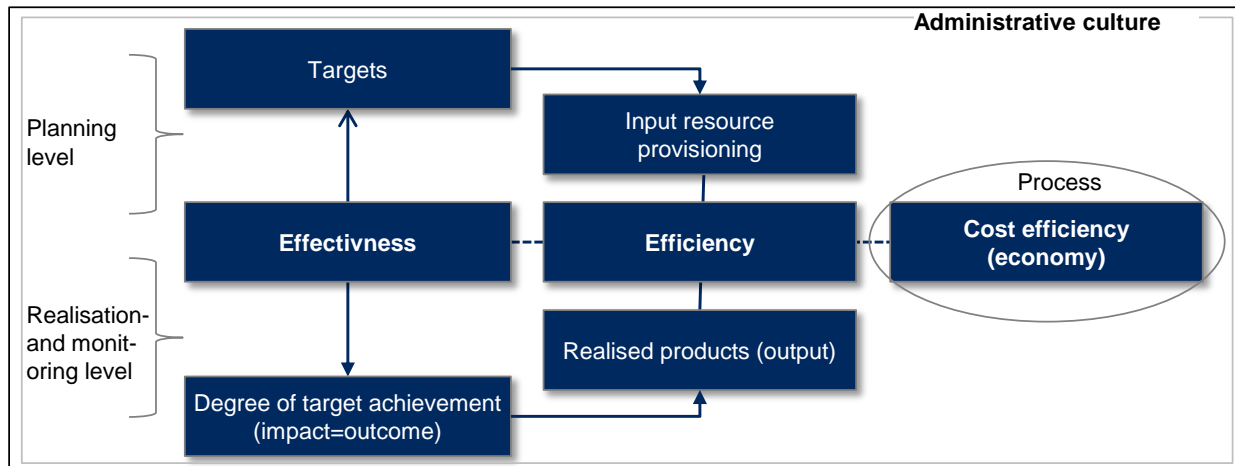
Figure 4: 3-E-Model as the Frame of Reference for Controlling in Public Administrations[33]

The plane of 'effectiveness' sets out the level of target attainment by a given programme. It is ascertained through the relationship between outcome and set goals (Budäus, 1994, p. 59–60). This parameter of 'efficiency' offers an evaluation of how economical the administration's actions are. The efficiency is determined by calculating the relationship between output and input (Budäus, 1994, p. 59–60). The 'economy' is evaluated by comparing actual costs and target costs (Budäus, 1994, p. 60). The emerging difference is calculated in order to minimise the costs spent on input. A minimal amount of available resources is to be employed to realise process and output prescriptions (Berens & Hoffjan, 2004, p. 111).

The 3-E-Model is a helpful tool through which to conceptualise and explain the planning and control problems that arise in public administration. On account of the hierarchy of impact, productivity and process/cost efficiency targets, the 3-E-Model sufficiently considers the plurality of interests that work upon public administration and its stakeholders (Becker & Weise, 2002, p. 175). The 3-E-Model offers a solution to the dominance of operating/thematic targets by providing an integrated concept of formal goals along the planes of effectiveness, efficiency and economy (Budäus, 1999, p. 63). The focus on quantitative goals and a disregard of qualitative aspects has been voiced as a critique of the 3-E-Model (Berens & Hoffjan, 2004, p. 111).

2.3 Implementation Barriers for Management Accounting/Controlling

The implementation barriers for the public sector identified in the literature review, or which are relevant for this context, are presented below. The implementation barriers have been structured by the researcher as follows:

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[33] Own figure – based on Budäus (1994, p. 59) expanded with Becker & Weise (2002, p. 176)

- Errors and Issues in the Design of the Implementation Process (2.3.1)
- Organisational and Cultural Barriers (2.3.2)
- Instrumental and Conceptual Barriers (2.3.3)
- Resistance to the Introduction of Management Accounting/Controlling (2.3.4)
- Limited Cognitive Capacities as a Barrier to Implementation (2.3.5)

Building on the content discussion, Section 2.3.6 critically reflects on existing scientific studies, models and approaches from management accounting and performance management research. The Subchapter ends with the derivation of the research questions.

Structure of the Chapter

Introduction	2.3	
Errors and Issues in the Design of the Implementation Process	2.3.1	
Organisational and Cultural Barriers	2.3.2	
Instrumental and Conceptual Barriers	2.3.3	
Resistance to the Introduction	2.3.4	
Limited Cognitive Capacities as a Barrier to Implementation	2.3.5	
Evaluation of the State of the Research	2.3.6	
Studies on Implementation Barriers for Management Accounting		
Performance Management Studies in the Public Sector		
Success Factor Studies MA-Implementations in the Public Sector		
Summary/ Implications for Further Study		
Formulation of the Research Questions		

Contribution to the Thesis

- Presentation of the identified implementation Barriers and their Forms in the public sector context
- Structuring of the already identified barriers

- Specifics of resistance in the public sector
- Reasons for Resistance to MA-implementation
- Demonstration of the limited level of Knowledge

Forms of Cognitive Limitations as Implementation Barriers

Consolidation, structuring and evaluation of the implementation barriers already identified in the the public sector context

Overall assessment and derivation of the research gap

Positioning the research questions

Figure 5: Structure and Contribution of Chapter 2.3

2.3.1 Errors and Issues in the Design of the Implementation Process

The following have been identified as common errors in the process of implementation and are reflected upon in the subsequent Sections:

- insufficient support from top management (2.3.1.1)
- lacking participation of operative staff (2.3.1.2)

- inadequate management of political stakeholders (2.3.1.3)
- lacking ownership for the implementation (2.3.1.4)
- insufficient temporal or financial resources (2.3.1.5)

2.3.1.1 Insufficient Support from Top Management

The research on the introduction of management accounting/Controlling instruments has widely classified support from top management as a central factor for success (e.g. Shields, 1995, p. 7–9; Burns & Vaivio, 2001, p. 395; Cavalluzzo & Ittner, 2004, p. 248; Liu & Pan, 2007, p. 262; de Waal, 2007, p. 7, de La Villarmois & Levant, 2011, p. 250, Zin, Sulaiman, Ramli & Nawawi, 2013, p. 201, Bredmar, Ask & Frisk, 2014, p. 128) or, if absent, for failure of a process of implementation (Granlund, 2001, p. 153; de Waal, 2003, p. 694; Chan, 2004, p. 216; Pollanen, 2005, p. 17; de Waal & Counet, 2009). In Granlund's (2001, p. 153) typology of barriers, a lack of management support is situated as an implementation barrier. Top management is also listed as a barrier to innovation in the public sector literature (Agolla & Van Lill, 2016, p. 415).

In the literature looking specifically at the introduction of (German) Controlling in public institutions, support from top management is highlighted as being an indispensable factor for success, without which an implementation is bound to fail (Hirsch, Weber, Schulte, Hubert & Schuster, 2014, p. 27). Hirsch, Weber, Schulte, Hubert & Schuster (2014, p. 27) conclude, drawing on their work with the working group on 'Steering and Controlling in public Institutions', that managerial willingness to implement Controlling must be visibly demonstrated in that they initiate the activities entailed by the implementation process, in order to secure a successful introduction. They thereby do not simply task management with commitment. Rather, they state that management ought to actively participate in the processes of implementation in a way that is visible across the organisation as a whole. Wisniewski & Ólafsson (2004, p. 608) come to an analogous conclusion in their demand for a demonstrable engagement by management. Management's active support and a demonstration of the direct utility for staff are essential to an implementation's success; both must be visibly performed. This extended conception of managerial responsibility within the process of implementing Controlling converges with the assertion by Burns & Vaivio (2001, p. 395), who demand that management identify necessary changes and subsequently plan, organise and oversee the resulting alterations. The importance of management's participation has been empirically substantiated in a study by de La Villarmois & Levant (2011, p. 250), who identify the strong managerial participation they observed as the reason for the implementation's success. Similar conclusions emerged in the survey conducted by Chan (2004, p. 217). In this study, the fact that management was preoccupied with handling

short-term problems within the organisation is cited as a central problem in the introduction of a balanced scorecard.

In the process of introducing Controlling, top management takes on, or rather ought to take on, the role of a power promoter[34] in order to secure a successful implementation. As a power promoter, following Witte (1999), management should actively advance the innovation and cannot shy away from confrontations with superiors (Witte, 1999, p. 17). The commitment displayed by top management impacts both the extent to which staff feels responsible for results as well as the degree to which they later draw on the information generated by the new systems in decision-making (Cavalluzzo & Ittner, 2004, p. 248). If mid-level management perceives that the promoters in top management actively utilise the information offered by a new management system, the emergence of an organisational culture based on performance measurement and evaluation, and thereby the implementation as a whole, is facilitated (de Waal, 2003, p. 694). Top managerial support has a signaling function across the organisation, advancing the perception of management accounting/Controlling as an instrument of leadership and extending ownership for the system beyond the management accounting department. Analogously, linking management accounting with the strategy for staff evaluation and performance-based payment cements the implementation (Shields, 1995, p. 3). From its position, top management can support implementation through securing resources, goals and political backing. Top management has the power to take action against resistant actors and thus eliminate resistance (Shields, 1995, p. 2).

Top management's scope of impact can, however, also be restricted. Burns & Vaivio (2001, p. 395) conclude that, on account of their position, top management in larger, decentralised organisations may not be able to know or identify what is required to ensure a reform is successful. In addition, there is the issue of sustaining top managerial support for the entire duration of the implementation (de Waal & Counet, 2009, p. 368; Granlund, 2001, p. 147). The entire process of installation is likely to take multiple years, depending on the size of the organisation (Müller U., 2004, p. 231)[35], which also sets out a long project duration for projects in public administration. In Granlund's (2001) case study on the implementation of an ABC-system, the support from top

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[34] Witte defines a 'power promoter' as "the person who uses their hierarchical potential to actively promote a process of innovation. Defining features of this person are that they have a certain standing within the organisational hierarchy and display a specific type of conduct. The position entails sufficient formal influence and the ability to sanction unwilling opponents and protect those willing to innovate (Shepard 1967, p.471)" (Witte, 1999, p. 16).

[35] The implementation of Controlling at the German Telekom took about six years, including the development of business Controlling. At the Deutsche Bahn (German railway company), it took four years to lay the necessary groundwork and eight in total for the development of the role of an internal consultant (Hirsch, Weber, Gisch, Zubler & Erfort, 2012, p. 215).

management was maintained for the first four months. After that, the managers concerned themselves with what they deemed to be more important tasks and thus became more stringent in weighing the costs and benefits arising from the implementation. The lack of ongoing support caused delays in the implementation and eventually led to the project's cancellation (p. 147). The significance of sustaining top managerial support can be explained in that it allows critical and challenging project phases to be overcome (Liu & Pan, 2007, p. 262). In the above example, the support from top management was decisive to surmount the problems which arose with the ABC-software.

A change in management personnel can have the same effect as a dwindling of management support. A new managerial team may not become involved with and demonstrate commitment to the implementation to the same degree (de Waal & Counet, 2009, p. 372). New government may place individuals who are less connected to the introduction in charge of the process. In light of an introduction's dependency on a promoter, such a shift in personnel could negatively impact the efforts of implementation (Greiner, 1996, p. 18). The use of management instruments may decrease or be fully discontinued if staff perceives that top management places little significance on their implementation (de Waal & Counet, 2009, p. 372). In the case of a halfhearted introduction, in the sense that it is perceived as 'something that needs to be done', a management construct which does not hold any relevance or real purpose may emerge (Wisniewski & Ólafsson, 2004, p. 608). In addition to the behavioural impact managerial support has on subordinate staff, a lack in managerial backing can produce institutional barriers (see Section 2.3.1.5). It becomes apparent that a lack of support results in the withdrawal or withholding of necessary resources (Cavalluzzo & Ittner, 2004, p. 248).

2.3.1.2 Lacking Participation of Operative Staff

Per se, the participation of operative staff in processes of changes to the public sector has been accorded high significance and is considered to be a central factor, alongside communication, for a successful transformation. By involving staff, an increased acceptance of the project is ensured and operative knowledge and experience can be incorporated into the changes at hand (Vahs & Weiand, 2013, p. 10). An early inclusion of employees in the formative phases of implementation additionally fosters their awareness for the necessity of Controlling (Mühlen, 1998, p. 174).

The significance of staff participation in a given process of implementation has been subject to less empirical confirmation than the role of top management's commitment and can be observed only in select case studies. For example, Nuhu, Baird & Appuhami (2017, p. 119)

present employee participation during a system's introduction as a factor enhancing its future use. Eldenburg, Soderstorm, Willis & Wu (2010, p. 223) draw out the involvement of non-accountants as a central component for the success of ABC-information systems.

A lack of user involvement in the early stages of development can be observed in Scapens & Roberts' (1993, p. 29) case study, and is later cited as the primary reason for the implementation's failure. In that case study, the implementation was promoted by a financial director and a project manager, who had a high degree of accounting know-how but an insufficient understanding of the operative processes and an inadequate network across the operative departments. It follows that insight relating purely to management accounting is insufficient and that additional operative knowledge from beyond the accounting department is necessary to ensure widespread acceptance and technical accuracy of the concept. Further evidence for the practical relevance of this implementation barrier is presented in the study by Poister & Streib (1999) on the introduction of performance measurement in municipal administrations. The inclusion of (operative) managers in the development of key performance indicators was noted by 90% of questioned actors. 45% of those surveyed stated that they had problems with obtaining managerial support. The inclusion of operative employees in the development of key performance indicators was confirmed by 30% of interviewed staff (p. 329). At this level, 60% stated that they experienced problems generating support from lower level employees (p. 331). In this regard, the analysis shows that it is harder to generate support among lower level employees than on the managerial level.

The significance and efficacy of including staff in the development of a concept of Controlling is restricted by the lack of know-how among public administrators, according to this researcher. Staff participation in processes of reform at state agencies must be called into question in the case that the agency does not have the sufficient structural, cultural and individual competencies, resulting in overwhelming the average employee's competencies (Schäfer, 2010, p. 22). This assessment given by Schäfer (2010) is likely to apply to the introduction of management accounting/Controlling at the vast majority of public institutions.[36]

2.3.1.3 Inadequate Management of Political Stakeholders

The importance of embedding and considering various stakeholder interests in public administration is extensively documented (e.g. McAdam, Hazlett & Casey, 2005, p. 258; Fernandez & Rainey, 2006, p. 171; Verbeeten, 2008, p. 443). An insufficient consideration has

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[36] See Section 2.3.2.4 Inadequate Specific Know-How

far reaching negative consequences. For example, Bryson (2004, p. 23) concludes that a lack of consideration of stakeholder interests in the public sector can result in a poor performance, complete failure and ultimately disaster.

Managing the plurality of stakeholders relevant to the public sector has been noted to be difficult (McAdam, Hazlett & Casey, 2005, p. 258). The duty to do right by stakeholders generally has a greater significance here, than in the private sector. Public sector entities are obligated to report certain key figures or indicators to their senior agencies or the government (Wisniewski & Ólafsson, 2004, p. 604). The difficulty emerges in that contradictory pressures are exerted by differing stakeholder interests when introducing and applying performance-oriented control data, necessitating the balancing of various interests in order to meet the disparate demands (Helden, van & Uddin, 2016, p. 44).

The lack of overarching coherence among stakeholders in the developmental phases leads to the formulation of inconsistent goals which then become erroneously embedded into management accounting (McAdam, Hazlett & Casey, 2005, p. 269). Politics play a significant role in the network of the public sector. "Public agencies are born of and live by satisfying interests that are sufficiently influential to maintain the agencies' political legitimacy and the resources that come with it" (Rainey, 2009, p. 384). For a management accounting implementation, this means that political stakeholders inherently play a consequential role in the change process. A sustainable establishment of a new management accounting system can only occur if the responsible political actors continuously support the introduction (Rexrodt, 1991; Lapsley & Wright, 2004, p. 361). Flury & Schedler state that the introduction of performance accounting constitutes a potential conflict, of which managers and politicians must be aware. An introduction geared at the concerns of internal administrative leadership alone is neither possible nor helpful (Flury & Schedler, 2006, p. 232). Political influence on a process of change can be expressed in the form of directives or through the granting or withholding of required resources (Fernandez & Rainey, 2006, p. 171). Politics can also support an implementation indirectly through incentivisation such as by mandating cost reductions which increase the pressure to maintain financial transparency (Lapsley & Wright, 2004, p. 361).

The introduction of management accounting in the public sector has substantial relevance to politics, and is therefore especially difficult. Management accounting requires politics to work in a more precise and comprehensible way, thereby increasing the demands of legitimacy in political action (Rexrodt, 1991, p. 12). At the same time, politics determine the framework within which management accounting unfolds, which impacts the system and may, for example, reduce the comparability of its key figures (Gianakis, 2002, p. 59).

Crucially, there are five concrete issues relating to politics during the implementation which must be addressed.

A Lack of Management-Accounting Know-How

In reference to the introduction of Controlling, politicians who are authorised to give directives do not fully comprehend the complex administrative circumstances and lack the know-how necessary to grasp the ramifications of their directives, disabling them from understanding the full extent of their impact (Rexrodt, 1991, p. 5). Politicians often lack detailed knowledge on the processes of administration (Weber, 2014, p. 11).

There are specific demands for reporting to politics. This extends to the reporting occurring in line with Controlling. Reporting must be tailored, redacted and elucidated to convey politically relevant content (Thom & Ritz, 2006, p. 180) in order to strengthen communication at the intersection between administration and politics.

Imprecise Political Targets

It has been agreed that the formulation of political targets is quite vague and at times even contradictory, making it hard to grasp when output or results meet the set out aims (Rexrodt, 1991, p. 4; Weber, 2014, p. 11; Picot, Dietl, Franck, Fiedler & Royer, 2014, p. 136). In the political landscape, targets informed by power politics overpower operative/thematic targets (Speier-Werner, 2006, p. 95). For this reason, Modell (2001, p. 439) denotes the necessity to slightly decouple political targets from the performance indicators which control administrative management. This enables greater consistency in administrative control/steering, in spite of ambiguous political targets.

Problem: The Political Impact on Transparency

Performance indicators do not serve internal control/steering alone, but rather are additionally used to inform citizens and various other stakeholders (Pollitt & Bouckaert, 2017, p. 109). As a result, politics impact the management accounting system to reduce transparency regarding performance/outcomes (Pollitt & Bouckaert, 2017, p. 184) or utilise and direct them to serve political ends (Greiner, 1996, p. 17). A government's political goals can shape the design of performance measurement instruments. Distorting the information gathered on an administration's performance can serve political ends, as it enables the display of supposed political achievements (Chang, 2009, p. 147). Operationalised political directives in the form of

laws and programmes are framed by political rationales like the preservation or expansion of political influence and power (Hirsch, Weber, Hammer & Schuberth, 2009, p. 19).

A rejection of increased transparency and an emphasis on outcomes follows from the political disinterest in broadcasting negative results and confessing an underperformance to the wider public as well as a difference in organisational culture, marked by greater skepticism towards the use of performance indicators (Pollitt & Bouckaert, 2017, p. 184). For politics, transparency ultimately poses the risk that everyone, including the opposition, can trace whether or not goals were fully met (Fengler & Müller-Osten, 2014, p. 53). This means that transparency through metrics can ground a political obligation to shape policy decisions according to such figures. Should such data not be present in the first place, politics do not later need to justify disregarding them, along the lines of: "If you don't want to know, don't ask" (Greiner, 1996, p. 17).

Politics has a different need for information

As touched upon in the elaboration on the issues arising in line with the creation of transparency, politics have a differently amassed information demand than agency leadership. Schedler (2006, p. 204) argues that political players in accounting reforms define the demands made of public sector accounting instruments according to their own expectations and interests (Schedler, 2006, p. 204). Politics' own interests come to bear in that politicians prioritise costing of the services to determine profitability over the actual goals of cost and performance accounting (Flury & Schedler, 2006, p. 232). The formulation by Schedler (2006, p. 204), that accounting is a push factor in the form of a policy instrument, again underlines the importance and extent of political influence.

Political Support during Implementation

The difficulty of sustaining long term political commitment for the duration of the implementation remains. Politics face the dilemma of being expected to demonstrate rapid achievements while pursuing long term strategies (Hirsch, Weber, Gisch, Zubler & Erfort, 2012, p. 211). Political activities tend to be short term, aimed at the electoral term, inhibiting the formulation of mid- and long-term goals (Speier-Werner, 2006, p. 95). Since political terms are temporally restricted, politicians are likely to place emphasis on high publicity, symbolic activities which redistribute values and benefits, as opposed to prioritising effective work controlled by a steering/performance management system (Swiss, 2005, p. 593; Wisniewski & Ólafsson, 2004, p. 608). This phenomenon emerged when performance components were integrated into a budgeting process in Italy. Local and regional reforms instantiated the direct election of politicians. The executive

government, elected by a direct mandate, saw itself first and foremost as allied with the citizens. This resulted in a transformation of the administrative apparatus, commissioning the civil servants to pursue political goals and endorse political special interests (Ongaro & Valotti, 2008, p. 190). In the survey conducted by Chan (2004, p. 217), politics' "short-term vision" was identified as a particularly impactful hindrance to implementation. Dunleavy, Margetts, Bastow & Tinkler (2006, p. 474) critically evaluate that this short-termism can result in reforms to public administration initially being lauded and utilised as a source of political capital. In the mid-term, however, the attention given to the reform dwindles and its impact fades without having brought about substantial improvements. A central factor driving the political motivation to expand accounting is the desire to improve budgeting and save costs (Hönnige & Schmid, 2012, p. 247). If the efforts entailed by implementation do not yield a noticeable increase in administrative performance, debate regarding the costs of the implementation may arise. An administration is dependent on politically deployed resources for the implementation of management accounting/Controlling reforms. Especially in the initial phases of the project, a substantial financial burden can be expected on account of the arising necessity to construct the required infrastructure and positions (Speier-Werner, 2006, p. 97). The mid-term goal of management accounting/Controlling reforms, to improve administrative performance, is often overlooked or given subordinate importance. This serves to complicate the political deployment of resources for management accounting/Controlling reforms in administration.

The issues arising from political involvement in the process of implementation have been extensively reflected in the practical literature and empirically substantiated particularly in reference to New Public Management reforms. In sum, it has been advised to consider the perspective of political stakeholders on management accounting/Controlling instruments such as a performance measurement system (Verbeeten, 2008, p. 442) or balanced scorecard (McAdam, Hazlett & Casey, 2005, p. 264).

Alongside political stakeholders, customers are a further stakeholder impacting upon a process of implementation. The role of the customer is given less attention in the relevant literature[37]. According to this researcher, the customer's perspective does not require significant consideration beyond its inclusion as a key metric in management systems.

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[37] An exception is presented by McAdam, Hazlett & Casey (2005, p. 270), who explicitly note the role of customers. They critique the assumption underlying the introduction of management instruments, that the public sector can structure its services according to customer needs, as being overly simplistic. They argue this insufficiently gives consideration to various stakeholder demands.

2.3.1.4 Lacking Ownership for the Implementation

Lacking or unclear ownership for management accounting/Controlling can raise problems for the process of implementation (Liu & Pan, 2007, p. 258; de Waal & Counet, 2009, p. 371). A lack of clarity regarding the owner and intention behind the implementation of management accounting can spread confusion in the organisation (Kasurinen, 2002, p. 337). Determining an owner ensures a steady upkeep of the performance measurement system. Should ongoing updates and troubleshooting not be guaranteed, the system may fall into disuse and lose relevance (de Waal & Counet, 2009, p. 371). Generally, ownership reduces the danger of the system being wrongfully conceived of as inconsistent and unfair or as setting out unattainable goals (Verbeeten, 2008, p. 442). Ownership beyond the group driving the implementation has a leveraging effect, promoting acceptance across the organisation, and can be developed through training, top managerial support and the connection with further instruments (Shields, 1995, p. 2). Radnor & McGuire (2004, p. 253) offer two case studies which highlight the difficulties of generating ownership for a balanced scorecard. Excuses about having insufficient time and being too busy were used to avoid involvement with the pilot project. Generally, this author assesses that ownership is better classified as a success factor when present than as a specific implementation barrier when absent.

2.3.1.5 Insufficient Temporal or Financial Resources

The introduction of Controlling entails the use of temporal, staff and financial resources. A lack of sufficient resources can give rise to problems for the implementation and constitutes an implementation barrier (Granlund, 2001, p. 154; de Waal & Counet, 2009, p. 368). Lacking availability of temporal and financial resources is also a reason why organisations do not advance the introduction of new management accounting systems (Greiner, 1996, p. 27–28). This can be observed in the implementation of New Public Management Reforms. In France, to give an example, the use of advanced management instruments is limited to large cities as they have better resources at their disposal (Kuhlmann, 2010, p. 1121). Resource availability is important throughout the entire duration of an implementation (de La Villarmois & Levant, 2011, p. 245), but is vital at the outset, since a lack of resources is particularly impactful during the early stages (Granlund, 2001, p. 154). This applies especially to staff resources (Granlund, 2001, p. 154). Top management is typically in charge of securing the necessary resources.[38] In order to ensure a

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[38] See Section 2.3.1.1 Insufficient Support from Top Management

successful implementation, top management must provide internal resources such as staff working hours (Shields, 1995, p. 2) and training opportunities (Cavalluzzo & Ittner, 2004).

The temporal dimension refers both to the availability of relevant staff as well as the organisation as a whole, which ought to set aside a sufficient amount of time for the introduction. The more complex the construct being implemented is, the more resources will be necessary for its introduction. Allain & Laurin (2018, p. 183) consider this issue in their discussion on how a management accounting system can be used in an 'enabling and controlling way'. Already the definition of key figures is marked by the inherent complexity of determining relevant indicators[39], which is a time intensive process that requires the alignment of service goals and overarching goals and must be backed by adequate resources (Greiner, 1996, p. 21). The temporal investment required for the introduction of management accounting instruments is often underestimated. As an example, Wisniewski & Ólafsson (2004, p. 608) lay out the time spent introducing balanced scorecards in the public sector. The implementation took longer than expected on account of knowledge gaps in the formulation of strategy and definition of key figures for the aspects of customers-service- delivery, system and performance. A particular challenge was to sustain staff engagement and time commitment for the duration of the project. Should an implementation not yield results at the expected pace, staff may be disheartened, resulting in a reduction of involvement and thus a further deceleration of progress (de Waal & Counet, 2009, p. 368).

2.3.2 Organisational and Cultural Barriers

An organisation's distinct organisational culture can pose an implementation barrier for management accounting (Markus & Pfeffer, 1983; Malmi, 1997; Granlund, 2001; Kasurinen, 2002) and constitutes a factor determining the degree to which the public sector adopts reforms (Baird, 2007, p. 555–556). Markus & Pfeffer (1983, p. 209) set out the hypothesis that the greater the discrepancy between the existent organisational paradigm and the language and symbols of the management accounting system is, the more resistance and system errors ensue. Collm & Schedler (2014, p. 159) argue, based on the statement by Luhmann, that the greatest challenge in the introduction of organisational innovations in the public sector is the creation of connectivity between the innovation and the existent organisational system

Organisational culture is the "pattern of shared and stable beliefs and values that are developed within a company across time" (Gordon & DiTomaso, 1992, p. 784). Aspects relating to goal-oriented management include the time frame for monitoring targets (short term vs long

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[39] See Section 2.3.3.1 Issues with Generating Key Figures/Measurability

term monitoring), analytical vs. intuitive decision-making as well as responsibilities vs. teamwork (Markus & Pfeffer, 1983, p. 209). Organisational inertia and routines shaped by a conservative organisational culture subject to the normative pressures of institutional isomorphism, constitute a barrier to the stable introduction of management accounting (Granlund, 2001, p. 153). In the case study by Kasurinen (2002, p. 337–338), the engineering culture inhibited a more strategic orientation and the employees tended to rely on diagnostic measurement, which expressed itself in frustration and resistance to the implementation. The same phenomenon was elucidated by Malmi (1997) in his case study: discord between the prevailing engineering culture and the management accounting system was identified as the cause of resistance to the implementation (p. 473). Accounting was not considered necessary on account of the predominant organisational culture (Malmi, 1997, p. 473). The relevance and impact of organisational culture as a cause for resistance is illustrated in that such a hurdle can not be surmounted by an implementation strategy based on staff participation (Malmi, 1997, p. 474).

The subsequent Section considers the following barriers that inform organisational culture:

- bureaucratic and hierarchical structures (2.3.2.1)
- a lack of decentralised authority for decision-making (2.3.2.2)

as well as the barrier:

- leadership behaviour in public administration (2.3.2.3),

all of which are derived from the specific organisational culture of public administration and negatively impact the implementation of Management Accounting.

In addition, these further barriers are presented within the context of organisation/culture:

- inadequate specific know-how (2.3.2.4)
- uncompensated limitations in competencies (2.3.2.5)

2.3.2.1 Bureaucratic and Hierarchical Structures

Bureaucratic and hierarchical structures impact leadership behaviour and the speed at which processes of change can unfold within an organisation. Rigid hierarchies and a cemented bureaucracy slow transformation in public administration (Hirsch, Weber & Schäfer, 2018, p. 110). Bureaucratic hierarchies and structures are frequently lumped together with additional features that frame public administration, such as a lack of competition, when being classified as barriers to change (Torfing, 2019, p. 7). The concrete impact of bureaucratic structures on an implementation of management accounting in the public sector is often indirectly implied in the literature. Predominantly, the way in which bureaucracy informs motivation and behaviour,

negatively affecting implementation, is drawn out. An example is the assertion by Meyer, Egger-Peitler, Höllerer & Hammerschmid (2014, p. 878): The hierarchical structure and culture at the heart of a bureaucratic-legalistic paradigm results in rule-based control being emphasised, which in turn limits the space left to individual discretion. As a result, staff in the public sector feels impot and alienated from their labour (p. 878). The hierarchical structure in the public sector correspondingly impacts decision-making among leadership, as it reduces their ability to make independent decisions. As a result, executives tend to overly trust their own ideas and in-house knowledge (Torfing, 2019, p. 3). Thus, Torfing (2019) deduces the presence of cognitive limitations among leadership, informed by the dominant organisational culture.

The hierarchical, bureaucratic structure impacts the fundamental design of the process for implementation. Highly bureaucratic changes demand that the change is initiated by top management and realised in a top-down manner. In the aftermath, details of the implementation can be developed by staff in a more participative manner (van Der Voet, 2014, p. 379). The hierarchical structure helps relay the change through the ranks, backed by top-down power, down to mid-level management, thereby imposing the change. In the case of the introduction of ABC in China, management's use of the top-down command and communication structure enabled the innovation's successful implementation. A participative workflow was only employed when it came to data collection (Liu & Pan, 2007, p. 262). The public sector entities' performance is variably impacted by bureaucracy. In information systems, bureaucracy has a more pronounced negative impact on organisational effectiveness and efficiency than in areas like the personnel department, purchasing or budgeting (Pandey, Coursey & Moynihan, 2007, p. 416).

The issue of bureaucratic behaviour is discussed in Section 2.3.2.3 in line with the implementation barrier of 'leadership behaviour in public administration'.

2.3.2.2 Lacking Decentralised Decision-Making Authority

A decentralisation of decision-making authority is considered to be a success factor for the introduction and use of Controlling instruments (Cavalluzzo & Ittner, 2004, p. 265; Hirsch, Weber, Schulte, Hubert & Schuster, 2014, p. 30–31; Hirsch & Schulte, 2014, p. 24). The efficacy of Controlling instruments is dependent on decentralised resource responsibilities. This requires the clear allocation of products and services (Tauberger, 2008, p. 21). According to Cavalluzzo & Ittner (2004, p. 259) the decisive factor determining a control system's functionality is whether or not the introduction brings about increased responsibilities. Employee capabilities must include the autonomy and empowerment to impact results (Swiss, 2005, p. 593). Through an introduction,

operative managers are given more freedom in decision-making and are, at least in theory, meant to more effectively draw on their expertise (Gianakis, 2002, p. 56–57).

As the implementation progresses, top management should establish more and more decentralised authority in order to enhance the scope for creativity and individual discretion (Hirsch, Weber, Schulte, Hubert & Schuster, 2014, p. 31). The implementation barrier of a lack of decision-making authority applies primarily to operative management, yet also pertains to management accountants. A lack of decision-making jurisdiction and control over the way in which decisions are perceived were observed to have a negative impact on the introduction described in the case study by Nor-Aziah & Scapens (2007, p. 232). This implies that the role of the management accountant/Controller must be further capacitated. The position is equipped with the appropriate power and authority through organisational integration or role-design.

2.3.2.3 Leadership Behaviour in Public Administration

Leadership behaviour in public administration, shaped by the basic principle of legality and framed by the context's distinct organisational culture, can form an institutional barrier to the implementation of Controlling in the public sector. Hirsch, Weber, Gisch, Zubler & Erfort (2012, p. 59) contest that the success of a process of implementation is dependent on administrative executives' personal dispositions, competencies and experiences (Hirsch, Weber, Gisch, Zubler & Erfort, 2012, p. 59).

Background: Significance of Administrative Culture and the Basic Principle of Legality

The traditional administrative system is presented as being particularly obstructive to the introduction of administrative modernisations (Sørensen & Torfing, 2012, p. 860). Empirically, Rhodes et al. (2012) have substantiated the significance of the administrative culture. They studied the implementation of performance measurement in seven countries and concluded that administrative culture was the factor with the most marked impact on the speed and progress of a performance management implementation[40] (Rhodes, et al., 2012, p. 261). Especially the legal background of public sector staff is drawn out as a barrier for the implementation of management accounting as it brings about an overemphasis on rule based legitimacy.

The preeminence of legalistic thinking within public administration, particularly in Germany and France, hampers the adoption of managerial thinking (Sager, Rosser, Hurny & Mavrot, 2012, p. 138). Hammerschmid & Meyer (2005, p. 729) have noted a correlation between "relatively high

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[40] Rhodes, et al. (2012, p. 261) qualify that further research is necessary to test the hypothesis.

scepticism regarding the transferability of management concepts and the extremely limited managerial autonomy within the administration" and "the high percentage of public executives with a legal background". The negative effects of the 'administrative law paradigm' can be observed across Italian cases, such as those detailed by Capano (2003) or Ongaro & Valotti (2008, p. 177), where accounting instruments were introduced in line with New Public Management reforms yet ultimately did not meet expectations and resulted in an implementation gap.

Leadership in Practice

Despite efforts for reform and modernisation[41] in the public sector, the institutionalisation of the basic principle of legality[42] in continental European management behaviour impedes the introduction of Controlling instruments. In addition, the role of political influence[43] limits the freedom executives have in decision-making within bureaucratic systems (Weber, 1988, p. 175) and curbs their ability to define goals. Administrative leadership is often embedded within the logics of traditional administrative management. Executives and staff work in two paradigms after reforms (Hirsch, Weber, Gisch, Zubler & Erfort, 2012, p. 59). A study among the members of the working group on 'Steering and Controlling in Public Institutions' shows that elements of both the traditional and modern administrative management can be found at all participating agencies. About a third exhibited a balanced proclivity for traditional and modern management types[44] (Hirsch, Weber, Gisch, Zubler & Erfort, 2012, p. 66). This is also becomes apparent in the fact that input control does not disappear despite the advanced implementation of New Public Management, but rather is supplemented by output control (Hirsch, Weber, Gisch, Zubler & Erfort, 2012, p. 77). For Hirsch, Weber, Gisch, Zubler & Erfort (2012, p. 59) the fact that leadership and staff work within two disparate logics, which are simultaneously legitimate, makes goal-based management problematic.

The implementation barrier posed by leadership behaviour in the public sector comprises a total of four aspects which result in hindering the introduction of management accounting/Controlling.

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[41] See Section 2.2.5.2 Developments in the Public Sector

[42] See Section 2.2.5.3 Administrative Culture in the Public Sector

[43] See Section 2.2.5.4 Formative Elements in Administrative Culture. The Impact of Politics and section 2.3.1.3 Inadequate Management of Political Stakeholders

[44] The remaining thirds revealed a stronger tendency in favour of modern administrative management systems (Hirsch, Weber, Gisch, Zubler & Erfort, 2012, p. 66).

Management Accounting vs. the Tradition of Legality and the Civil Servant Mentality

The predominance of traditional rule of law and the principle of legality, informing rule based institutional practice in the public sector, stands opposed to the logics of new management (Kuhlmann, 2010, p. 1116). Already in 1989, Weber (1989, p. 282) established that the introduction of Controlling is fundamentally opposed to the concept of leadership prevailing in the public sector, which is commonly called the 'civil servant mentality'('Beamtenmentalität'). Radnor & McGuire (2004, p. 253) confirm this assertion in their examination of hindrances to the implementation of performance measurement. They state that the reason for the implementation's failure is a mistaken conception of purpose: civil servants see their role to be that of a good administrator rather than an efficient manager. This specific implementation problem is more pronounced in German administration than in the British context. Germany is marked by a stronger administrative tradition, and especially on the federal level, transformation is difficult since federal law sets out limitations on change (Pollitt & Bouckaert, 2017, p. 73–74). Further, German administration is shaped by lawyers, whereas the English administration employs more generalists (Pollitt & Bouckaert, 2017, p. 41). As a result, successful management changes in Germany are largely situated at the local level of states and municipalities rather than on the federal level (Pollitt & Bouckaert, 2017, p. 73–74).

The negative influence of the bureaucratic/legalistic approach to management is most significant among mid-level management, according to this researcher. Such staff rose through the ranks of the public administration and, to some degree, shows inert or rigid behaviour. For them, using performance indicators to direct control is unfamiliar as their sensibilities are cultivated by their bureaucratic experience and their nonquantitative educational backgrounds (Greiner, 1996, p. 17). A lack of interest among mid-level management has a multiplying function and ultimately slows the introduction of management accounting instruments or sentences the tools to disuse in the case that they are adopted (de Waal & Counet, 2009, p. 368).

Managerial Competencies are often Underdeveloped

In principle, managerial competencies are fairly poor in public administration (Thom & Ritz, 2006, p. 415). Hughes (2018, p. 263) argues that managers in public institutions frequently do not exhibit leadership qualities since they were initially hired for a different position. For some, the tasks of leadership are too demanding. In reference to the partial adoption of the logic of "managing for results" in the US, Moynihan (2006) contests that executives have difficulty using their new decision-making authority in an independent and useful way. He further speculates that they struggle to link performance and accountability. Schedler & Proeller (2011, p. 216) explicitly

critique the lacking management potential, on the level of mid-level management, to enact outcome-oriented management.

The success of an introduction of management accounting/Controlling depends on leadership's capacity to define clear performance expectations and hold employees accountable through regular feedback and dialogue (West & Blackman, 2015, p. 75).As an expression of lacking management capabilities, the fact that mid-level management is not presently perceived in public administration can be drawn out. In the study by Schedler & Proeller (2011, p. 216), the operative level replies to questions about their boss with reference to the agency leader or politics, as opposed to the group or unit leader. Mid-level management is ignored.

The underdevelopment of managerial capabilities poses a substantial barrier to the introduction of management accounting/Controlling as the use of instruments, while having been implemented, is not enforced. Thus, the potential gains of a reform are commonly not realised. Persistent knowledge and ability deficits are presented in Section 2.3.2.4 'Inadequate Specific Know-How' and the subsequent implications are detailed in Section 2.3.2.5 'Uncompensated Limitations in Competencies'.

Managers in Public Administration are not suited as Agents of Change

The executives in public administration play a pivotal role in the implementation of processes of change (Fernandez & Rainey, 2006, p. 168; Fernandez & Pitts, 2007). During an implementation, they are tasked with monitoring the need for the transformation and convincing internal and external stakeholders of its necessity (Fernandez & Rainey, 2006, p. 169). Public Managers who are new to their position are more likely to support the change by taking on the role of a change agent than those employees who have been employed for a longer period of time (Fernandez & Pitts, 2007, p. 328). It follows that executives in public administration are unlikely to actively support a transformation sincelong term employment is the norm and job rotation is minimal. Generally, leadership in the public sector is said to exhibit a low degree of 'transformational leadership' (van Der Voet, 2014, p. 363). The framework of the public sector, its complexity and high level of formalisation, hampers the emergence of 'transformational leadership' (van der Voet, Kuipers & Groeneveld, 2016, p. 855). No direct correlation between 'transformational leadership' and a commitment to change can be traced. Nonetheless, 'transformational leadership' indirectly impacts the perceived commitment to processes of transformation since it entails "increasing the occurrence of planned and emergent change processes" (van der Voet, Kuipers & Groeneveld, 2016, p. 856).

Negative Predispositions

Many executives in the public sector who have already partaken in innovations or the introduction of new management concepts are fundamentally sceptical about reforms and question whether they are simply "empty rhetoric" or if they offer substantial improvements (Hammerschmid & Meyer, 2005, p. 729; Sørensen & Torfing, 2012, p. 3). A large quantity of reform movements can cause an oversaturation and bring about a negative predisposition towards processes of change (Capano, 2003, p. 796; Hirsch, Weber & Schäfer, 2018, p. 111).

Guenduez, Mettler & Schedler (2020, p. 8) determine scepticism as a reason why the use of big data in the public sector is met with resistance and only partially accepted. They imply cognitive structures and cognitive misconceptions as reasons therefore.

Following this researcher's estimation, leadership behaviour is the most decisive barrier to processes implementing management accounting/Controlling. The related underlying causes, prevailing value structures and organisational routines give rise to behaviour which impedes an implementation. Drawing on the conclusion by Hirsch, Weber, Gisch, Zubler & Erfort (2012, p. 59), that the success of an implementation is determined by the administrative leadership's predisposition, competencies and experience (Hirsch, Weber, Gisch, Zubler & Erfort, 2012, p. 59), the subsequent empirical study offers a detailed analysis of leadership behaviour.

It should be noted that the aspects presented here specifically in relation to the leadership context are also of importance for the other roles in the implementation process. The role of the operative level was not specifically reflected upon in the literature and can only be deduced from the broad picture that is conveyed. The role of the (management) accountant has equally not received much directed attention. The study by Becker, Jagalla & Skærbæk (2014, p. 335) revealed the destructive behaviour of accountantsin practice, which was marked by an attachment to cameralistic accounting and a decidedly Weberian approach to civil service, entailing a literal and absolute compliance with rules. Generally, the literature does not provide a particularly nuanced examination of different levels within the administrative hierarchy in the implementation of Controlling. In the case study, this thesis picks up on this by analysing the behaviour of top management, mid-level management, operative staff and management accountant respectively.

2.3.2.4 Inadequate Specific Know-How

Implementation problems caused by inadequate know-how (Chan, 2004, p. 217), refer primarily to conceptual topics regarding the definition of management accounting (e.g. Robert &

Silvester, 1996)[45] and control in addition to a lack of technical expertise (Eaton, March & Saetren, 1986, p. 198).

Conceptual Management Accounting Know-How

Conceptual management accounting know-how is conveyed in apprenticeships and university courses. The majority of employees in public administration received training within the administrative system and do not necessarily have a background in business (Becker & Heuke, 2005, p. 59). In reference to the German context, Radtke (2014, p. 94) notes a lack of experienced and competent personnel in management accounting in the public sector. He thereby confirms that Weber's practical evaluation (1996, pp. 25–27) from 1996 still applies today. The knowledge necessary to design a management accounting system that is apt from an instrumental and personnel perspective, is too scarce in German public administration.

The employees working in cameral accounting are not ideally suited to design a target system for management accounting/Controlling. Controllers in the private sector may have the required methodological understanding yet lack insight regarding the complexity of the goals shaping the public context (Berens, Mosiek, Röhrig & Gebhardt, 2004, p. 332).

Technical Know-How

The conception, construction and evaluation of an information system in public administration all require a high degree of technical know-how (Budäus, 1990, p. 619). The technical competencies necessary to successfully see an implementation through are scant in administration (Eaton, March & Saetren, 1986, p. 198). An implementation requires surmounting a variety of organisational and technical difficulties (Agasiisti, Catalano & Erbacci, 2018, p. 947). Even in private sector implementations of management accounting, knowledge gaps regarding the use of IT systems persist (Bredmar, Ask & Frisk, 2014, p. 126). On account of a regressive IT infrastructure and far from modern accounting (see Section 2.3.3.3), the issue is even more pronounced in public administration. There is a stark need for technical expertise to bridge the gaps in knowledge.

2.3.2.5 Uncompensated Limitations in Competencies

The implementation barrier 'uncompensated limitations in competencies' entails three issues which arise during the introduction of management accounting: existing knowledge deficits,

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[45] Robert & Silvester (1996) provide technical expertise for identifying and evaluating activities related to the construction of an ABC system.

inadequate training and erroneous organisational learning. A successful implementation of management accounting/Controlling in the public sector typically requires a two-sided construction of knowledge. Within the department of Controlling/management accounting, knowledge on Controlling concepts[46] and instruments must be fostered. In addition, operative management must learn how to apply the management techniques[47]. Various empirical studies cite a lack of know-how as a reason inhibiting the successful introduction of management accounting/Controlling (e.g. Chan, 2004, p. 217). A lack of understanding and a scarcity of competencies regarding performance measurement and management accounting/Controlling permeate the public sector (de Waal & Counet, 2009, p. 370). During the Introduction of a budgeting system in a Malaysian public agency, to give an example, the lack of work experience and knowledge gaps among the involved working groups greatly complicated the formulation of a unified understanding of the necessary "Control operational cost" (Nor-Aziah & Scapens, 2007, p. 232). Comparably, Cavalluzzo & Ittner (2004, p. 259) empirically substantiate the negative effects and challenges to the process of implementing a performance measurement system that arise in the selection and interpretation of key metrics.

In sum, it is apparent that a lack of know-how hampers the introduction of management accounting/Controlling in that particularly operative managers harbour mistaken conceptions of Controlling and thus can not adequately employ management accounting/Controlling data to direct/steer in managerial practice. On the side of the implementing Controlling division, capability limitations negatively impact the system's design and use and prevent a sustainable implementation across the organisation as a whole.

Training and Qualification

Through training and additional qualifications, the absence in relevant expertise can be compensated. Training is a critical success factor for the introduction of management accounting/Controlling instruments, evidenced by numerous studies (Shields, 1995, p. 2; Cavalluzzo & Ittner, 2004, p. 244; Swiss, 2005, p. 593; de Waal & Counet, 2009, p. 370; Bredmar, Ask & Frisk, 2014, p. 12, Hughes, 2018, p. 104). It has been repeatedly verified that a lack of training works negatively on a process of implementation. Cavalluzzo & Ittner (2004, p. 248) draw on the quantitative research by McGowan & Klammer (1997)[48] to deduce that insufficient training

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[46] See Section 2.3.2.4 Inadequate Specific Know-How

[47] See Section 2.3.2.3 Leadership Behaviour in Public Administration – Managerial Competencies are often Underdeveloped

[48] Alongside sufficient training, top managerial support and clearly formulated goals have been identified as variables correlating with satisfaction in ABC implementations (McGowan & Klammer, 1997, p. 233–234).

ressources impede the emergence of regular development processes and thus heighten the risk of failure. Brown (2005) quantitatively and qualitatively identified insufficient training among teachers, school administrators and principals, as well as a scarcity in data and a lack of insight regarding the topic, as primary factors giving rise to problems during the introduction of performance management systems in English primary schools. A balanced scorecard implementation in a publishing company was only successful in the second attempt once the necessity for sufficient training and communication was no longer underestimated and was adequately taken into account (de Waal, 2007, p. 8).

The need for qualification and training is of particular relevance to executives, who are the primary users of the new management accounting systems. Hughes (2018) specifies this assertion in reference to management training for senior staff (p. 104). Training on the interpretation of results within an information system ought to enable leadership. In addition, they must possess the autonomy and capability to determine and initiate measures. Only then, can the benefits offered by an information system be realised (Swiss, 2005, p. 593). Hosting a training programme regarding the introduction of individual instruments, covering topics such as system logic, design and implementation, establishes an understanding for the tool's features and additionally can help reduce resistance and foster acceptance and ownership beyond the management accounting and accounting departments (Shields, 1995, p. 2).

Erroneous Organisational Learning

Organisational learning occurs when a group's thought process and actions follow in response to a problematic situation. This thought process results in the group changing perceptions about the organisation or its own understanding of organisational phenomena, and activities are undertaken to make them match outcomes and expectation. So that organisational learning can take hold, the insights garnered through the learning process must be embedded in staff consciousness and secured in epistemological artifacts (like diagrammes, programmes) (Argyris & Schön, 2018, p. 31). The importance for the implementation context is clarified by Visser (2016, p. 76), who concludes that the 'business-like approach' of New Public Management in the public sector can have a negative impact on organisational learning. Greiling & Halachmi (2013, p. 398) argue that resistance to organisational learning can emerge in the public sector when the need for additional training does not resonate with the staff's self-perception. The centrally organised educational activities are perceived as a threat, calling their professionalism into question. Lee & Myers (2004) empirically demonstrate the way in which defensive responses to organisational learning hamper the success of an ERP system's implementation in the private sector. The defensive routines

resulted in an inability to construct a uniform understanding of strategic concerns in the implementation process among participants. This response to a technical implementation in the private sector illustrates the negative potential of this barrier. On account of the lack of experience and expertise among staff in the public sector, it is necessary to incorporate the features of organisational learning into the study. Schilling & Kluge (2009) group barriers for organisational learning into the categories of "actional-personal", "structural-organisational" and "societal-environmental", along the dimensions of "intuiting", "interpretation", "integrating" and "institutionalisation"[49]. It is shown that all forms apply in the context of an implementation of management accounting in public administration. Argyris (1977, p. 151) delineates eight causes[50] for the implementation gap in management information systems (MIS) and aims to further investigate internal contradictions and underlying reasons impacting on organisational learning. He derives seven aspects to be considered in regard to learning requirements and the bolstering of capabilities in organisations.[51] He thereby indirectly outlines barriers.

2.3.3 Instrumental and Conceptual Barriers

The following Section discusses conceptual problems and barriers arising in the context of an implementation of management accounting.

The following challenges are presented:
- issues with generating key figures/ measurability (2.3.3.1)

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[49] Actional-personal: among others: fear of loss of ownership and control of knowledge, conflictual relationship between innovator and group, lack of top management support, over confidence of managers in existing practices; perceived irrelevance of the innovation for future purposes, inadequate down the line leadership skills (Schilling & Kluge, 2009, p. 343–353)

Structural-organizational: among others: lack of clear, measurable goals and performance feedback, strict work rules and regulations, organisational blame culture, status culture, failure-avoidance norms in the group, lack of time and resources (Schilling & Kluge, 2009, p. 343–353)

Societal-environmental: among others: cultural distance and low level of experience in the relevant culture, complex, ambiguous and difficult knowledge, divergent objectives, biases and hidden agendas in the group, time lag between organisational action and environmental response, failure (Schilling & Kluge, 2009, p. 343–353)

[50]"1 [management information system] MIS were not well understood by line management; 2 top line management was not involved in persuading and selling the use of MIS to the users in the organization; 3 MIS were not as foolproof as they could be; 4 MIS were technically too complex and too costly to create and utilise; 5 MIS specialists and line managers did not understand each other's job requirements, perspectives, and pressures; 6 MIS ignored line managers' cognitive styles; 7 the implementation of MIS was too narrowly conceived; and 8 MIS were not humanized adequately" (Argyris, 1977, p. 113)

[51]"(1.) Make MIS more understandable to the executive […] (2.) More involvement by management so that they can persuade others to value and use MIS […] (3.) Make MIS as foolproof as possible.[…] 4. Simplify the models and the data needed to make them work so that costs are reduced and usability may be increased. […] (5.) Better education of line and staff (especially staff) to make each more sensitive to the other's problems. [...] (6.) Design MIS to take into account the cognitive styles of line executives. […] (7.) The introduction of MIS should be seen as part of a total organizational development program." (Argyris, 1977, p. 120–121)

- IT and the availability of data (2.3.3.2)
- accounting deficiencies in public administration (2.3.3.3)
- missing link to personnel instruments and performance-based remuneration (2.3.3.4)
- missing link between Controlling systems and overall strategy (2.3.3.5)
- misdirection/faulty application of management accounting concepts (2.3.3.6)

These implementation barriers are discussed under the premise that a 'one size fits all' conception of management accounting is insufficient in public administration. The fact that a practice must be adapted to the context of the public sector fundamentally applies to all public sector management reforms (Ohemeng, 2010) and to management accounting in particular (see reasoning provided in Section 2.2). Since it is assumed as the premise, the necessary adjustment of the general concept of management accounting is not presented as a barrier unto itself.

2.3.3.1 Issues with Generating Key Figures/Measurability

In the public sector, a multitude of services are markedly difficult to measure and evaluate, leading to issues regarding the definition of key indicators (de Waal & Counet, 2009, p. 370; Pollanen, 2011, p. 9; Chan, 2004, p. 216–217; Greiner, 1996, p. 22–27) which in turn impact the implementation. Generally, it is quite complex to capture notions such as social incorporation or quality of life in the form of key figures (Wisniewski & Ólafsson, 2004, p. 606). Especially within the domains of public education (Hood, 2012, p. 86; Adcroft & Willis, 2005; Brown, 2005), public security (Hood, 2012, p. 86; Weber, 1991, p. 252) and public health (Adcroft & Willis, 2005), it is difficult to capture services.

Trying to reflect the various, complex services of public administration, especially those offered at the municipal level, in the form of key figures is subsequently more challenging than determining metrics in a for-profit, private sector corporation (Wisniewski & Ólafsson, 2004, p. 605). The complexity and multifaceted nature of public services can hardly be reduced into singular or few key indicators (Greiner, 1996, p. 23). Since there is no direct remuneration monetising public services and no competition to reference, the services can not be measured through the tools of a market analysis[52]. The public service can not be broken down into composite parts and priced according to going market prices. Thus, the output of an administration can not be standardised, which impedes comparisons between different services/products (Gianakis, 2002, p. 55). Adcroft & Willis (2005, p. 390) conclude that the issue of evaluating services in the

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[52] See Section 2.2.5.4 Formative Elements in Administrative Culture. The Absence of Competition and Non-Marketed Public Services

public sector can be explained by the organisational complexity. Public services comprise an assortment of visible and invisible, material and immaterial elements. These are influenced by a multiplicity of different internal and external factors and conditions. Generating key performance indicators thus requires extensive efforts (de Waal & Counet, 2009, p. 370) and subsequently is affiliated with the implementation barrier of limited resources.

Practical Problems in Generating Key Figures

The study by Pollanen (2005, p. 15) confirms the significance and complexity of determining key figures and implies the consequences/impact thereof. Of the factors inhibiting the development and use of effectiveness and efficiency metrics, the factor given the highest value in the study is the "difficulty in identifying appropriate measures". The "difficulty in the meaningful use of measures" poses the second greatest hurdle, while the ambiguity of performance goals ranks third of the ten factors listed. The fact that these three factors are conditional upon each other implies the extent of the consequences ensuing from the initial generation of key factors. This calls for extensive diligence in the initial definition of the key metrics used for an implementation. The key performance indicators must comprehensively cover the performed service and impact without any internal contradictions.

In the study by Poister & Streib (1999, p. 330), the measurement of programme and service quality was seen as the most significant challenge to the performance measurement system, according to the surveyed participants. 26,5 % of interviewees stated that the quality measurement 'usually' posed a problem. An additional 54,4 % stated the problem arose 'sometimes'. The use of student performance metrics as a means to evaluate a schooling system is an emblematic example that demonstrates how complex the generating of key indicators for the measurement of public services is. On account of multiple factors, such as that some classes are taught by multiple teachers or some students receive extra-curricular tutoring,[53] the significance and validity of student performance metrics as a way to evaluate teachers is limited (Brown, 2005, p. 475).

In the development of performance indicators for a balanced scorecard the dimension which relates to the improvement of innovation and transformation are often formulated in a way that is neither sufficiently specific nor exhaustive. In the case study of Chan (2004), only 20% of

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[53] Brown (2005, p. 475) lists examples of why the significance of performance measurement based on students' performance is limited: (1) statistical uncertainty, particularly in small classes (2) some classes have more than one teacher (3) some teacher have access to teaching assistants (4) the use of extra-curricular tutoring (5) personal issues impeding student performance (6) performance evaluation does not apply to all subjects (7) teacher mission involves more than the academic performance of students.

the surveyed organisations noted well-defined performance measures in the balanced scorecard category. Subsequently, such measures were rarely used by operative management (Chan, 2004, p. 212). This illustrates the complexity entailed in the formulation of measures which intend to capture non-monetised, future-oriented aspects.

In the daily use of performance measures, the problem of incomparability persists. In order to compare figures, a system that consolidates disparate indicators into a common denominator is required (Greiner, 1996, p. 24). In practice, according to this researcher's experience, organisations often resort to the formulation of index values and the construction of an overall index. In so doing, the central problem of determining the relevant parameters arises. Brown (2005, p. 475) assesses that the construction of a value which apprehends a principal's entire performance may be the most challenging step in the performance management of schools, on account of the plurality of tasks and roles a principal is meant to perform. The position's strategic responsibilities are not given adequate consideration and thus a principal is not properly held responsible for such goals.

A further problem is the measurement and attribution of services which were performed collectively by multiple partners such as the case of a private-public partnership (Van de Walle, 2008, p. 336–337; Wisniewski & Ólafsson, 2004, p. 606; Greiner, 1996, p. 25). The issue of attributing a service to a specific actor becomes apparent in the case of improving road security: Municipal agencies coordinate maintenance work. The police are responsible for surveilling traffic. Health services provide care in the case of an accident (Wisniewski & Ólafsson, 2004, p. 606). The same multifaceted engagement and resulting difficulty of attribution applies to most social measures and the services by public actors more generally (Van de Walle, 2008, p. 337). In sum, Greiner (1996, p. 26) establishes that the "uncontrollability" of certain performance measures leads to managerial resistance to the introduction of performance management concepts.

Conceptual/Methodological Problems in Generating Key Figures

Despite recognising the existing problems regarding the availability of data for the generation of metrics (see the following Chapter), researchers also draw out the role played by conceptual issues, thereby creating a link to the insufficient know-how and limited competencies among leadership. Van de Walle (2008, p. 330) argues that the problem of developing key figures is not a technical issue but rather a conceptual one. This starts with a mistaken understanding of basic parameters such as 'government'. Pollanen (2005, p. 9) explains this issue by asserting that the concept of 'performance' is neither well defined nor well understood in the public sector. According to Greiner (1996, p. 25), insufficient knowledge of public services and processes inhibits the

formulation of adequate variables. Additionally, the problem persists that many performance measurement systems are organised along the lines of what *can* be measured as opposed to what should be measured (Gianakis, 2002, p. 56).

Greiner (1996, p. 26), who extensively engaged with the complexity of generating key performance indicators, summarises that their complexity does not necessarily constitute a barrier to their acceptance. This researcher refutes this assertion. Key figures, which have not been accepted, on account of the fact that they depict conceptually erroneous aspects, consequentially impact further Controlling instruments such as reporting and performance dialogue. The visibility of key performance indicators across the organisation is essential to a sustainable implementation. In order to impact motivation through a performance measurement/control system, key performance indicators must be known, accepted and visible throughout the organisation (Common, Flynn & Mellon, 1992, p. 54).

2.3.3.2 IT and the Availability of Data

De Waal & Counet (2009, p. 368) consider a performance management system to be unfinished if it does not entail an automated collection, processing and reporting of data for a system of key performance figures. A non-automated process requires far too much manual effort, will not be regarded as adding value and thus be deemed irrelevant by the organisation. The problem of the availability of data for key measures and reports to management accounting/Controlling is pertinent in older papers and in least developed countries today. Nonetheless, the related causes and resulting challenges have an overarching relevance and apply not only to less developed contexts.

The various difficulties surrounding the issue of data availability appear in the study by Poister & Streib (1999). In their survey, 59,6 % of interviewees reported to usually or sometimes experience difficulty with keeping key figures up to date (p. 331). A further 45 % stated that they had problems when 'compiling' and distributing data (p. 332). The study revealed that problems can arise during the collection, processing and distribution of data.

The problem with data collection is problematic, particularly in organisations whose key factors are exceptionally complex to define[54]. Brown (2005, p. 475) sees problems in the design of performance indicators for public education, in regards to the attainment of statistical precision and the lack of measurement validity. Van de Walle (2008, p. 330) details this problem and critiques the use of distorted or unreliable sample studies or subjective evaluations as well as an

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[54] See section 2.3.3.1 Issues with Generating Key Figures/Measurability

improper aggregation of methods. The construction of an information system poses a central challenge/task for an implementation and raises a variety of issues. For example, in one introduction of management accounting, problems in data entry, processing and output were observed (Markus & Pfeffer, 1983, p. 214). In the cost modeling for the design of an ABC system (Allain & Laurin, 2018, p. 183), the same empirical factors were noted. Generally, a system ought to be able to secure effective direction by releasing data on a weekly or monthly basis. In practice, the process of data collection usually entails delays. In addition, additional time is needed to analyse the data and process it into reports (Greiner, 1996, p. 23). It has been empirically demonstrated that information systems that are not able to provide information in a timely, reliable, valid and cost efficient way, pose an obstacle for future transformation and results-oriented management (Cavalluzzo & Ittner, 2004, p. 260). Reporting is caught in the dilemma between thoroughly processing key performance indicators and producing results quickly so that the data can be seen as relevant to current decision-making (Fryer, Antony & Odgen, 2009, p. 485). Schedler, Guenduez & Frischknecht, (2019, p. 10) also cite data protection (in the context of legal foundations) as a barrier to the introduction of smart governance in public administration. This aspect is also relevant for the introduction of management accounting/controlling. From the researcher's experience, collection and evaluation of controlling-data is often attempted to be prevented with reference to data protection problems.

2.3.3.3 Accounting Deficiencies in Public Administration

A prerequisite for functional administrative Controlling is transparency on resource use, ensured by accounting. Therein, a cost accounting system/ABC-System ('Kosten-Leistungs-Rechnung') is central (Bähr, 2002, p. 34). Accounting in German public administration is, unlike in the private sector, largely in a deficient state (Budäus, 1994, p. 27). This critique refers primarily to the ongoing use of cameralism and the rejection of double entry accounting ('Doppik'). Since camerialistics are still predominant within German accounting, the problems this accounting system entails remain relevant. In Germany, only four of sixteen federal states, as well as the majority of municipalities, use double entry accounting. The remaining states and the federal level continue to use cameralistic accounting (Lorson, Haustein & Beske, 2018, p. 30; Heilmann & Schön, 2020, p. 274). Federally, an 'expanded' cameralism is employed which goes beyond classic cameralism in that it provides an overview of assets. The expanded cameralism considers essential debts, yet does not extensively evaluate assets (Lorson, Haustein & Beske, 2018, p. 30). The persisting option to choose between either cameralism or double entry accounting results

in an "inconsistent mess" among the various state agencies in Germany (Heilmann & Schön, 2020, p. 274).

Budäus (2004) critiques that cameralism restrains administrative modernisation through its monetary limitations (p. 392). According to Schäffer, erroneous incentives and wrongful decisions result on account of the lack of fiscally effective resource use (such as depreciation, imputed interest or provisions/accruals) and a disregard of qualitative and temporal factors (p. 393). In its basic form, cameralism is primarily oriented at evidencing that public administration uses its allocated resources in accordance with the legal directives and that it makes its gains rightfully. The financial measurement is limited to ascertaining the difference between monetary input and output. Beyond answering to the basic demand of legality, cameralism provides little information that can be used and analysed by management accounting (Weber, 1983, p. 444).

In the anglophone context, the implementation barrier of accounting deficiencies is less relevant, as the UK and Australia are considered to have pioneered the transformation of budgetary and accounting systems. Already in the 1990s, The UK shifted public accounting from (input-oriented) cameralism to double entry accounting (Suhr, 2010, p. 65). The issue of connecting target and performance management/measurement with budgeting processes is decisive. Effectuating this link, which is significant in reference to a system's acceptance and eventual use in decision-making, is challenging and can pose a hurdle in a given implementation, according to Greiner (1996, p. 21). He relates this primarily to the authority's ability to make this connection. The problems that arise regarding the use of performance indicators in budgeting processes can be explained by the legislative aim of depoliticising formal budgeting. The intention is that the administrative budget should be directed according to the principles of completeness and fairness (Gianakis, 2002, p. 59). The technical issue raised by a deficient accounting system is directly linked to the implementation barrier surrounding IT and the availability of data. As in the private sector, accounting serves as the primary source of information upon which management accounting/Controlling can draw.

2.3.3.4 Missing Link to Personnel Instruments and Performance-Based Remuneration

The carried out literature review (subsumed in Section 3.4.1) demonstrates that no clear line between performance management and Controlling instruments can be drawn. This circumstance can lead to irritation among its users. As a result, it is advantageous for the implementation to be coordinated between the personnel department and management accounting. One aspect that has been discussed in reference to the implementation of

management accounting/Controlling is the link between a management accounting/Controlling system and the evaluation of personnel and performance-based remuneration. From the perspective of behavioural theory, it is necessary to create an organisational culture[55] that enables the use of goal/resulted-oriented management in order to stimulate improved results (de Waal, 2003, p. 694). Systematic incentivisation, directed at the fulfilment of goals, fosters behaviour which serves to realise targets and advance results-oriented management (Swiss, 2005, p. 593). In so doing, motivational issues in the public sector can be compensated, thus increasing the value added by management accounting. The approach is based on the thought that a "stand-alone measurement system" will have little to no impact unless it is linked to redesigned competencies and incentives (Swiss, 2005, p. 593).

A missing link between the controlling system and the respective key figures and performance evaluation, with a corresponding bonus system, has been cited as a cause of implementation problems (de Waal & Counet, 2009, p. 371; Swiss, 2005) and was evidenced by a case study on an ABC system (Liu & Pan, 2007, p. 257). Should a performance management system not be linked with performance evaluation and a reward system, employees will not be assessed or incentivised in accordance with the new control system, thus reducing the system's relevance within the organisation (de Waal & Counet, 2009, p. 371). In the private sector, linking the introduced accounting instruments (such as an ABC system) to performance-based remuneration proved to be a success factor (Shields, 1995, p. 2). In select cases within the public sector, an introduction of management accounting/performance measurement was coordinated with performance-based remuneration. Alongside establishing management accounting, the New Public Management reforms in Italy created the opportunity to link salaries to performance (Capano, 2003, p. 789). Swiss (2005, p. 593) advocates for such an interconnection. The institutional context of the public sector has been marked by a disregard of results, which now calls for the promotion of a goal/result-oriented consciousness through incentive structures. Throughout the successful introductions of performance management in Russia, Lithuania and Latvia, the establishment of systems evaluating individual performance that were linked to the overarching strategic instruments has been cited as a decisive factor behind the reported success (Verheijen & Dobrolyubova, 2007, p. 211). The connection of a balanced scorecard to a bonus system was successfully executed in Dunedin (New Zealand).[56] In the time frame from 2004 –

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[55] See, in particular, the notes on operative management's behaviour in the public sector in Section 2.3.2.3 Leadership Behaviour in Public Administration

[56] A bonus is calculated percentually from the yearly budget for personnel costs. The total available amount is divided by the number of attendant excellence targets in order to determine the financial allocation for each met target (Greatbanks & Tapp, 2007, p. 857).

June 2005, during which the case was observed, 80% of the individual and team-based excellence goals were met (Greatbanks & Tapp, 2007, p. 857). It also resulted in an improved understanding of the performance expectations underlying the bonus system (Greatbanks & Tapp, 2007, p. 865). The integration of multiple systems has only partially occurred on a global scale, as demonstrated by a survey among municipal governments in the USA and Canada: 40% of the administrations pay salaries that are linked to performance, yet in just 20% the performance is evaluated through financial indicators or customer satisfaction (Chan, 2004, p. 212). Generally, this researcher questions whether a link to personnel evaluation and payment will truly improve the status of management accounting and promote its acceptance. Therein, the motivation said to be driving the public sector is of note, as it is assumed that civil servants are intrinsically motivated per se. Furthermore, the culture in central and eastern Europe tends to be quite reserved in regard to the evaluation of individual employee performance (Verheijen & Dobrolyubova, 2007, p. 211).

2.3.3.5 Missing Link Between Controlling Systems and Overall Strategy

The conceptual link between a performance measurement system and the overall strategy has been a central challenge for many organisations (Neely, 2005, p. 1269–1270). Neely (2005, p. 1270) describes the connecting of strategy and performance measurement as "core to the performance measurement discourse". He identifies a low level of professionalisation surrounding this issue, which is hardly surprising since the discussion has only been going on for about 15 years. In order to sustain a strategy through performance management, the organisation must situate it as an ongoing process and a central business component. This provides staff with a framework through which to understand their role and purpose, thereby fostering behaviour geared at increasing output (West & Blackman, 2015, p. 79).[57] An additional problem in the public sector is the frequent absence of a clear, distinctive strategy, which makes it hard to focus management accounting instruments. This was demonstrated by Kasurinen's (2002, p. 338) case study on the introduction of a balanced scorecard without a corresponding strategy. Balanced scorecards, developed independently from a strategy, merely present a compilation of performance measures and remain conceptually inept at generating valuable gains for operative management. Should a balanced scorecard not establish transparency through a link to the relevant indicators for strategic goals, leadership will not be able to prioritise accordingly (Wisniewski & Ólafsson, 2004, p. 607).

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[57] As West & Blackman have implemented from a HR-perspective, this includes alignment and integration or merging with the management accounting system.

2.3.3.6 Misdirection and Faulty Application of Management Accounting Concepts

Issues that result from misdirection ('*Fehlsteuerungen*') and faulty application by operative managers or that are triggered by the impulses set by management accounting are only partially associated with the study of implementation, because at its core it is a problem of application. Nonetheless, the problem is reflected upon, since implementation in public administration extends over a longer period of time and thus its operative application in a more developed state is already relevant during the implementation process. In addition, this researcher draws on personal experience to construct the hypothesis that a lack of experience among Controllers and managers in the public sector brings about more operative errors in usage, increasing their present relevance. In what follows, erroneous uses and misdirection in the form of gaming are reflected upon. Faulty application and misdirection in the form of gaming/manipulation are not necessarily linked, but can emerge in tandem or inform each other. The term 'gaming' refers to the behavioural tactics which serve to improve the reported performance without actually improving the overall performance (Hood, 2012, p. 86).

Faulty application of management Accounting/Controlling

Faulty application of management accounting/Controlling can occur based on a mistaken understanding of management control that results in management accounting/Controlling being used in a punitive way i.e. not focused on promoting continuous improvements and learning. This results in employees' aversion towards the control system. Down the line, this can also culminate in the manipulation of the data relevant to the system (de Waal & Counet, 2009, pp. 369–370), as a way to evade penalisation.

Gaming

One form of misdirection entails the intentional and directed choice of key figures. Managers can, should the system allow, choose the key figures used to evaluate performance (Weber, Hirsch, Lindner & Zayer, 2003, p. 32). Thereby, they can shift the focus on the achievement of some goals, while taking attention (and measurement) away from others (Fryer, Antony & Odgen, 2009, p. 486). Concentrating on specific goals can bring about improvements in the prioritised areas. Simultaneously, ratchet effects, threshold effects and output distortions can have negative consequences (Hood, 2012, p. 86). Establishing low targets and setting goals with little requirements are typical forms of gaming. Setting a low bar caps performance to the level where targets are only just me (Fryer, Antony & Odgen, 2009, p. 486). This conduct is called a 'ratchet effect' when goals are set out on the basis of the previous year in a way that is far lower than the

actual potential performance and production capabilities (Hood, 2006, p. 516). A further type of gaming is the intentional 'dumbing down' of performance evaluations, linked to the public sector practice of categorising staff performances into various quotas. Operative managers adjust performance evaluations to enable a distribution of staff across the quotas, preventing that too many employees are in the best or worst group respectively (Radnor & McGuire, 2004, p. 255).

During the introduction of performance management at primary schools a trend to reduce the measurability of goals, as well the difficulty to attain them, was observed among various school administrators. This applied particularly in cases where the achievement of goals was linked with high rewards (Brown, 2005, p. 474). Radnor & McGuire (2004, p. 254) observed two forms of faulty application in a public call centre. In order to offset negative developments (number of answered calls), the overarching goal (customer satisfaction) was neglected. Calls were intentionally cut short by the call center, which led to repeated calls and an increase in the number of incoming calls overall. The goal set by the 'number of answered calls' was not linked to qualitative aspects. Additional, inexperienced staff could not adequately solve customer requests. This resulted in additional calls and increased demand, even though more personnel had been employed.

Informed by his practical experience, this researcher asserts that gaming is hard to apprehend (Hood, 2012, p. 86). In addition, gaming and other unintended uses of result/goal-oriented management must be understood as a behavioural reaction to the system within which actors are situated (Radnor & Barnes, 2007, p. 394).

Special Case: Faulty application resulting from the Duality of Enabling/Controlling
Allain & Laurin (2018) argue that the dual use of management control systems or ABC systems in an 'enabling and controlling way' leads to implementation barriers (p. 182). 'Enabling' aims at reducing insecurity and improving decisions, while 'Controlling' is directed at overcoming information asymmetries (Mundy, 2010, p. 500). ABC systems are often conceived of as a tool that can, once implemented, simultaneously contribute to control/management and support decision-making ('enable'). The system is, however, not flexible enough to be used towards both ends. Should the flexibility be enhanced, technical difficulties can ensue. Should users find that the system does not add value or contribute to decision-making, resistance may result (Allain & Laurin, 2018, p. 193). The outset of the study Allain & Laurin (2018) was a recognition of dynamic pressures arising from an unbalanced/competing use of a management control system. Mundy (2010, p. 515) identified factors (internal consistency, logical development, historical tendency,

dominance and oppression) which impact an organisation's ability to strike a balance between 'controlling' and 'enabling'.

2.3.4 Resistance to the Introduction of Management Accounting/Controlling

Problems during the introduction and limited success of projects implementing management accounting instruments are often traced back to resistance within the organisation (Scapens & Roberts, 1993; Robert & Silvester, 1996; Cobb, Helliar & Innes, 1995, p. 173, Malmi, 1997; Kasurinen, 2002; Chan, 2004, p. 217; Parvis-Trevisany, 2006, p. 61–78; Allain & Laurin, 2018, p. 191).[58] Even if they do not always directly result in a failed implementation, resistance can cause delays or, on occasion, a suspension of the implementation by management on account of insufficient progress (Granlund, 2001, p. 155). Structural and fundamental resistance against management accounting can not be abated by common measures proposed in implementation strategies from change management such as increasing staff participation (Malmi, 1997, p. 459). Therein, the introduction of management accounting can be seen as a process which brings about more resistance within an organisation. Following Watson (1971, p. 762), the resistance to an introduced innovation will be greater, the more complex and hard to grasp the change is and the more new competencies are needed. All these factors are regularly connected to an implementation of management accounting. In this context, the concept of resistance is increasingly equated to being synonymous with an implementation barrier, e.g. in Parvis-Trevisany's (2006, p. 87) compilation of implementation barriers she lists forms of resistance as implementation barriers. Resistance constitutes barriers that impede changes on an individual, group, intergroup or organisational level. They appear when the interests of involved members are opposed or differ from the overarching aims (Argyris & Kaplan, 1994, p. 83). They constitute <u>a part of</u> attitudinal/behavioural barriers to an implementation. In the study, resistance and implementation barriers are differentiated. The two concepts of 'barriers' and 'resistance' are reciprocal, in that some implementation barriers inform resistance and vice versa. Krüger (2006, p. 156) argues that barriers must be known so that potential resistance can be anticipated. So systemic barriers, in particular, result in a specific type of resistant behaviour.

The causes for the emergence of resistance are not extensively investigated and little known (Granlund, 2001, p. 142; Argyris & Kaplan, 1994, p. 83; Malmi, 1997, p. 461). Even though the aforementioned authors have attempted to address this issue, they have only provided

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[58] Cobb, Helliar & Innes (1995, p. 173) discuss staff attitudes towards change. They consider them in their accounting change model, which is based on a depth longitudinal case study at a bank. Additional implementation barriers they outline are shifting priorities during the process of implementation and staff attitudes.

parochial responses which apply to their case study alone. This is also caused by the circumstance that resistance is hard to observe and research: "resistance may have few overt forms, but lies beyond surface manifestations" (Burns & Vaivio, 2001, p. 395).

The underlying significance and need for research on the background of resistance has been brought to the fore by Judson (1991). The change at hand plays a symbolic role in the emerging resistance. He thereby argues that "the primary causes for resistance are both the imagined and the real effects of the change on those involved, together with the manner in which the change is being brought about" (Judson, 1991, p. 54). The specific reasons for resistance which have already been identified in the management accounting literature are presented in Section 2.3.4.3. First, a general discussion on the form and appearance of resistance is offered. In various studies on implementation, the organisational culture as well as political and cultural factors have been listed as factors which trigger resistance (Malmi, 1997; Kasurinen, 2002, p. 338; Markus & Pfeffer, 1983, p. 209). It has been generally accepted that resistance to change is more likely to emerge in public institutions rather than private organisations (Fernandez & Pitts, 2007, p. 325). In order to give credence to these two factors, resistance specific to the public sector is considered in Section 2.3.4.2 and analysed in the subsequent case study.

2.3.4.1 Resistance: Definition and Forms

The concept of 'resistance' in processes of change refers to cases "when intended decisions or executed measures, which even after careful examination appear to be sensible, 'logical' or even urgently necessary, are met with diffuse rejection, generate incomprehensible concerns or are undermined by passive behaviour, for reasons which are not initially apparent" (Doppler & Lautenburg, 2019, p. 354). Such resistant behaviour emerges predominantly during transformations and entails the adoption of tools, techniques or methods external to the system. Therefore, resistance is particularly significant in the context of reform movements (Watson G., 1971, p. 746). Resistance is omnipresent in development: no learning or change can unfold in practice without incurring some resistance (Doppler & Lautenburg, 2019, p. 354).

Considering insights regarding resistance which arose in past processes of change is instructive to preclude the failure of transformative activities (Val & Fuentes, 2003, p. 153). Identifying resistance early and counteracting it purposefully helps prevent significant delays, blockades and erroneous activities (Doppler & Lautenburg, 2019, p. 354). Despite the negative connotation of resistance as hindrances, the insights they can offer are a useful source of information and learning as they highlight factors that have not been well thought out or have been planned incorrectly (Waddell & Sohal, 1998, p. 545).

For resistance in an implementation process to be significant, the actors require a degree of power, allowing them to shape the process of change (Nor-Aziah & Scapens, 2007, p. 216; Burns & Vaivio, 2001, p. 395). Power is also significant when it is being withheld (Burns & Vaivio, 2001, p. 395). In a situation of change, staff tend to come together in groups in order to consolidate their power and collectively resist the planned change within the organisation. Through the collective aggregation of power and influence, they aim to defend themselves against the changing power relations (Ansoff, Kipley, Lewis & Helm-Stevens, 2019, p. 478). Burns & Vaivio (2001, p. 395) describe this in reference to the context of management accounting change. The formation of alliances within an organisation and the consolidation of interests can also entail the clash of conflicting interests. Resistance is a multifaceted phenomenon which always occurs when organisational changes challenge existing historical behaviours, cultures or power structures (Ansoff, 1990, p. 473).

The definitions by Zaltmann and Doppler & Lautenburg illustrate the multifaceted forms of resistance: resistance is "any conduct that serves to maintain the status quo in the pressure to alter the status quo. […] Resistance is not simply the lack of acceptance or the reverse of acceptance" (Zaltman, 1977, p. 63).

Resistance is more complex than was believed and is impacted not only by persons' self interest but also by:

- rational factors: staff perspectives on the planned change differ from management's perception of the change.
- non-rational factors: preferences and dispositions of employees are not economical/rational and do not correspond to the actuality of the planned change.
- political factors: personal favoritism and 'point scoring' among those responsible for the change.
- managerial factors: management style is inadequate (Waddell & Sohal, 1998, p. 544).

Scapens & Roberts (1993) highlight the significance of organisational and historical contingencies for an understanding of resistance in the context of management accounting change. In the case they detail, resistance results from irrationality informed by a long past of centralised interventions into the various subordinate departments with an "ambiguous decentralisation, the failure to secure the legitimacy of a new system" and the "inability to find a workable relationship between the languages of production and accounting" (Scapens & Roberts, 1993, p. 28–30).

Forms of Resistance

Resistance can take both active and passive forms. The relevant form is determined by: the individual's personality; the type of change in question; the attitude towards the change as well as external influences (Judson, 1991, p. 48). At the highest level the differentiation occurs between active and passive resistance. In the case of active resistance, the actor uses their energy to realise actions such as complaints, micropolitical activities, public protest, strike, etc., in order to prevent or modify the change at hand (Gaßner, 1999, p. 64). Passive resistance means that the change is not accepted and no motivation to execute the transformation is exhibited. Doppler and Lautenburg explicitly draw attention to passive forms of resistance and the complexity thereof (Doppler & Lautenburg, 2019, p. 354). Passive resistance against implementation efforts can take in manifold forms and goes beyond mere silence. Trivialising the change in question and making a joke of it is as much an expression of passive resistance as listlessness, fatigue and inattentiveness while working (Doppler & Lautenburg, 2019, p. 357). A distinct form of resistance in the context of implementations is lethargic behaviour. This behaviour can be observed when relevant employees are indifferent, partially resign themselves to the potential outcomes of the change and have no possibility to change the aspects they dislike (Gaßner, 1999, p. 64). Lethargic behaviour is drawn out as the researcher posits that it is a typical response to unwanted change in public administration

2.3.4.2 Resistance in the Public Sector

Resistance emerges more frequently in public administration than in comparable private firms (Fernandez & Pitts, 2007, p. 325). In administrative science, the public sector is widely described as exhibiting a degree of institutional inertia and is associated with successfully resisting change and reforms (Kuhlmann, 2010, p. 1122). Broadbent & Laughlin (1998, p. 429) postulate that 'disturbances' (in the sense of resistance) to New Public Management reforms can hardly be absorbed and as a result, impact upon the central activities of public administration. Resistance to innovation in public institutions is a product of the bureaucratic and political framework and the consequential institutional implications. These comprise the limited competencies of administrative staff, a lack of institutional control, conflicts of interest between politics and administration as well as ambiguities in political decision-making (Berg, 2006, p. 557). Eccles (1994, p. 64–65) claims there are a greater number of resistance strategies in the public sector, since private companies offer a more limited spectrum within which dissent can be expressed. He justifies this assertion by drawing attention to the way in which public organisations are publicly accountable and have a quasi-monopoly on their services. Eccles identifies a general

tendency among civil servants to be more inclined to cling to an erroneous construct and see new politics as a threat to existing programmes (Eccles, 1994, p. 65). Agasiisti, Catalano & Erbacci (2018, p. 947) also argue that employees in public institutions tend to resist change without specifying the reasons.

A root cause for this starkly resistant behaviour is a negative predisposition resulting from previous reforms. On account of the multiplicity of past reform projects and frequent revisions, staff in public institutions are oversaturated and hold negative biases towards change (Capano, 2003, p. 796; Hirsch, Weber & Schäfer, 2018, p. 111). Reform projects are additionally linked to changes that contradict the fundamental self-concept held by public administrations. For example, shifts away from set salaries for regular work or changes to job descriptions can be sources of resistance or at the very least indolence (Ongaro & Valotti, 2008, p. 191).

In conclusion, it has become clear that the reasons driving the substantial presence of resistance in public administration are multifaceted. Furthermore, it is shown that resistance to change in public administration is more probable than in the private sector. The study of resistance based on a case study in the public sector is thus suitable for generating multifaceted insights and has a high practical relevance.

2.3.4.3 Causes/Reasons for Resistance

The research on reasons for resistance during the introduction of management accounting is, as presented, sparse as of yet. There are only few studies which attempt to investigate the reasons for resistance to changes in accounting systems. Identifying the circumstances which bring about resistance to the introduction of management accounting entails particular complexity. Markus & Pfeffer (1983, p. 216) argue that it is difficult to predict the intra-organisational conditions which result in resistance and a potential system failure and that it is challenging to identify the origin or possible starting point of resistance. It is equally hard to derive conclusions regarding resistance, as they typically emanate from a variety of different actors who each hold distinct views of the change at hand (Becker, Jagalla & Skærbæk, 2014, p. 335). In management accounting implementation processes, resistance occurs in a conglomerate of interests, power and trust, connected to issues of control (Nor-Aziah & Scapens, 2007, p. 232). In various studies, particularly in case studies, reasons for resistance to the introduction of management accounting and performance management/measurement have been drawn out.

The following figure lays out aspects of resistance specific to management accounting:

Reasons for resistance		Study	Reasons identified in management accounting/ performance measurement studies	Empirical foundation
Cultural Reasons		Malmi, 1997	Firm-level institutions and organisational culture	Case study
Change in the Power Balance		Markus & Pfeffer, 1983 Scapens & Roberts, 1993 Nor-Aziah & Scapens 2007 Granlund, 2001	Fear of losing power Organisational power and politics Perception of accountants as outsiders with little operational knowledge Fear of losing the self-developed system of privileges, prestige and protected activities	Various Case studies Case study Case study Case study
Economic Reasons		Granlund, 2001	Economic reasons	Case study
False Understanding		Brown, 2005 de Waal, 2007 Verbeeten, 2008	Misunderstanding of the concept Understanding as monitoring Faulty understanding of the aims of key figures	Document analysis, observations and interviews Literature research Literature research
Faulty Application		Allain & Laurin, 2018	Users could not apply system in an 'enabling way'	Case study
Key figures/ Control Problems		Greiner, 1996	▪ Perceived lack of possibility to influence some key figures ▪ Complexity of the generation of key figures	Literature research
Additional Work		Moisello, 2012 Nor-Aziah & Scapens, 2007	Effort to generate data Concerns about additional workload	Empirical and theoretical literature review Case study

Study in the Public Sector

Figure 6: Reasons for Resistance During the Introduction of Management Accounting

2.3.5 Limited Cognitive Capacities as a Barrier to Implementation

The relevant decision-making and learning in the implementation process are impacted by cognitive limitations which restrict the intake and processing of information, perception, and judgement. Cognitive limitations follow from actors' bounded ability to process information. Thereby knowledge and information intake are limited and cognitive distortions ensue. The capabilities needed to generate knowledge are an ability to perceive, predict and evaluate (Paefgen, 2008, p. 81). People act based on the situation at hand and make sense of the complexity of their surroundings by constructing mental models. The information provided by accounting shapes perception and can influence the way in which mental models are formed (Meyer M., 2011, p. 6).

Decision-making

Cognitive limitations are relevant both in interactions with managers and in the decisions relating to the introduction of Controlling. In regards to the task of information transfer, which typically constitutes the first phase of developing Controlling, various cognitive limitations among managers must be considered. Controllers' evaluations regarding the implementation decisions can also be subject to cognitive limitations. So cognitive biases in the assessment of risk are relevant in connection to the design of controlling systems (Meyer M., 2011, p. 5).

Learning

Parvis-Trevisany (2006, p. 97) relates the relevance of cognitive limitations as implementation barriers to the impairmed internal models held by individual actors in the learning process. Insufficiently or inadequately adapted internal models constitute a significant implementation barrier. Cognitive limitations in learning are also expressed by limitations to a person's ability to perceive, predict and evaluate (Parvis-Trevisany, 2006, p. 104). It follows that the cognitive limitations inherent to people require that managers must first learn the complex concepts of Controlling, thereby delaying an introduction significantly (Meyer M., 2011, p. 5). Distortions in perception arise particularly among insecure learners. They concern themselves with wishful thinking, rely on past convictions and trust distorted probabilities (Starbuck, 2009, p. 930–931).

The implied assumptions resulting from "distorted perception, interpretation barriers and vague strategic barriers" are cited by Val & Fuentes (2003, p. 149) as a source of resistance. Their assessment is based on the conclusion derived by Starbuck, Greve & Hedberg's (1978) that organisations often make assumptions implicitly in times of crisis and ignore certain aspects of their environment. Instead, they interpret based on their present goals, methods, competencies and observe the situation (p. 112). Implied assumptions, as well as the perception and behaviour upon which they are based, are persistent and hard to dispel, since they are rarely explicitly communicated (p. 123).

2.3.6 Evaluation of the State of the Research

In what follows, the state of the literature on management accounting and performance management/measurement, as introduced in Section 3.3.1, is presented and critically discussed. This Subchapter serves as a counterpart to the content summary of the research on implementation barriers for management accounting/Controlling specific to the public sector presented in Sections 2.3.1 to 2.3.5 . In line with the critical approach, the research streams are compared in relation to the identified barriers on the whole and their respective nuances assessed, in order to locate gaps in the research streams.

2.3.6.1 Studies on Implementation Barriers for Management Accounting
Overall State of the Research in Management Accounting Literature

The necessity of a focused study on implementation barriers to the introduction of management accounting can, according to this researcher, be seen as a response to the observed complexity of implementations (Gosselin, 1997, p. 119), the past preeminence of success factor studies (Granlund, 2001, p. 144) and the inconclusive nature of past research

papers. The research traditions investigating implementation processes through factor studies, largely consisting of success-factor-studies and ABC implementations as well as process-oriented approaches, are considered insufficient.[59] As of now, factor studies have identified social and political factors like staff involvement and resistance as hurdles to be overcome, yet have incompletely studied their impact. The underlying conflicts of interests, which inform the phenomena, have not been adequately drawn out (Modell, 2007, p. 343; Wanderley & Cullen, 2013, p. 302). A shortcoming of this type of research is that the full extent of possible factors which influence the result of an implementation can hardly be captured (Malmi, 1997, p. 460). The relative significance of various factors within certain phases of an implementation can be determined. However, there is a disregard of the competing and complementary ways of obtaining information and enacting certain types of organisational control in addition to a negligence of the existence of multiple interest groups working upon the introduction of Controlling instruments (Malmi, 1997, p. 460).

Malmi (1997) thus advocates that the study of barriers entails an extensive conceptualisation of the management accounting implementation: "complementing approaches are required to provide a detailed understanding of questions such as why did change initiatives become thwarted, and what were the sources of resistance to change" (Malmi, 1997, p. 460). The research focused specifically on implementation barriers for management accounting is considered to be fragmented (Parvis-Trevisany, 2006, p. 247; Kasurinen, 2002, p. 360) and only explores the private sector. The findings and approaches – based on case studies – differ in terms of the construct/instrument being implemented (e.g. ABC systems, Balanced Scorecard), the type of organisation as well as the barriers identified.

Presentation and Reflection of Relevant Approaches

Subsequently, the most significant research contributions and approaches to the study of implementation barriers for management accounting are presented and critically reflected. The following texts were chosen either because they offer holistic examinations of implementation barriers or because the specific insights they offer (such as Argyris & Kaplan's notes on the emergence of defensive routines) bear overarching significance. Methodologically, a summative assessment and comparison of the contributions is given, which builds upon the specific evaluations of each individual approach. This is a valuable research contribution, as it gives structure to the fragmented state of the research on implementation barriers for management

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[59] See the presentation of required research in Section 1.2 Problem Statement and Required Research

accounting (as noted by Parvis-Trevisany, 2006, p. 247). In addition, the basis from which an analysis specific to the public sector can be abstracted is formulated.

	Markus/Peffer (1981)	Aryris/Caplan (1984)	Malmi (1997)	Granlund (2001)	Kasurinen (2002)	Parvis-Trevisany (2006)
Subject of investigation	Various case studies	• Theoretical illustration of two implementations • ABC-implementation	• Case study • ABC-implementation at a Finnish production company	• Longitudinal case study • ABC Implementation at a Finnish Food Manufacturing Enterprise)	• Longitudinal case study • Balanced Scorecard Implementation in a Finnish Metal Group	Literature research
Key findings Barriers	• Power distribution • Organisational culture • Extent of consensual understanding about technology and goals in the organisation • Data quality	• Defensive routines • Inadequate qualifying and sponsorship processes • Inadequate motivation processes	Economic reasons Political motives Organisational shares and beliefs	• Human • Institutional factors • Economical/ functional factors • Institutional factors • Individual factors	Accounting Change Model • "Confusers (e.g. Uncertainty about the project's future role in the organisation) • "Frustrators" (e.g. Existing reporting systems, organisational culture) • "Delayers" (e.g. lack of clear-cut strategies, inadequate information systems, etc.)	• Individual internal model barriers (capability differences and preference differences) • Corporate internal model barriers (including corporate cultural values and norms) • External model barriers (e.g. models at management level and meta-management level)

Figure 7: Implementation Barriers – Overview of Approaches in Management Accounting Research

Markus & Pfeffer (1983) – Implementation of Accounting and Control Systems

Markus & Pfeffer (1983) have drawn on different case studies to identify three factors leading to difficulties, resistance and, consequently, faulty implementations. Implementation difficulties, that impede the design and introduction of accounting and management accounting systems, result from "the distribution of power from sources other than the accounting and control systems; [...] the organization's culture and system of shared values and beliefs; and the extent to which there is agreement about technology and goals in the organization" (Markus & Pfeffer, 1983, p. 208). The introduction of an accounting and control system changes the distribution of power within an organisation and results in a systemic imbalance which causes resistance (Markus & Pfeffer, 1983, p. 211). In addition, the greater the disparity between the language and symbols of accounting/control and the organisation's predominant paradigm, the greater the prevalence of resistance and system errors. The same goes for the new system's concordance with prevailing perceptions of goals and technology. The less the notions of accounting/control correspond with predominant assumptions within an organisation, the more forceful the rejection of the system will be (Markus & Pfeffer, 1983, p. 209).

Critical Reflection

The insights offered by Markus and Pfeffer are concerned with organisational connections. Their study has been revisited by various papers, such as Malmi (1997), Granlund (2001), Kasurinen (2002), with reference to organizational culture and power. Parvis-Trevisany (2006) critiques that cognitive barriers in the form of attitudinal and behavioural barriers, as well as limitations in

competencies are not considered. In addition, social dependencies are not drawn out (p. 88). Furthermore, Markus & Pfeffer do not pointedly investigate any specific change management aspects relevant to an implementation process, such as top management support, the availability of resources or ownership. Markus and Pfeffer demonstrate that resistance is informed by changes to the distribution of power and contradictions between the paradigm of management accounting and the predominant organisational culture. These insights are relevant to the study of the implementation of management accounting in the public sector in light of the context's distinct administrative culture[60].

Argyris & Kaplan (1994) – Implementing New Knowledge: The Case of Activity-Based Costing

Argyris & Kaplan (1994) analyse implementation barriers during the introduction of an ABC system, which arise through defensive routines in the process. They also detail the resistance that is triggered by erroneous sponsoring, training and incentivisation processes. When managers feel threatened by new information or a redirected management philosophy, they tend to fall into defensive routines and oppose learning by denying the legitimacy of the presented analysis (Argyris & Kaplan, 1994, p. 93). "The defensive routines are skillfully designed to inhibit the discovery of the underlying causes of the embarrassment. These defenses, unfortunately, block learning and over-protect the participants from feeling responsible for the consequences" (Argyris & Kaplan, 1994, p. 93). During an implementation process, defensive routines emerge on all levels of an organisation. In processes of change, involved employees may perceive certain questions as embarrassing or threatening wherein they are systematically and unconsciously impacted by their knowledge gaps (Argyris & Kaplan, 1994, p. 103).

Critical Reflection

The approach by Argyris & Kaplan (1994) can be considered progressive as it was one of the first approaches to explicitly concern itself with human behaviour and limitations in competencies as well as inadequate motivation in relation to sponsorship. The study omits consideration of social and structural influences, ongoing processes, instruments or organisational norms (Parvis-Trevisany, 2006, p. 88). Technical and institutional factors like IT systems, resources and a link to strategy are equally absent and thus not central to the discussion.

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[60] See Section 2.2.5.4 Formative Elements in Administrative Culture

Malmi (1997) – Implementation of Activity-Based Costing

Malmi (1997) focuses the study of an ABC introduction[61] on resistance emerging throughout the "organisational context". This builds upon the work by Markus & Pfeffer (1983) and Scapens & Roberts (1993). He looks to explain the circumstances of implementation' successes and failures, with the intention of offering insight into the emergence of resistance (Malmi, 1997, p. 461). In the conclusion of the analysis of two case studies, Malmi (1997, p. 476) identifies economic/rational reasons among management as well as political barriers as the causes for the abandonment of the ABC system. The culture in the investigated organisations was dominated by engineers and accounting played a subordinate role in management (Malmi, 1997, p. 476). The content or process of the change itself were not factors determining the implentation's failure/success in either case. Malmi (1997, p. 476) adds that this does not mean that these aspects are not generally relevant factors. In the successful implementation observed by Malmi (1997), the ABC system's key figures were directly linked to the intended organisational strategy. The introduction of the ABC system resulted in a reduction of insecurities and diminished concerns regarding the intended strategy, which led Malmi to classify the implementation as a success (Malmi, 1997, p. 476).

Critical Reflection

Of the approaches considered in this Section, the study by Malmi offers the most detailed consideration of resistance. He situates "resistance […] as a source of ABC failure" (Malmi, 1997, p. 476) and thereby offers a more nuanced explanation. Malmi (1997, p. 475) claims that he does not provide a conclusive or exhaustive explanation for ABC failure and the appearance of resistance to ABC introductions. Parvis-Trevisany (2006, p. 88) critiques the absence of attitudinal and behavioural barriers arising among those invovled in the implementation. In regards to future users Malmi does not consider capability limitations (Parvis-Trevisany, 2006, p. 88), despite drawing out "rational, political and cultural motives" at the actor level (see Malmi, 1997, p. 461). Social dependencies and behavioural barriers, as well as faulty project control are equally disregarded (Parvis-Trevisany, 2006, p. 88). Malmi (1997) considers the relevance of organisational stakeholders and different management teams. A nuanced examination of the role of top management as a support for the implementation is not offered. Neither potential problems with data collection nor a discussion of the organisational embedding and role of management

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[61] Malmi (1997) studied two cases of ABC implementations in Finland and presented one successful and one failed implementation (p. 466). The first organisation was a manufacturer with a decentralised organisational structure (p. 462). The second examined organisation was Sisu Inc., a truck/vehicle manufacturer (p. 468).

accounting are addressed. The process of generating IT data and linking it to the organisation and strategy is also omitted. As noted by Malmi, these aforementioned aspects of the change process were not significant (Malmi, 1997, p. 476), and therefore the lack of nuance in the presentation thereof is understandable.

Granlund (2001) – ABC Implementation

In line with the longitudinal case study of the implementation of a new 'activity-based costing procedure' at a Finnish food producer, Granlund (2001, p. 153) identified "economic, institutional and individual" factors to be hindering the development of the system. The listed economic factors include limited personnel and financial resource availability, distrust of overhead allocation procedures, and a complex system infrastructure. In addition, multiple change projects that required accounting as a stabilising and integrating element were being integrated at the same time, prohibiting a simultaneous change to accounting itself. Institutional factors which negatively impacted the introduction were a conservative organisational culture, the established routine processes as well as the project's 'accounting ownership'. As individual factors with negative ramifications Granlund points out the fear of losing privileges, prestige and valued activities as well as apprehension regarding an increased workload. Granlund also lists the lack of managerial support as an individual factor. Additionally, the background and experience of involved consultants are said to potentially have negative implications (Granlund, 2001, p. 153).

Critical Reflection

Even though Granlund (2001, p. 142) did not intend to develop a comprehensive account, he considers aspects which are often neglected, such as support by top management (Granlund, 2001, p. 147), problems with motivation among management accountants (Granlund, 2001, p. 150), and technical changes including related resistance (Granlund, 2001, p. 151). In sum, this researcher finds the approach to be quite nuanced. Parvis-Trevisany (2006, p. 88) critiques that Granlund does not sufficiently draw out the limitations of future user's competencies. However, Granlund (2001, p. 147) does mention this aspect indirectly when quoting a management accountant's explanation for the failure: "We did not sell the project to the whole organization; We did not take the needs, knowledge and skills of the users sufficiently into consideration." An absence of social dependencies within the model is further criticised by Parvis-Trevisany (2006, p. 88).

Kasurinen (2002) – Balanced Scorecard Implementation

Kasurinen (2002) modelled factors which hindered, delayed or even impeded the process of implementing a balanced scorecard. He aims at consolidating the barriers for management accounting implementations that had been presented in a fragmented way up until then within a comprehensive framework (Kasurinen, 2002, p. 360). The account develops the accounting change model initially presented by Innes & Mitchell (1990) and Cobb, Helliar & Innes (1995) with the additional specification of the barrier types of 'confusers', 'frustrators', or 'delayers'. Confusers have a disruptive effect. These barriers subsume factors such as insecurity about the project's future and divergent conceptions of the process of change. In the case study, confusers like a lack of clarity regarding ownership of the project and confusion about the goals of the balanced scorecard, impaired the implementation (Kasurinen, 2002, p. 338). Frustrators encompass factors that restrain the introduction (e.g. "existing reporting systems" and "organisational culture"). A mistaken understanding of the purpose and use of instruments can result in attempts by staff to restrain the introduction (Kasurinen, 2002, p. 337–338). Delayers entail a lack of clear-cut strategies and inadequate information systems. Delayers are typically technical problems and can be addressed by employing resources. In the examined project, difficulties in data collection could be resolved through changes and adjustments to the information systems (Kasurinen, 2002, p. 338).

Critical Reflection

Kasurinen attempted to comprehensively model arising implementation barriers, yet failed to consider some relevant factors (e.g. capability/competence deficits). The presentation of resistance as barriers and the relevant background also lack nuance. Parvis-Trevisany (2006, p. 88) further notes a disregard of social dependencies, deficits in project management and attitudinal and behavioural barriers. Nonetheless, the model was employed by various studies, such as by Bredmar, Ask & Frisk (2014, p. 135), who confirm aspects of Kasurinen's (2002) model.[62]

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[62] Bredmar, Ask & Frisk (2014, p. 135) revealed that there is a gap between the goals originally set and the goals pursued by lower level business unit managers. Lower level managers embraced their own set of goals, disregarding the originally formulated ones.

Parvis-Trevisany (2006) – Typology of Barriers for the Implementation of Controlling Instruments

In her literature-based thesis, Parvis-Trevisany (2006) sets out to develop a typology of barriers that ended up combining the insights by Markus & Pfeffer (1983), Argyris & Kaplan (1994), Granlund (2001), Malmi (1997) and Kasurinen (2002).
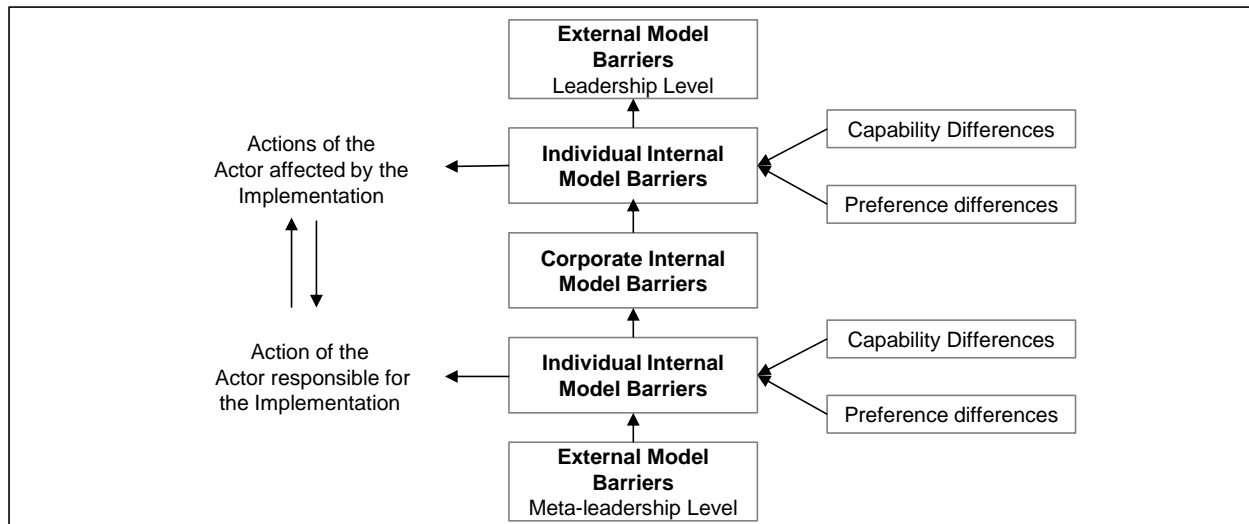
Figure 8*: Barrier Typology by Parivs-Trevisany[63]*

Parvis-Trevisany's model (2006, p. 93–96) differentiates between the role of the actors affected by the implementation (future users) and the role of the actors responsible for the implementation. Internal models of individual actors, which have been inadequately adapted, can pose a significant barrier for the successful implementation of Controlling instruments. The development and transformation of internal models arises from a learning-process by the actors, shaped by their perception, interpretation and evaluation of information relevant to the implementation (Parvis-Trevisany, 2006, p. 97).

Capability limitations specific to actors, such as restricted capabilities and varying conditions or preferences, can be assumed to cause the emergence of difficulties in the transformation of internal models (Parvis-Trevisany, 2006, p. 97). Parvis-Trevisany (2006, p. 98) further distinguishes features relevant to an implementation according to actor-specific roles in order to detail differences in capabilities and preferences. Those responsible for an implementation have an enforcing function. Those affected by the implementation must engage in a learning process in order to ensure a successful use of the introduced instruments. The capability limitations of future instrument users are shaped by input limitations (the 'limitations of

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[63] Figure adapted from Parivs-Trevisany (2006, p. 96)

relevant knowledge') as well as processual limitations (the ability to learn and enact) (Parvis-Trevisany, 2006, p. 100). The underlying and influencing factors of perceptive ability, predictive ability and evaluative ability are considered in Chapter 4 in line with the empirical study.

Critical Reflection

Parvis-Trevisany (2006, p. 205) judges her own typology to be comprehensive as she draws on cognitive science and structuration theory as well as integrating implementation barriers identified across the relevant literature. The typology demonstrates the complexity of implementation processes and the plurality of possible barriers. She strives for increased sensitivity in regards to the potential diversity of barriers and their interdependencies. From the barrier typology, approaches to avoid or surmount difficulties are derived (Parvis-Trevisany, 2006, p. 254). The explicit differentiation between 'actors affected by the implementation' and 'actors responsible for the implementation' in the barrier typology modelled by Parvis-Trevisany is particularly valuable. She assesses that the model offers a good starting point and that it ought to be expanded in relation to the specifics of "situations, actors and instruments" (Parvis-Trevisany, 2006, p. 254). Subsequently this means that impacts and differences arising from specific Controlling instruments are not considered. Parvis-Trevisany (2006, p. 202) explicitly disregards influences external to the organisation, as they are only of marginal significance according to her. This assertion may apply to private companies but cannot be adopted in the study of public institutions.[64] The model which has been formulated in reference to the private sector does not wholly translate to the public context. Central issues of the public sector such as the definition of key figures, cameralism, and the basic principle of legitimacy are not considered by the model. The consequences of the aforementioned issues are therefore equally not featured. The reasons for resistance are presented with less nuance. The chain of resistance and barriers is not differentiated, rather resistance and barriers are equated. Interdependencies between the instrumental application and resistance are also not drawn out. The work by Parvis-Trevisany is particularly significant on account of the differentiation between groups of actors (Weber, 2011). In the literature on management accounting, the general insights by Parvis-Trevisany are rarely referenced. They are cited e.g. by Horváth & Seiter (2012) who, however, do not further verify or critically engage with her model.

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[64] See Chapter 2, in particular Section 2.2.5.4 Formative Elements in Administrative Culture. The Impact of Politics and Chapter 2.3.1.3 Inadequate Management of Political Stakeholders

Allain & Laurin (2018) – Implementation difficulties associated with ABC

Allain & Laurin (2018, p. 193) draw out the significance of instrumental use. Their study makes it apparent that the way in which a management accounting/Controlling instrument (ABC system) is used is relevant and can help partially explain implementation difficulties, alongside technical challenges and resistance. The role of resources in the implementation process is mentioned. It is asserted that employing a management accounting system in an 'enabling and control way' requires the use of additional resources, without necessarily ensuring improvements (Allain & Laurin, 2018, p. 183).

Critical Reflection

The work by Allain & Laurin (2018) is relevant to the study at hand on account of the emphasis on an instrumental use of management accounting/Controlling instruments. The study also details ramifications and problems relating to technical aspects and resources. Additional barriers and faulty behaviour in an implementation process and within organisational culture are not considered or mentioned. Cognitive limitations of ability or willingness are also not mentioned.

Summative Assessment and Implications for Further Study

	Errors and Issues in the Design of the Implementation Process			Organisational and Cultural Barriers			Instrumental and Conceptual Barriers			Resistors
	Lack of top management support	**Ownership, participation and stakeholder management**	**Resources**	**Bureaucratic/hierarchical Structures**	**Organisational-/ leadership culture**	**Skills deficits (training, know-how)**	**Key figure generation**	**Missing link to other control systems**	**IT/Data-availability**	**Behaviour/ Resistance**
Markus/ Pfeffer (1981)	-	-	-	Problems observed due to organisational structures	Organisational paradigm and culture as a starting point	-	Not relevant	-	Poor data quality leads to parallel systems	Triggers for resistance identified; no behavioural explanations
Argyris/ Kaplan (1994)	Restrictions of top management support mentioned	Sponsorship /Internal and External commitment	-	-	Discussion of theories-in-use impact on behaviour	Necessity of an education process	Not relevant	Align with organisational structures (e.g. incentives/rewards)	-	Defensive routines as resistances reflected in detail
Malmi (1997)	Discussion of top management role	Consideration of organisational stakeholders	-	-	Impact of the engineer-dominated culture	-	Not relevant	Key figures reflect strategy	-	Triggers are pointed out; no skill/capability and attitude limitations
Granlund (2001)	Significance and limits are shown	Ownership and stakeholders discussed	Significance resources shown at the beginning	-	Conservative organisation culture mentioned	Knowledge and skill not directly taken into account	Not relevant	Strategy connection and controller roles are discussed	Problems Data generation (linking SAP R/3)	Capability limitations users mentioned, motivation problems accountants
Kasurinen (2002)	Goal: Role /Higher Management	Classification of the Stakeholder in confusers/ delayers logic	Consideration as delayers	Organisational structures as barriers to change and impact on culture	Representation of the different roles	-	Not relevant	Consideration as delayers	Consideration as delayers	Few differentiated justifications and no capability limitations
Parvis-Trevisany (2006)	Implications on actors presented	Power political support to overcome; no external factors mentioned	Equipment Resources to overcome barriers	Hierarchy aspects of power promotion	Importance cited, but not focused on one industry	Learning and ability limitations justified	Not relevant	Link to strategy and motivational system mentioned; Orga. connection not	-	Resistance models and motivation models discussed
Allain & Laurin (2018)	-	Ownership and stakeholder not discussed	Importance of resources presented	-	-	-	Not relevant	Strategy commitment given; no consideration of personnel management instruments	Problems with data generation and modelling	Resistance due to use of instruments

Legend: ○ Not identified/not mentioned   ◔ Low level of detail   ◑ Medium level of detail   ◕ High level of detail   ● Very high level of detail

Figure 9: Summative Assessment of the Literature Stream Management Accounting regarding Implementation Barriers

For enhanced readability, the graphic is attached in landscape format as Appendix B1.

An assessment of the literature on implementation barriers for management accounting shows that advanced insights regarding various areas are available yet an overarching fragmentation can be observed. Parvis-Trevisany aimed at consolidating existent insights in her thesis. However, she does not consider environmental factors or aspects relating to specific instruments. This study intends to address these shortcomings. The implications of the distinct features of the public sector are to be considered and conclusions regarding key figures, reporting and benchmarking in the public sector are to be derived.

All further analysis of resistance has unfolded to varying degrees of depth. Malmi (1997) focused on resistance. Particularly the work by Argyris & Kaplan (1994, pp. 83–105), which integrated the role of human actors and learning effects, is useful to explain implementation barriers in the public sector. Specifically this perspective is relevant, because staff in public organisations often lack a background in business and are thus faced with a wholly unfamiliar situation when management accounting is introduced.

The example of employees in a financial department, who feel threatened when requested to design a "subjective" system which follows strategic and management needs, yet does not meet external regulatory demands (Argyris & Kaplan, 1994, pp. 83–105), can be likened to the situation found in public administration. It can be assumed that the educational process needed to reduce implementation barriers might also be seen as embarrassing or threatening by the relevant staff in the public sector

2.3.6.2 Performance Management Studies in the Public Sector

The introduction of performance management or performance measurement in the public sector specifically entails the introduction of key figures, balanced scorecards or incentive systems in an organisation. In the past, particularly the balanced scorecard was a popular object of implementation. In the case studies by Chan (2004) and Radnor & McGuire (2004), both of which are detailed in what follows, the introduction of a balanced scorecard is investigated.[65] Especially in the early 2000s, the balanced scorecard had a very good standing and was considered a valuable management tool for the improvement of performance and change culture (Chan, 2004, p. 208).

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[65] Further cases of balanced scorecard implementations in which barriers, problems or errors were identified: Wisniewski & Ólafsson (2004), McAdam, Hazlett & Casey (2005), de Waal (2007), Greatbanks & Tapp (2007); in which success factors were derived: Zin, Sulaiman, Ramli & Nawawi (2013)

Presentation and Reflection of Relevant Approaches

Analogous to the approach taken in Section 2.3.6.2, the most relevant research approaches regarding implementation barriers for performance measurement and management are presented and critically discussed in what follows. The assessment is carried out according to the same logic and structure as the above evaluation of the management accounting literature on implementation barriers so as to enable overarching comparability. The subsequently considered approaches are research papers that aim at outlining reasons for a lack of acceptance, each listing significant factors and summarising implementation problems for performance measurement instruments.

	Greiner (1999)	de Waal (2003)	Chan (2004)	Pollanen (2005)	Radnor & McGuire (2004)	de Waal & Counet (2009)
Subject of investigation	Literature research	Literature research	Survey introduction balanced scorecard	Survey (Canada)	2 case studies (health care and government-agency)	Literature research and interviewing experts
Key findings Barriers	▪ Institutional barriers ▪ Pragmatic obstacles ▪ Technical obstacles ▪ Financial obstacles	18 individual (behavioural) factors for managers to consider for successful implementation: ▪ Manager's understanding ▪ Manager's attitude ▪ Performance management alignment ▪ Organizational culture ▪ Performance management system focus	15 reasons that lead to unsuccessful implementation, including ▪ Top management support ▪ Sophisticated IT system ▪ Resources	▪ Problems with finding appropriate key figures ▪ Difficulties in the meaningful use of key figures ▪ Conflicting performance targets	▪ Manager as administrator ▪ Lack of Ownership ▪ Staff felt that they had no direct influence ▪ Working the system	31 Problems that can occur during implementation, including ▪ Lack of top management support ▪ Lack of resources ▪ No clear project objective

Figure 10: Implementation Barriers – Overview Approaches in Performance Management Research

Greiner (1999) –Positioning Performance Measurement for the Twenty-First Century

Greiner (1999) engaged with four types of hindrances to the acceptance and utilisation of performance measurement in the public sector. He classified the reasons for a lack of acceptance into 'institutional', 'pragmatic', 'technical' and 'financial' hindrances.

Institutional Hindrances:

- The use of performance measurement is unfamiliar to the management style of operative management in the public sector.
- On account of administrative background, qualitative data is rejected in decision-making.
- Political pressures result in a disregard of data in decision-making.
- Resistance to reporting bad news, especially to higher authorities.
- Too many innovation efforts result in fatigue.
- Dependence on a promoter ("high level champion") in government in a context of rapid changes to top governmental positions (Greiner, 1996, p. 17–18).

In reference to a pending implementation, Greiner (1996, p. 18) notes the need to make up for a lack of "institutional readiness". This readiness is characterised by strong political and administrative leadership as well as a push towards decision-making based on numbers, data, and facts, in addition to a positive presentation of the innovative instruments.

Pragmatic Hindrances:
- Lacking credibility, e.g. to be used for resource allocation (see the case of the USA)
- Missed expectations regarding the improvement of services, motivation, performance, communication and accountability
- Time and resource intensive development of service goals
- Difficulties linking performance indicators with the budgeting process
- Managerial distrust of performance measures, resulting in decision-making based on personal reflection
- Perception as additional time expenditure by mid level management (Greiner, 1996, p. 20–21)

Technical Hindrances:
- Problem defining a government's performance
- Negative influence of the Total Quality Management movement and its focus on improving processes
- Time appropriate availability of data
- Diversity of the services offered by administrative agencies and the illustration/mapping of various goals
- An overload of information causing problems with data collection, interpretation and communication
- Problem with the comparability of key figures and the set standards
- Unexplained statistical changes in an unchanging external context
- Assigning the public contribution in cases of collaborative services involving third parties (e.g. private partnerships)
- Limited understanding of public services and processes, resulting in problems with determining variables
- Use of performance management data (Greiner, 1996, p. 22–27)

Financial Hindrances:
- Availability of resources for the introduction (Greiner, 1996, p. 27–29)

Critical Reflection

Greiner (1996) offers a comprehensive presentation of problems arising during the introduction of performance measurement instruments. His work is not cited much, notably by Pollanen (2005), as it was not published in a journal but rather as a chapter in an edited volume ('Organisational Performance and Measurement' by Halachmi und Bouckaert). The management accounting literature does not address his contribution. Greiner depicts implementation barriers in the categories of 'process of introduction', 'organisational barriers' and 'leadership culture' as well as 'instrumental and conceptual barriers', and provides implications for behavioural causes.

Furthermore, he illuminates various forms and considers the origin of problems, explains causes and illustrates implications. On the whole, his contribution provides a comprehensive depiction of implementation barriers, despite it being an early work, published in 1999. He details problems of information overload arising in connection with data collection and processing, though he does not explicitly consider cognitive capability limitations. The insights offered by Greiner are not empirically substantiated, resting rather upon literary research, and have been supplemented by his own derivations. The contribution disregards instrument specific insights and does not differentiate according to (public) agencies, but does reference specific examples.

de Waal (2003) – Behavioral Factors Important for the Successful Implementation and Use of Performance Management Systems

De Waal (2003, p. 694) identified 18 (individual behavioural) factors, which ought to be considered during the implementation of a performance measurement system[66] in order to increase the likelihood of the implementation's success. De Waal (2003, p. 694) summarises the 18 factors[67] in five "areas of attention": (1.) "performance management system": "manager's understanding – a good understanding by managers of the nature of performance management"; (2.) "controlled system": "managers attitude – a positive attitude of managers toward performance management,

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[66] The research context was one non-profit and one for-profit organisation (de Waal, 2003, p. 691).

[67] "Performance management system: Manager's understanding: Managers understand the meaning of KPIs; Managers have insight into the relationship between business processes and CSFs/KPIs; Manager's frames of reference contain similar KPIs"; (2.) "Controlled systems: Manager's attitude: Manager agree on the starting time; Manager have earlier (positive) experience with performance management; Manager realize the importance of CSFs/KPIS/ [balanced scorecard] BSC to their performance; Manager's do not experience CSFs; KPIs/BSC as threatening"; (3.) "Controlling system: Performance management system alignment": Managers KPI seta are aligned with their responsibility areas; Managers can influence the KPIs assigned to them; Managers are involved in making analyses; Managers can use their CSF/KPIs/BSC for managing their employees"; (4.) "Internal environment: Organizational culture: Managers' results on CSFs/KPIs/BSC are openly communicated; Manager's are stimulated to improve their performance; ;Managers' trust the performance information; Managers clearly see the promotor using the performance management system"; (5.) "External environment: Performance management system focus: Managers find the performance management system relevant because it has a clear internal control purpose; Managers find the performance management relevant because only those stakeholders's interests that are important to the organization's success are incorporated

toward a performance management system and toward the project"; (3.) "Controlling systems": "performance management system alignment – a good match between manager's responsibilities and the performance management systems"; (4.) "internal environment": "organizational culture – an organizational culture focused on using the performance management system to improve"; (5.) "external environment": "performance management system focus – a clear focus of the performance management system on internal management and control". De Waal (2003, p. 695) limited his literature review to research on behavioural factors and did not explicitly consider influence factors. He notes the need for additional research on further factors under consideration of organisational and environmental factors.

Critical Reflection

The approach by de Waal focuses on managerial behaviour. Institutional factors such as resources, data availability, stakeholder management and the generating of key figures are not noted or only referenced indirectly in line with managerial behaviour (e.g. the system alignment of the performance management system by the manager). Alongside the author's noted limitation to behavioural aspects and neglect of influence factors, the study additionally fails to specify various levels of management or examine the interplay between top management and mid-level management.

A positive factor of note is that de Waal presents the link to a Controlling system, though no precision on the cooperation with Controlling/a Controller is offered. Potential attitudinal and behavioural limitations are taken into account and the way they are formulated implies their root causes. Thus, cognitive capability limitations are addressed under the concept of "manager's understanding".

Radnor & McGuire (2004) – Performance Management in the Public Sector: Fact or Fiction? – Barriers to Progress

In their paper, Radnor & McGuire (2004) interrogated whether performance measurement systems can bring about an increase in productivity and performance in the public sector. Based on two case studies[68] the framework of "barriers to processes" emerged, in which the problems identified in the study are summarised (Radnor & McGuire, 2004, p. 256).

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[68] First case study: implementation of a balanced scorecard in the health-sector; Second case study: introduction of an incentive scheme at a large governmental agency.
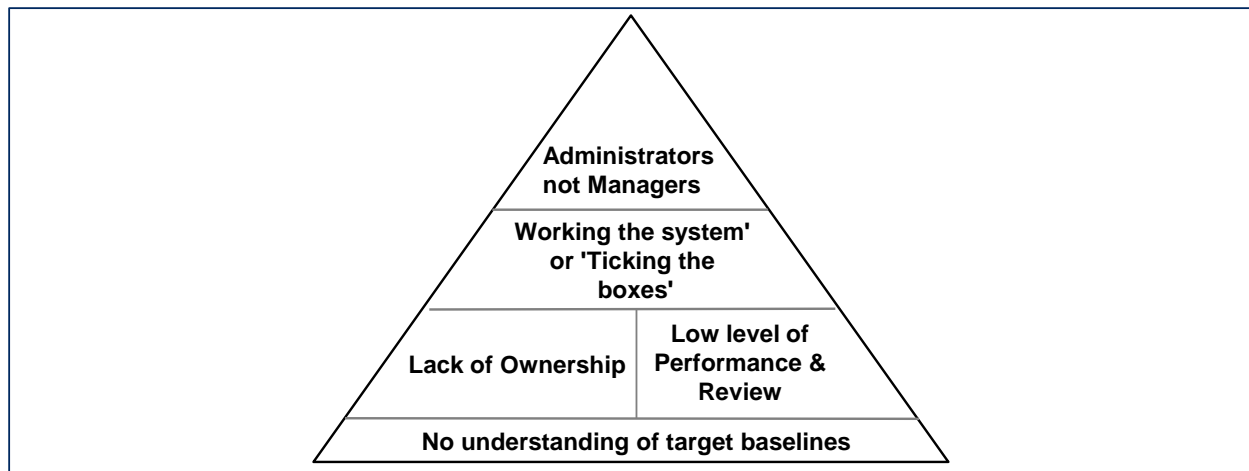
Figure 11: Radnor & McGuire Framework "Barriers to Process"[69]

The authors Radnor & McGuire (2004, p. 253) identified the following issues which impede the improvement of performance:Manager's role is more that of a good administrator (collecting data, dealing with paperwork) than an effective manager.

▪ Working the system (desire to merely tick the right boxes was pronounced).

▪ A lack of individual responsibility in both case studies: Executives failed to appropriately motivate staff to use the new instruments and simply chose the path of least resistance.

▪ Staff felt as though they could not directly impact goals and as a result lost interest in the instrument.

Critical Reflection

The framework and discussion by Radnor & McGuire consider the levels of strategy, process, system and people. On the level of 'people', they assert (2004, p. 258) that people must understand the purpose and impact of performance measurement, which requires adequate training. They also list ownership and responsibilities as significant, without, however, detailing how they can be established. On the whole, Radnor & McGuire (2004) outline and briefly explain five fundamental barriers to an implementation, although they do not incorporate the background informing such behaviour. The investigation of behaviour noted on the various actor levels is not nuanced: insights are limited to the fact that resistance is observed [70] and only a general advocacy for the consideration of motivation and behavioural limitations[71] is advanced.

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[69] Figure adapted from Radnor & McGuire (2004, p. 256)

[70] "resistance to the concept of self-funding schemes through resource (i.e. staff) cuts" (Radnor & McGuire, 2004, p. 254)

[71] "or that the current skills and motivation of the people within the organisation are understood so that the PMS can ensure these are developed and motivated in the appropriate way" (Radnor & McGuire, 2004, p. 259)

Chan (2004) – Performance Measurement/Balanced Scorecard Adoption

In his study[72] of organisations that had already undergone the process of introducing a balanced scorecard, Chan (2004, p. 216) identified reasons for an unsuccessful introduction. In the publication, the reasons for presented difficulties are recast as success factors. The text is limited to the presentation of eight factors necessary for a successful implementation:

- top management commitment and leadership buy-in;
- departmental, middle-manager and employee participation and buy-in;
- culture of performance excellence;
- training and education;
- keeping it relatively simple, easy to use and understand;
- clarity of vision, strategy and outcome;
- link of balanced scorecard to incentive; and
- resources to implement system (Chan, 2004, p. 216)

The way in which the listed factors were abstracted from the investigated reasons for which an introduction was not successful or did not take place, could not be comprehended.[73] The order of the given reasons reflects the ranking by the organisations that had heard of a balanced scorecard. An overarching ranking including all surveyed organisations was not offered.

Critical Reflection

Chan (2004) simply presents potential problems discussed in the survey in an aggregated form and recasts them as success factors. No lateral connections or interdependencies are shown. By reporting the amounts in the Appendix as well as those selected for the text, the importance ascribed to individual aspects can be gleaned but not fully comprehended. Possible problem statements are not detailed and the depiction is limited to a low level of abstraction. In particular,

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[72] In line with a survey, 451 agencies of local government in the USA as well as 467 municipal governments in Canada were questioned. With a response rate of 20%, the final outcome included results from 184 public institutions (132 from the USA and 52 from Canada); 14 of the 184 responsive public institutions had already introduced a balanced scorecard.

[73] The survey set out the following reasons:
▪ management focussed on addressing short term organisational problems
▪ insufficient sponsorship
▪ lack of an advanced information system to support the balanced scorecard
▪ missing link to a bonus system/performance-based remuneration for staff
▪ excessive amount of time required for the development
▪ insufficient capabilities and lack of know-how
▪ short term vision, connected to politics
▪ lack of support (buy-in) by staff
▪ lack of convincing arguments in favour of change
▪ the development of key figures is too complex
▪ too many key figures available
▪ organisational resistance to change
▪ cascading targets to lower levels is too complicated
▪ implementation is too costly (Chan, 2004, p. 217)

the aspects of organisational culture (so called "culture of excellence"), training/skills deficits and problems with generating key figures are mentioned, but the issues are not set out in detail.

Pollanen (2005) – Performance Measurement in Canada

Pollanen (2005) researched obstructive factors and examined the extent to which they impacted the development, employment and reporting[74] of effectiveness and efficiency.[75] The main factors leading to difficulties and problems relating to the development of metrics on effectiveness and efficiency are (1.) problems with finding appropriate performance measures, (2.) difficulties with the meaningful use of performance measures, (3.) the ambiguity of performance objectives (Pollanen, 2005, p. 17). A lack of support by higher management was given relatively low significance, as it held the second lowest place in the survey response (Pollanen, 2005, p. 17). This contradicts a number of studies which situate top managerial support[76] as an essential success factor. Similarly, a lack of requirements for external reporting was given a low ranking for its impact (place 7 of 9), as was the susceptibility for the manipulation of key figures (Pollanen, 2005, p. 17). The results of the study are qualified by Pollanen (2005, p. 18) in reference to behavioural phenomena. Performance evaluation was a fairly new concept at the time of research, which may be why the implications of the behavioural components are undervalued.

Critical Reflection

The contribution by Pollanen (2005) refers to municipalities and does not consider the features of leadership culture in the public sector. In addition, no specific behavioural aspects or capability limitations are taken into account. The issue of identifying performance measures is detailed and the resulting implications for use and application are presented.

Cavalluzzo & Ittner (2004) – Implementing Performance Measurement

In line with their research in US government, Cavalluzzo & Ittner (2004, p. 265) noted an insufficient amount of training, an inability to supply information systems with valid data in a timely and cost efficient manner, difficulties in the selection and interplay of applicable performance measurement metrics, a lack of organisational effort to meet targets, and limited decision-making

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[74] The term 'reporting' in this context refers to external reporting to government. In management accounting, such reporting is often equated with internal reporting to the organisation's managing directors.

[75] The research is based on a survey (by email) among senior administrative staff in Canadian municipalities that govern communities with more than 5,000 residents. The response comprised 334 valid questionnaires and a response rate of 37.3%.

[76] See Section 2.3.1.1 Insufficient Support from Top Management

competencies. All of these factors impeded the development of performance measurement and the transfer of responsibility.

Critical Reflection

Cavalluzzo & Ittner (2004, p. 264) aimed to identify "some of the factors influencing the implementation, use, and perceived benefits of results-oriented performance" and did not intend to develop a comprehensive typology. They present factors such as top management, resources, the issue of generating key figures and the availability of IT-data in detail and describe their practical relevance. Cavalluzzo & Ittner (2004) do not reflect on the observed behaviour and only consider capability limitations in that they highlight the need for training and demonstrate its impact.

de Waal & Counet (2009) – Lessons Learned from Performance Management Systems Implementations

De Waal & Counet (2009, p. 368) compiled 31 problems related to the implementation of performance management systems, which they derived from a literature review and interviews with experts.[77] The listed problems can be summarised into six overarching pressure points: managerial commitment, organisation, IT, behaviour/resistance, concept/key figures and the process of introduction.

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[77] The following problems are the result of the research by de Waal & Counet (2009): "(1.) Management puts low priority on the implementation", "(2.) The implementation requires more time and effort than expected", "(3.) There are insufficient ressources and capacity available for the implementation", "(4.) The Organization is in an unstable phase", "(5) The PMS implementation does not have a clear goal", "(6.) Lack of management commitment", "(7.) Period of attention from management for the implementation of the PMS ist not long enough", "(8.) Organizational members lack a positive attitude towards the PMS", "(9.) Insufficient commitment form middle management and staff for PMS implementation and use", "(10.) The current ICT system does not support the PMS adequately", "(11.) Organizational members are not adopting the right management style", "(12.) The organization does not a have a clear and understandable strategy", "(13.) It is difficult to define relevant Critical Success Factors", "(14.) There is not enough focus on internal management and control", "(15.) It is too difficult to decompose goals for lower levels in the organization", "(16.) There is a lack of knowledge and skills in regard to the PMS", "(17.) The KPIs are not linked to departmental team and individual responsibilities", "(18.) It is difficult to define relevant KPIs", "(19.) There are too many KPIs defined", "(20.) The organization measures the wrong KPIs", "(21) there is too much focus on the results of the implementation, while the change process of the organization is ignored", "(22.) There is re-sistance from organizational members towards the new PMS", "(23.) There is an insufficient link between the PMS and the rewards systems", "(24.) The PMS lacks cause and effect relations or is over-complex to many causal relation relation", "(25.) The organization does not have a performance management culture", "(26.) The PMS is not used for the daily management of the organization", "(27.) The PMS is nor regulary updated and maintained after implementation", "(28. There is no organization member appointed to take ownership of the PMS", "(29.) There are difficulties in getting the data to calculate the performance indicators", "(30.) The PMS gets a low priority or its use is abandoned after a change of management", "(31.) The organization does not see (enough) benefit from the PMS" (de Waal & Counet, 2009, pp. 368–372)

Critical Reflection

De Waal & Counet present implementation problems in detail, based on a survey among experts. The 31 problems are listed and briefly described. Overlaps between individual issues can be observed as they are not standalone problems. For example, the issue of top management commitment is entailed in the factors "(6.) lack of management commitment", "(7.) the period of attention from management for the implementation of the [performance management system] PMS is not long enough", "(28.) there is no organizational member appointed to take ownership of the PMS"*,* "(30.) the PMS gets a low priority or its use abandoned after a change of management". The presented problems overlap and the corresponding explanations are insufficient, as the underlying reasons/impact factors are not drawn out. In part this is caused by the fact that the study is not industry specific. There are thus no sophisticated insights which apply directly to the public sector. No interdependencies between problems are presented. De Waal & Counet (2009, p. 377) conclude that an implementation must take structural solutions and organisational and human behaviour into account. The authors find these aspects to be lacking in the theoretical literature available at their time of writing. The problems referring to human behaviour, such as "(8.) Organizational members lack a positive attitude toward the PMS", are therefore insufficiently nuanced.

Summative Assessment and Implications for the Further Study

The presentation of the barriers identified in the literature on performance management and performance measurement serves to enable a comparison of the nuance offered by the various studies. This comparative analysis must be considered in light of the fact that a text may not include or only vaguely mention a certain barrier on account of that barrier having not been observed or having been insignificant in the particular case study upon which the analysis was based. In order to adequately consider this circumstance, the respective focus and the author's intent are presented in the assessment of each text.

	Errors and Issues in the Design of the Implementation Process			Organisational and Cultural Barriers			Instrumental and Conceptual Barriers			Resistance
	Lack of top management support	Ownership, participation and stakeholder management	Resources	Bureaucratic/hierarchical Structures	Organisational-/leadership culture	Skills deficits (training, know-how)	Key figure generation	Missing link to other control systems	IT/Data availability	Behaviour/Resistance
Greiner (1999)	Reasons and impact are given	Political behaviour is explained	Reasons and impact of resource problems presented	Indirect mention through 'Institutional Readiness'	Differentiated presentation of reasons and impact	Problems of understanding are highlighted	Various problems in generation are derived	Various problems in generation are derived	Problems presented by local authorities and private partnerships	Differentiated reasons for resistance and information overload
de Waal (2003)	Behavioural patterns presented, but not differentiated by levels	Only indirectly; attitude and alignment on Performance Mgt. addressed	-	-	Signifikance of organisational culture from the manager's perspective	Aspects of the manager's understanding/ attitude shown	-	Necessary embedding in the controlling system shown	-	Implications for managerial behaviour
Radnor & McGuire (2005))	Importance is mentioned but not explained	Ownership aspect taken into account; stakeholder management cited	Resource issues briefly presented	Aspects related to the system and process are mentioned	No inclusion of the public sector framework and culture	Importance is mentioned but not explained	Correct use of key figures/ targets are justified	Interaction of strategy, processes and people presented	Problems of data generation presented	Resistances are mentioned but not explained
Chan (2004)	No sufficient sponsorship and wrong scope mentioned	Sponsorship and buy-in mentioned, without further detailing	High time-expenditure for development and financial resources	-	Culture of performance excellence cited, without further detailing	Training and lack of ability called	Generation problem mentioned without further detailing	Lack of linking to the remuneration system and lack of clarity/vision strategy	Lack of sophisticated information system cited	Organisational resistance to change and buy-in middle Managers
Cavalluzzo & Ittner (2004)	Role and necessity presented in detail	Commitment related to top management	Different manifestations shown	-	Impact of decision-making, but no cultural reasons	Necessity and effects of training presented	Different metric difficulties presented	Linking with Strategy Goals queried and derivation made	Various problems described	No derivation made on behaviour and resistances
Pollanen (2005)	Mentioned, was considered less important	As an outlook, the fundamental importance mentioned	Costs were part art of the survey but not elaborated further	-	-	-	Problems of identification and use presented	Use for external reporting cited	Part of the survey but not carried out	No specific behavioural aspects
de Waal & Counet (2009)	Different aspects presented	Ownership briefly described; stakeholder management not mentioned	Different aspects presented	-	Various aspects presented, no public sector specification	Lack of skills named; little differentiated	Problems of identification and use presented	Reference to implementation process and strategy established	Problem of data generation mentioned	Resistance named, but little elaborated

Legend: ○ Not identified/not mentioned ◔ Low level of detail ◑ Medium level of detail ◕ High level of detail ● Very high level of detail

Figure 12: Summative Assessment of the Literature Stream Performance Management/Measurement regarding Implementation Barriers

For enhanced readability, the graphic is attached in landscape format as Appendix B2.

In sum, it is apparent that mistakes and problems arising during an implementation process as well as corresponding conceptual features have been extensively illuminated by the different approaches taken in the literature on performance management and measurement. The specific organisational culture of the public sector and the present capability deficits are given comparatively little attention in these studies. A more nuanced assessment of the background of resistance and behavioural anomalies is given by Greiner (1999), wherein he does not offer empirical evidence for his conclusions. The issue of generating key figures, specific to the public sector, is drawn out in all approaches (except for the paper by de Waal (2003) which is focused on managerial behaviour). Pollanen (2005, p. 7) evaluates the studies on performance management and the concrete results given by Chan (2004) as being descriptive snapshots devoid of normative guidance as to which aspects (features and practices) ought to be heeded in performance measurement. The empirically investigated barriers are not derived from theory and the descriptive insights are not theoretically situated. In this way, the provided snapshot does not enable an additional explanatory contribution regarding the introduction of management accounting.

2.3.6.3 Success Factor Studies on Management Accounting Implementations in the Public Sector

Success factor studies regarding the implementation of management accounting/Controlling in the specific context of the public sector already exist. The three examined contributions, by Hirsch & Schulte (2014), Zin, Sulaiman, Ramli & Nawawi (2013) and Siverbo (2014), are critically presented, without success factors being transposed as implementation barriers. The literature is discussed in order to offer an overview of the insights referring specifically to implementations in the public sector.

Hirsch & Schulte (2014) – Master Plan for the Introduction of Goal-Oriented Management

Hirsch & Schulte (2014) collaborated with the working group on 'Steering and Controlling in Public Institutions'[78] to develop a master plan outlining 41 weighted[79] success factors for the introduction of Controlling. Their plan examines the five dimensions of 'leadership willingness', 'thematic framework', 'organisation', 'leadership process', and 'accompaniment of the change process', all of which are split into three phases. The central success factor, according to Hirsch & Schulte, is that leadership avows their endorsement of goal-oriented management. The introduction must be executed through a top-down management approach, in which executives clearly demonstrate their support of and demand for goal-oriented management (Hirsch & Schulte, 2014, p. 25).

Critical Reflection

The contribution by Hirsch & Schulte (2014) evaluates multiple success factors, assesses them in various stages of an implementation process and formulates them in an explanatory manner. Without declaring them as barriers, the detailed success factors are so precise, that implementation barriers can be abstracted. For example, the dimension of the 'thematic framework' is divided into eight factors which help determine subject-specific aspects of an agency and also draw out attributes of specific Controlling instruments. The centrally significant

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[78] The research group on management and Controlling in public institutions (Arbeitskreis "Steuerung und Controlling in öffentlichen Institutionen") was founded in 2010 through the initiative of Prof. Dr. Dr. Weber, Prof. Dr. Hirsch and Frank-Jürgen Weise. The following German organizations are part of the working group: Federal Employment Agency; Federal Office of Bundeswehr Equipment, Information Technology and In-Service Support; Federal Agency for Financial Market Supervision; Institute for Federal Real Estate; Federal Agency for Technical Relief; Federal Ministry of the Interior; Federal Police; Federal Office of Administration; German Federal Bank; German Meteorological Office; German Patent and Trade Mark Office; Hessian Ministry of Finance and Economy; State of Baden-Württemberg; Federal Statistical Office of Germany; Bundeswehr University Munich; WHU – Otto Beisheim School of Management (private university); CTcon GmbH (consultancy) (Weise, Weber, Winter & Erfort, 2014, p. 9) and since 2016, the Federal Office for Migration and Refugees.

[79] On a scale of 1= central significant; 2= very important and 3 = important

success factors 'customised planning and reporting instruments' and 'securing the measurement of performance/results' enable the inference of practical insights for the instrumental design of Controlling conceptions. The study by Hirsch & Schulte (2014) is not based on an empirical study but rather derives its conclusions from expert opinions. Thanks to the incorporation of members of the working group for control in German agencies, a high degree of practical relevance can be assumed. As of yet, there is no empirical substantiation of the master plan.

Zin, Sulaiman, Ramli & Nawawi (2013) – Balanced Scorecard Implementation in a Malaysian Government-Linked Company

Zin, Sulaiman, Ramli & Nawawi (2013) identified five critical success factors for the introduction of a balanced scorecard. In the study, top management's commitment was the most significant factor to preclude resistance and conflict. The managing director compelled the general managers to actively cooperate in the implementation of a balanced scorecard by contributing to a committee tasked with generating key figures (p. 201–202). Furthermore, the use of (interpersonal) communication channels (p. 201) and IT as well as the role of the management accountant were drawn out as factors for a successful implementation (p. 202). Management accountants acted as agents of change and worked together closely with operative staff and the human resources (HR) department in order to develop concepts for 'continuous improvement'. This collaborative work ensured that relevant feedback could inform the design of the conception (p. 202).

Critical Reflection

Zin, Sulaiman, Ramli & Nawawi (2013) presented the significance and implications of the five critical success factors they identified in their case study. Neither a detailed examination of the critical success factors, nor a consideration of behavioural backgrounds or the impact on other actors are taken into account. On a positive note, the contribution by Zin, Sulaiman, Ramli & Nawawi (2013) is one of the few papers which draws out and empirically demonstrates the central role of the management accountant in a process of implementation.

Siverbo (2004) – Implementation of Benchmarking in Local Government

Siverbo (2014) examined success factors and errors/problems in the implementation of a benchmarking system in Swedish municipal administration.[80] In his depiction, he did not specifically differentiate between problems and success factors in an implementation process, but

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[80] The case study explored a benchmarking network, comprising five Swedish municipalities.

rather amalgamated all identified findings as conclusions. The first mistake in the implementation process was that no strong network of allies supporting benchmarking was constructed. This resulted from an inadequate understanding of the necessity for benchmarking information (Siverbo, 2014, p. 142). A further issue was that the lack of actor participation led to a perception of the concept as incomplete and unreliable (Siverbo, 2014, p. 142). The behavioural consequences of the benchmarking concept's design are reflected throughout the case description. In order to establish interest and acceptance across the organisation, Siverbo (2014) deduces that the thematic focus ought to lie on quality comparisons and process benchmarks instead of cost benchmarking (p. 143). In addition, he observed that whether or not benchmarking information is perceived as "objective and factual" impacts its acceptance. Actors are reluctant to utilise invalid or unreliable measures (Siverbo, 2014, p. 144).

Critical Reflection

Silverbo extensively analysed the aspects he identified as challenges for an implementation and considered their background and implications. The different errors Siverbo (2014, p. 142–144) identified during an implementation as resulting in application difficulties are relevant to the further study of implementation barriers. On account of the absence of monetary targets[81] in public administration, the use of impact goals and benchmarking is particularly important for Controlling in the public sector.

2.3.6.4 Summary and Implications for Further Study

The chosen approach, combining management accounting and performance management/measurement literature, creates a comprehensive illustration of the barriers, problems or factors negatively obstructing the implementation of management accounting/Controlling. It confirms that management accounting and performance management/measurement constitute two distinct (literature) research streams (see Section 3.4.1 on this). This affirms Otley's (1999) assertion that management accounting was studied in a standalone and limited way, without reference to the insights from the research on performance measurement and performance management (1999, p. 381).

The summarised literature research thus makes a contribution to theory, as findings from the management accounting and performance management/measurement literature were brought together and compared. Only few researchers have explicitly linked the two traditions. To

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[81] See Section 2.2.5.4 Formative Elements in Administrative Culture. Targets of Public Administration

give an example, Cavalluzzo & Ittner (2004) review insights from management accounting innovation and public sector reform literature in order to study impact factors in the implementation of a results-oriented performance measurement system in US-government (p. 243–244).

In the management accounting literature, errors in an implementation process and conceptual aspects are illustrated with varying degrees of nuance. The implementation barrier of organisational culture is reflected upon in multiple nuanced accounts. Depending on the placed emphasis and the empirical case at hand, different forms of resistance are recorded and attempts are made to partially grasp the underlying reasons. Behavioural aspects such as capability limitations and motivational issues were only explicitly drawn out by Argyris & Kaplan (1994) in reference to defensive routines and learning, as well as in the non-empirical research by Parvis-Trevisany (2006).

The performance management/measurement literature takes the features distinct to the public sector into account in the individual barriers it details. Greiner ("Positioning performance measurement for the twenty-first century", 1996) and de Waal ("Behavioral factors important for the successful implementation and use of performance management systems", 2003) both offer valuable approaches through which to capture the behavioural perspective. Greiner presents the background and causes of resistance (mostly in the conceptual phase). De Waal details the implications for managerial behaviour.

The literature review reveals that implementation barriers are examined with different degrees of nuance in the two theoretical streams. There is no paper that provides a complete and specific depiction of implementation barriers for management accounting/Controlling, regardless of whether or not it considers the distinct context of the public sector. Neither research stream encompasses a comprehensive empirical analysis of implementation barriers.

2.3.6.5 Formulation of the Research Questions

The theoretical analysis confirms the need for an empirical study of implementation barriers and the causes for resistance during the implementation of management accounting/Controlling in public institutions.

Four research questions are examined in the empirical study:

Research Question 1

The literature review has already made a contribution by summarising and structuring the implementation barriers. It was on this basis that the empirical insights from management accounting and performance management literature were compared and critically discussed. The

empirical studies show an inconsistent image of the shape and significance of various implementation barriers. The specific framework of the public sector is not taken into account.

Therefore, the following research questions are formulated:

▪ Which specific implementation barriers exist for the introduction of management accounting/Controlling in public organisations?

Research Question 2:

The necessity of an analysis of resistance was observed early on. "At each stage of the innovation, from its inception to its defense as status quo, wise strategy requires perceptive analysis of the nature of the resistance" (Watson G., 1971, p. 746). Implementations of management accounting/Controlling in the public sector, as well as the reasons for and nature of resistance therein, have not, been subject to extensive analysis, as described in Sections 2.3.6.2 and 2.3.4,. Agasiisti, Catalano & Erbacci, (2018, p. 947) confirm this in that they repeat the statement Broadbent & Laughlin (1998) made 20 years ago, that there are only a few scientific papers and analyses on resistance to implementations in public sector accounting. They (2018, p. 948) posit that there is no empirical evidence regarding the consequences of resistance to change in accounting implementation.

The following research question is formulated:

▪ Which implementation barriers of personal nature exist in the form of resistance to the introduction of management accounting?

▪

Research Question 3:

In the existent empirical studies, behavioural dimensions and particularly the cognitive limitations of participating actors are widely neglected. Parvis-Trevisany (2006, p. 259) posits the need for research that more decidedly interrogates limitations in the cognitive capacities of decision makers and relevant staff.

The following research question is formulated:

▪ Which impact do cognitive limitations have on the process of implementation in the public sector?

2.4 Behavioural Theory Approaches

The implementation barriers and resistances identified in the case study are explored using behavioural theory approaches. For this purpose, the resistances and the triggers that occur in the case are explained from a behavioural science perspective on the basis of behavioural reasoning theory, also taking into account cognitive limitations. The application of behavioural reasoning theory with qualitative methods is explicitly called for in order to better understand people's behaviour (Sahu, Padhy & Dhir, 2020, p. 13).

1. **Behavioural Reasoning Theory**

The model of behavioural reasoning theory is based on establishing the dependencies and connections between beliefs or values, reactions (for and against), global motives (attitude, subjective norm and perceived behavioural control), intentions and behaviour (Westaby, 2005, p. 99). In contrast to traditional theories, behavioural reasoning theory explains people's behaviour in a more differentiated manner than with purely global motives, by particularly focusing on context-specific reasons (Westaby, Probst & Lee, 2010, p. 482). The distinction of behavioural reasoning theory into 'reasons against' and 'reasons for' a behaviour (Westaby, 2005, p. 102) coincides with the research objective of the thesis and enables a targeted extension. 'Reasons against' are equated with resistance or reasons for resistance (e.g. Sahu, Padhy & Dhir (2021, p. 21). This focus on reasons – also taking into account global motives and social aspects, which are of great importance in the public sector – is decisive for the researcher to use them as part of the investigation of case findings.

In the following, the behavioural reasoning theory and its theoretical assumptions are presented in more detail in Section 2.4.2. The extension of the behavioural reasoning theory through the case study in the form of additional 'reasons against' are reflected in the framework of the findings in Chapter 4.

2. **Cognitive Limitations**

Cognitive limitations can represent implementation barriers for Controlling[82]. Further, a cognitive limitation can also trigger resistance. The resistances identified in the case study are explained by cognitive limitations and other behavioural aspects in the subsequent study and are added as additional constructs in the behavioural reasoning theory. This approach addresses the demand of Sahu, Padhy & Dhir (2020, p. 13) to complement behavioural reasoning theory with further

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[82] See section 2.3.5 Limited Cognitive Capacities as a Barrier to Implementation

theories and explanations from behavioural science in order to determine explanations of the relationship of the variables. The following cognitive limitations and behavioural phenomena are considered in the context of the thesis:

- cognitive distortions to perception (cognitive dissonance)
- knowledge limitations
- cognitive distortions in judgement (representativeness heuristics, availability heuristics, anchoring effects)
- information overload and functional fixedness/fixation
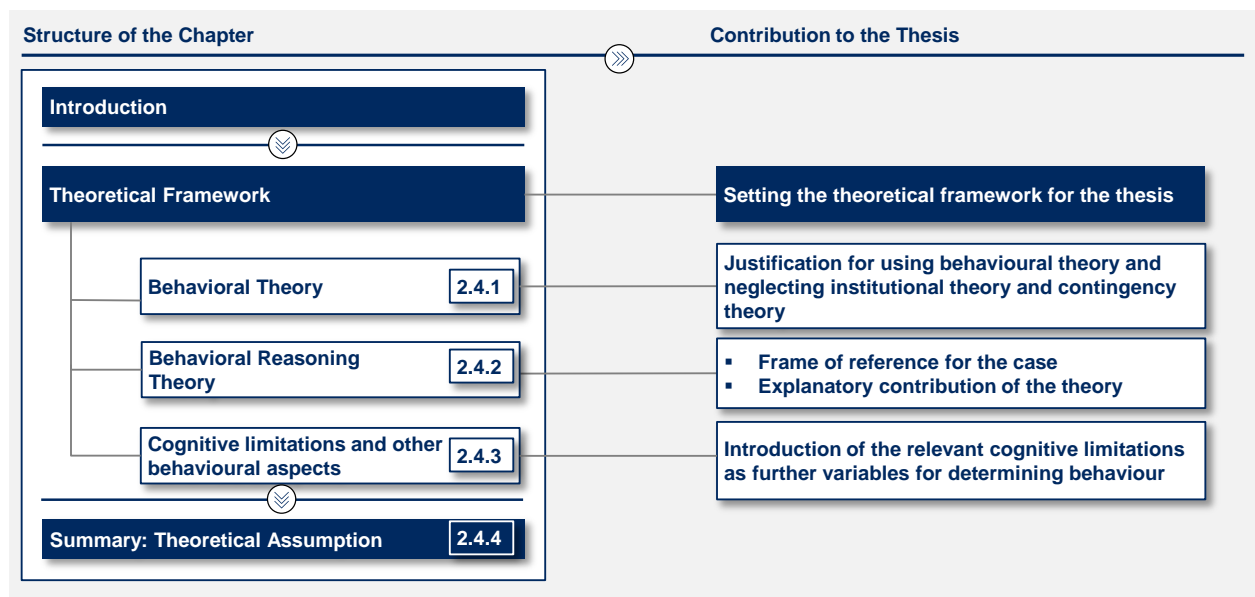
Figure 13: Structure and Contribution of Chapter 2.4

2.4.1 Behavioural Theory: Explanation and Justification

In the following, reasons will be given as to why, despite the dominant position of institutional theory so far, a study through the lens of behavioural theory is undertaken. The relevance of the institutional theory is briefly presented and, building on this, the shortcomings with regard to the study are pointed out. Similarly, the reasons for subordinate use of the contingency theory laid out. Finally, the added value of behavioural theory with regard to the aim of the thesis is presented.

Assessment and Shortcomings of Institutional Theory

Especially until 2009, institutional theory was one of the dominant theoretical approaches[83] of organisational theory. It offers significant contributions on how organisational structures and practices gain meaning and maintain continuity beyond their technical goals. A macro-sociological view on how organisations work, are structured and relate to one another is provided[84] (Greenwood, Oliver, Sahlin & Suddaby, 2008, p. 2; Suddaby, 2010, p. 14).

Emphasis is placed on the impact of the social field within which an organisation is embedded and which works upon actors' actions and decisions: "institutional theory, in particular, offers a rich and coherent account of how organizations comply with regulative, normative, and cognitive environmental elements in an attempt to secure legitimacy and support (DiMaggio & Powell, 1983)" (Pache & Santos, 2010, p. 455–456). The preeminence of institutional theory is also of note in the research on management accounting[85]. The research illuminates the introduction as well as the implementation of management accounting in organisations (e.g. Nuhu, Baird & Appuhami, 2017, p. 107). In this literature, Controlling is interpreted as being a practice legitimising the organisation to its wider social field (Weber & Schäffer, 2016, p. 31).

The approaches of institutional theory are extensively utilised in the fields of management accounting research, public management and performance management research, all of which are relevant to the study at hand.

In the field of management accounting research, institutional theory takes on a pronounced role (Scapens, 2012, p. 402). According to this researcher, its role in management accounting change research can be credited to the fortitude of Scapens & Burns work, in particular their framework. The plurality of works in the field offer an extensive basis from which to develop the case study at hand. At the same time, institutional theory has met with defeat in various theories on Controlling (Weber & Schäffer, 2016, p. 31). In this regard, specific attention should be given to Küpper's Controlling approach, which places a particularly high significance on notions from agency theory. Weber's approach to Controlling, which is predominant in the German-

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[83] Greenwood, Oliver, Sahlin & Suddaby (2008) situate institutional theory as the preeminent theory for studying organisations in the introduction of their edited volume on "Organizational Institutionalism". In the second edition from 2017 this classification is omitted. Alvesson & Spicer (2019) also assess the highlighted position for the period 2000-2009 and note problems in the span from 2010 onwards due to the diversity of different terms ("concepual terms") with a disappointing amount of publications.

[84] Institutions are understood as rule-based systems which "permit, tolerate or prohibit certain courses of action" (Homann & Suchanek, 2000, p. 107) thereby enabling a structuring of interactions (Meyer & Heine, 2011, p. 39).

[85] Surveying the years 2000–2009, Scapens & Bromwich (2010, p. 279– 281) note that institutional theory was the most used research theory, appearing in 19% of all papers published by the Management Accounting Research Journal. For comparison, contingency theory made up 13% while psychology and behavioural science made up 3%.

speaking context, is based on principal-agency theory, although his approach notably integrates behavioural anomalies (Hirsch, 2008, p. 42–43).

The nuanced approaches of new institutional sociology offer starting points from which to explain organisational behaviour relating to the introduction of management accounting/Controlling in the public sector. The concept of decoupling is of particular relevance for grasping the behaviour pertaining to implementation. Public management research has been shaped by new institutional theory for decades. Nor-Aziah & Scapens (2007, p. 210) highlight seven studies between 1983–1987 which contribute to the analysis of transformations in the public sector.

Nonetheless, the tendency for new institutional theory alone to no longer be considered sufficient for fathoming complex phenomena in organisations on account of its analytical gaps and methodological critique prevails.

The critique of institutional theory centres on three aspects:

- insufficient consideration of the individual vantage point and human behaviour – e.g. Gaßner (1999, p. 17) Vosselman (2002, p. 138), Suddaby (2010, p. 17), Weber, Hirsch, Lindner & Zayer (2003, p. 10), Volnhals (2010, p. 25), Hirsch & Scherm (2011, p. 322), Meyer (2011, p. 77), Picot, Dietl, Franck, Fiedler & Royer (2014, p. 101).

- methodological critiques of various concrete approaches – e.g. McKinley & Mone (2005, p. 356), Nor-Aziah & Scapens (2007, p. 215), Hughes (2003, p. 13), Alvesson & Spice (2019).

- issues with the practical applicability of garnered information – Scapens (2006, p. 9).

Insufficient View of Human Behaviour

Institutional Theory limits itself to outlining institutional arrangements and considering how they impact economically efficient behaviour (Picot, Dietl, Franck, Fiedler & Royer, 2014, p. 101). Institutional theory researchers increasingly demand that an internal perspective be taken in order to better comprehend and interpret the systems of meaning within an organisation (Suddaby, 2010, p. 18). The critique that the approaches of institutional theory insufficiently take human behaviour into account is particularly pronounced in studies on management accounting change. Already in 2002, Vosselman (2002, p. 138) established that the use of neoclassical theory rooted in transaction cost economics inadequately explains changes in management control systems as motivation and behaviour are neglected. This perspective is grounded in the fact that institutional theory does not give analytical relevance to variability in organisational forms (i.e. industry) as

well as that it falsely assumes management to be a single, coherent actor who directs and defines the system with complete rationality.

In the years following, the research surrounding Controlling postulated that behavioural approaches ought to be integrated in dominant approaches in order to add nuance to the consideration of actors and their behaviour. In this regard, the importance of the research by Hirsch and Weber to the German-speaking context must be noted. The paper 'Zur Integration psychologischen Wissens in betriebswirtschaftliche Controlling-Konzeptionen – Stand der Literatur und Forschungsbedarf' ('On the Integration of Psychological knowledge in Business Management conceptions of Controlling – state of the literature and gaps in the research') by Hirsch (2008) can serve as a representative stand-in for their contribution.

Methodological Critique of the Approaches

In addition to the situational critique of the use of institutional theory approaches in specific contexts, such as the utilisation of agency theory to study public institutions (Hughes, 2003, p. 13), the theory as a whole has been subject to criticism, too. Alvesson and Spicer (2019) demonstrate that the contributions on institutional theory have become more and more patchy, leading the authors to critique the "increasing vagueness, greater confusion about whether the focus was a theoretical lens or a phenomenon, more tautological claims, a narrow theoretical scope and a tendency to reinvent the wheel" (p. 212). Analogously, McKinley and Mone (2005, p. 356) critique the vagueness of many key concepts, such as 'transaction' and 'efficiency', which are formulated in the abstract and thus leave room for a variety of interpretations. Donaldson (1985) also notes this and concludes that neo-institutional theory is susceptible to imprecise conceptualisation and ambiguous constructs (McAuley, Duberley & Johnson, 2014, p. 213).

Practical Applicability

The vague and potentially ambiguous conceptualisations in institutional theory pose a challenge to its empirical use. As a result, Scapens (2006, p. 9) calls for increased pluralism and pragmatism to make management accounting research more relevant to practice. The present study meets this demand and supplements institutional theory with aspects of behavioural science to better explore the role actors play in the implementation of Controlling.

Justifying the subordinate use of Contingency Theory

Contingency theory[86] is not given particular significance in this study of implementation barriers and insights from such case studies are referenced in the literature review only in isolated cases[87]. Already the core orientation of contingency theory goes to show that it is less appropriate for the study of implementation in management accounting than institutional theory. Contingency theory assumes stability in the interplay between context and performance measurement systems (in the public sector) while neo-institutional theory places distinct emphasis on the process of adaptation itself (van Helden & Reichard, 2013, p. 19).

Contingency theory has a long tradition in accounting research[88] (Gerdin & Greve, 2004, p. 303; Chenhall, 2003, p. 127). The approach is, however, predominantly critiqued for having a limited view of contextual and environmental factors (e.g. Gerdin & Greve, 2004, p. 303), Speier-Werner (2006, p. 125) and Kieser (2019, p. 194)]. On account of methodological limitations in the form of inconsistent definitions of variables, insufficient data and unspecified models, contingency theory is conceived of as fragmented and contradictory within management accounting research (Gerdin & Greve, 2004, p. 303). Already in 1980, Otley (1980, p. 413) asserted that contingency theory is a fad in management accounting research that does not actually offer significant insights and is based on insufficient theories. In 2014, Otley (p. 45) retrospectively evaluated that the approach took a positive development with a "variety of new techniques" and encouraged the use of universally valid questionnaires to transform the narrow perspective into a "tailored approach" through which to grasp an organisation's specific context. This perspective demonstrates that the use of contingency theory alone is not conclusively possible. The critique voiced in organisational research additionally implies that implementation barriers cannot be studied fully through the lens of contingency theory. Kieser (2019, p. 194) argues that contingency theory makes it seem as though an organisation's structure is determined by factors like size, technology and environmental dynamic. Bea & Göbel (2019, p. 114) contend that human behaviour is considered

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[86] The most prominent proponents are Burns and Stalker, Lawrence and Lorsch, Woodward as well as Chandler (Bea & Göbel, 2019, p. 107). Bea & Göbel (2019, p. 108) claim that the empirical studies on the relationship between environment and structure by Burns and Stalker (The Management of Innovation, 1961) were trailblazing, though it is hard to credit authors with specific theoretical contributions on account of the approach's broad nature.

[87] Significant contributions are, for example, Gosselin's (1997) assumption on the adoption of activity costing as well as the paper by Nuhu, Baird & Appuhami (2017) titled "The adoption and success of contemporary management accounting practices in the public sector".

[88] "The contingency approach to management accounting is based on the premise that there is no universally appropriate accounting system which applies equally to all organizations in all circumstances. Rather, it is suggested that particular features of an appropriate accounting system 'will depend upon the specific circumstances in which an organization finds itself. Thus a contingency theory must identify specific aspects of an accounting system which are associated with certain defined circumstances and demonstrate an appropriate matching" (Otley, 1980, p. 413). A suitable application of contingency theory in management accounting research is a cross-sectional analysis of multiple organisations at a time, according to Bea & Göbel, (2019, p. 116).

in relation to motivation, satisfaction, behaviour in conflict, as well as the acceptance of roles, yet do not detail their corresponding view of the person. There are various advocates of contingency theory such as van Helden & Reichard (2013, p. 14), who assert that, despite the voiced critique, the approaches of contingency theory enable an explanation of the relation between different variables in organisational and behavioural studies. At the same time, they qualify that contingency theory does not make any claims as to which variables and which circumstances influence a distinct phase of an introduction of performance management in the public sector, which applies also to the phase of implementation (van Helden & Reichard, 2016, p. 16).

In this thesis, contingency theory is given a subordinate role without being fully omitted. Prominent contributions and significant insights from case studies are considered. In this way credence is given to its historically prominent role in management accounting research as well as its dominant standing in the framework of public performance management research, as depicted by van Helden & Reichard (2013, p. 10).

Justification for the Use of Behavioural Theory and Relevance for the Study

The increased attention to individuals and their behaviour is generally a demand that already emerged from the evaluation and development of institutional theory. Existing studies on institutions have expanded the theoretical framework to better grasp the complexity of management accounting change. In his study of resistance, Granlund (2001, p. 142) expanded his scope past the accepted institutional framework in order to give consideration to schemes for power and legitimacy. Scapens & Roberts (1993) proceeded similarly in their case study. While their study is based on institutional theory, they implicate "human factors", which they denote "do not fit the institutional framework as such, but are assumed here to underlie all organizational arrangements".

In order to sufficiently understand the systems of meaning within an organisation, an internal perspective must be taken (Suddaby, 2010, p. 18), and the previously neglected consideration of the individual must be compensated. Suddaby (2010) contests that individuals perform 'institutional work', thereby making a consideration of the perceptual components of individual perspectives pivotal (p. 17). The organisational view itself must be nuanced. Taylor & Scapens (2016, p. 1091) draw out the importance of conducting questioning at various "organisational levels" and "different organisational locations". In addition, the identity and image of the groups of actors who are impacted by a change must be considered.

It is unanimously agreed that the image of Homo Oeconomicus, with its assumptions of completely rational action, total foresight, quick reactive behaviour, and utility maximising motivation, fails to accurately depict human behaviour in business practice (Weber, Hirsch, Lindner & Zayer, 2003, p. 10; Volnhals, 2010, p. 19). The models of economic theory therefore have methodological shortcomings when it comes to grasping counterforce and resistance informed by individuality (Al-Ani, 2017, p. 9).

The expansions of new institutional theory do not fully address these methodological problems, even while they constitute significant elaborations. The view of the human continues to be too abstract, failing to include relevant aspects.

These shortcomings include the following:

- While principal-agent theory depicts willingness deficits, it insufficiently considers deficits in ability (Weber, Hirsch, Lindner & Zayer, 2003, p. 10; Volnhals, 2010, p. 25) and is limited to explanations of motivational issues (Hirsch & Scherm, 2011, p. 322).
- Rationality deficits cannot be resolved through incentivisation based on existent cognitive limitations (Weber, Hirsch, Lindner & Zayer, 2003, p. 10).
- Substantially restricting the analysis to the phase of decision-making (Gaßner, 1999, p. 17) and neglecting the formation of the component of perception (Suddaby, 2010, p. 17).

Taking behavioural approaches into consideration can further insights on how to bridge potential difficulties arising in the processes of implementing Controlling instruments (Parvis-Trevisany, 2006, p. 10). The assertion made by Parvis-Trevisany (2006, p. 10) in reference to private corporations applies analogously to public institutions, according to this researcher.

The failure of implementation processes is oftentimes explained by drawing on behavioural factors. For example, Meyer (2011, p. 83) attributes problems with the implementation of value-based management to "actors' cognitive limitations and the resulting behavioural anomalies".

The necessity for including behavioural approaches was noted early on in the literature on implementation, although the human component is still underrepresented (e.g. Granlund, 2001, p. 152; Kron, Parvis-Trevisany & Schäffer, 2004, p. 3–7; de Waal & Counet, 2009, p. 377). According to Hirsch & Scherm (2011, p. 322), incorporating behavioural science in research can, in an ideal scenario, yield substantiated insights on how accounting and management systems function.

Cognitive limitations play a central role in the enactment of Controlling (Weber & Schäffer, 2016, p. 40). They are also pivotal in the context of implementation, in which the Controller takes on a pronounced role as an subject promoter. Behavioural and organisational studies can assist

the investigation of the influence of managers' and politicians' attitudes and perceptions on the implementation of performance management in the public sector, according to van Helden & Reichard (2013, p. 14).

Situating the Approach Theoretically

In contrast to other organisational approaches, decision theory in behavioural science yields a complex image which considers and explains various contradictory characteristics (Berger, Bernhard-Mehlich & Oertel, 2019, p. 162). As demonstrated, the assumptions of the Homo Oeconomicus and even those entailed by the extended view of new institutional theory, are insufficient to fully elucidate human behaviour. Contributions of behavioural science have shown how, in specific contexts, humans do not act according to the assumptions of economic models, resulting in behavioural anomalies (Hirsch & Scherm, 2011, p. 322 referencing Sprinkle, 2003, p. 302). This brings about wrongful decisions and assessments (Sprinkle, 2003, p. 302).

The most significant proponents of behavioural decision theory are Simon, thanks to his concept of 'bounded rationality' and Cyert & March (1995) on account of their 'theory of the firm' (Bea & Göbel, 2019, p. 121–122). Additionally, some draw out the research by Hayek (Heine, et al., 2011, p. 7). Central to behavioural decision theory is an exploration of those decisions in which organisational mechanisms are directed and which coordinate the organisation's goals and survival requirements (Berger, Bernhard-Mehlich & Oertel, 2019, p. 162). In this regard, Simon (1947, p. 241) denotes that "administrative theory must be concerned with the limits of rationality, and the manner in which organizations affect these limits for the person making a decision" (Simon, 1997, p. 291). He follows this up with his definition of bounded rationality as a cognitive perspective "that takes into account the cognitive limitations of the decision-maker – limitations of both knowledge and computational capacity." The central aim is to address the question as to how rational organisational decisions can be made in a context of insecurity: decisions are made by individuals with bounded cognitive information processing in a complex and changeable environment (Simon, 2004, p. 79). In contrast to the neoclassical theory, the extended approach encompasses considerations of limited rationality and incomplete information (Berger, Bernhard-Mehlich & Oertel, 2019, p. 123). Already in 1947, Simon contested that issues of decision-making are far more complex in public institutions than in private organisations. Private corporations typically only contemplate the consequences of their decisions on themselves, while public institutions regard their decisions in relation to their impact on the wider public system and community (Simon, 2004, p. 79).

In 1998, March argued that there is no singular, widely accepted "theory of choice". Despite the progress made, the process had not been adequately captured by one theory (March, 1978, p. 271). Hayek supplements economic theory by nuancing the neoclassical assumption of common knowledge in light of individual knowledge, thereby introducing the notion of a "division of knowledge" (Heine, et al., 2011, p. 101). He describes 'division of knowledge' by saying that "it can hardly mean simply the knowledge which actually influenced his actions, because his decisions might have been different not only if, for instance, the knowledge he possessed had been correct instead of incorrect, but also if he had possessed knowledge about altogether different fields" (Hayek, 1937, p. 49).

Critical Reflection and Summative Assessment

To grasp implementation barriers, an extended view of organisation, actor, and environment is therefore necessary, according to this researcher. In the models of behavioural theory, an organisation is seen as an open system which is in some way closed off from its environment (Berger, Bernhard-Mehlich & Oertel, 2019, p. 162). In sum, the use of behavioural science approaches entails a certain degree of risk. Behavioural science has been marked by its own set of methodological shortcomings. Following Meyer (2011, p. 83), cognitive approaches have not yet been sufficiently theoretically grounded and the relevant papers are set out heterogeneously. Hirsch, Schäffer & Weber (2008, p. 8) note the danger of "getting lost in the intricacies of lived human behaviour". Especially where there is a wholehearted inclusion of behavioural research, can an increased degree of arbitrariness be observed. Meyer (2011, p. 7) also judges a purely behavioural approach to be insufficient. Results of this approach have yet to be coherently consolidated into a singular theoretical framework and so far the individual studies yield overly disparate results.

2.4.2 Behavioural Reasoning Theory

Behavioural reasoning theory is a sub-theory of behavioural theories and is considered seminal in this research stream (Sahu, Padhy & Dhir, 2020, p. 2). Despite this renown, its application is still relatively limited compared to other behavioural theories[89] (Kwon & Silva, 2020, p. 165–168). Behavioural reasoning theory focuses on context-specific reasons (e.g., organisational reasons) when explaining managers' intentions. In contrast to traditional theories, this theory explains people's behaviour beyond what can be explained by global motives alone

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[89] Rank 59 out of 62 in search results for General Human Behaviour by Web of Science over the period 2000-2017 (Kwon & Silva, 2020, p. 165).

(Westaby, Probst & Lee, 2010, p. 482).Behavioural reasoning theory is based on the assumption that reasons "rationalise, support, or distort behavior' (Sahu, Padhy & Dhir, 2020, p. 3). The distinction made between 'reasons against' and 'reasons for' a specific behaviour (Westaby, 2005, p. 102) is in line with the actual research objective. 'Reasons against' are equated with resistance or reasons for resistance (e.g., Sahu, Padhy & Dhir (2021, p. 21)). In the researcher's opinion, behavioural reasoning theory, with its foundation in psychology and focus on the 'reasons' factor, is therefore predestined for the study of implementation barriers and resistance – also because it takes into account global motives and social aspects. For the study of behaviour in decision-making processes, behavioural reasoning theory is evaluated as more robust than studies that are not theoretically grounded (Sahu, Padhy & Dhir, 2020, p. 14).

Situating the Approach Theoretically

Behavioural reasoning theory determines the dependencies and connections between beliefs or values, reactions (for and against), global motives (attitude, subjective norm, and perceived behavioural control), intentions, and behaviour.
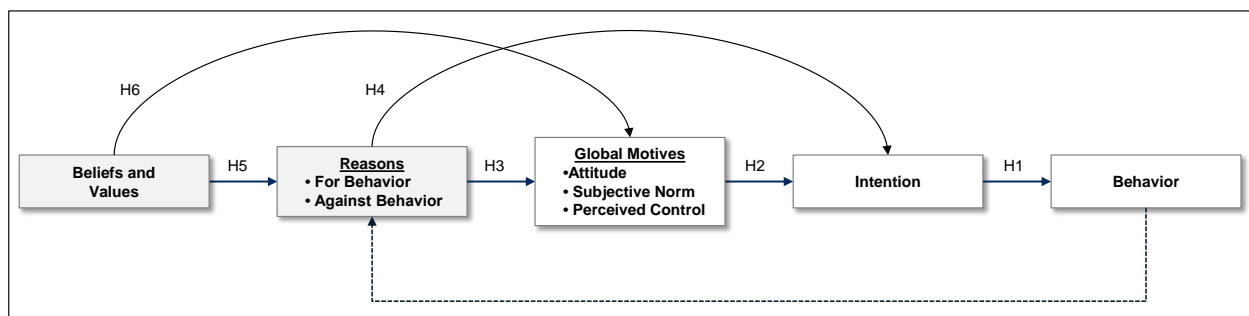
Figure 14: Model of Behavioural Reasoning Theory[90]

Behavioural reasoning theory consists of six hypotheses, each of which explains the relationship of the variables to one another[91]. The overarching theoretical assumption or proposition of behavioural reasoning theory is that "reasons serve as important linkages between people's beliefs, global motives (e.g., attitudes, subjective norms, and perceived control),

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[90] Figure based on Westaby (2005, p. 99)

[91] "Hypothesis 1. Intentions will be positively related to behavior." (Westaby, 2005, p. 99); "Hypothesis 2. Global motives (e.g., attitude toward the behavior, subjective norm, and perceived control) will be positively related to intentions." (Westaby, 2005, p. 99); "Hypothesis 3. Reasons (for and against the behavior) will be related to global motives, such as attitude toward the behavior, subjective norm, and perceived control." (Westaby, 2005, p. 101).
"Hypothesis 4. Reasons (for and against the behavior) will explain variance in intentions beyond that explained by global motives, such as attitude toward the behavior, subjective norm, and perceived control." (Westaby, 2005, p. 102).
"Hypothesis 5. Beliefs and values will be related to reasons (for and against the behavior)." (Westaby, 2005, p. 102).
"Hypothesis 6. Beliefs and values will explain variance in global motives beyond that explained by reasons (for and against the behavior)." (Westaby, 2005, p. 103).

intentions, and behavior" (Westaby, 2005, p. 98). The theory also states that reasons impact and influence global motives and intentions by allowing individuals to justify and defend their actions, strengthening their self-esteem (Westaby, 2005, p. 98). It has already been empirically illustrated that behavioural reasoning theory is better able to explain and predict the higher variance of the dependent variable, for example, attitude and intentions, than traditional theories, such as the theory of planned behaviour and the theory of reasoned action (Claudy, Garcia & O'Driscoll, 2015, p. 529; Sahu, Padhy & Dhir, 2021, p. 3).

Meaning of Global Motives

The assumed correlation of global motives with intentions (Hypothesis 2) is based on the theory of planned behaviour and refers to the aspects of attitudes, subjective norms, and perceived behavioural control (Ajzen, 1991). The basic attitude (positive or negative in relation to behaviour), as well as the subjective norm, as a social factor in terms of social pressure to adopt a behaviour (Ajzen, 1991, p. 188), has a valuable meaning for the study in the public sector because of the special culture with a socially determined attitude.

With regard to the introduction of a complete Controlling concept and thus a complex system of which the employees have no prior experience, the third predictor, perceived behavioural control, is also relevant. The degree of perceived behavioural control refers to the perceived ease or difficulty of performing the behaviour. It is assumed that perceived behavioural control reflects past experiences as well as expected obstacles and barriers (Ajzen, 1991, p. 188). For the leadership context, this assumption in terms of global motives of behavioural reasoning theory means that managers' global motives (e.g., social pressure) predict certain behaviour of their intentions. The more a manager feels a positive attitude towards a particular behaviour, feels social pressure, and believes it is easy to perform, the more likely the manager has the intention to engage in the behaviour.

Meaning of Reasons:

The central contribution of behavioural reasoning theory is the impact of reasons on the behaviour of managers. Reasons for or against behaviour serve as an explanation for intentions that go beyond what can be predicted by global motives for action (Westaby, Probst & Lee, 2010, p. 483). The causal impact of reasons on a person's intentions is explained by behavioural reasoning theory, which argues that people tend to feel better when they have reasons to justify their own prospective actions, even if these do not fully correspond to their global intentions (Westaby, 2005, p. 101). Managers refer to their belief and value system when searching for the most

defensible reasons to support their decisions. The belief and value system, therefore, has a direct impact on the reasons people use to explain their anticipated behaviour (Westaby, 2005, p. 484; Westaby, Probst & Lee, 2010). After finding the reasons, managers can consolidate their global motives and then confidently formulate their intentions to follow or not to follow the behaviour (Westaby, Probst & Lee, 2010, p. 484).

The basic assumptions in Hypotheses 4 and 5 provide fundamental suitability for the study in the public sector with its particular value system. Hypothesis 4 states that reasons explain variance in intentions beyond the explanation through global motives (Westaby, 2005, p. 102). Hypothesis 5 postulates that beliefs and values are related to global motives.

Furthermore, the modelling of behavioural reasoning theory takes into account that managers strongly simplify their decisions and therefore assumes a mediation process for decision-making. The cognitive limitations presented in Subsection 2.4.3 provide explanations for thebehaviour demonstrated by the managers. The respective limitations are already evident in the basic assumptions of the theory, which is based – together with ten other theories – on the cognitive dissonance theory (Sahu, Padhy & Dhir, 2020, p. 3). The level of detail of the 'reasons against' is still relatively low (corresponding to the reasons for resistance, which are to be understood as synonyms – see Section 2.3.4). As such, the 'reasons against' have been empirically identified, among other things, as budget constraints, consumer anxiety, danger, emotions, lack of knowledge and skills, risk barrier, and scepticism (Sahu, Padhy & Dhir, 2020, p. 3).

A discussion of this state of knowledge and a comparison with the case study findings are provided in Chapter 5.

Relevance and Explanatory Scope to the Research on (Public) Management Accounting Implementations

Behavioural reasoning theory is particularly suitable for examining the implementation context. (Sahu, Padhy & Dhir, 2020, p. 14). Behavioural reasoning theory enables the identification of the most important factors and the evaluation of their relative influence on people's decisions (Claudy, Garcia & O'Driscoll, 2015, p. 539). The inclusion of context-specific reasons, which are key links between values, attitudes, and behavioural intentions, enables a more holistic understanding of the individual's decision-making in the innovation context (Claudy, Garcia & O'Driscoll, 2015, p. 529) and is therefore also certainly suitable for implementation research. Accordingly, Sahu, Padhy & Dhir (2021, p. 3) have used behavioural reasoning theory to explore barriers and

difficulties, motivational factors, and other employee-related factors in implementing new knowledge.

The suitability of behavioural reasoning theory for answering the research question is demonstrated by its application in comparable contexts. The theory was used by Sahu, Padhy & Dhir (2021) to explore resistance to implementing lean manufacturing practices in medium-scale enterprises. Through behavioural reasoning theory, they were able to consider the factors for adoption and resistance in terms of 'reasons for' and 'reasons against' in a single theoretical framework. Similarly, Claudy, Garcia & O'Driscoll (2015) used behavioural reasoning theory to explore resistance to the adaptation of innovations.

Further Development Opportunities for Behavioural Reasoning Theory: Greater Differentiation of the 'Reasons Against'

Sahu, Padhy & Dhir (2020, p. 12–13) advocate the extension of behavioural reasoning theory with the integration of additional theoretical frameworks for exploring the component of reasons. They explicitly refer to innovation resistance theory to determine the 'reasons for' and the 'reasons against'. In a later study, Sahu, Padhy & Dhir use the theory established in marketing research to differentiate resistance against more detailed and subdivide more through image, functional, value, and psychological barriers (Sahu, Padhy & Dhir, 2021, p. 3). This basic approach is adopted for the study.Moreover, they see the addition of variables in the five core components (value, reasons, attitude, intentions and behaviour) as a possibility for extension (Sahu, Padhy & Dhir, 2020, p. 12). This aspect is also included in the study. For the study, this approach means any resistance to the introduction of Controlling in the case study is explained and theoretically situated with the help of behavioural reasoning theory. The aim is to present the 'reasons against' in behavioural reasoning theory in more depth. This approach includes additional behavioural components of behavioural theory (such as cognitive dissonance and heuristics) and considering them as explanatory approaches. In the following Sections, the basics of the cognitive limitations relevant to the implementation process are discussed. The presented cognitive limitations explain conceptual mistakes and problems arising in the process of implementation and the occurrence of resistance.

2.4.3 Cognitive Limitations and Further Behavioural Aspects

Cognitive limitations can lead to implementation problems (see the practical description as implementation barriers in Section 2.3.5, "Limited Cognitive Capacities as a Barrier to Implementation") and also trigger resistance. Cognitive limitations, as concepts of behavioural

theory, are important determinants of behaviour. In the context of this thesis, the following behavioural theory aspects are taken into account both in the explanation of behaviour and later in the extension of behavioural reasoning theory.

In the following, the theoretical concepts of behavioural theory relevant to the study are introduced accordingly.

2.4.3.1 Cognitive Distortions to Perception/Ability to Perceive: Cognitive Dissonance

Perception is a constructive mediation between a person and their environment. External, situational stimuli (marked by varying degrees of clarity and intensity) and personal stimuli (such as interest, motivation and experience) impact perception (Fischer & Wiswede, 2009, p. 191). Perception is the starting point for the cognitive processing of information and is more than a mere intake and processing of sensory impressions (Elbe, 2013, p. 60–61). The selective search for information represents a capability deficit, as a result of which the distorted perception leads to errors in the decision-making-process (Riesenhuber, 2006, p. 78). The empirically substantiated selective perception of those aspects in a situation which apply specifically to the tasks and goals of one's own department (Simon & Dearborn, 1958) plays a role in the relationship between Controllers and managers as well as in the operative steering by Controllers. The functional scope of experience shapes perception and can explain an inward or past orientation (Paefgen, 2008, p. 84). Perception is knowledge-based and can also influence the ability to perceive and help avoid rationality deficits through adapted mental models and acquired knowledge (Paefgen, 2008, p. 259).

Cognitive Dissonance

The theory of cognitive dissonance by Festinger (1957) is one of the best researched theories in psychology (Frey D., 1993, p. 275). The theory rests on the central assumption that people tend to reduce dissonances and create consonances because the state is perceived as psychologically unpleasant (Festinger, 1957, p. 3). The perception of events is structured in a sensible way (Frey D., 1993, p. 276).

Formation of Cognitive Dissonance

Dissonance almost always exists after a decision has been made between two or more alternatives. The cognitive elements corresponding to positive characteristics of the rejected alternatives, and those corresponding to negative characteristics of the chosen alternative, are dissonant with the knowledge of the action that has been taken. (Festinger, 1957, p. 261)

Cognitions must be situated in relevant relation to one another and can be consonant or dissonant (Frey D., 1993, p. 276; Festinger, 2020, p. 24–25). Two elements are dissonant if they are contradictory or inharmonious according to an individual's psyche (as opposed to pure logic). Consonant elements are those which are subjectively considered to be compatible (Fischer & Wiswede, 2009, p. 305). Reality puts pressure on people to bring their cognitive elements into accordance with reality (Festinger, 2020, p. 24). A dissonant relationship persists between two elements if the implications of one contradict those of the other (Festinger, 2020, p. 26). Each individual's background, their personal expectations, motivations and perspective, what they consider common and conventional, determine their perception of dissonance (Festinger, 2020, p. 26).

The assimilation of new information which tends to heighten the dissonance, often results in false perception and misinterpretations in an attempt to prevent further dissonance (Festinger, 1957, p. 261). This implies that new information, such as that required by the introduction of Controlling, can bring about dissonance. A potential source of dissonance, according to Gaßner (1999, p. 33), is the duality in an implementation of organisational change that supporting the change can have both positive and negative consequences for an actor.[92]

Magnitude of Dissonance

The magnitude of cognitive dissonance is determined by the significance of the cognition in question as well as the ratio of dissonant to consonant cognition (Gaßner, 1999, p. 281; Frey D., 1993, p. 277).[93] The significance of the cognition can be explained in reference to the degree to which it prompts motives (Irle & Möntmann, 2020, p. 281).
Fischer & Wiswede (2009, p. 305) outline the following formula:

$$\text{Magnitude of Dissonance} = \frac{\textit{Number of dissonant relations}}{\textit{Number of dissonant + number of consonant relations}}$$

Reduction of Dissonance

The consequence of the presence of dissonance is that people attempt to actively avoid situations and information which would aggravate the dissonance (Festinger, 1957, p. 3). Dissonance can

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[92] Gaßner (1999, p. 33) derived conclusions in reference to re-organisational projects. The circumstance of a possible win or loss can be applied to an implementation project.

[93] Gaßner (1999, p. 33) also references Irle in order to reach this conclusion. Irle & Möntmann (2020, p. 281) calculate the strength of cognitive dissonance with a function comprising the importance of cognition and "the (mathematically unspecific) combination of all cognitive dissonances, except those between X and NON-Y, as the resultant".

be reduced, according to Festinger (2020, p. 31–34), through three different strategies: (1.) adjustment of behaviour through changes to action or feelings; (2.) change to the cognitive element of the environment; and (3.) addition of new cognitive elements through the conscious pursuit of new information. In addition, Fischer & Wiswede (2009, p. 305) note the option of a re-interpretation of dissonant elements so that inconsistencies no longer exist. These shifts reduce the proportion of cognitive dissonance to cognitive consonance, though this process commonly requires a high degree of cognitive distortion (Frey D., 1993, p. 277). The gravity of resistance to change results from the pain or loss it entails (Festinger, 2020, p. 37).

Relevance and Explanatory Scope to the Research on (Public) Management Accounting Implementations

The theory of cognitive dissonance helps explain knowledge about human inconsistencies by detailing the often less than obvious relation between attitude and behaviour (Schneider, Gruman & Coutts, 2005, p. 29). Principally, the study of cognitive dissonance examines dissonance following decisions, especially disappointing decisions, and dissonance resulting from contrarian behaviour. This results in an equal emphasis on the starting conditions, where the likelihood of cognitive dissonance is high (Fischer & Wiswede, 2009, p. 306; Frey D., 1993, p. 277). When a decision is made, one looks to justify it by demonstrating the benefits of that choice; attempts to deny conflict prevent an objective check of one's own decision (Otto, 2002, p. 80). Cognitive dissonance explains why individuals deny the need for change and tend to react in a lethargic and rigid way (e.g. Kleingarn, 1997, p. 186; Niermeyer & Postall, 2013, p. 201; Lauer, 2014, p. 32–33). One form of cognitive dissonance is the inertia effect. The concept of the 'inertia effect' refers to the circumstance where the information which supports the preferred alternative is given too much significance while that which opposes it is given too little (Grabitz & Grabitz-Gniech, 1972; Grabitz, 1971, p. 43). When an inertia effect arises, the actor is unable to draw on their principally available capability to evaluate information for the duration of the dissonance (Riesenhuber, 2006, p. 78).

2.4.3.2 Knowledge Limitations

High limitations in knowledge lead to the circumstance that new insights and orientations are blocked and a fixation on traditional success patterns occurs (Weber & Schäffer, 2000, p. 21). Knowledge limitations can be differentiated into objective and subjective limitations. The more evident insecurities in the behavioural context are, the greater the objective knowledge limitations. The extent of subjective knowledge deficits is determined by an individual's involvement in

comparable contexts. If an individual only rarely finds themself in similar situations, the experience/knowledge on which they can draw in decision-making is limited (Müller R., 2007, p. 61). Cognitive psychology differentiates between procedural and declarative knowledge. Implied knowledge on how to complete a task constitutes procedural knowledge (Anderson, 2013, p. 159; Woolfolk, 2008, p. 319). Declarative knowledge is an explicit statement of fact (Woolfolk, 2008; Anderson, 2013, p. 321).

Lingnau (2006) presents a summarising explanation which aptly shows the significance of knowledge in an implementation process and illustrates a differentiation between declarative and procedural knowledge. To this end it must be differentiated, whether a person has knowledge about a process and knows what to do in order to realise a goal (declarative knowledge) as well as whether the person has the knowledge necessary to instantiate what they know and enact the process (p. 5). For this reason, procedural knowledge is often declared as capability or 'know-how' (Süß, 1996, p. 63). The existence of procedural knowledge, distinct to a certain domain, enables the realisation of desired target states (Villalobos Baum, 2010, p. 67). In principle, capability deficits can yield an erroneous search for information or an incorrect evaluation of information (Riesenhuber, 2006, p. 68), also in the implementation process.

Relevance and Explanatory Scope to the Research on (Public) Management Accounting Implementations

In reference to the case of a Controlling implementation, Parvis-Trevisany (2006, p. 99) describes knowledge as a central input factor that is limited. Lack of knowledge was identified as an implementation barrier by Granlund (2001, p. 147). Generally, too little knowledge of management accounting/Controlling concepts is found in the public sector (e.g. determined by Becker & Heuke, 2005, p. 59), which has also been substantiated by various case studies such as Chan (2004, p. 216).

2.4.3.3 Cognitive Distortion in Judgement

On account of restricted access to information, time and cognitive capacities, people rely on heuristics to make judgements. Attempts are made to approach a subject matter despite insufficient information availability (e.g. Weber & Riesenhuber, 2002, p. 18; Woolfolk, 2008, p. 369; Taschner, 2013, p. 19). Zimbardo & Gerrig (2008, p. 312) liken a heuristic to a rule of thumb, employed to deliver fast results and reduce complexity in judgement. The amount of heuristic methods is hard to determine and delineate. Availability heuristics, representativeness heuristics and anchoring effects are said to be of particular significance (Fischer & Wiswede, 2009, p. 305).

Despite the efficiency ascribed to heuristic methods[94], Tversky & Kahneman (1974, p. 1124) draw out their negative implications: "[…] in general, these heuristics are quite useful, but sometimes they lead to severe and systematic errors." Heuristics impact decision-making (Barnes, 1984, p. 129; Taschner, 2013, p. 23–27). They hinder learning by neglecting thoughts about possible relationships between one's own behaviour and experienced consequences (Taschner, 2013, p. 23). While most distortions in perception are immune to learning, increasing knowledge about judgement heuristics can help preempt mistakes (Zimbardo & Gerrig, 2008, p. 312).

Representativeness Heuristics

According to the study by Kahneman & Tversky (1973), intuitive predictions follow heuristic representativeness: the results considered to best represent the available evidence are predicted.[95] An outcome is rated representative for the process from which it results. People tend to predict the value or circumstance which seems most representative of the evidence, regardless of the reliability of the evidence at hand or the probability of the outcome (Barnes, 1984, p. 132). Representativeness heuristics can cause errors in attribution, typically when assigning individual elements to categories, as information regarding the distribution throughout the statistical population is neglected (Weber & Riesenhuber, 2002, p. 21). Gaßner (1999, p. 36) considers this to be indispensable for efficient cognitive processing.

Relevance and Explanatory Scope to the Research on (Public) Management Accounting Implementations

Similar to availability heuristics, representativeness heuristics can help explain dysfunctional behaviour in the process of implementing and employing management accounting. Availability heuristics may give rise to wrongful judgements e.g. in the form of bias towards organisational change or certain people (Gaßner, 1999, p. 37). As a result, the Controlling implementation is falsely evaluated and promoters and top management are perceived as having bad intentions.

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[94] e.g. Pohl (2004, p. 12–13) draws out the positive features of a quick decision made with heuristics.

[95] Kahnemann & Tversky conducted an experiment on representativeness heuristics, in which a focus group was told to classify the descriptions of 30 lawyers and 70 engineers. The descriptions were marked by stereotyping. The focus group were to determine whether the description at hand depicted a lawyer of an engineer. Overwhelmingly, the participants relied on the descriptions they were given as opposed to the information regarding the overall distribution (Weber & Riesenhuber, 2002, p. 21).

Availability Heuristics

In the research experiments by Tversky & Kahneman (1973; 1974), heuristic behaviour due to availability was shown in relation to the evaluation of the probabilities and likelihoods of events.[96] Judgements on results and probabilities give particular significance to the information which is prevalent in memory and readily accessible, on account of its cognitive accessibility (Fischer & Wiswede, 2009, p. 305; Taschner, 2013, p. 28; Steiner, 2013, p. 672). Typically, people best remember events which occur frequently and find it easy to envision them appearing again in the future (Barnes, 1984, p. 130; Weber & Riesenhuber, 2002, p. 18). In addition to frequent occurrences, events which were particularly formative or had a long-term impact can shape availability heuristics (Barnes, 1984, p. 130; Steiner, 2013, p. 672). Therein, negative outcomes tend to be more readily recalled than positive ones (Taschner, 2013, p. 28).

Relevance and Explanatory Scope to the Research on (Public) Management Accounting Implementations

Availability heuristics are relevant both at the start of the implementation and adaptation phase of management accounting as well as during the subsequent establishment of management accounting instruments. Barnes (1984, p. 130) notes the prevalence of biases in risk assessment stemming from availability heuristics. Distorted recollection impedes objective risk assessment. This view can be applied to the assessment of controlling implementations. On the one hand, people become more adverse to the perceived risk of an implementation. Parvis-Trevisany (2006, p. 113) additionally finds it possible that anticipation and judgement are influenced by irrelevant or erroneous information. Rare, dramatic events prevail in people's memory, and thus tend to pose a danger of being rated as common and more probable. The availability heuristic helps explain why staff often have a critical stance towards implementations. Based on their previous experience, accounts from third parties or reported failures, they conclude that the project is more likely to fail than that the implementation will be successful. This explanation is particularly apt in the context of the public sector, as administrators commonly experience multiple reform processes. Their negative experiences in past transformations are transferred onto the context of the Controlling implementation. The acceptance of new metrics is equally restricted by persisting availability heuristics. Heuristics direct the recipients of reports to draw on known sources when procuring information, cutting a search with new sources short or preempting it completely (Taschner, 2013, p. 29).

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[96] The paper by Kahnemann (1974) is considered seminal, describing representativeness and availability heuristics (Chapman & Johnson, 2002, p. 121).

Anchoring Effects

In a quantitative estimation within a range of values, distortions towards the starting value, the anchor, occur (Stephan, 1999, p. 107). The further the anchor is removed from the uninfluenced prognosis, the higher the distortion towards the anchor is (Stephan, 1999, p. 107). Tversky & Kahneman (1974, p. 1128) trace anchoring effects to "insufficient adjustments" which arise when people "make estimates by starting from an initial value that is adjusted to yield a final answer". The selective accessibility model by Mussweiler & Strack (1999, p. 145) draws on semantic priming to illustrate how anchoring effects can be traced to the selective enhancing of access to knowledge and information that is consistent with the anchor.[97] The anchoring effect shapes the impact information subsequently made available can have. When people determine a stance, additional information made available at a later point can only lead to a minimal and insufficient adjustment (Weber, 2014, p. 20). The anchoring effect is stronger, the more recent the previous impulse is and the more the anchor itself is accentuated by its relevance (Taschner, 2013, p. 55). In sum, anchor effects impact manifold decisions, such as judgements of factual knowledge, risk aversion, statistical deductions, self-reliance and future performance (Chapman & Johnson, 2002, p. 133).

Relevance and Explanatory Scope to the Research on (Public) Management Accounting Implementations

What the described implication of an anchoring effect, that new information is disregarded in judgements, means for the implementation of management accounting, is that the necessity for an introduction is not seen on account of anchor effects (Parvis-Trevisany, 2006, p. 115). The effect on implementations in private sector organisations, as implied by Parvis-Tresivany, is even greater in the context of the public institution. In the public sector, Controlling constitutes a novelty which substitutes existing paradigms that hitherto had been evaluated as successful and correct. The lack of insight and consideration of information apply to an even greater extent to the introduction of key figures. Anchoring effects do not only condition planning based on traditional key figures from the past (Hirsch, Schäffer & Weber, 2008, p. 7), they also condition that performance or non-performance continue to be evaluated according to paradigms outside of key figure management. Moreover, anchoring effects cause the planned values to be distorted towards the anchor during planning. Planned goals were thus based on irrelevant information

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[97] In their expansion of the model, Strack, Bahnik & Mussweile (2016, p. 68–69) demonstrate that it is possible to reduce an anchoring effect. In addition, they draw out that the availability of information does not impact all cases of anchoring effects.

from the past, shaping the scope of centrally prescribed targets (Hirsch, Schäffer & Weber, 2008, p. 7).

Similar tendencies of inertia or rigidity have analogous effects in due to the anchoring effect:

- outdated and irrelevant benchmarks were used for comparisons in reporting (Taschner, 2013, p. 55)
- operative managers used a certain value taken from the Controlling report to orient themselves in forecasting, and did not sufficiently adapt it but rather extended it to the next planning period (Volnhals, 2010, p. 100)

2.4.3.4 Information Overload

The phenomenon of the information overload[98] – triggered by cognitive limitations – goes back to the year 1956, when Miller (1956, p. 351) determined that the "the span of absolute judgment and the span of immediate memory impose severe limitations on the amount of information that we are able to receive, process, and remember." Miller concluded that the human ability to process a linear increase in information grows up until a certain point. When this point is passed, performance worsens dramatically. Empirical studies on information overload and the negative effects this has in decision-making are largely situated in the fields of accounting, finance, consumer psychology in marketing and management information systems (Eppler & Mengis, 2004, p. 337–340). The well founded research results on the negative implications an information overload has in decision-making (e.g. Volnhals & Hirsch, 2008, p. 549) widely draw on the work of Schroeder, Driver & Streufert (1967) (Schick, Gordon & Haka, 1990, p. 200). Schroder, Driver & Streufert (1967, p. 33–41) illustrate the correlation between an information overload and the quality of decisions in a U-curve. First, the quality of decisions increases with added information. After reaching a certain point, it decreases drastically (Volnhals & Hirsch, 2008, p. 54). Milord & Perry (1977, p. 131) distinguish the concept of 'information overload' into three dimensions: "intensity", "diversity" and "patterning". These dimensions interact with the stress and decision-making concepts of frequency, complexity and coherence/continuity.

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[98]Milord & Perry (1977, p. 131) define overload "as the condition in which the amount of input into a system exceeds the processing capacity of that system. This input glut can occur when too many inputs are presented simultaneously or when consecutive inputs occur in such rapid succession that input A cannot be processed by the time input B is presented".

Relevance and Explanatory Scope to the Research on (Public) Management Accounting Implementations

The provision of information by the management accounting plays a central role in the contemporary approaches to management accounting in the public sector.[99] On account of the frequent deficits in transparency in the public sector, which are to be addressed by the implementation of a Controlling concept, the issue of an information overload is assumed to be particularly relevant.

Information overload can therefore have manifold impacts on the implementation process. Information overload triggered by controlling can occur if reporting formats and published key figures strain recipients' capacity for information intake. This results in dysfunctional behaviour, in which operative managers ignore information, regardless of its quality (Radnor & McGuire, 2004, p. 273) or an incorrect derivation is made. On account of bounded perception, an information overload makes it hard for managers to discern which information is actually relevant. The flood of information can impair an ability to predict or evaluate and give rise to actionism and irrationality in managerial decision-making (Weber & Schäffer, 2016, p. 97). Actionism can bring about a horizontal escape through an arbitrary limitation to a small, manageable part of the problem or a vertical escape in the form of a subjectively sought out issue (Dörner, 1989, p. 154). With increasing information overload, the dysfunctional behaviour also increases continuously (Bork, 1994, p. 59). Due to their complexity, it becomes difficult to comprehend the interdependencies in data. This yields misinterpretations and false analyses in attempts to incorporate information (Tiemann, 2010, p. 28). In addition, the excess of available information increases the complexity of the decisions operative managers are to make, resulting in delays in the making of decisions (Volnhals & Hirsch, 2008, p. 54).

2.4.3.5 Functional Fixedness and Functional Fixation in Accounting

Functional fixedness refers to the tendency to represent objects in their common problem solving functions. The recognition of new functions is inhibited and prevented, which negatively affects problem solving (Anderson, 2013, p. 180; Zimbardo & Gerrig, 2008, p. 306; Rosenstiel & Nerdinger, 2011, p. 342; Woolfolk, 2008, p. 367). In the organisational context, functional fixedness denotes the difficulty that individuals experience when adjusting to a change in the meaning of information or to a new use of a tool that was previously employed to address a different issue (Hoffjan, 1998, p. 123).

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[99] See Section 2.2.2 Approaches to Management Accounting and Section 2.2.3 Approaches to Controlling in Germany

Relevance and Explanatory Scope to the Research on (Public) Management Accounting Implementations

Functional fixedness is considered to be a cause of resistance arising in processes of change (Landes & Steiner, 2013, p. 729–730). Landes & Steiner (2013) describe functional fixedness 'as suffering from tunnel vision. Through socialisation in a certain context, structural forecasts are made in relation to situations of change and new influences are devalued or declared irrelevant and rejected (p. 729). Actors who are functionally fixed find it more difficult to accept a new interpretive use for a tool than people who have no past experience with the instrument (Hoffjan, 1998, p. 123).

Functional Fixation in the Implementation of Management Accounting

The psychological concept of functional fixation was first introduced to accounting by Ijiri, Jaedicke & Knight (1966) in 1966 (Schauß, Hirsch & Sohn, 2014, p. 540; Arunachalam & Beck, 2002, p. 1). The assumption often referred to as the 'functional fixation hypothesis' served as the outset for many studies that examined the extent to which alternative accounting or reporting methods impact individual decision-making (Dyckman, Hoskin & Swieringa, 1982, p. 1). "In an accounting context, the concern about functional fixation relates to the availability of alternative accounting policies and methods and the possible inability of decision-makers to adjust their decision-making process to reflect the accounting policies and methods used" (Ghani, Laswad & Tooley, 2011, p. 186).

From his experimental study, Ashton (1976, p. 16) deduces that behaviour was not adapted to the use of key figures in decision-making because of a fixation on previously employed data. More recent contributions consider a variety of different accounting instruments. Arunachalam & Beck (2002) substantiate functional fixation as a consequence of change in information processing, as a reaction to a change in the depreciation method Swieringa, Dyckman & Hoskin (1979) discovered that subjects tended to adjust the way they processed information in response to accounting change, though the significance of the adjustment varied depending on the type of measurement. While the adjustments to subjects' information processing tended to be impacted by the volume of information made available throughout the accounting change, they did not unfold in the expected direction.

The insights by Schauß, Hirsch & Sohn (2014), Hoffjan (1998, p. 123) as well as Barns & Webb (1986) are further discussed on account of their relevance and explanatory scope to the research at hand.

The most recent research by Schauß, Hirsch & Sohn (2014) depicts two cognitive biases – functional fixation and disproportionate trust in financial figures – which arose during the adaptation of a balanced scorecard. Schauß, Hirsch & Sohn (2014) confirm that users who have a better command of their individual reporting system and of consolidating information within a report, may have a harder time overcoming their fixation. In addition, they state that users evaluate the categories of a balanced scorecard differently, from both an input-output perspective and a process perspective. Users tend to rely more on financial metrics, regardless of their positioning and despite having been explained that each balanced scorecard is set out in accordance with the strategic goals (p. 556). These two insights are principally significant in reference to the introduction of impact-oriented management in the public sector. Introducing management accounting entails a paradigm shift and the use of new management control approaches and replaces past formats that previously had legitimacy.

Since financial key figures are not central to the conception of management accounting applied in the public sector, which rather aims at maximising effectiveness and efficiency, the recognition of a fixation and insistence on financial factors helps explain why management accounting is commonly rejected in the public sector.

Hoffjan (1998, p. 123) observed a functional fixation during the expansion of accounting information at the Federal Employment Agency. The information that was used for input control with the aim of achieving the highest possible utilisation of budgets should also be used to evaluate the effectiveness of measures. The changed meaning of the information requires that the employees be sensitised because there is a shift in the way in which data is interpreted. The definition of success was fundamentally changed: the new aim was to reduce costs for measures whilst maintaining quality, instead of attaining the highest possible spending ratio. Despite being determined in 1998, it took until about 2010 for the Agency for Labour and Social Affairs to successfully complete the transition to impact controlling. The described phenomenon was omnipresent throughout the author's engagement at the Agency.

The experimental study by Barns & Webb (1986, p. 9–12) illustrated that functional fixation emerged among public sector managers, who worked to lower overhead costs even though this was not stipulated. They simply did it because they were accustomed to doing so. In total, 40% of the managers exhibited a strong fixation, as they continued to include overhead costs in their calculations. Even though the study was conducted in the public sector, the specificities of the context were neither discussed nor considered. Nonetheless, this researcher finds that the described practice can help explain some of the resistant behaviour observed in the case study.

In sum, the insights regarding predetermination through functional fixation contribute to the explanation of resistance to Controlling in the public sector. The concept of functional fixation can not be declared foremost in explaining the fundamental rejection noted in the case study, yet it can be assumed that habituation with the prevailing system informed the observed inertia/rigidity.

2.4.3.6 Willingness Deficits – Motivation

In order to comprehensively present the cognitive dimensions of behaviour in this thesis, the following Section addresses willingness deficits in the form of lacking motivation. However, as no motivational issues were observed during the case study, the presentation thereof is held brief. The explanations are limited to public sector motivation in order to do justice to the special general conditions governing it and their implications on individual's behaviours.

Motivation is the prerequisite for goal-oriented behaviour (Staehle, 1999, p. 218). A lack of motivation has been cited as a cause of resistance in processes of change (Rumelt, 1995; Waddell & Sohal, 1998, p. 545; Val & Fuentes, 2003, p. 149) and is said to be a central explanation for the failure of an implementation of management accounting/Controlling. The absence of energy or excitement in a change process yields uncreative solutions which are inadequately instantiated, culminating in insufficiently realised implementations (Waddell & Sohal, 1998, p. 545). Lack of motivation in the form of willingness problems has been scientifically identified as an implementation barrier to controlling by Hirsch (2005, p. 165) and Parvis-Trevisany (2006, p. 86). Cognitive limitations of willingness on account of a fear of relegation, can drive resistance in change processes (Reiß, 1997, p. 17). For staff involved in a transformation, a change process means an exceptional circumstance in which wants and needs are restructured (Gaßner, 1999, p. 57). Examining actors' motivation is additionally valuable since behavioural explanations can be derived from declared motives (Hohenberger & Spörrle, 2013, p. 103). Gaßner (1999, p. 57) considers a theme-based operationalisation of motives in reorganisation-specific items to be useful.

The concept of public sector motivation[100] constitutes a field unto itself, addressing aspects the work upon an implementation process both positively and negatively. Hirsch, Nitzl &

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[100] Definition of public sector motivation

Perry & Wise (1990, p. 368) define public sector motivation as "an individual predisposition to respond to motives grounded primarily or uniquely in public institutions and organizations". Though some authors have adopted his definition, Vandenabeele (2007, p. 547) rejected it, as some approaches could not be satisfactorily compared to the [Belgian] environment and factors could not be reconstructed. Building on the work by Perry and Wise (1990), Vandenabeele (2007, p. 547) defined public sector motivation as "the belief, values and attitudes that go beyond self-interest and organizational interest, that concern the interest of a larger political entity and that motivate individuals to act accordingly whenever appropriate".

Reemts (2018) find that the most marked difference between the public and private sector is employee motivation (p. 42). The motivation compelling employees in the public sector is shaped less by utility-maximising rationales than higher motives for political involvement and public engagement based on personal identification. The public sector motivation is defined by certain normative features, including a desire to serve public interest, exhibit faithfulness to duty and loyalty to the government as well as work to foster social justice (Perry & Wise, 1990, p. 369). Civil servants in the European context are further said to embody the attributes of customer orientation, democratic values and good governance (Vandenabeele, 2008, p. 1090). Public sector motivation is considered a decisive determinante for organisational performance (Vandenabeele, 2008, p. 1090) and is said to have a positive impact on individual performance (Brewer, Ritz & Vandenabeele, 2012, p. 1; Hirsch, Nitzl & Reemts, 2018, p. 44). If employees driven by public sector motivation feel as though their work does not contribute to social or civil society, their performance will be lesser than in tasks with few public sector values (van Loon, Leisink & Vandenabeele, 2015, p. 246). The empirical proof on this point is inconclusive: some cases identify a positive correlation between public sector motivation and individual performance, while other studies do not (Brewer, 2008, p. 142).

From the perspective of institutional theory, Vandenabeele (2007, p. 553) concludes that public sector values like political engagement, public interest, empathy, self-sacrifice, customer orientation, democratic values and good governance are, to a certain degree, encompassed by the institution. An institution as a whole takes on the psychological needs held by individuals. Kjeldsen & Hansen (2018, p. 37) empirically illustrate that public sector motivation positively impacts workplace satisfaction in the public sector. Interestingly, they also note that bureaucracy, hierarchical structures and a lack of goal operationalisation negatively affect employee satisfaction. Since the introduction of management Accounting/ Controlling is meant to address and eliminate such organisational aspects, it would seem as though public sector motivation does not inherently constitute an implementation barrier.

This, however, must be qualified as the public sector motivation only addresses certain aspects touched upon by Controlling approaches. Hirsch, Nitzl & Reemts (2018, p. 44) argue that employees who exhibit public sector motivation are likely to identify with and strive to realise the goals that serve public interest. This means that public sector motivation is not an obstacle to implementation per se, but the specific objectives must be incorporated into the management accounting/Controlling system. However, this must be qualified by the fact that public sector motivation is centered around aspects which are difficult to measure, such as justice, fairness, security and social implications (van Loon, Leisink & Vandenabeele, 2015, p. 249).

In reference to the process of change, no negative effects are expected to result from public sector motivation. Wright & Christensen (2013, p. 744) argue that public sector motivation has a low impact on employees' engagement in change. Public sector motivation can help explain the transformation and garner support. Nonetheless, they find the way in which management realises the change to be far more decisive. Weber (1990, p. 585) came to the same conclusion. He asserted that a lack of incentivisation in civil service, as well as occupational safety and life-long tenures ('Beamtentum') give rise to motivational problems among staff and impede innovation. In principle, linking a Controlling system to incentive structures is as a success factor for an implementation and its effectiveness[101] (Chan, 2004, p. 216; Swiss, 2005, p. 593; Hirsch, Weber, Schulte, Hubert & Schuster, 2014, p. 121). However, in the public sector, performance-based remuneration can also achieve the opposite, decreasing rather than increasing motivation and acceptance. Frey & Jegen (2001) deduce that performance-based remuneration can have not only positive but also negative effects on employee motivation in the public sector. Thus, performance-based pay leads to material incentives, but also has negative effects on the intrinsic motivation of employees. Schmidt, Trittel & Müller (2011) argue that whether or not performance-based remuneration is accepted in the public sector depends upon the way in which performance is measured and how intense the employee participation is. While acceptance is low overall, participative models tend to be more successful than selective approaches.

The discussion demonstrates that public sector motivation constitutes a significant determinant in public administration. Its role and impact in the observed implementation process could not be verified, as motivation was not perceived as being a decisive factor. Yet this statement alone is telling. The detailed reflections on public sector motivation can offer a starting point for future research in the context of public administration.

2.4.4 Determinations for Further Investigation and Summary of Theoretical Assumptions

The literature review was used to evaluate the state of research on implementation barriers in the public sector and to identify a research gap. The first part of the literature review served as a basis for this by establishing a consistent understanding of the term management accounting/controlling and a presentation of the relevant framework conditions in the public sector. The literature review shows that research on the introduction of management accounting/controlling requires the considering the special framework conditions in the public

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[101] See Section 2.3.3.4 Missing link to Personnel Instruments and Performance-Based Remuneration

sector (see chapter 2.2.5.1). The administrative culture and other framework conditions such as 'the basic principle of law' and the influence of politics are important determinants of barriers to implementation.

Already the summary and reflection of the barriers identified so far show the highlighted importance of these framework conditions and how they are shaping implementation barriers in the researcher's assessment. To him, the implementation barrier "Leadership Behaviour in Public Administration" (see section 2.3.2.3) is the most significant implementation barrier that has been identified and acknowledged in the literature to date.

Despite this frequently identified importance of the behavioural component, the degree of knowledge on the reasons why managers in particular show resistance to the introduction of controlling and the research on the cognitive background is still low (see summary section 2.3.6.4). The limited consideration of the behavioural component to date and the low level of knowledge about reasons for resistance to the implementation of controlling in public authorities, together with empirical findings in the case study, formed the focus of this thesis.

The study is undertaken through the lens of behavioural theory. By using the sub-theory of behavioural reasoning theory, the aim is to complement the causes for resistance in the implementation of Controlling and to expand it with additional insights with regard to the triggering of resistance. For this purpose, further differentiation is made in the 'reason against' empirical part of the introduction of Controlling. As such, additional behavioural aspects of behavioural theory, in particular cognitive dissonance and heuristics, are also applied.

3. Research Philosophy and Methodology

3.1 Introduction Chapter 3

The following Chapter aims to show the basic philosophical assumptions of the researcher and how these have been incorporated into the thesis. Based on this, the methodological approaches used in this thesis are reflected and their interplay is explained in order to highlight and justify the added value of this combined research approach. Subsequently, the concrete implementation of data collection and data analysis is shown and the experiences in the two processes are mirrored.
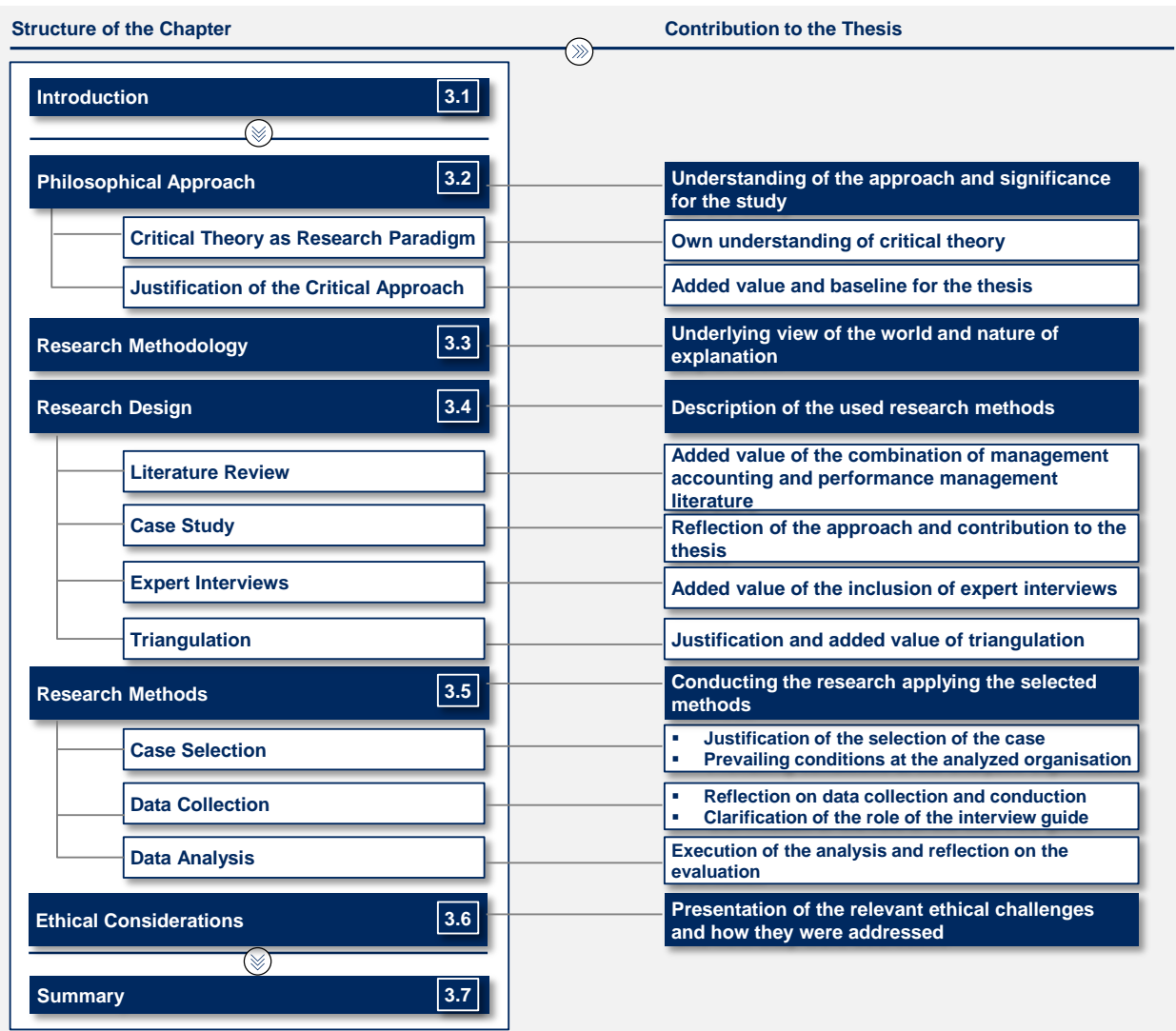
Figure 15: Structure and Contribution of Chapter 3

The researcher acts from the position of a critical theorist. The definitional basis of this approach and what it means for the researcher are presented at the beginning of the Chapter. The basic

methodological assumptions based on this and their implications for the research are presented in Section 3.3. In the following Section, the research design approach of the case study is reflected with supplementary expert interviews. Moreover, the added value of the expert interviews for the study is presented. A reflection on the research methods follows. In the beginning, the case selection is justified, and the framework conditions are presented. A specific discussion on the data collection methods and how these are interwoven (e.g., the participation observations as the basis for the interviews) form the core of the reflection on the research methods. Qualitative data analysis is presented also in this part of the Chapter. The qualitative content analysis approach is methodologically positioned, and the concrete conduction is shown. The Chapter concludes with a discussion of the ethical aspects of the thesis and how the researcher addresses them.

3.2 Philosophical Approach

The research on implementation barriers for management accounting in public administration requires a critical approach. The primary reasons justifying this approach are presented in Section 3.2.1. As a research philosophy, this researcher takes on the position of a critical theorist. This position is itself subject to critical reflection and its implications for the research method are outlined. It is pivotal to differentiate between critical thinking and critical theory. To be critical and self-reflective about one's self and one's research does not automatically mean that a critical theory perspective is being taken (Johnson & Duberley, 2000, p. 123).

3.2.1 Critical Theory as a Research Paradigm

To conduct research, researchers need to become aware of the various philosophical approaches to justify their methodological choices and argue the research results (Pring, 2000). With regard to the aims of the thesis to explore barriers and resistances in the public sector, the researcher takes the position of a critical theorist with an inductive/critical approach.

Critical theory examines the "social/historical/political construction of knowledge, people and social relations, including how each of these appears in contemporary organizations" (Alvesson & Deetz, 2006, p. 272–273). According to critical theory, it is impossible to have a theory-neutral observational language. Warranted knowledge or the 'truth' are understood as being informed by "inevitable, socially established and linguistically based modes of engagement" (Gill, Johnson & Clark, 2010, p. 207).

Habermas can be considered the most influential post-war proponent of critical theory (Bullock & Trombley, 1999, p. 185). His work provides a comprehensive critique of positivism. Habermas argues that human cognition is determined by socio-cultural factors, which shape our

reality. As a result, neither the positivist theory of the truth, nor the theoretical assumption of a neutral, observational language are possible (Fui, Wong, Khin & Ying, 2011, p. 129). The researcher shares this assessment with regard to undertaking the research work and the derivation within the framework of the thesis and for the recording of behaviour in the implementation context of management accounting/Controlling.

Forester (1985, p. 235) summarises critical theory as being a structural phenomenology focusing on "the skilled and contingent construction and negotiation of intersubjective meanings. It is structural because it attends to the historical stage on which social actors meet, speak, conflict, listen, or engage with one another". Following Forester's description, critical theory enables the unveiling of practical, moral and political forces which interweave an interaction. The way in which they are informed by and reproduce the social structure is highlighted (Johnson & Duberley, 2000, p. 122). Such a perspective is necessary, according to this researcher, for understanding the underlying behavioural structures which bring about the failure (or success) of an implementation.

Critical theory opposes some central features of postmodernist thought, such as the "retaining 'modernist' commitments to logical analysis and the need to provide liberationist struggles with an 'objective' grounding" (Bullock & Trombley, 1999, p. 185). While the approach by Alvesson & Willmott's (1992, p. 432) is based on the concept of emancipation, which they define as "the process through which individuals and groups become freed from repressive social and ideological condition", Jermier sees alienation, informed by the writings of Marx, to be the central idea of critical theory (Clegg, Courpasson & Phillips, 2006, p. 277).

Morrow & Brown (1994, p. 24) call the concrete method with which structure is analysed 'interpretive structuralism' (or hermeneutic structuralism). Studying symbolic meaning and language enables understanding of a constructed reality, and what this reality reveals and conceals within a subject's experience. Thus, interpretive (hermeneutic) research is integral to social analysis and the study of social relations. Johnson & Duberley (2000, p. 123) state that the main purpose of management research based on critical theory is to understand how the practices and institutions of management are developed and legitimised within a network of relations of power and domination, such as those invoked by capitalism. Like Alvesson & Willmott (1992), they place central significance on the belief that systems can be transformed to make emancipation possible. In order to bring about organisational change, critical theory aims at depicting the practical, moral as well as political significance embedded within concrete communications. Furthermore, it investigates the social structure which informs and reinforces communicative action (Darwin, Johnson & McAuley, 2002, p. 125).

Implications for the Research

Morrow & Brown (1994) situate case studies as being the focal point of empirical approaches to critical theory (1994, p. 251) specifically drawing out the relevance and value of nonstatistical, comparative case studies that address problem statements from critical theory. Morrow & Brown (1994, p. 253) substantiate this assertion by inter alia examining case studies with similar contexts that yield differing results. In the present case study, a direct comparison between a successful and a challenged implementation is drawn. This comparison was enabled by case study participants' engagement in different implementations and the involvement of experts who were able to situate the cases in reference to each other. A comparative approach provides an effective method through which to generate theories, according to Morrow & Brown (1994, p. 253).

Scientific credibility in critical theory is heavily criticized by Morrow & Brown (1994, p. 26), who express concern about an insufficient degree of empirical research. Critical research as a methodology concerns itself with the analysis of specific situations, enabling an investigation of a context's development. Alvesson & Skoldberg (2018, p. 162) assert that critical theory is not primarily an empirical research approach. In fact, many empirical studies grant only limited significance to the approach of critical theory. This can be explained by the fact that research affiliated with critical theory does not necessarily require concrete observations or interviews as primary data.

To be substantially and extensively grounded, the research approach at hand relies on a triangulation across various levels, as presented in the following Section, through which the comparative case study is augmented. Critical theory promotes the chosen approach of triangulation as a means to collect data. Through a multidimensional perspective on the research problem, and by assuming a complementary role, the study of various dimensions of social institutions and their underlying structures and mechanisms is enabled (Riazi, 2016, p. 73). Critical theory is consistent with the researcher's view of the human, which is applied to this study, the assumptions of the organisation in organisational changes, as well as the research approach to generate knowledge. Critical theory claims to place social connections and 'moral imperatives' at the core, when examining organisational change (Gill, Johnson & Clark, 2010, p. 207) and sees organisational members as self-determining, guiding the values and direction of their organisation (Darwin, Johnson & McAuley, 2002, p. 368). Critical theory thus enables the researcher to explore taken-for-granted assumptions in an organisation shaped by social connections and values through an innovative research setup with a reflective approach (of triangulation).

3.2.2 Justification of the Critical Approach

The dominant functionalist approach is insufficient for studying the social structure in public administration during the implementation of a management accounting system.

The functionalist paradigm constitutes the mainstream in management accounting research. On account of the instrumentalist and positivist assumptions, the narrative of economics is considered to be the only acceptable source for theories and methods (Lukka, 2010, p. 112; Wanderley & Cullen, 2011, p. 27). Mainstream accounting research has been characterised as "an objective view of the world; [which] regards individual behaviour as deterministic; the utilization of empirical observation and a positivist research methodology" (Wanderley & Cullen, 2011, p. 27). "The researcher is assumed to be a neutral and objective observer", trying to measure associations between relevant variables in order to garner insights (Wanderley & Cullen, 2011, p. 31). The functional approach is therefore considered to be appropriate for the investigation of financial instruments, including those management accounting instruments focused on an analysis of cost or figures. In management accounting in public administration, not enough financial targets[102] are available to perform effectiveness analyses that evaluate the performance and outcome of a public administration's activities. In addition, Checkland (1999) evaluates traditional or hard methodologies, based on those used by the natural sciences, to be inadequate for studying the complexity of problems which arise during a process of change in management accounting. It follows that the intended analysis of reasons for resistance and the emergence of barriers can not be advanced through the lens of a functionalist approach.

Furthermore, an interpretive approach is inadequate as such a methodology does not consider social and political factors (as noted by Baker & Bettner, 1997, p. 295). Examining and evaluating the social framework is crucial for research on a process of management accounting implementation in public administration. This researcher's personal experience confirms the nature and dominance of the administrative culture outlined in Section 2.2.5. Managers and management accountants in public administration are greatly impacted by a commitment to legality. Such influences, as well as additional negative predispositions, hamper the implementation of management accounting and must be taken into account accordingly. Both this researcher's experience and contributions in the wider literature affirm that human behaviour is not solely goal-oriented and utility-maximising, which serves to further disqualify a functional approach or interpretative approach from applying to the research at hand.

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[102] See Section 2.2.5.4 Formative Elements in Administrative Culture. Targets of Public Administration

A critical research approach is best suited to answer the present research questions. As already mentioned, the impact of social factors and behaviour is central to an understanding of an implementation process. Management accounting plays out at the intersection between a manager and a management accountant. The literature mentioned the interaction between the management accountant and the manager, who are primarily driven by a legalistic approach as key success factor[103]. Politics play a significant role during the implementation of management accounting. The management of a public administration is influenced by politics. Thus, politics impact the organisation as a whole and play a particular role in the process of implementing management accounting. In reference to the behavioural dimension of accounting and the empirical studies which substantiate it, Alvesson & Willmott (2012, pp. 157–162) assert similar claims and outline the potential for further research based on critical theory. They argue that critical theory can challenge existing methodologies and generate new insights on how management accounting practices develop and are applied within a given social and organisational context.

In sum, a critical approach incorporates the assumptions necessary to conduct meaningful research on implementation barriers for management accounting in the public sector. The approach entails an apt research method for running the case study and provides the possibility of triangulation. Critical case studies are characterised by the fact that they look to call current practices, taken-for-granted assumptions and the status-quo of organisations into question. This can be observed in the case study of a failed implementation of an information system in the education sector (Myers, 2020, p. 95), a study which is comparable to the one at hand. The methods used to conduct the present case study research is detailed in Section 3.3.2, the respective data collection is presented in Section 3.4.2 and the basic approach of triangulation is outlined in Section 3.4.4.

3.3 Research Methodology

The commitment to a philosophical position, and thus to a specific view on formation of knowledge, nature of truth, and human behaviour, has a formative influence on the methodological approach to research (Gill, Johnson & Clark, 2010, p. 7). If a researcher's fundamental philosophical assumptions change, the methodological approach and methods used will also change (Benozzo, 2018, p. 97).The selection of a research methodology is connected

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[103] See Section 2.3.2.3 Leadership Behaviour in Public Administration and Section 2.3.6.3 Success Factor Studies on Management Accounting Implementations in the Public Sector

with the determination of the type of study, the nature of explanation, and the type of theory formation or derivation.

The researcher classifies his approach as primarily inductive, as the research is based on a literature review and his personal experience. According to the understanding of the hermeneutic circle, there is "no understanding without pre-understanding". The researcher therefore acts with a pre-understanding based on his previous experience and the literature review carried out, and his understanding develops iteratively (Gummesson, 2000, p 70–72.). The case study itself provides data for theory for conceptualitation and theory generation (Gummesson, 2005, p. 322).

The researcher acts from a critical approach, as outlined in chapter 3.2.2., with regard to the nature of explanation and generalisation, the interpretive approach and the critical approach can be considered as largely congruent, or the critical approaches include the interpretive aspects and extend these critical starting points. The main difference between an interpretive study and a critical study is the willingness of the critical study to take a particular standpoint regarding the nature and purpose of the research and its political and social implications (Baker & Bettner, 1997, p. 295; Laughlin, 1995, p. 70). With regard to the use of methods, Connole (1993, p. 37) notes that critical studies involve interpretive methods as well as additional critical self-reflection in relation to the grounds of observation. For example, Ryan, Scapens and Theobald (2002, p. 146) do not distinguish between the interpretive and critical approaches and instead only present the interpretive versus the positivist research methods. This research is based on a critical approach that incorporates interpretive methods. To achieve the research objectives to explore the questions of implementation barriers in the public sector for management accounting, the research approach must, in relation to the view of the world and society, capable to capture the complexity of the public sector during the change of a controlling introductions, and the nature of explanations must be oriented towards the derivation of patterns.

These two dimensions, namely view of the world/society and nature of explanation, are reflected in the following paragraphs, and the added value of the chosen critical/interpretive research approach is highlighted.

View of the world

An interpretive approach emphasises the essential, subjective nature of the social world and attempts to understand it primarily from the frame of reference of those being studied. Hopper and Powell (1985, p. 447) suggest that a better understanding of management accounting can be obtained through engaging with the social and sustained meaning of interpretive research. The

interpretive perspective in management accounting is predicated on the assumption that social reality is emergent, subjectively created and objectified through human interaction. A social order is assumed that gives meaning and structure to the action (Chua, 1986, p. 615).

From an interpretive perspective, human actions are the result of external influences. These actions have both intentions and reflections and take place within a structure of rules which binds the participants. The critical approach expands this scope by focusing on the ownership of knowledge as well as the associated social, economic and political implications (Smith, 2003, p. 4). In the study of the behavioural component of the implementation process, this understanding of social reality enables an explanation of human intentions. This research approach aims to capture the 'tacit knowledge, shared meanings and the informal norms' of the people involved. In contrast, positivist methods are limited to an external view of culture and behaviour and neglect common-sense meanings and interpretations. Scientific meanings are imposed on observations (Gephart, 2018, p. 35). An interpretive approach is accordingly used for contexts where the 'historical, literary and existential studies in which the subjective understandings of subjects are significant'. Critical approaches additionally focus on subjects' insights and judgements (Connole, 1993, p. 37). Accordingly, interpretive/critical methods are considered to have greater potential for the study of behaviour and preferences in the context of management accounting and how people interact with each other in the process of change (Wanderley & Cullen, 2011, p. 37).

Nature of explanation

Researching implementation barriers in the public sector means studying a new phenomenon. Qualitative, interpretive methods are credited with the ability to explore questions of 'how' and 'why' (e.g. Yin, 2018, p. 9). New phenomena can be investigated to understand subjective meanings and to reconstruct latent meanings.

A case can be used to reconstruct the complexity of patterns of action (Rosenthal, 2018, p. 24). Ryan, Scapens and Theobald (2002, p. 20) state that explanations in finance and accounting are usually not only a technical problem of identifying a certain law of behaviour, as is the case in the explanation in science, rather but rather mean an interpretation. In contrast to deductive derivation in the positivist research approach, the interpretive/critical researcher looks for patterns and seeks to explain them using theories. When theories do not provide sufficient explanation, new theories are developed or existing theories are adapted (Ryan, Scapens & Theobald, 2002, p. 20).

In terms of generalising the results of empirical research in relation to identified barriers and resistances, results are generalisable to theoretical propositions not to populations (Yin, 2018, p. 20). This type of research does not allow for statements about the distribution and numerical

representativeness of the results and numerical generalisation in terms of frequencies (Rosenthal, 2018, p. 24).

Implications for the application of the selected research methods

Though focusing on the generation of theories, Ahrens and Chapman (2006, p. 837) expect that qualitative management accounting researchers should continuously reconcile findings with theory and make connections. Potential interest in the research conducted can thus be evaluated, which ensures that relevant findings are obtained for management accounting research. The reconciliation between findings and theory has important implications for the way the qualitative researcher defines the field and interprets data. The researcher has therefore undertaken an extensive literature review (Chapter 2) and explicitly discussed the theoretical findings in Chapter 6.

In terms of evaluating the research findings, the aspect of validity must be considered. Lukka and Model (2010, p. 463) argue that interpretive research suffers from a 'crisis of validity'. The main issue is that although there is some agreement that interpretive research cannot be validated by traditional validation methods, it is still unclear how such research should be validated. This is especially problematic if one takes a strongly subjectivist position. This position is inconsistent with traditional validity as well as reliability and leads to the assumption that there is a reasonably stable reality that can be captured independent of the perceiving subject.

The researcher is aware of this issue and considers it in the critical approach. Observations are hence made using not only the 'social, linguistic and cognitive skills of the researcher' but also critical self-reflection concerning the grounds of observation (Smith, 2003, p. 5). The researcher has undertaken this self-reflection throughout to enhance the value of the findings and has therefore used a comprehensive triangulation approach.

3.4 Research Design

Building on the theoretical examination, the research questions are addressed through a case study on the introduction of Controlling at a Federal Agency for Migration. The case study itself is based on qualitative case interviews, observations and document analysis. Triangulating these three qualitative methods serves to enhance the significance of the research conclusions. The case-insights garnered from interviews with experts are situated in relation to the findings. The addition of expert interviews allows for a valuable cross-comparison between a complicated introduction and a particularly successful introduction. Such a comparison is considered to be of particular value (Hoque, 2014, p. 49). In addition, the often demanded relevance to practice is

increased, as a distinction is made in the expert interviews between the assessment of academics and practitioners, thus enabling the derivation of discrepancies in viewpoints.
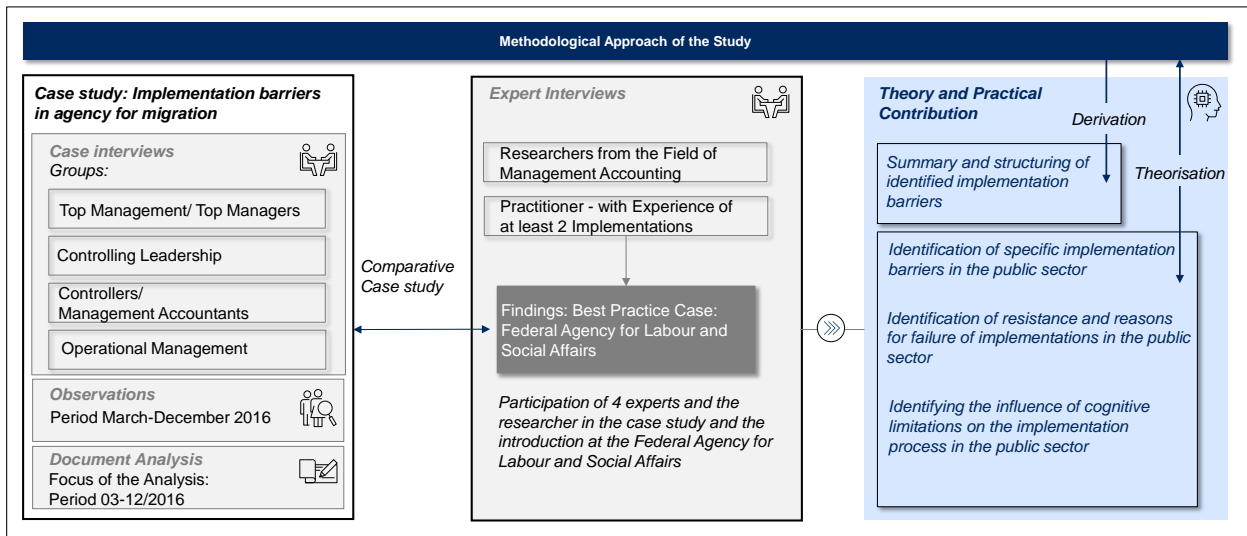
Figure 16: Methodological Approach

The approach of critical research combined with a triangulation aims at generating novel insights for management accounting research. This thesis aims at answering Scapens & Bromwich's (2010, p. 284) call for the advancement of new, innovative studies to counteract the increasing "homogenisation" and "narrowness" of research (Scapens & Bromwich, 2010, p. 284).

3.4.1 Literature Review – Structure and Procedure of the Theoretical Study
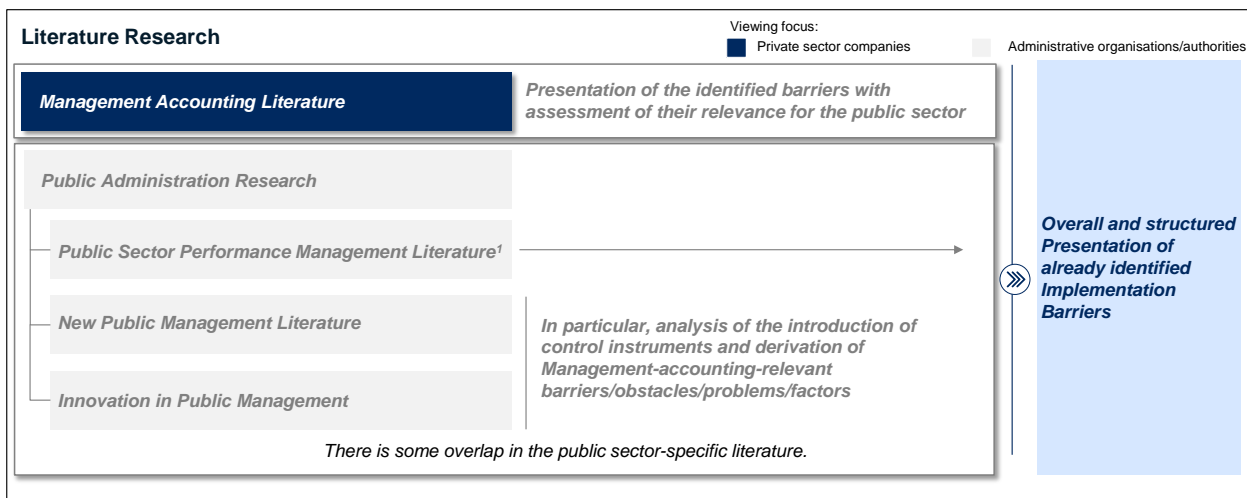
Figure 17: Procedure for the Literature Review

The existent gap in the research on implementation barriers in the public sector demands a review of the literature from the adjacent yet distinct research fields of management accounting

and public administration (distinction made by Otley, 1999, p. 381), in order to create a comprehensive structure and classification of the specific implementation barriers relevant to the public sector. There are two distinct spheres of discourse which pay each other little attention (van Helden & Reichard, 2019, p. 16). As a result, management control research which developed from the discipline of management accounting has, as of yet, received no attention in the public and non-profit sector (van Helden & Reichard, 2019, p. 20). The separation of the two fields of research, brought about by researchers situating themselves solely in one or the other domain, has led to a disregard of concepts from performance/public management research in the study of management control. The research on performance measurement and public management can be traced back to the field of public administration and public management, divorcing it from management accounting research (van Helden & Reichard, 2019, p. 20). There are overlaps on certain topics such as the "cybernetic control approach, control variety and contingency-based reasoning" (van Helden & Reichard, 2019, p. 20).

A review of the literature on management accounting focused on the introduction of management accounting in private sector corporations, calls for a nuanced illustration of the identified implementation barriers as well as an evaluation of their relevance in the context of the public sector. The management accounting literature on the study of implementation barriers in private companies is of use on account of the advanced state of the research. Private sector implementations have progressed more than those in the public sector, enabling the corresponding research to also provide insight on barriers which arise only later on in an implementation's development. Furthermore, the topic has been given greater attention in the literature and the insights are more nuanced.

The research on performance measurement and performance management, both of which are subsections of public administration research, constitutes the next field of research that is relevant to this study of implementation barriers for management accounting/Controlling. In this study, the literature on New Public Management is also examined in reference to implementation barriers. That the introduction of management accounting serves as an instrument to reinforce and operationalise the New Public Management aims (Nuhu, Baird & Appuhami, 2017, p. 119; 2000, p. 227) is a central theme in the literature on New Public Management. As an emancipated field of the literature on public administration, various sections of the New Public Management literature overlap with the discourse on performance measurement and performance management (Greatbanks & Tapp, 2007, p. 849). Even insights from the research investigating the introduction of innovations in the public sector are considered in this thesis.

The thesis consolidates the barriers, problems and negative influences on implementation which have been identified in the studies conducted within these research domains. The insights, which primarily refer to specific instruments, are compiled and abstracted so that a comprehensive and overarching, evaluation across instruments can be formulated. Segmented assessments of singular instruments (such as key figures or a balanced scorecard) do not sufficiently capture the implementation of an entire Controlling/management accounting concept as a whole. Linking the two research streams leads to encapsulate and connect the implementations drawn out in the respective studies and constructs a more encompassing perspective. Otley (1999, p. 381) advocates for this integration and draws attention to the broadening of the formerly narrow economic perspective employed in management accounting research which has been expanded to now include social, cultural and behavioural aspects thanks to a consideration of a wider organisational context. There are view researchers who explicitly connect the two streams of research. To give an example, Cavalluzzo & Ittner (2004) conducted research linking insights from management accounting innovation and public sector reform literature in order to study influence factors in the implementation of a results-oriented performance measurement system in the US government (p. 243–244). Bourmistrov, Grossi & Haldma (2019, p. 81) reference Reichard & van Helden (2016) to emphasise the benefit of integrating both bodies of research. They assess that traditional management control concepts and tools will be relevant in future research on public sector performance management.

3.4.2 Case Study Research

For a detailed investigation of specific implementation barriers for management accounting/Controlling, a case study at a Federal Agency for Migration is conducted.

Examining the case study at hand allows generating new observations regarding implementation barriers and the cause of resistance, aiding to create new theories and practical knowledge .The study of implementation barriers and the cause of resistance among those actors involved in the introduction of management accounting/Controlling is an as of yet hardly studied phenomenon (e.g. stated by Parvis-Trevisany (2006), Agasisti, Catalano & Erbacci's (2018, p. 947)).

The use of fieldwork and explorative investigation is particularly helpful to analyse contexts where the relevant relations and variables have not yet been identified (Merchant & Van der Stede, 2006, p. 118), and thus contributes to answering the present research questions. In the

domain of management accounting research, fieldwork[104] enables the study of management accounting practices in their natural setting, which facilitates the generation of relevant theory. It is possible to develop new theories on those subjects still lacking adequate theoretical framing (Parker L. D., 2012, p. 56).

Wholly new theories are derived in the case study, thanks to a high degree of detail in the reasons given for resistance and the underlying cognitive capacities. Especially in the study of underlying causes and behavioural drivers, field research in the form of a case study can enable theoretical contributions. Fieldwork facilitates a detailed examination that goes beyond a mere observation of events and gives attention to the question of why phenomena appear in a certain way as well as offering explanations of exceptions to the norm and minority behaviour (Parker L. D., 2012, p. 56; Merchant & Van der Stede, 2006, p. 119).

Generally, the use of case studies in research on the implementation barriers in the public sector can offer manifold practical insights and, following Merchant & Van der Stede (2006, p. 126), yield "usable knowledge", which they situate as the primary goal in an applied research field such as accounting. For Hopper (1999, p. 66), the advantages of longitudinal case studies are, firstly, the garnering of "insights about processes, developmental stages and points of crisis", secondly, the emphasis on subjectivity and social processes which respond to impulses with action, and thirdly, the consideration of inherent ambiguities of accounting as a means to create a space within which managerial behaviour is both established and adjusted.

The concept of action research rooted in an ongoing attempt at problem solving, as it is often employed by consultants for the optimisation of implementation processes (Sekaran & Bougie, 2016, p. 31) is not drawn on in the study at hand. It is based on an iterative approach, within which a constant refining of methods, data and interpretations is attempted through continuous cycles and processes of critical reflection for the sake of developing a better understanding of the research topic at hand (French, 2009, p. 188). The research design in the Federal Agency for Migration did not allow such extensive interference in the stages of planning and implementation[105], prohibiting an active maneuvering of the implementation. This researcher did not have the mandate to make conceptual decisions and could only offer suggestions.

The case study is linked to expert interviews. Since four experts as well as this researcher were involved both in the implementation process at the Federal Agency for Migration, the

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[104] The analysis of field-based case studies is the most prominently used method for the study of organisational processes and accounting practices in management accounting research (Parker L. D., 2012, p. 56).

[105] Steps in action research cycles: "Diagnosis (por problem of issues) – Planning action / intervention – Implementation (taking action) – Evaluation (of effects of action) – Planning action / intervention – Implementation (taking action) – Evaluation – And so on" (Gill, Johnson & Clark, 2010, p. 101)

organisation featured in the case study, as well as an implementation at a Federal Agency for Labour and Social Affairs, a comparison between the two cases is made. This comparison between a successful implementation and a problematic introduction is considered to be particularly valuable (Hoque, 2014, p. 49), particularly here, because the cases unfolded in two similar contexts with partially overlapping actors.

A reflection on the conduction of the case study, including the selection of the case and the data collection through interviews, as well as a detailing of the case observations and document analysis is carried out in Section 3.5.

3.4.3 Expert Interviews

Interviews with relevant experts were conducted in addition to the case study in order to better situate the case findings and thereby enhance (as demanded by Bromwich and Scapens (2016, p. 5) their significance and practical relevance.

The aim is to have experts share information from their personal operative field during the interview (Meuser & Nagel, 1991, p. 443). On account of the integration of various experts, experiences from a total of five implementation processes inform this research.

Four experts (eight were questioned in total[106]) were directly involved in the implementation at a Federal Agency for Labour and Social Affairs, which has been considered a best practice case[107]. The insights drawn from the expert interviews, enable a comparison between the difficult introduction of controlling at the Agency for Migration to the particularly successful implementation at the Agency for Labour and Social Affairs. For the derivation of findings, this cross-comparison is considered to be of particular value (Hoque, 2014, p. 49). This approach allows for a comparison of behavioural reactions that occurred under almost identical conditions and with the same Controlling concept and leadership.

The experts interviewed are able to fully grasp the case of the Agency for Labour and Social Affairs and, through their experience in several implementations, to classify it across the board.

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[106] People who have held prominent positions in two or more implementations are considered as experts. They automatically situated their case-specific observations in reference to their past experiences of implementation and drew comparisons between cases. The precise method used to choose experts and an analysis of the interviews are provided in Section 3.4.2.3.

[107] In a paper (Anonymised Source 24, 2014) the Agency is presented as an example of a successful introduction of Controlling and success factors relevant for other organisations are drawn out. The Controlling at the Agency for Labour and Social Affairs was distinguished by the International Controller Association with the Controller-prize. The association proclaimed that the Agency "developed into a modern, marketable service provider thanks to its reform and the recent construction of impact-oriented Controlling". "While classic administrations think and work in reference to input, the Agency in question is directed according to impact." (Anonymised Source 25, 2011)

Four of the experts interviewed have gained practical experience at the Agency for Labour and Social Affairs and three other experts (Weber, Hirsch, Zubler) have scientifically studied the introduction at the Agency for Labour and Social Affairs. The comparative case can thus be viewed through the lens of science and practice. This cross-comparison enables targeted deductions on the practical relevance of the findings and is taken into account in the evaluation by dividing the assessment into science and practice. Overall, the combination with expert interviews is one aspect in terms of conducting an innovative research approach to counteract the much-criticised "homogenisation" and "narrowness" (Scapens & Bromwich, 2010, p. 284).

Expert interviews are common to a mixed methods approach (Meuser & Nagel, 1991, p. 441). Particularly in the study of implementations, the expert interview is widespread. The interviews aim at providing conclusions regarding the context within which the experts operate, such as the rules and logics that guide the implementation of management measures (Meuser & Nagel, 2002, p. 266). Bogner, Littig & Menz (2014, p. 14) emphasise the practical efficacy of expert knowledge which, as a result, guides and directs other agents' actions. Expertise is marked by a high degree of reflexivity, coherence or factual certainty.

Expert interviews assist in answering the problem statements in that they enable the reconstruction of social situations and processes for the sake of finding social-scientific explanations (Gläser & Laudel, 2010, p. 13). Meuser & Nagel (1991, p. 443) therefore advocate for the use of expert interviews to address questions particularly within the fields of industrial-sociological, elite, implementation and professionalisation research. The methodological features of the expert interview enable it to be coupled to the case study and supplement the endeavour to develop theories. The twofold orientation of the expert interview through its closed-off openness, enables the structuring of field research as well as granting insights on research subjects' structures of meaning thanks to its narrative style (Liebold & Trinczek, 2009, p. 37).

The methodological shortcomings associated with expert interviews prohibit them from being employed as the primary or sole source of data for the study of implementation barriers. A general flaw in the expert interview is that an expert may not disclose the full truth and instead relay a glossed over narrative (Meuser & Nagel, 1991, p. 467). This phenomenon was observed by the researcher and taken into account in the analysis. The triangulation presented in the following Section was used to mitigate the methodological shortcomings. Section 3.5.2 details the data collection and justifies the choice of experts.

3.4.4 Triangulation in the Study

In the study of implementation barriers for Controlling/management accounting in public institutions, triangulation was utilised at multiple points in order to enhance the significance and relevance of results as well as to reduce the impact of biases and predispositions. "In accordance with derivation, triangulation is typically described through the language of capture and constraint – fixing, positioning and confining. The social science literature adjudicates triangulation, the power of developing a more effective research result by capturing and fixing social phenomena" (Thorpe & Holt, 2008, p. 223). Utilising triangulation approaches is primarily associated with the enhancement of reliability and validity (Modell, 2009, p. 210; Sekaran & Bougie, 2016, p. 385). As critical theory sets out that full validity can never be obtained, this study looks instead to enhance the research's credibility by increasing the quality of results through the incorporation of diverse perspectives on implementation barriers.

In the literature review, further fields of research are analysed. In Section 3.4.1, management accounting literature and public administration research are examined and subsequently connected to the literature on performance management and performance measurement as well as the New Public Management literature. In the empirical study, a triangulation of qualitative methods is used in that expert interviews and a case study are conducted. The case study is itself triangulated by comprising various methods of data collection. Case interviews were held, field observations were recorded and written documents were analysed. The combination of interviews, observations and document analysis, as used in this case study, has been described as the most effective method for case research by Swanborn (2010, p. 108). Eisenhardt (1989, p. 538) encourages the triangulation of various methods of data collection within a given case study. This enables a firm grounding of theoretical constructs and hypotheses (Eisenhardt, 1989, p. 538). To formulate new theories, researchers typically rely on a plurality of methods to accumulate data (Eisenhardt, 1989, p. 537).

3.5 Research Methods: Case Study with Expert Interviews

The case study, expert interviews and data analysis all unfold in parallel. Since the researcher was involved in the case site in 2016 and conducted interviews in the third quarter of 2019 and the first quarter of 2020, the empirical research is shaped by overlapping data collection with ongoing analysis. Eisenhardt (1989, p. 538) assesses that this type of overlapping data collection and analysis can help expedite the analysis. Additionally it enables valuable adjustments to the methods of data collection e.g. interview guide. This allows the researcher to take the distinctive features of a given situation into consideration.

In this Chapter, the selection of the case study (Section 3.5.1) as well as the process of data collection and analysis (3.5.2) are illuminated. The latter includes an explanation of the selection of interlocutors and experts for interviews as well as a presentation of the semi-structured interview approach. The Chapter ends with a reflection on the conducted data analysis and an elucidation of the interpretive methods (3.5.3).

3.5.1 Selection of the Case: Implementation of Controlling at a Agency for Migration

The case of the introduction of Controlling at a German Agency for Migration was selected for the study as the implementation project was given overarching significance at a Federal Agency during a time of crisis. Since the case introduction entailed the implementation of a complete Controlling concept in an organisation that previously had no form of Controlling or related experience, the research offers a significant contribution to the literature. The case concerns the introduction of an entire new system (Controlling concept) and thereby differs from similar case studies in which the introduction of (new, singular) instruments was examined. The expert insights on the comparative case at the Agency for Labour and Social Affairs, concern an implementation which is considered to be a best practice exemplar of a successful introduction. As the Agency for Labour and Social Affairs is concerned with application processing activities and is structured into multiple branches, the general frameworks of the two agencies are comparable. The same executives initiated both implementations. As in the case at the Agency for Migration, the introduction at the Agency for Labour first unfolded during a time of crisis, albeit one that entailed a less drastic increase in workload.

To ensure a better understanding of the case and in view of the comparison with the Agency for Labour and Social Affairs, the basic conditions of the two agencies are presented below.

Conditions at the Agency for Migration at the Outset of the Introduction

The case study at hand is situated at a public institution involved with migration bureaucracy. The Agency is responsible for processing applications and coordinating and supporting the integration of migrants. It has a decentralised structure and intersects with further authorities responsible for social administration (Anonymised Source 3, 2016, p. 2). The study took place from October 2015 to December 2016 and thus unfolded during the 'refugee crisis'.

Germany was most impacted by the influx of refugees to Europe in 2015. In 2015, 476.620 applications for asylum in Germany were registered. This means that 34,2% of asylum

applications within the EU were filed in Germany (Anonymised Source 4, 2016, p. 29).[108] This significantly increased the workload throughout the entire Agency for Migration including its decentralised branches. The number of first asylum applications that had to be processed was 155,3 %[109] higher than the previous year (Anonymised Source 4, 2016, p. 10). At the time, the organisation was widely perceived to be underperforming and there was little confidence in the leadership's ability to manage the crisis.[110] The Agency for Migration was seen as outmoded and various organisational grievances were noted.

In reaction to the backlash, a new president (referred to as the Top Manager) was appointed to run the Migration Agency alongside his capacity as the head authority at the Federal Agency for Labour and Social Affairs (Anonymised Source 12, 2015). An internal working group on 'integrated refugee management', consisting of executives from the Agency for Labour and the Agency for Migration, was founded. The working group was tasked, inter alia, with assembling the necessary personnel, expediting asylum and integration processes, establishing courses for language qualifications, ensuring transparency, and improving IT and interfaces (Anonymised Source 1, 2016, p. 5). Under the working title 'integrated refugee management', operative processes such as arrival and registration, asylum procedures, integration and repatriation were revamped (Anonymised Source 6, 2017). New organisational bodies were constructed to expedite the processing of asylum applications (Anonymised Source 5, 2016).

The Agency for Migration faced a variety of institutional challenges, as illustrated. In a report to the federal government, the Top Manager reflected on the conditions at the Agency in the Fall of 2015:

> The inboxes of some [employees] contained over 2.000 cases, some cases [filed by refugees] had to wait months to be processed. The IT was outdated and not prepared for such a high volume of asylum requests, a 'total failure of all systems' was immanent (Anonymised Source 21, 2020).

The IT system was not set out to process such a volume of applications, which resulted in system failures. Furthermore, the IT system did not provide clarity regarding the number of incoming immigrants. There were discrepancies between the number of people recorded to have entered the country and the asylum applications registered in the EASY system (the so-called EASY-

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[108] In a 2015 cross-European comparison, Germany had the biggest influx of refugees with 476.620 new arrivals. Hungary had the second highest number of entries (177.135) and Sweden had the third highest (162.550) (Anonymised Source 4, 2016, p. 29).

[109] In total, about 1,1 million asylum seekers were registered in the EASY-system (Anonymised Source 4, 2016, p. 10).

[110] Anonymised author (2020, p. 37) argues that the number of completed requests has declined each year since 2008. At the end of 2014, 169.166 cases were still unprocessed. The former managing director's requests for more personnel and an improved IT system were never followed up.

GAP). At its peak, the EASY-GAP comprised 300.000 applications (Anonymised Source 16, 2017, p. 17).

The increased workload was to be compensated primarily through additional personnel. The plan was to exhaust the federal budget's available capacity for 7,300 employees by mid-2016 as well as to recruit 130 executives by the end of March (Anonymised Source 1, p. 7–8). The personnel expansion could not, however, fully unfold (personal communication, 2016). In addition, at times, up to 3,101 full time equivalent (FTE) workers in supporting roles and deputised positions were temporarily employed at the Agency (Anonymised Source 16, 2017, p. 52).

Through the installation of the Top Manager, an 'intensive collaboration' between the Agency for migration and the Agency for Labour and Social Affairs was arranged within the framework of an administrative agreement. This encompassed "all departments of administrative action" and entailed "inter alia the recruitment, preparation and qualification of personnel, and securing the availability of IT equipment and properties" (Anonymised Source 23, 2015, p. 1). It was in line with this, that the researcher was assigned to support the introduction of Controlling at the Agency for Migration.

Mission of Controlling

In October 2015, the new leadership at the Agency for Migration decided, as a separate measure, to introduce a Controlling system. The main goal was to enhance transparency, facilitating better decisions, as well as to improve effectiveness and efficiency (personal communication). The introduction began in October 2015 with a team of three employees from the Agency for Labour and Social Affairs. The researcher himself was tasked with the implementation at the Agency for Migration from March 2016 to December 2016. The Top Manager saw the task of Controlling to be the establishment of transparency in order to improve decision-making. This entailed the revision of control/steering instruments in the Agency for Migration (Anonymised Source 2, p. 4). The introduction of Controlling thus partook in the transformation of the operative business model and its processes.

Organisational Cultural Setting

The organisational culture at the Migration Agency is pronouncedly administrative and rooted in a starkly rights-based paradigm. In the Top Manager's view, the central focus at the Migration Agency was the execution of tasks. He asserts that the organisation is significantly impacted by the association of civil servants and a powerful group of staff councils and equal opportunities

officers (Top Manager, Interview, 07.10.2019). An interviewee reported that the organisation exhibited a strong punitive culture. This aspect is taken up again later in the thesis.

An operative manager described the conditions at the outset of the introduction, drawing out the inert/rigid tendencies that were pervasive.

> At that point it was over, we noticed that. They couldn't follow. In the speed, in that phase, in that, even here, not everything needs to be regulated all the time, that some things just have to be tried out. That you learn by doing. It was unthinkable for them, unthinkable to just do something – how could you just do something? That's not how it is, not how it's written, not how it is in the instructed conduct; we didn't even write out instructions. And all this in an organisation that is massively built on directives. Because it gives them security. Ah, here it says how I am meant to do it. But suddenly it no longer says how I am meant to do it, anywhere. I think we scared too many off, scared them to death. (Operative Manager 1, Interview, 21.10.2019)

Comparative Case: Referencing the Agency for Labour and Social Affairs

The Agency for Labour and social affairs is responsible for processing tasks set out by the German Social Code. For example, it works to balance the labour market. The services are to be deployed so that political goals regarding employment, as set out by the government's social, economic and financial directives, are maintained (Anonymised Source 19, 2004, p. 355). As a comparative case, the Federal Agency for Labour and Social Affairs is referenced as it is broadly linked to the case study and also is a large agency with a structure of decentralised authorities. The Agency is overwhelmingly concerned with applications and providing advisory services. The Agency for Labour and Social Affairs is impacted by heterogenous influences and denotes an institution that is heavily regulated by the law. The institution has to respond to a multiplicity of externally defined tasks and conditions. This means that there is a basic comparability of the fundamental framework in comparison to the context within which Controlling was implemented at the Agency for Migration. Controlling is considered to be very advanced and established at the Agency for Labour. The organisation's executives were brought in to consult on various processes implementing Controlling at other public institutions on account of their expertise. The Federal Agency for Labour and Social Affairs is also considered to be a driving force within the working group on 'Steering and Controlling in Public Institutions'.

3.5.2 Data Collection

The collection of data for the study was based on semi-structured interviews, both for the case study and the expert interviews, participant observations and document analysis.

3.5.2.1 Observations and Clinical Perspective

In the case study, the researcher took on a clinical perspective (as outlined by Schein). This positionality entailed a combination of the role of a researcher and that of a consultant. Busco & Scapens (2011, p. 328) advocate for the role of a 'helper consultant' as this enables study of the distinct complexity of taken-for-granted assumptions, which constitute organisational culture. In examining the context of an implementation, one is likely to observe situations in which resistance and confrontations emerge. Also the reasoning by McMillan & Schumacher (1993, p. 416) goes to show that the chosen research approach is apt for the study of resistance. They argue that "some studies on highly sensitive problems probably could not be done by an outside investigator" (1993, p.416). Participant observation makes it possible to perceive reality as it is conceived of by someone embedded within the case organisation (Yin, 2018, p. 124), granting insight into behaviour, intersubjective relations and motives (Yin, 2018, p. 114). Schein (1991, p. 253) himself emphasises the added value of this research approach for studies of phenomena in organisations. He proclaims that through the impulses and observations of the outsider/consultant, the "manifest side of the culture" can be made visible. The group is encouraged to name values that are implied by the recorded artefacts. In the joint processing, the shared underlying assumptions that lie behind the artefacts and values are identified.

In his role in the case, the researcher was a conceptual input provider for the design of the Controlling system. He had no enforcement capability to make decisions with regard to the conduction of recommendations and concepts.

In his role, he had direct contact with Controllers during the familiarisation phase and managers during their first contact with a Controlling system. The researcher thus had opportunities to record behavioural reactions during the initial contact with Controlling in an organisation without prior experience. The fact that the researcher was able to observe initial contact with Controlling among people who had not previously been exposed to it is considered by the researcher to be particularly valuable in identifying the values and motives of those involved. In his role, the researcher worked with both top management and the operational working level. The researcher, therefore, had the opportunity to observe how strategic management decisions on controlling were made and how these decisions were adopted at the operational level. The researcher realised that the groups reacted differently to the introduction of Controlling. This circumstance led to the need for a group-specific evaluation of the case.

The performance dialogues between operative management and operative leadership and the decentralised entities was novel in this case study. Throughout these conversations, the discussions resulting impulses among the leadership of mid-level management, and the related

reactions by operative management and decentralised units could be observed. These observations by the researcher were the origin for the focus of the research about behaviour and conceptual aspects that triggered this behaviour. The overarching topics regarding behaviour and resistance in the interview guide were derived from the observations. The observed strong resistance attitude and the impact of resistance on implementation were astonishing for the researcher and led to the primary focus on resistance in the interviews. It was vital to the researcher to conduct the research from the perspective of Controlling. His aim was not only to explain the strong resistance that had surprised him with normal change management aspects but also to question and explore the Controlling-specific background as a trigger. In terms of summarising all the questions in the interview guide, it meant that these conceptual aspects and their impact on the individual were also explicitly asked. The interview guide (Appendix C) forms a set of all possible questions on the relevant topics – structured according to the concept, the introduction process, and behaviour. Open application of the interview guide is presented in Section 3.5.2.4.

Theoretical Classification and Limitations

From the perspective of critical management research (following Alvesson & Deetz, 2000, p. 79), "naturally occurring" observations are preferred over lab observations. The method of observation can be seamlessly embedded in the overarching research framework with behavioural theory. Generating insights through observations which grasp world views, convictions and emotions, is instinctive to behavioural science approaches and methods which go beyond traditional research formats. Schein (1991, p. 246) argues that the study of behavioural rituals and highly abstract mental categories such as thoughts, beliefs and feelings requires an approach that extends traditional research methods. He therefore advocates an "electric approach that draws on anthropology, sociology, and social psychology".

The biases and distortions informing the researcher's observations while conducting field work are drawn out extensively (e.g. Merchant & Van der Stede, 2006, p. 130; Swanborn, 2010, p. 162; Yin, 2018, p. 124). The researcher is aware of this problem and attempted to give it sufficient consideration throughout the discussion and analysis. Thanks to the chosen approach of triangulation with interviews in various groups as well as the supplementation of expert interviews, the issue of distortions is addressed. Even when the researcher's aim was to enable a critical yet objective study by Triangulating on various levels of the study, he remains conscious of the ongoing impact of his subjectivity. This consciousness alone is the necessary first step for facing the hurdle posed by personal predispositions. As stated by Alvesson & Deetz (2000, p. 80):

"Good research acknowledges that there is a researcher making an immense number of choices affecting the research results […] and also struggles with the problems of personal [...] bias or idiosyncrasies". In observational contexts, the researcher positioned himself defensively and also held back his observations and experiences when discussing/presenting the case in the study at hand.

3.5.2.2 Case Interviews: Approach and Conduction

Approach Case Interviews

Interviewing provides insight into the context informing a person's behaviour and thereby offers a way for researchers to understand the meaning of that behaviour (Seidman, 2013, p. 19). Conducting case interviews is standard practice in case studies and thus relevant to the study of implementation barriers. The cases examined in depth in the literature review were also grounded by interviews.

The chosen interview style is based on a classification of four groups (Top Manager, Controlling Leadership, Controllers and Operative Managers. An analysis from multiple perspectives substantially increases the significance of the study and facilitates the formulation of new theories derived from a consolidation of the convergent empirical positions (Eisenhardt, 1989, p. 538). In the case study at hand, the juxtaposition of Controller and leadership allows for an analysis of the divergent perceptions of the sender and the recipient of management impulses. In addition, it is valuable to compare top management's perception with the practical insights held by operative staff.

Conduction of the Case Interviews

A total of ten case interviews were conducted. Four interviews, that had initially been intended as expert interviews, were ultimately also considered in the case study as the respective interviewees were involved with the Federal Agency for Labour and Social Affairs. All participants held impactful positions during their involvement with the introduction of Controlling at the Federal Agency for Migration. The interviews were conducted using a semi-structured interview guide, presented in detail in the concluding Section. The case interviews and the expert interviews were conducted openly. The selection of questions (from all the available questions) was adapted to the various groups (see below). The interviews were correspondingly shorter when it came to operative managers, as the focus was on how they perceived the introduction. Furthermore, a detailed discussion on the content of the Controlling instruments was not conducted with them. The course of the interview was always adapted accordingly, and the interviewees were given the

opportunity to set their own priorities. The individual interview style is reflected in the duration of the various interviews, ranging from 41:13 to 2:26:10. The structure of the interviews (open questions before closed questions) is presented in Section 3.5.2.4.

The interviews in the case study were conducted among four groups:
▪ Top Management/Top Managers
▪ Controlling Leadership
▪ Controllers
▪ Operative Management

A division into groups is methodologically advised since experts of the roles have different knowledge and offer a distinct contribution to answering the research questions (Froschauer & Lueger, 2020, p. 58). For the study at hand, this distinction enabled a holistic view of the implementation at the case organisation. The managerial decisions and rationales as well as operative interactions were grasped. Since knowledge, particularly relating to internal structures and processes, is found not only on the executive level, the case interviews were not limited to this level but rather were conducted across organisational ranks (Meuser & Nagel, 1991, p. 443). The formed groups served as the basis of the subsequent analysis. They enabled an analysis of behavioural patterns with a consideration of group similarities along with the overarching analysis of group differences (Eisenhardt, 1989, p. 540).

Case interviews			
Top management	Top manager	▪ Head of the federal agency for migration and head of the federal agency for labour and social affairs ▪ Initiator of several controlling implementations in the public sector
Controlling Leadership	Controlling Leadership 1	▪ Head of Controlling-department in the Agency for Labour and Social Affairs ▪ Responsible for steering-committee during the introduction of controlling in the Agency for Migration
	Controlling Leadership 2	▪ Head of Controlling-Department in the Agency for Labour and Social Affairs ▪ Head of the central Controlling unit at the Agency for Migration
Controller	Controller 1	▪ Controller in the Agency for Migration since the start of the Controlling in Agency for Migration ▪ <2 years of professional experience as controller in a public administration
	Controller 2	▪ >30 years of professional experience in multiple public administrations ▪ No previous controlling experience
	Controller 3	▪ >5 years professional experience in multiple public administrations
	Controller 4	▪ 20 years experience as a controller and manager in another public organisation
Operational Leadership	Operational Manager 1	▪ Operative manager in the Agency for Migration during the implementation ▪ >10 years of managerial experience in multiple public administrations
	Operational Manager 2	▪ Operative manager in the migration during the implementation with responsibility for decentral branches ▪ >10 years of managerial experience in public administration
	Operational Manager 3	▪ Unit leader for a decentral branch in the Agency for Migration ▪ >10 years of managerial experience in Agency for Migration

Figure 18: Overview of Case Interviews

Among leadership, interviewees were selected based on their influence in the introduction of Controlling. On the operative level of Controllers and operative management, interlocutors were chosen according to how much they had to say about the process. Winning over the Top Manager for the study was particularly significant as his position as an initiator of three Controlling implementations offered an extensive perspective which helped situate the case at hand. In addition, this allowed for the intersection with politics to be addressed by the study. Controlling Leadership can be seen as a subgroup of Controllers. Their distinctive contribution is their critical reflection of both the Controlling department and top management. Questioning Controllers and operative management was at the centre of the operative study of Controlling. Controlling occurs where leadership and Controllers converge. To investigate the Controller group, four interviewees contributed to the study. This number indicates a fairly high degree of participation, as a total of only seven to ten people were working in Controlling at the time, a number which includes short term assistants. Only three interviews with operative managers could be conducted. Despite extensive efforts and references from other interview participants, no further operative managers wanted to participate in the study. This may imply the existence of reservations regarding Controlling, a circumstance which is fleshed out in the subsequent analysis of resistance. Interviews with operative leadership were shorter than others, with a duration of about 45 minutes. This can be explained by the principally contrary focus of the interview and by the fact that for example the thematic discussion of instruments did not take up much space. The primary goal of these interviews was to understand how the introduction of Controlling was perceived. The interview guide was adjusted and shortened to meet this end.

Table 1: Overview of Conducted Case Interviews

No.	Interviewee	Group	Format	Date	Length
1	Controlling Leadership 1	Controlling Leadership	in person	28.09.19	1:39:57
2	Controller 3	Controllers	in person	28.09.19	1:05:23
3	Controller 2	Controllers	in person	24.09.19	0:46:59
4.	Top Manager	Top Management	in person	07.10.19	1:14:12
5.	Controller 1	Controllers	in person	04.10.19	0:41:13
6.	Operative Manager 1	Operative Management	in person	21.10.19	2:26:10

7.	Operative Manager 2	Operative Management	in person	28.10.19	0:57:45
8.	Controlling Leadership 2	Controlling Leadership	phone call	29.01.20	1:07:36
9.	Controller 4	Controllers	in person	09.03.20	1:28:29
10.	Operative Manager 3	Operative Management	phone call	28.04.20	0:48.35

Theoretical Classification and Limitations

The insights which researchers gain from a case study are informed and impacted by their personal conception of participants and their views of social reality (Scapens & Roberts, 1993, p. 3). In reference to a thesis' aim of conducting critical management research, Alvesson & Deetz (2000) note the "context-dependency" of interviews and refer to the concepts of self-censorship and restraint in the face of organisational problems (p. 195).

The presented issues are addressed by triangulation on the various levels. The study demonstrated that even within a single level's focus group, divergent conceptions of the same circumstances and processes persisted. These noteworthy features are discussed in the analysis. An attempt is made to explain idiosyncrasies in a wider context and deduce corollaries (an example from the analysis of Controllers: a Controller with a background as an Operative Manager had a differing perception from one who did not have operative experience).

3.5.2.3 Expert Interviews: Approach and Conduction

Approach Expert Interviews

Meuser & Nagel (2002, p. 259) define an expert as "someone who holds responsibility for the design, implementation or control of a solution or someone who has privileged access to information regarding the relevant groups, social affairs or decision-making processes"[111]. Pfadenhauer (2002, p. 116) judges an expert to be a person with extensive knowledge who is competent in making problem solving decisions. The status of an expert is determined in relation to their research field (Meuser & Nagel, 1991, p. 443).

Following Liebold & Trinczek (2009, p. 37), the questioning of experts in an interview using an interview guide reveals (an orientation towards) a distinct slice of reality. In order to address this, experts from science and practice were specifically involved. By differentiating between these two groups in the analysis, the practical relevance of scientific theses can be specifically classified. It can also be used to draw conclusions about the extent to which the practical problems correspond

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[111] In the German context, the contribution by Michael Meuser and Ulrike Nagel (1991) is considered instructive for establishing the expert interview as a methodological procedure (Döring & Bortz, 2016, p. 375).

to the problems assumed by science. This also helps to emphasise the usefulness of management accounting research for practice as called for by Bromwich and Scapens (2016, p. 5).

Conduction of the Expert Interviews

A total of eight overarching experts were interviewed, four of which, as noted above, are treated as case informants in line with the case study on account of their involvement with the Federal Agency for Migration. The interviews were conducted in two blocks, between 28.09.2019–18.10.2019 and 29.01.2020–24.03.2020. On average, the interviews took 1,5 hours.

Following Gläser & Laudel (2010) the number of necessary interviews can be determined in reference to the distribution of required information among the experts as well as the necessity of empirical validity. Without stating the concrete number of expert interviews necessary to assure the credibility of the collected empirical data, Gläser & Laudel (2010) note that the more interviews and sources are included in research, the higher the empirical credibility will be (p. 104).

Overarching experts		Practical experience	Research
Prof. Dr. Dr. Jürgen Weber WHU - Otto Beisheim School of Mgt.	▪ Head of the working group "Management and Controlling in Public Institutions" ▪ >50 publications on controlling in public institutions	✓	✓
Prof. Dr Bernhard Hirsch Bundeswehr University Munich	▪ Head of the working group "Management and Controlling in Public Institutions" ▪ >50 publications on Controlling/Management in Public Institutions and Behavioural Accounting	✓	✓
Prof. Dr Robert Scapens Manchester Business School	▪ Co-Founder of Management Accounting Research ▪ Conceptualizing Management Accounting Change in the Scapens-/Burns-Framework		✓
Dr. Susanne Zubler BCG, Federal Ministry of Finance	▪ Deputy Head of Strategic Planning at the Federal Ministry of Finance (Switzerland) ▪ Principal at the Boston Consulting Group with focus on 'goal-oriented management in public authorities'	✓	✓
Dr. Klaus Schuberth Federal Employment Agency	▪ Head of Controlling in the Federal Employment Agency ▪ Head of the task force for the reorganisation of the Controlling at the Federal Ministry of Defence	✓	✓
Expert 6 Top Manager	▪ Head of the federal Agency for Migration and head of the Agency for Labour and Social Affairs ▪ Initiator for several controlling implementations in the public sector	✓	
Expert 7 Controlling-Leadership	▪ Head of Controlling-department in the Agency for Labour and Social Affairs ▪ Responsible for steering-committee during the introduction of controlling in the Agency for Migration	✓	
Expert 8 Controlling-Leadership	▪ Head of Controlling-Department in the Agency for Labour and Social Affairs ▪ Head of the central Controlling unit at the Agency for Migration	✓	

Figure 19: Overview of Expert Interviews

Expert interviews are said to reveal a large amount of information and are dependent on the quality of the experts (Dorussen, Lenz & Blavoukos, 2005, p. 333). The selection of experts thus was handled with care. The interviewed experts either had a research focus in Controlling in public institutions or had first hand experience therein, having held a prominent role in at least two implementations within the public sector. A balance between researchers and practical experts seeks to secure the presence of both perspectives in this study. The interviews with practical experts are helpful to facilitate a nuanced analysis of the case, since such participants can reference their past experience and offer comparative insights regarding Controlling

implementations in other organisations. For example, the Top Manager who initiated the introduction of Controlling at the Federal Agency for Migration had previously led an implementation at the Federal Agency for Labour and Social Affairs and had advised a revision of the Controlling system at a Defense Agency.

The interviews with the founding members of the working group on Steering and Controlling in Public Institutions', Prof. Dr. Dr. Jürgen Weber and Prof. Dr. Bernhard Hirsch, were conducted to gain a broad overview of the progress of implementations of Controlling in Germany and to evaluate specificities of the German public sector. Thanks to the efforts of the working group, both interview partners could assess the progress of Controlling efforts as well as situate the case study in relation to other federal implementation-cases of Controlling. Their scientific expertise is demonstrated by their manifold publications in the field, dating as far back as the early 1990s in Weber's case.

To facilitate a detailed analysis of the identified Controlling barriers, an interview with Prof. Robert Scapens was conducted. Prof. Robert Scapens does not focus on the public sector. Nonetheless, his contributions regarding resistance to management accounting are valuable to the study at hand. The aim of the interview was also to gain a more in depth understanding of the public sector in the UK. Scapens is considered a leading researcher in management accounting research (Parker, 2012, p. 62). An interview was also conducted with Susanne Zubler, an expert with practical experience in Controlling implementations in Switzerland, who additionally has extensive insight regarding the development of Controlling in Germany thanks to her work as a consultant. Furthermore, she possesses scientific expertise in the field of public sector Controlling due to her doctoral research on the topic with the Wissenschaftliche Hochschule für Unternehmensführung (WHU).

Table 2: **Overview of Conducted Expert Interviews**

No.	Interviewee	Reference	Format	Date	Length
1	Expert 7 (anonymous)	Expert 7	in person	28.09.19	1:39:57
2	Susanne Zubler	Expert 4	phone call	05.10.19	1:37:39
3	Expert 6 (Top Manager)	Expert 6	in person	07.10.19	1:14:12
4.	Robert Scapens	Expert 3	in person	16.10.19	1:32:23

5.	Jürgen Weber	Expert 1	in person	18.10.19	1:45:40
6.	Bernhard Hirsch	Expert 2	in person	29.10.19	0:51:08
7.	Expert 8 (anonymous)	Expert 8	in person	29.01.20	1:07:36
8.	Klaus Schuberth	Expert 5	phone call	24.03.20	0:59:00

Before each interview, the interviewee was given the option of having their contribution anonymised. For each interview, permission to record the interview was requested. Each interviewee consented to having the conversation recorded. These recordings of the interviews were later transcribed. Expert interviews are commonly conducted in reference to a set out trajectory (Döring & Bortz, 2016, p. 360). Liebold & Trinczek (2009, p. 32) denote a silent consensus on the fact that expert interviews are guideline based interviews in nature.
The existing limitations in the use of expert interviews are explained in Section 3.4.3.

3.5.2.4 Interview Method: Semi-Structured Interviews with Interview Guides

The in-depth interviews in line with the case study and the expert interviews were conducted according to a semi-structured interview guide, which contained open and closed questions. The interview guide's trajectory was kept flexible, so that the interviewees had space to expound on certain issues and place their own emphasis in their respective interviews (Liebold & Trinczek, 2009, p. 32). Critical management research preferences "loosely structured" interviews (Alvesson & Deetz, 2000, p. 79). This approach was heeded as the employed interview guide set the framework of the conversation, but did not predetermine every question, allowing rather for questions to be adjusted to the interviewees' experience and responses.

The interview guide was developed iteratively throughout the research period – according to critical theory, the conduction of interviews is an continuously evolving process. As shown above, this meant that the interview guide, as found in Appendix C, is a set of relevant questions. It should include complete coverage of all conceptual aspects of Controlling implementation and take into account the resistance and behavioural aspects. The four overarching thematic chapters and their thematic Sections formed the starting point for the broad structuring of the questions in the interviews (e.g. the thematic Section on controlling instruments was not relevant for operative managers). The selection of questions was oriented towards the respective groups, whereby an individual conduction – according to the previous experience and the focus of the interview participants – was also given within the groups.

The open-ended nature of the expert and case interviews was ensured through the use of open-ended questions (Meuser & Nagel, 1991, p. 449, Gläser & Laudel, 2010, p. 115; Helfferich, 2011, p. 179; Bogner, Littig & Menz, 2014, p. 24; Mayer H. O., 2013, p. 37). Topics were always introduced with open questions in order to capture the initial, unbiased assessment of the interviewees. These open questions also formed the basis for subsequent data analysis through coding. In-depth interviews aim at reconstructing experiences so that the significance of the described events can be investigated. Some participants require more direction than others when reproducing their experience (Seidman, 2013, p. 91–92), which is what the semi-structured format aimed to facilitate. To take this into account and to encourage people to reflect on their experiences during implementation, closed questions were added to the open questions. In the following displayed structure of the interview guide, this approach is illustrated with an example.

It is also possible to give interviews more of a set structure by fleshing out the interview guide, utilising dedicated questions and stimuli. The interviews were executed with high sensitivity to maintain the primarily inductive character of the study. Kruse (2015, p. 204) notes that dedicated questions and stimuli must be posed in a response-generating way. Despite Liebold & Trinczek's (2009, p. 38) assertion that expert interviews do not entail closed questions, a complete ban of closed questions can not be assumed.

Explorative expert interviews are ideally conducted in an open-ended way so that broad insights can be garnered from the conversation (Bogner, Littig & Menz, 2014, p. 24). The use of an interview guide is often critiqued in qualitative research. Researchers have their own interests and there is a risk of manipulation or bias through the interview guide (Seidman, 2013, p. 94). This researcher is conscious of these limitations and they were addressed through consistent open interviewing, adapting the questions to the respective course of the interviews and the use of multi-level triangulation, as previously discussed.

Interview guides have a dual function: They enable the structuring of the thematic field. and offer a concrete tool through which to collect data. Even before data collection, the interview guide constitutes a significant instrument in the research process (Bogner, Littig & Menz, 2014, p. 27). With the use of an interview guide, the comparability between interviews is secured and a structuring of the emergent data is enabled (Mayer H. O., 2013, p. 37). In the study, the analysis of data was thus linked to the interview guide itself.

Structure of the interview guide

The core elements of the interview guide are presented below. The complete interview guide can be found in Appendix C. The interview guide consists of six thematic Sections (each with an

introduction and conclusion). The centre is formed by four themes, each of which is subdivided into further areas of specification. The questioning generally followed the same structure within each theme.

Analysis of Instruments
- Current status and approach to implementation in order to grasp the context
- Reactions and resistance
- Assessment of statements
- Assessment of attributes in reference to potential causes for resistance or barriers

Examination of Resistance (in the Controlling organisation to instruments or transparency):
- Consequences of resistance
- Types of resistance
- Causes
- Assessing the intensity
- Impact as a barrier for Controlling
- Measures

The interview guide comprises a total of 86 questions. These consist of 65 open questions, 16 evaluative questions and 5 closed questions. Through the open questions, interviewees can describe experiences without preparing in advance. The closed questions enable an evaluation and comparison of results. The closed questions are purposeful queries as to whether certain phenomena were observed during the implementation. These inquiries aim at encouraging the interviewee to reflect on their experience and potentially jog their memory regarding events of which they were previously unaware.

A selected example:
(Question 22) Throughout their introduction, were you aware of the misdirected use of key figures, such as creaming effects ('raisin picking') or gaming strategies?
Further closed questions are question 36, 74, 76 and 77.

Such follow-up-questions were always left to the end of a thematic section in order to avoid impacting the responses given by experts. 16 further questions with evaluative scales were used in order to clarify the specific relevance certain conceptual aspects had as an implementation

barrier. The evaluative questions enabled a more precise assessment of intensities and dependencies. This was particularly significant for specifying the impact and cause of resistance across various levels. The various evaluative questions were posed after open questions and served to conclude each thematic Section.

Questions and Interpretations regarding Resistance are presented as an example.

The topic is launched with an open question:

(Question 68) What resistance arose in relation to the implementation of Controlling?

(Question 69) Which groups of people demonstrated significant behavioural change in line with the introduction of Controlling? To be specified upon request: top management, mid-level management at the head office, operative management in decentralised branches, operative staff

How high do you rate the intensity of resistance among the aforementioned groups on a scale of 1-7 (1 = very high; 4 = neutral; 7= very low)?

Top Management

Very High	☐	☐	☐	☐	☐	☐	☐	Very Low

Additional categories: mid-level management, decentralised operative management, operative staff, political boards, Controllers

(Question 70) Which types of resistance did you experience in this context? Did you witness a form of passive resistance, lethargic behaviour or hesitation? To be specified upon request: e.g. delays, blockages/suppression

Question 71) If resistance was noted: Which reasons/causes for resistance do you identify on each organisational level? Can you attribute the given reasons to specific groups of people?

(Question 72) How do you evaluate the following aspects in reference to their significance as a cause of resistance to the introduction of Controlling (1 = very relevant; 4 = neutral; 7= not relevant)?

Attachment to the Familiar							
Overwhelming Subject Matter							
…							

This inquiry included a total of 19 potential reasons/factors causing resistance.

The relevance and impact of individual factors were assessed in order to enable a multidimensional analysis and conclusion. This format ensured, on the one hand, that the relevant data points and information could be compared and, on the other hand, that detailed explanations and interconnections could be adequately identified. The quantitative data was collected by using a seven-step bipolar rating system – the context-specific semantic differentia. The semantic differential scale was used in a context specific form. With a universal semantic differential as a starting point, context specific adjustments could be made and different adjectives could be inserted in polarity profiles (Döring & Bortz, 2016, p. 277). The contextualised format was suitable for the study of a certain object's impact (Mayer H. O., 2013, p. 89). The study is limited to the use of sets of adjectives (very important – unimportant; very relevant – not relevant). From this, different conclusions can be derived. An acceptance problem arising from overly complex categories as is the case in a universal semantic differential (Döring & Bortz, 2016, p. 277; Mayer H. O., 2013, p. 89) can thus be prevented.

The use of seven steps is common practice in such research (Mayer H. O., 2013, p. 89) and can be traced back to the proposal by Osgood, Suci & Tannenbaum (1957, p. 85). Osgood, Suci & Tannenbaum (1957, p. 85) noted the balanced distribution across the scale. "Over a large number of different subjects in many different experiments it has been found that with seven alternative all of them tend to be used and roughly, if not exactly, equal frequencies" (Osgood, Suci & Tannenbaum, 1957, p. 85).

Experience of the Interview Guide / Semi-Structured Interviews

Emphasis was set individually in the interviews, based on previous experience and the interviewee's role in the implementation process. It was ensured that certain fundamental questions, such as those regarding experiences with resistance and evaluations of such resistance, were included in every interview. This secured an extensive basis of data from which to derive nuanced conclusions. The interview guide was not rigidly enforced and the qualitative demand of open-ended research (Mayer H. O., 2013, p. 37) was heeded. This is also evident in the varying length of interviews. The entirety of questions were only posed in the expert interviews

with Zubler, Weber and Controlling Leadership 1. The interview with Operative Manager 1 was almost completely removed from the intended trajectory – as set out by the interview guide – on account of the direction the conversation took. The framework of questions was the foundation for both the case interviews and the expert interviews. In the case interviews, queries intended for Experts, which looked to capture the background and Controlling concept relevant to their case, were omitted (e.g. Question 18 'How were the first key figures introduced in your organisation? How many key figures did you initially draw on for management?')

3.5.2.5 Document Analysis

The document analysis is based on the evaluation of two types of documents: Basic papers on controlling formats and press releases/political enquiries. The basic documents comprise Controlling-formats, Controlling-evaluations and overarching management documents. These documents constitute the artifacts that determined Controlling in the Federal Agency for Migration by either setting out the conceptual design or, in the case of evaluations, facilitating dialog between a Controller and managers (e.g. calculation of targets, definition of key figures) Thanks to these documents, insight is granted into the fundamental conceptual considerations and the approach taken in the process of implementation. This refers predominantly to conceptual determinations made before the researcher has been involved in the implementation.

In addition, official press reports regarding the time of implementation are assessed in order to understand stakeholder reactions. This also included enquiries from politicians, in which the responsible ministry had to provide information on how the refugee crisis was handled by the Agency. In these publications, aspects or problems during the introduction of controlling were also mentioned. These substantive problems were taken into account in the presentation of the implementation barriers. On account of the sensitive nature of the case study at hand, these reports have been anonymised.

3.5.3 Analysis of the Case Study

In this case study, the methods of interviews, observations and document analysis were used to collect data and answer the research questions.

3.5.3.1 Methodological Discussion on the Evaluation f

The evaluation of case and expert interviews as well as participant observations was conducted according to Mayring's qualitative content analysis. The interviews were processed

using the programme MAXQDA. In addition, key insights and qualitative questions were documented and assessed in Excel (the evaluation can be found in Appendix F).

The procedure for the qualitative content analysis and the other analyses that were carried out is illustrated in Section 3.5.3.2.

Drawing on qualitative content analysis, an inductive approach, drawing out the "thematic significance of documents through data-led, stepwise coding" was engaged. The thematic significance of documents is represented in terms of the overarching, verbally ascribed codes and categories (Döring & Bortz, 2016, p. 541). The coding for the qualitative content analysis itself followed stringent rules, which is why this procedure ensures the process can be intersubjectively reviewed (Mayring & Fenzl, 2019, p. 635). Throughout the first steps, the procedure remained qualitatively interpretative, which allowed for latent themes and subject matters to be revealed (Mayring & Fenzl, 2019, p. 633).

The approach by Mayring is the most commonly used form of qualitative content analysis in German research. This method matches the conventions of qualitative content analysis as set out by Hsieh & Shannon (2005) (Döring & Bortz, 2016, p. 542). Methodologically, qualitative content analysis is situated between the poles of genuine qualitative text analysis (i.e. hermeneutic interpretation, grounded theory) and quantitative social research methods (i.e. theme, frequency or contingency analysis), wherein it usually employs a quantitatively-oriented method (Froschauer & Lueger, 2020, p. 92; Döring & Bortz, 2016, p. 541). Therefore it is the view of the researcher, that this makes the approach particularly apt for studying problem statements from the perspective of behavioural science. The intersection between qualitative and quantitative analysis is a valuable methodological approach, according to Mayring (2019, p. 13), for the evaluation of texts in a "systematic, research question driven, theory-led and rule-based" manner. Despite the closeness to grounded theory, marked by an open-ended and exploratory character, qualitative content analysis sets itself apart through its research question driven nature. "The textually analytical problem statements [...] are derived from the overarching research question of the set research" (Mayring, 2019, p. 3). On account of the researcher's eight year experience as a Controller in the public sector and the knowledge gained, targeted questions for the in-depth study of this topic and circumstance could be formulated.

The accuracy of attributing qualitative/deductive traits to qualitative content analysis has been called into question by various scientists.[112] Oevermann (2002, p. 21) assesses that the procedure of qualitative content analysis follows subsumptional rather than reconstructive logics.

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[112] On account of the study's qualitative character, only the critique of the qualitative features is presented. Critique regarding the quantitative aspects of Mayring's method, such as that by Lamnek in Mayring (2019, p. 6), is omitted.

He critiques that the procedure is nonetheless classified as qualitative, as a text is only evaluated following subsumptional logics and textual passages are directly allocated.[113] Mayring (2019, p. 6) rejects this critique by referring to the iterative and circular nature of the method. By constructing categories in an inductive manner, new categories can continuously be added. Only in the final determination of a category does the assertion by Oevermann apply. Gläser & Laudel (2010, p. 199) critique that the approach foregrounded by Mayring predominantly analyses frequencies. In an inductive development of categories, the formulated system of categories can be derived as a standalone response to the research question without having to consider frequencies, according to Mayring (2019, p. 6). Nonetheless, frequencies are often a pivotal source of information. Since this thesis uses an approach which includes triangulation to answer to the research questions, the above methodological critique is of secondary importance.

3.5.3.2 Procedure for Conducting the Analysis

The method of qualitative content analysis is primarily applied to evaluate the open-ended questions of the interview guide as well as the field notes from participant observation. Positioning the open questions before the closed questions enabled a comparative content analysis and allowed for the derivation of barriers.

Basis for analysis: transcription of the Interviews

To form the basis of the subsequent analysis, all the interviews were transcribed. They were transcribed completely and without prior consolidation. By transcribing the complete interviews, the research insights are traceable and qualitative content analysis is made possible. The system of transcription was the same for all interviews. The interviews were transcribed verbatim. The content was not corrected, meaning that mistakes such as grammatical or syntax errors were included. The transcription encompassed filler words but excluded vocal fillers (Claussen, Jankowski & Dawid, 2020, p. 49). A consideration of pauses, tone or other paraverbal features is not relevant to the qualitative content analysis (Mayer H. O., 2013, p. 47), which is why these were not incorporated into the transcription. Distinct linguistic characteristics were also not considered. This follows the position by Helfferich (2011, p. 162), who states that such linguistic

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[113] Processes based on subsumptional logics follow the structure of scientific logic: A hypothesis is derived from theories, which is operationalised through variables in measurement instruments. This is tested in random samples for reliability and validity. Confirming or refuting results are generated (Oevermann, 2002, p. 20). Processes based on reconstructive logics aim to present reality in an authentic way. Theories in reconstructive approaches present the convergence of reconstructed cases as the coagulation of reconstructed cases (Oevermann, 2002, p. 21).

analysis is necessary only if it is relevant to the respective field of research and concludes it is not in the case of organisational research.

Appendix D contains a transcription of a particularly valuable case interview (Controlling Leadership 1) and expert interview (Jürgen Weber). If required, further transcriptions (incl. translation) can be made available.

Conducting the Qualitative Content Analysis

Mayring (2015, p. 86) divides qualitative content analysis into three different techniques which each serve their own purpose.[114] For the analysis of this study, the inductive construction of categories was employed. This constitutes an adjusted form of the summarising content analysis that excludes the steps of paraphrasing and generalising (Mayring & Fenzl, 2019, p. 637). These two steps of the summarising content analysis, paraphrasing and generalising, are disregarded in the study at hand. Mayring (2019, p. 9) argues that the summarising process is only instructive when working with fairly homogenous texts. However, the transcribed interviews in this study are heterogeneous because they concern different groups (Top Manager, Controlling Leadership, Controllers, Operative Managers), which is why no summary is made. Bogner, Littig & Menz (2014, p. 80) judge that determining which information is less relevant should only occur at the stage of interpretation. Methodologically, the categories derived inductively emerge directly from the material.

At the start of the theory-led construction of categories, selection criteria is determined to establish which material should serve as the basis of the defined categories and which passages do not pertain to the research topic and can be excluded (Mayring, 2015, p. 86–87). The selection criteria „Fehler, Probleme und Hürden" ("Errors, problems and hurdles".) were used for the study. Additionally, the level of abstraction of the categories was already determined at the beginning of the study in accordance with Mayring (2015, p. 86–87).

The coding respective category definition was carried out in the MAXQDA programme. The categories "Missing explanations – employee was not taken along/included in the process " and "Controlling as monitoring ('*Kontrolle*') can be found in Appendix E. The following screenshot from the MAXQDA programme shows the categories that were formed:

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[114] Summary; Inductive Construction of Categories; Close Contextual Analysis; Broad Contextual Analysis; Formal Structure; Thematic Structure; Typification; Scalar Structure (Mayring, 2015, p. 86).
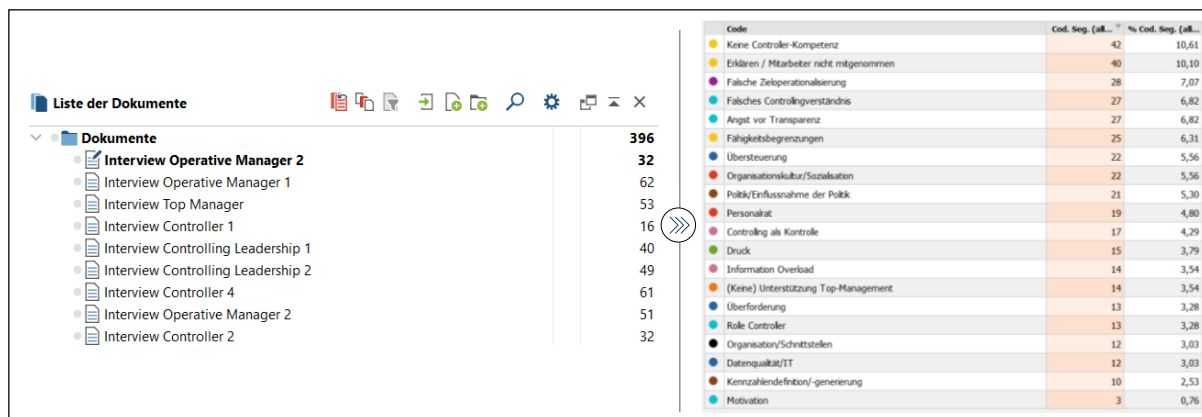
Figure 20: Category Definition in the Qualitative Content Analysis

In total, 20 categories were established, which were then derived into 4 upper categories. The categories were adjusted iteratively and refined continuously after the first set of interviews. The system of categories can be supplemented with new inductive categories continuously until the last bit of text is processed (Mayring & Fenzl, 2019, p. 637). This possibility was exploited, and the categories were developed iteratively. This was particularly valuable, as the different groups also reflected different perspectives, and thus, a variety of insights were gained continuously and incorporated into the category system.

The result of the inductive construction of categories is a system that is tethered to concrete text excerpts (Mayring, 2015, p. 86). The following screenshot shows the developed category system with the derived upper categories:
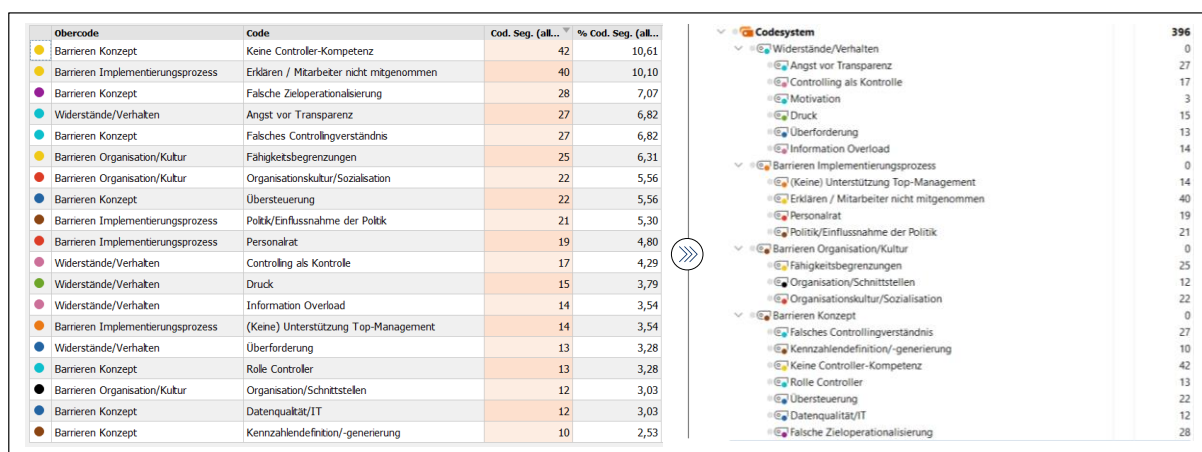
Figure 21: Development of the Category System

In addition, the qualitative frequency of the categories was evaluated, as proposed by Mayring (2015, p. 86). The evaluative queries posed subordinately in the semi-structured

interviews, regarding the relevance and significance of various aspects, were charted in an Excel table. A selection of the evaluations of this analysis is attached in Appendix F.

Capturing Participant Observation

The participant observation was analysed primarily by incorporating individual documentations ('Protokolle') of the performance dialogues. In line with the performance dialogues – procedurally detailed in Section 4.3.1– Controlling protocolled the content of each conversation in order to back reference them during the next dialogue. The documentation forms of the performance dialogues thus form a basis upon which to systematically understand and evaluate the topics of conversation. The standard form for documenting the performance dialogues was supplemented with further points to form an observation form ('*Beobachtungsprotokoll'*) that was included in the content analysis.

The following points were added:

- Atmosphere in the meeting
- Reactions to goals/key figures
- Resistance encountered (yes/no)
- Type of resistance
- Level of the person who showed resistance
- Behaviour of the leader of the performance dialogue

This form for recording the fieldnotes enabled the observations to be structured and helped the researcher to record the observations in a consistent manner. Additionally, further individual conversations between the researcher and the operational manager as well as personal observations were documented in the same way. A short memo was used to document the conversation/observations by recording the occasion and the above-mentioned points of the observation form (if they occurred).

The evaluation unfolded by incorporating this documents into the qualitative content analysis, meaning that both types of documents were evaluated with regard to the same codes from the qualitative content analysis (see Chapter 3.5.3.2). Moreover, a separate examination of individual trajectories traced through a division's performance dialogues over time was conducted.

Document Analysis

In the document analysis, as presented in Section 3.4.2, fundamental artefacts were evaluated to represent the actual situation in the Agency for Migration. This as-is analysis of the Agency for Migration refers to two aspects: (1.) conclusions regarding the conceptual groundwork and the

given approach to implementation (2.) evaluation of media reports and political enquiries with regard to problems in the Agency for Migration. By comparing the basic conceptual considerations and the approach in the introduction with the state of the art in the management accounting controlling literature, it was possible to draw conclusions about particular behavioural responses. Examples of this analysis are the number of recommended key figures and the reporting frequency – both aspects were compared with the approach in the Agency for Migration. If this basic conceptual consideration corresponds to the recommendation of the practical literature and if resistance nevertheless arose (e.g., with regard to the number of key figures), this was cited as a finding (in Chapter 4) in the thesis. The evaluation of the media reports and especially the political enquiries made it possible to reconstruct the problems in the case organisation. Through the evaluation of the documents, it was possible to understand in particular the problems at the political level as well as the views and motivations of the staff council. By reviewing these reports, it was possible especially from a content or conceptual point of view, to analyse the barriers and problems in executing the performance dialogues and the pressure exerted in greater depth. The document analysis is not part of the qualitative content analysis, but, rather, an evaluation consists of an individual examination of documents.

3.6 Ethical Considerations

There are two ethical concerns of significant importance to the study at hand: the implications of data collection on the political/topical, organisational and personal level as well as the researcher's personal involvement in the case organisation.

Data collection on a Political, Organisational and Personal Level

The Organisational Level

Top management consented to having the study conducted in the organisation. A publishing of research results was also agreed to. Nonetheless, the case study and the comparative organisation have been anonymised in order to respect the sensitive nature of questions regarding the organisation's development, socialisation and limitations. In order to prevent inferences on the organisation's identity, public articles discussing the implementation at the case organisation have also been anonymised.

The Personal Level

The primary ethical imperative in conducting social-scientific research is that no harm may come to any participants (Gläser & Laudel, 2010, p. 52). In studying implementation barriers, harm to someone's career or socio-economic harm are relevant. Questions regarding views on superiors, including evaluations of their abilities and performance, could be used against an interviewee (Warwick, 1982, p. 104). Thus, anonymisation occurs on the personal level. Efforts are made to prohibit the identification of any individuals. Due to the personal involvement of Experts in the case study, they are anonymised as well. To respect interviewee's interests, they were made aware of the fact that they could at any time withdraw from the study or withhold answers to any questions. For this purpose, the interviewees were sent a participant information sheet on the background to the study and the legal basis, information on the publication, as well as the data protection declaration (both forms are attached in Appendix A). A consent form was signed by the participants to document their agreement. Due to the anonymity of the case study, only an example of a consent form of an Expert is attached in Appendix A.

The Political/Topical Level

The topic of asylum, particularly the relevant human rights aspects, is not discussed. There is no analysis directed at circumstances involving individual refugees, specific asylum cases or similarly sensitive domains.

Personal Involvement in the Case Organisation

Having the researcher be personally involved in the case organisation has been deemed a particularly instructive way to garner insights and is generally lauded within a 'critical approach'. Nonetheless, ethical issues arise regarding the access to sensitive data, the researcher's bias as a member of the organisation and manipulation by the researcher. When conducting research as an inside-researcher, the ethical dilemma arises that the researcher, as a member of the organisation, has access to sensitive information especially regarding resistance and conflict. Access to potentially dangerous, politically-influenced information may affect the research negatively (Coupal, 2005, p. 7). Through the overarching approach of triangulation and the insurance of complete anonymity, the ethical concerns regarding data collection are addressed. Apprehension regarding the researcher's embedded position within the organisation, and the resulting power relations and insight (Coupal, 2005, p. 6), was not particularly relevant throughout the study at hand. While the researcher was engaged at the Federal Agency for Migration, his competencies remained under the authority of the Agency for Labour and Social Affairs.

On account of personal relationships to participants, the barrier between research and practice blurs, complicating the mechanisms of ethical review mandated by research (Roth, 2005, p. 2). According to the researcher, this applies predominantly in cases where former colleagues are interviewed and their limitations and mistakes are evaluated. A further hurdle of data collection was that observations occurred in situations where the role of the researcher was not explicitly pronounced. The relevant actors were all made aware of the fact that research was being conducted. However, since the research unfolded over the course of about six months, it is likely that the presence of the researcher was not constantly on the forefront of people's minds.

Furthermore, the danger remains that the researcher's personal interest or predispositions skewed the direction of the interview structure (Seidman, 2013, p. 94) or swayed participant observation (Yin, 2018, p. 114). The approach of participant observation helps mitigate ethical concerns regarding feigned behaviour. Kelman (1982) argues that participant observation reveals fallacies, even though misrepresentation and misinterpretation are common (Kelman, 1982, p. 71). The researcher affirms that the collected data and the resulting analysis have not been subject to manipulation.

3.7 Summary and Conclusion

The Chapter on research philosophy and methodology forms the basis for conducting the empirical study. The researcher investigates implementation barriers for Controlling, based on a critical theory approach with a qualitative methodology. The empirical study of implementation barriers in the public sector is advanced – as presented in Section 3.4.2 – through a case study. This research method enables the construction of theories regarding yet unknown implementation barriers and an investigation of arising resistance. The case study is supplemented with expert interviews in order to expound the gained insight, critically evaluate whether it can be generalised as a broader theory, and increase practical relevance. Because of the involvement of the experts, the case can also be compared with the particularly successful implementation at the Agency for Labour and Social Affairs. This comparison enables an analysis of the behaviour in comparable conditions. The data collection for the actual case study is based on participant observations, conducted interviews, and document analysis. Triangulation serves to purposefully augment the weaknesses of the individual research methods. Evaluation of the case study is based on Mayring's qualitative content analysis. This research approach poses many ethical challenges. The researcher is aware of the existing ethical challenges and wants to counteract them through the overarching, triangulated research approach.

4. Findings in the Comparative Case Study

4.1 Introduction Chapter 4

The following Chapter summarises the core findings from the comparative case study. The analysis of the case aims to examine the barriers and resistance that arose during the implementation process at the Agency for Migration in depth. The focus of the findings is the reasons for triggering resistance. The magnitude and significance of the resistance were so surprising to the researcher that he made them the focus of the study. The aim is to present the core findings related to the reasons for resistance behaviour in the implementation process of the Agency for Migration and its contribution to behavioural reasoning theory. They represent 'reasons against' within the meaning of behavioural reasoning theory. The reasons identified extend this theory accordingly.
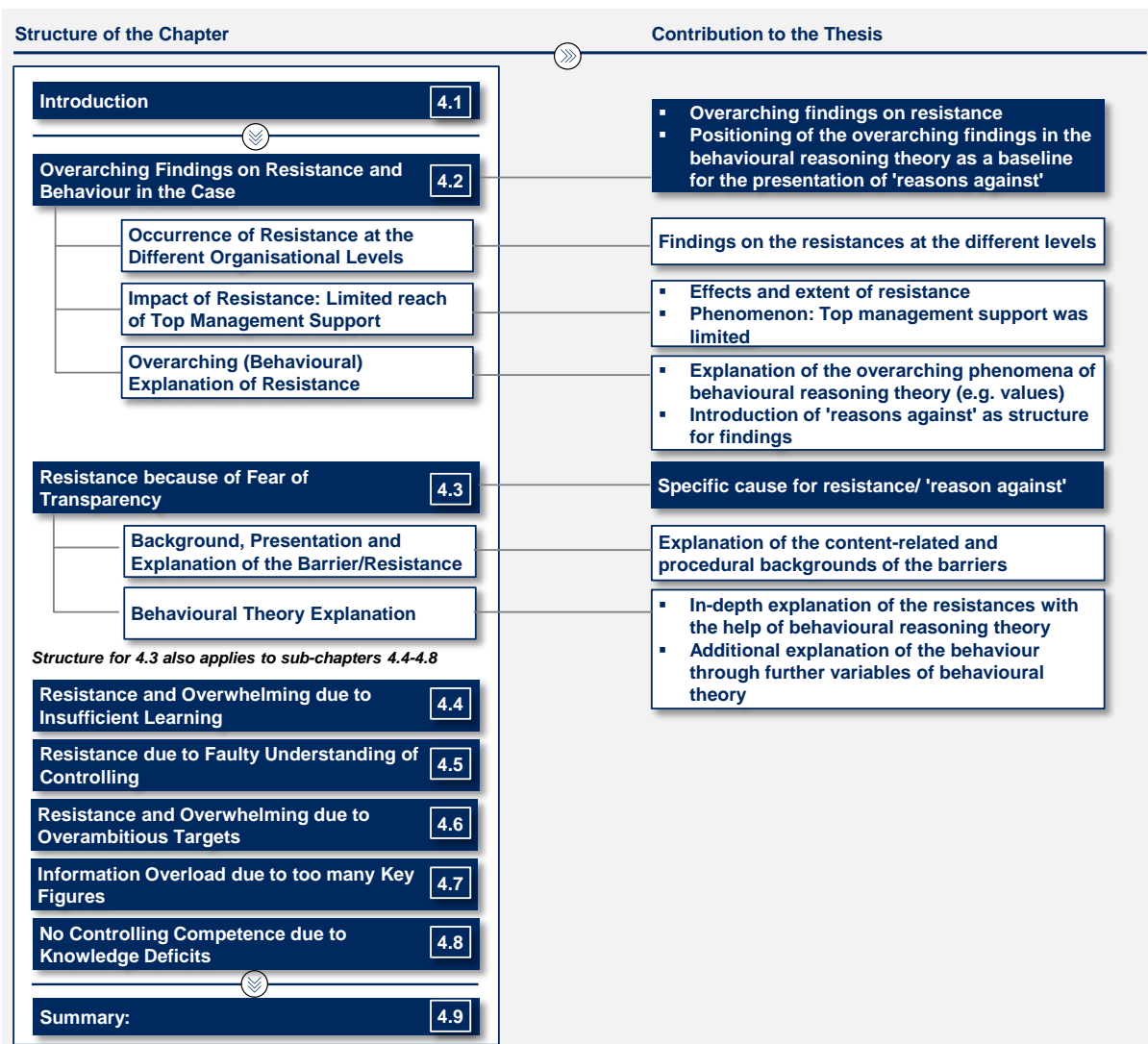
Figure 22: Structure and Contribution of Chapter 5

In the following Sections, the findings related to the 'reasons against' or resistances are discussed in more detail and in relation to the respective reason. The individual core findings are presented in the same manner. The background of the barrier/resistance on a personal level is presented, then the manifestation within the case study is described. Here, a discussion of the conceptual controlling aspects and a deduction in relation to behaviour is made. Subsequently, the reference to behavioural reasoning theory is made and an explanation is given using psychological/cognitive approaches. For selected phenomena, institutional consequences are shown in the form of resulting barriers. Before the exploration of the specific findings, the overarching and general findings from the case study are explained and form the basis for the individual findings.

4.2 Overarching Findings on Resistance and Behaviour in the Case Study

The study shows, at various points, the complexity, diversity, and magnitude of the resistance encountered during Controlling implementation. The study at the Agency for Migration proved the occurrence of resistance on a personal level, which had a negative impact on the introduction of Controlling. The magnitude and extent of the resistance surprised the researcher and contributed to a deeper investigation. The extent of resistance, especially at mid-level management, hindered introduction, as it led to Controlling not being accepted. The case study proves that resistance on a personal level can cause varying reactions. An example is the role of the staff council, which is analysed in more depth in this Section.

At the Agency for Migration, the resistance of the staff council was different and more pronounced than at the Agency for Labour and Social Affairs, although almost identical conditions prevailed and the same Controlling concept, the same leadership, and a crisis situation were present. The case study also shows that resistance at the Agency for Migration was so impactful that top management support, which was considered an essential success factor, was subject to restrictions. The case study also demonstrates that resistance occurs at all levels – but resistance is only assumed to be on the side of the organisational counterpart, and only their reasons can be understood.

4.2.1 Occurrence of Resistance at the Different Organisational Levels

The analysis of the case study demonstrates that resistance emerges on all organisational levels and among stakeholders. The forms of resistance differ in their intensity and relevance to the process of implementation. The emergence of resistance is contingent upon those involved, certain group-based tendencies can be traced. Various case studies confirm that resistance on different levels takes on a different intensity and shape, and has different causes (e.g. Radnor & McGuire, 2004, p. 253–254; Nor-Aziah & Scapens, 2007, p. 238).

Political Resistance
The Top Manager (Interview 07.10.2019) perceived political resistance as "quite strong". Controlling at agencies is perceived by politics as being politically perilous, as it can equip the opposition's parties with

arguments with which to critique the incumbent government.[115] The Top Manager situates this perception by noting that ministries tend not to have much knowledge about Controlling. He explains that the ministerial bureaucracy is run by lawyers. In comparing the Ministry for Interior (the senior authority of the Agency for Migration) with the Ministry for Labour and Social Affairs (the senior authority of the Agency for Labour and Social Affairs), he finds the former to have been more complicated throughout the process of implementation. The Federal Ministry for Labour and Social Affairs is closer to the market and more advanced, despite its ideology. This experience emphasises the importance of administrative tradition and the basic principle of legal legitimacy.

Top Management

In the case study, no resistance emanated from top management. Top managerial resistance can result in either 'loose coupling', where Controlling is only half-heartedly introduced, or in Controlling not being introduced at all, as the decision in favor of its introduction is never made. Derived from the assessment that a lack of top managerial support constitutes the most significant implementation barrier, it can be asserted that resistance on this level has a marked impact. Passive behaviour has a disproportionately more significant effect than resistance at other levels. Usually, the introduction of Controlling results from a decision by top management. Consequently, there is little or no resistance at this level. Should Controlling be imposed on an organisation's management by politics, resistance may prevail to prevent full transparency. 'Loose-coupling' effects can arise.

Mid-level Management

Expert 7 (Interview, 28.09.2019) evaluates the intensity of resistance at the Agency for Migration as being very high. At the Agency for Labour and Social Affairs, he observed fairly little resistance by mid-level management. This assessment matches that made by this researcher. The conduct of mid-tier management allows for conclusions to be drawn regarding the organisational socialisation. Resistance can be considered as a reflection of an organisation's socialisation. A low level of socialisation at the organisation makes resistance more likely and delays the enactment of requested behaviour (Rosenstiel & Nerdinger, 2011, p. 135).

The impact of resistance among mid-level management is seen differently by managers and operative staff. From their top managerial perspective, the Top Manager (Interview, 07.10.2019), Weber (Interview, 18.10.2019), and, to a lesser degree, Schuberth (Expert 5, Interview, 24.03.2020), found the impact of mid-level resistance to be restricted by its relative lack of power. The Top Manager assumes that mid-level management in public service will not outright oppose an introduction, thus rendering resistance

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[115] Quote by Top Manager: Well the concept of goal attainment is perceived completely differently in politics than in Controlling. For that reason, many politicians aren't willing to say "I will do this by '21". Even though those of us in Controlling would understand "Great, he is taking this very seriously, he is checking whether or not he can realise the goal". Deviations in the sense of good, timely insight are a question of power between opposition and government in politics. That is why it is really hard to speak about goals in politics.

insignificant. Mid-tier Management becomes decisive later, when organisational self-control is to be realised.[116] Weber, who also worked on the executive level, assumes that mid-level management can not refuse and thereby prevent an introduction being enacted by top management.[117] Schuberth (Expert 5, Interview, 24.03.20) ascribes a considerable role to mid-level management on account of its large size. Through their distance to the board of directors, they can assume a stance of waiting out an implementation. A blocking stance seeking to prevent change is adopted by only a small part of this group. If mid-level management acts as directed by the top management, the development of Controlling picks up speed. The second rank below the board of directors is not able to express apparent resistance as it feels scrutinised by superiors (Schuberth, Expert 5, Interview, 24.03.20).

In sum, it is clear that top management and higher leadership are aware of the presence of resistance among mid-level management, yet that they do not consider it to be particularly significant. Scapens (Expert 3, Interview, 16.10.2019) gives a similar evaluation. He finds mid-level management to be most markedly impacted by a change, causing them to show resistance. Analogously to Schuberth, he determines that they have little power to change circumstances with which they are unhappy. Further interview participants mentioned blockages initiated by mid-level management.[118] Hirsch (Expert, Interview 29.10.2019) was surprised to see so much power emanating from mid-level management despite the hierarchical structure.[119]

Mid-level management is seen as a multiplier of change (Expert 4, Expert 7). Burns & Vaivio (2001, p. 395) assert that this applies generally for management accounting change. The local actors within a large, decentralised structure are the actual architects and mobilizing agents of change. Expert 7 (Interview 28.09.2019), who observed the introduction of Controlling at the Agency for Migration and the Agency for Labour and Social Affairs, summarises the significance in the implementation. In accordance with the general teachings on change, he sees mid-level management as a multiplier, who ought to generate understanding and opportunity.

> Mid-level management is the level on which the understanding for not only the method, but somehow also for Controlling itself, is generated. Because if that, that is precisely the level where

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[116] Full Quote Weber: [The role of mid-level management] is not that significant in the introduction. If a few good people want to make it happen, mid-level management will not oppose them. Especially not in civil service. For there to eventually be self-control within the organisation, the mid-level managers are important. But not the most important. The most important is still top management, that they say 'I want this and will bet my good name on making it happen' (Top Manager, Interview, 07.10.2019).

[117] "Mid-level management does what is legitimate in the organisation. If it is convinced that it cannot get past it, in the sense that I have to make the pressure to change apparent, I have to show where things are headed and I have to make it plausible that there is no alternative and that I am in the position to hold out until it is done. And that is how I get mid-level management" (Top Manager, Interview, 07.10.2020).

[118] Further Quotes:

- They can block so much. [...] I also find it interesting, because you would think that agencies are so hierarchical, but nonetheless mid-level management can be quite powerful in their resistance (Hirsch, Expert 2, Interview, 29.10.2019)
- Also tend to follow. Otherwise there will be a blockade in the hinge function (Zubler, Expert, 4, Interview, 05.10.2019)

[119] Hirsch (Expert 2, Interview, 29.10.2019) cites this in reference to the vice president of an agency in the working group on 'Steering and Controlling in Public Institutions': "I could not enact that with my mid-level management". For him that was a bizarre and surprising insight (Hirsch, Expert 2, Interview, 29.10.2019).

the impulse for change is, otherwise the implementation runs dry. (Expert 7, Interview, 28.09.2019)

This assessment matches the researcher's experience with the introduction. Operative managers may publicly accept the impulses set by their superiors yet enact them in an incomplete or delayed way. As a result, the system can not reach its full potential. This role, as multipliers for methodological understanding, was not enacted by mid-level managers. This can be linked to the extensive critique that staff was not engaged in the introduction.

The study thus proves the significance of resistance by mid-level management. In the comparison of the empirical data, it is demonstrated – even if not conclusively proven – that resistance by mid-level management can emerge in an implementation of Controlling. This suggests inherent susceptibility at this level. Nor-Aziah & Scapens (2007, p. 238) use their case study to show that resistance emerged on lower organisational levels, causing 'loose-coupling', in spite of the change having been seen as legitimate at the headquarters. Despite the introduced changes to accounting, the prevailing (service-oriented) thought and behavioural processes remained unaltered. Liu & Pan (2007, p. 259) demonstrate that resistance by mid-level management results from a perceived vulnerability and insecurity, manifesting itself in a lack of ownership and support for the introduction. In select cases, specific reasons for mid-level resistance to the introduction of management accounting/Controlling are given. Mid-level managers often consider performance measurement, with its extensive paperwork and breadth of information, to be an additional burden that is hard to manage (Greiner, 1996, p. 21). Radnor & McGuire (2004, p. 254) similarly observed that mid-level management exhibited little commitment to performance measurement systems linked to bonus incentivisation and resisted self funding schemes. The presented case examples illustrate the diversity of reasons for resistance. This theme is readdressed in the following Chapter.

Operative Staff

The Top Manager (Interview, 07.2019) anticipated resistance predominantly on the level of politics and among operative staff, as that is where performance is measured. The assessment by the Top Manager can be understood in reference to the intersection between the board of directors and the personnel councils. He explains resistance as being a fear of transparency.

An Operative Manager implicitly assesses resistance on the operative level in her description of resistance:

Naturally, resistance was observed everywhere. Either, people felt pressured by Controlling and the 'prescribed goals' ('Zielvorgabe') in particular, which they found illusory [...]. This caused enormous resistance. Or they could not use the instruments, because they did not know how and nobody told them how to use data processed by Controlling or goal figures. [...] Many people did not understand, and if they don't understand and are forced to use the whole thing, then it's natural that resistance will mount because it is made easy in the public service. (Operative Manager 3, Interview, 28.04.2020)

From this it can be concluded that pressure and fear of sanctions overshadowed the potential benefits of Controlling at the Agency for Migration, which is why resistance emerged. Furthermore, Controllers

observed resistance in the form of disinterest among operative staff, both at the Agency for Migration as well as the Agency for Labour and Social Affairs. The interest for Controlling was limited to leadership.

Controller

Generally, resistance among Controllers themselves is not initially assumed. Ergo, Weber (Interview 18.10.2019) thinks that, when you have Controllers, they will not exhibit resistance. This perspective, however, disregards the logics of the public sector. People are also appointed to positions for political and organisational reasons. In line with this, Zubler (Expert 4, Interview, 05.10.2019) observed marked resistance among Controllers during the transition from accounting to impact figure-Controlling. A specific reason for resistance among Controllers/management accountants is the additional workload listed by Granlund (2001). Management accountants can resist changes to the accounting system if they incur a significant increase in individual workload (Granlund, 2001, p. 150). These features are taken up in detail in the later analysis of reasons.

Noteworthy special role - Staff council

Particularly strong resistance of the staff council to the introduction of Controlling was noted at the Agency for Migration. This was surprising for the researcher, as the resistance of the staff council was significantly more pronounced than that of the staff council at the Agency for Labour and Social Affairs, although almost identical conditions prevailed. This phenomenon will be reflected upon in more detail below. The staff council has a special significance and allows overarching deductions about the organisation. Schäfer (2010, p. 85) describes the function of the staff council in the process of change to be that of a seismograph, recording the system's underlying mood. Staff council commonly represents the collective culture of the employees (Schäfer, 2005, p. 109) and through their position, staff councils play the role of promoters (Müller, Bungard, Straatmann & Hörning, 2012, p. 345).

Context/Background

At the Agency for Migration, the concrete incorporation of the staff council by the controlling itself only took place in isolated cases and at a relatively late stage. A Controlling executive described a conversation that took place at the beginning of the implementation, in which the cornerstones of Controlling had been presented. A Controller explains that a constant exchange emerged after about a year.[120] A conflict between staff council and leadership raged for the duration of the Top Managers' tenure. First, the dispute regarded the recruitment of personnel. Later, it was concerned with operative control in asylum procedures. Both

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[120] During the introduction, I felt as though they were not on board at all, at first. They were only involved gradually. I don't remember anything having been run by the staff councils or equality panels. That only happened bit by bit over the years, after they signaled that they wanted to be involved, then they were included [...] They were interested to see what the Controlling had planned. And of course they wanted to have a voice in decision-making (Controller 2, Interview, 24.09.2019).

topics intersect with the work of Controlling.[121] Retrospectively, the Top Manager publicly stated that the staff council had misinterpreted Controlling as monitoring ('*Kontrolle*') and staff reduction. At the Agency for Migration, the enhancement of transparency on processing times and performance levels yielded "extreme disagreement". The Top Manager concluded that it is a question of culture. A development like that at the labour and social authorities, where controlling had become established as an instrument, did not occur at the migration authority for years (Anonymised Source 20, 2017, p. 23).

Behavioural Explanation – Different Behaviour under Identical Conditions

The involvement in Controlling and management concerns required a readjustment of the staff council's self image. Previously, it had not been confronted with presenting staff interest on such matters, compelling it to assess its approach (Bogumil & Kißler, 1995, p. 418). From his experience with the working group on 'Steering and Controlling in Public Institutions', Hirsch (Expert 2, Interview, 29.10.2019) derives that staff councils are generally averse to performance measurement. However, the study shows that in comparable contexts, which shared both an identical approach to Controlling and the same leadership, different behaviours nonetheless emerged.

The staff council at the Agency for Migration took a dismissive and an aggressively defensive stance – in institutional theory this would be described as a defy strategy. The staff council attacked the top management and also publicly opposed the introduction of Controlling. Cultural framework conditions and the value construct in the Agency for Migration enabled or supported the more confrontational behaviour of the staff council. The staff council enjoyed enough independence and legitimacy to demonstrate its views without being vulnerable to sanctions. The Agency for Migration is staffed by civil servants and the staff council was well established in the organisation. This was also reflected in the organisation's understanding of values. The staff council rejected transparency out of social motives and strive for legitimacy. For them, the claim to effectiveness and the creation of transparency was a potential danger in terms of putting employees at a disadvantage and a contradiction in terms of the lawful, correct processing of applications.

In comparison, the staff council at the Agency for Labour and Social Affairs, while maintaining a critical attitude, was more open to the implementation. The Top Manager (Interview, 07.10.2019) describes it as follows: "The head of the staff council agreed that Controlling was needed, but only to a certain extent" (Anonymised Source 20, 2017, p. 23).

The action of the staff council throughout the process of introduction at the Agency for Labour and Social Affairs was described as cooperative by Expert 7:

> [Anonymised person] at the [Agency for Labour and Social Affairs], he was fairly cooperative in that sense in the negotiation. I mean it was, or is, a type of rejection, I don't know, but in principle, the [Agency for Labour and Social Affairs] paid for the support of the staff council. All the bonuses, the

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[121] In March 2016, the staff council submitted multiple complaints with the administrative court, filed against top management at the Agency for Migration. The causes of the complaints were a neglect of "legal directives and necessary quality standards" being disregarded in recruitment for the reinforcement of the staff body (Anonymised Source 17). The Top Manager mentioned the lawsuits in his case interview and noted that all 23 complaints were refuted by the district court.

allowances, bigger screens, flexible working hours, all these things were compensation for the Controlling. (Expert 7, Interview, 28.09.2019)

The behaviour of the staff council at the Agency for Labour and Social Affairs was characterised by negotiation. Even though it rejected points of the implementation per se, it did not completely oppose the approach, actively participating in the discussion and additionally achieving improvements (from its point of view) for the employees. The distinct behaviour of the staff council allows for conclusions to be drawn about the socialisation within the organisation as a whole (Schäfer, 2010. p.85). It is shown that within the staff council of the Agency for Labour and Social Affairs in particular as well as the organisation as whole, despite its social mandate and a high share of lawyers, social thinking and striving for legitimacy was significantly less pronounced than in the Agency for Migration. In the Agency for Labour and Social Affairs, an impact orientation can be observed despite the anchoring of these basic assumptions. In the Agency for Migration, the aspects of social thinking and striving for legitimacy shaped the fear of transparency.

The staff council and boards ultimately constitute an institutional barrier in public institutions, which varies depending on the socialisation of the organisation at hand. The institutional consequences are outlined below.

Institutional Consequence of the Staff Council's Resistance

Consequently, at the Agency for Migration, it was not possible to ensure the necessary backing of the staff council to secure the implementation which is demanded by Hirsch, Weber, Gisch, Zubler & Erfort (2012, p. 211). The practical literature on change processes and reform movements in the public sector emphasises the importance of involving and working in alignment with staff councils and boards (e.g. Schäfer, 2005, p. 109–110; Müller, Bungard, Straatmann & Hörning, 2012, p. 345). The role a staff council plays in a process of change has not been given much attention or nuanced examination in the literature on organisational psychology (von Rosentiel, 2012, p. 8). The interviewed Experts confirm the relevance of partnership and cooperation to ensure an introduction of Controlling is successful (e.g. Expert 7, Interview 28.09.2019). The resistance of the staff council was a significant barrier to the introduction of Controlling. Controller 3 (Interview 28.09.2019) explicitly draws out internal boards/the staff council as hurdles for the introduction of Controlling.

Summative Assessment of Resistance at Various Organisational Levels

The case study reveals that resistance emerged in different forms at various organisational levels, both in the case of the Agency for Migration and the case of the Agency for Labour and Social Affairs. Experts find the role of mid-level management to be considerable. However, particularly executive managers do not judge mid-level resistance to be decisive in threatening an introduction in the long term. The interviewees acting at a more operative level ascribe greater significance to mid-level management. The case study confirms the importance of mid-level management and illustrates the impact its resistance has on the introduction of Controlling. The interviewees overwhelmingly identified resistance among their counterparts

and exclusively listed reasons they believed informed their counterparts' resistant behaviour. Reasons at other levels are more difficult to apprehend and are sometimes underestimated. This applies in both directions: top management's view of mid-level management and Controllers' view of politics. This phenomenon illustrates that resistance is omnipresent on all levels and must be adequately considered. Also the 'individuality' of resistance and that underlying reasons in behaviour influence resistance behaviour is demonstrated. The staff council at the Agency for Migration and at the Agency for Labour and Social Affairs reacted in completely different ways to the introduction of Controlling within their organisations. This happened even though an almost identical Controlling concept was introduced, the same management was involved and basically comparable conditions prevailed during a time of crisis at an Agency for Social Affairs. Furthermore, it is demonstrated that the "individuality" of resistance and the underlying reasons in behaviour influence resistance behaviour. The staff councils at the Agency for Migration and the Agency for Labour and Social Affairs reacted in completely different ways to the introduction of Controlling within their organisations, even though an almost identical Controlling concept was introduced, the same management was involved, and basically comparable conditions prevailed during the time of crisis at the Agency for Social Affairs.

4.2.2 Impact of Resistance: Limited reach of Top Management Support

As described in Section 4.2.1, resistance was particularly evident in mid-level management. This predominantly passive resistance was also focused on the leadership, which overwhelmingly supported and demanded the introduction of Controlling. The case study thus shows that despite top management's support, resistance can arise, which makes the introduction of Controlling difficult, and that top management's support (as an essential success factor) is thus subject to limits in the implementation process.

Background of Top Management Support

The case and expert interviews confirmed that assessment prevailing in the literature[122] that the involvement of the Top Manager is a central success factor. Support by top management is said to be decisive and indispensable, without which a successful implementation is impossible.[123] A lack of top

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[122] See Section 2.3.1.1 Insufficient Support from Top Management

[123] Excerpts from the interviews:

- "That is the most important, on the whole. I feel that it has to be positioned top-down in the organisation" (Controller 2, Interview, 24.09.2020)

- "No commitment was established among upper management [causing a failed implementation]" (Controller 4, Interview, 28.09.2020)

- "Strikingly important" (Controller 4, Interview, 09.03.2020)

- "The authority directors are elementary, without the explicit will against the Agency's performance, Controlling can not be implemented" (Expert 7, Interview, 28.09.2019)

- "Authority leadership is essential" (Expert 1, Interview, 18.10.2019)

- "Decisive. If they don't want to do it, take the ministry of interior affairs, take the Agency for Migration, nothing will happen" (Expert 6, Interview, 07.10.2019)

managerial support is highlighted as a fault in previous implementation processes.[124] The following assessment by an Operative Manager in the Agency for Migration is exemplary:

> Yes, very decisive. I think it is the same in the private sector, but even more so in public service. Yes, if you have someone like Mr. [anonymised] or Mrs. [anonymised], who have worked with Controlling for years, who see it as a useful tool and who have learnt how to use it over the course of the years. [...] It has to be learnt, it is a craft, which I am noticing again and again. [...] Many never learnt the craft and are not willing to engage with it, and so they don't know what to do with it. That means that if you have leadership who uses it, then it will be more meaningful and will be employed in a way that the leadership intends. And if they do not, that just won't happen. Then there is no interest [...]. (Operative Manager 3, Interview, 28.04.2020)

Leadership must use Controlling in a way that is visible to staff and direct the organisation accordingly. Schuberth (Expert 5, Interview, 24.03.2020) draws out this factor and explains: If managers and staff perceive that Controlling is valued and used, the implementation is more likely to succeed and its impact will be greater. The interviewed Experts mentioned the work of the (anonymised) Top Manager, without explicitly being asked, and claimed his efforts were a decisive factor for the success of the implementation at the Agency for Labour and Social Affairs (Expert 1, Expert 7). At the same time, the Experts judge the change in leadership at the Agency for Labour and Social Affairs as having weakened Controlling at the organisation. Schuberth (Expert 5, Interview, 24.03.2020) concludes that during 2018 and 2019, parts of the organisation assumed that Controlling was no longer as relevant since the (anonymised) Top Manager had left. Simultaneously, there was an increase in requests for evaluation by Controlling, which illustrates the fundamental status Controlling had achieved in the organisation. For the Top Manager (Interview, 07.10.2019), the political mandate that enabled him to implement Controlling was of central significance. Weber (Expert 1, Interview, 18.10.2019) adds the prerequisite that an agency director must have held their position long enough to enforce the introduction of Controlling.

Limited Impact of Top Management Support

The signalling effect that cascades from top management to mid-level management is described by the Top Manager:

> [The role of mid-level management] is not that significant in the introduction. If a few good people want to make it happen, mid-level management will not oppose them. Especially not in civil service. For there to eventually be self-control within the organisation, the mid-level managers are important. But not the most important. The most important is still top management, that they say "I want this and will bet my good name on making it happen". (Top Manager, Interview, 07.10.2019)

The study shows that the power of top management is restricted. Resistance among mid-level management and operative employees was observed and communicated in the press. The existing literature on the limitations of top managerial influence focuses on sustaining such support over a long period of time and

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- "Without agency leadership it won't work" (Expert 2, Interview, 29.10.2019)
- "Leadership must want it, that is the most important thing" (Expert 2, Interview, 29.10.2019)

[124] Hirsch (Expert 2, Interview, 29.10.2019) in reference to the working group on 'Steering and Controlling in Public Institutions'.

addresses the loss of support in the case of changing politics. The aspect of a bounded realm of influence is featured by Burns & Vaivio (2001, p. 395). They refer to the circumstance that top management may not be able to identify all of the various conditions of management accounting change across a large, decentralised organisation. In addition, top management may not have access to the local staff who embody real change agents. The assertion by Argyris & Kaplan (1994, p. 103) applies to the case at the Agency for Migration. They argue that if an introduction is based solely on the director's mandate and is not sustained through an educational process, staff will be less attentive, little learning will occur, and the development of ongoing improvements will be curtailed. In sum, the study confirms that a lack of top managerial support constitutes a significant barrier to the implementation of Controlling/management accounting. In addition, it is recognised that top management support is subject to restrictions.

4.2.3 Overarching (Behavioural) Explanation of Resistance

In behavioural reasoning theory, resistance or the reasons for resistance represent 'reasons against' the behaviours according to the implementation. The connections between reasons and the other levels of behavioural reasoning theory are presented in the following – building on the theoretical description in Section 2.4.2. In the following Sections, the findings on the 'reasons against' or resistances are discussed in more detail and in relation to the respective reason. The observed range of resistance in the case study as well as the different behaviour of individuals – although a comparable context was present – indicate that reasons, values and beliefs as well as global motives influence the behaviour of persons in the implementation of Controlling in the case study. Explicitly, the study shows that context-specific reasons are the determinants of resistance to the introduction of Controlling. They explain the intentions of the employees in the implementation and influence the attitude of the employees in relation to the implementation of Controlling.

Level: Values and Beliefs:

The study implies that values and beliefs of the organisation have an impact on the reasons for resistance. According to behavioural reasoning theory, deep-rooted values are likely to affect the reasoning of people (Westaby, 2005, p. 102). While the basic conditions of the implementation with leadership and Controlling concept were almost identical, the Agency for Migration and the Agency for Labour and Social Affairs differed in their organisational culture with regard to values. At the Agency for Migration, the strive for legitimacy and social mindset was much more pronounced and shaped the employees' values. Values are a motivational construct and refer to the desirable goals that people strive to achieve and thus serve as a guideline for their behaviour (Schwartz, 2006, p. 49). At the Agency for Migration, the central motivation was to act socially and according to the law. In contrast, the Agency for Labour and Social Affairs, despite its social and legalistic thinking, was already more impact-oriented. This circumstance illustrates the impact of values on Controlling implementation. The social aspects/values in the organisational culture of public administration impact upon two features of Controlling in the Agency investigated in the case study. The

intended improvement of efficiency was critiqued as a feature prioritising 'speed over quality' at the Agency for Migration. Increasing speed in the processing of applications was perceived as a dismissal of the social mandate. In addition, the social mandate is related to the leadership of the employees. Controlling staff through concrete goals for performance measurement can be perceived as being in conflict with the envisioned social stance. Pursuing personal social goals in the public sector contradicts the aims of a results-oriented management system, thus bringing about resistance (Swiss, 2005, p. 593). In their study, Val & Fuentes (2003) identify "deep rooted values" as the most significant source of resistance in "strategic change" (Val & Fuentes, 2003, p. 153–154). The difficulties surrounding entrenched values can be traced to 'political or cultural deadlocks' throughout the phase of implementation (p. 151). They draw out the importance of considering cultural factors early on by examining to what extent the intended changes are in harmony with the existing organisational culture (p. 154).

Level: Global Motives

At the Agency for Migration, a fundamentally negative attitude towards the introduction of Controlling was evident. Attitudes are defined as "substantive factors that consistently influence intentions across diverse behavioural domains" (Westaby, 2005, p. 98). At the Agency for Migration, Controlling was perceived to be a product of the Agency for Labour and Social Affairs. In this researcher's experience, staff in public institutions are more inclined to accept operative proposals and best practice approaches from other state agencies, than suggestions from consultancy firms or private sector examples. At the Agency for Migration, a critical stance was nonetheless observed. The Agency for Labour and Social Affairs was perceived by employees at the Agency for Labour metaphorically as a preaching older sister.

A Controller describes the process:

> Controlling is a sensitive topic. Where a lot can be broken. It was extreme in the case [of the Agency for Migration]. We broke a lot, there. We went in with a sledgehammer and superimposed Controlling [from the Agency for Labour and Social Affairs], at least that is what the colleagues perceived. That was not ideal. (Controller 4, Interview, 09.03.2020)

The formulation 'superimposed' illustrates that the introduction was perceived as unreflected.

The approaches taken by the Agency for Labour and Social Affairs were viewed critically and especially Controlling as a key construct was called into question. The influence of global motives is also evident in the form of perceived behavioural control. Considering the perceived complexity of Controlling, although the Agency for Migration had a Controlling concept that was rather easy to understand, along with a lack of prior experience, they felt a loss of behavioural control. According to behavioural reasoning theory, this limited behavioural control increases the probability of not adopting the desired behaviour.

Level: Reasons

In the context of the introduction of innovation, 'reasons for'/or against' are specific factors that influence the decision to adopt a behaviour (Claudy, Garcia & O'Driscoll, 2015, p. 553). The fact that reasons influence behaviour beyond what is predicted by global motives (noted by Westaby, Probst & Lee (2010, p. 483) is empirically demonstrated by the case for the context of Controlling implementation. Further, the

case shows that beliefs and values have an impact on reasons - in accordance with the general statement of behavioural reasoning theory (Westaby, 2005, p. 102).

The resistances or 'reasons against'[125] identified in the case are presented and detailed in the following Sections.

- Fear of transparency
- Overwhelming due to insufficient learning process
- Faulty understanding of Controlling
- Overambitious targets

The following Chapters are structured according to these findings on reasons. The previous explanations of behavioural reasoning theory are referred to, and additional variables or psycho-logical explanations of the behavioural theory are added. A detailed discussion of the theoretical findings with positioning in the behavioural reasoning theory is presented in Chapter 5.

4.3 Resistance Because of Fear of Transparency

Resistance because of fear of transparency was identified as an elementary barrier on a personal level when introducing Controlling in the case. The introduction of a reporting system in which the performance of the individual organisational units was recorded and published in the organisation created an unprecedented level of transparency. The individual employees fundamentally rejected this transparency, which manifested itself mainly in passive resistance.

4.3.1 Background, Presentation and Explanation of the Barrier/Resistance
Background in the Case Study

The central task of Controlling was to create transparency at the Agency for Migration and to process information for decision-making by the management. Through its information-providing function[126], Controlling has a systemic responsibility, i.e. to ensure that valid information is made available in a timely manner and to coordinate how the required information is determined, processed and prepared (Horváth, Gleich & Seiter, Controlling, 2020, p. 196–197). To generate the necessary transparency, a standardised reporting system was set up in which the most relevant four key figures[127] are listed in tabular form (see figure 23) and published in the management information system. A detailed reporting format with visualisations and comments was prepared later in the implementation process. The following exemplary presentation of a Controlling status shows the key figures used in the first phase as well as their aggregation. This complete depiction of key figures could be created for each operative agency and was published on a weekly basis within the management information system.

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[125] The importance and the role of reasons in behavioural reasoning theory has already been explained in Section 2.4.2.

[126] See Section 2.2.2. Approaches of Management Accounting and 2.3.3 Approaches to Controlling in Germany

[127] Further explanations of the key figures are given in Section 4.7 on Information Overload.

Key figure	Calendar week				Actual-actual previous week	
	16.05	16.06	16.07	16.08	absolutely	In %
Entry						
Accesses Easy-Registered total	XX.XXX	XX.XXX	XX.XXX	XX.XXX	-X.XXX	
Application						
Additions Total applications	XX.XXX	XX.XXX	XX.XXX	XX.XXX	XXX	
Procedure						
Total pending proceedings	XXX.XXX	XXX.XXX	XXX.XXX	XXX.XXX	.XXXX	
Cluster A	XX.XXX	XX.XXX	XX.XXX	XX.XXX	X.XXX	
Cluster B	XX.XXX	XX.XXX	XX.XXX	XX.XXX	-X.XXX	
Cluster C	XX.XXX	XX.XXX	XX.XXX	XX.XXX	X.XXX	
Notice						
Decisions	XX.XXX	XX.XXX	XX.XXX	XX.XXX	-X.XXX	
Processing time until decision						
Overall protection (positive decisions)	XX.XXX	XX.XXX	XX.XXX	XX.XXX	-XXX	
Total protection in %	XX,X	XX,X	X,X	XX,X	-,XX	

Figure 23: Weekly Evaluation in the Management Information System[128]

During the time frame observed for this study, the Agency for Migration's central Controlling released the entire organisation's current key figures every Monday. The figures were presented both in isolated form for each week and as aggregates for the current month and whole year. In addition, a comparison to the previous year was given. The complete results were commented on in an email and sent to select agency executives as well as the Agency for Labour and Social Affairs. Even this simple representation created transparency about the output of the individual decentralised units that had not existed before and enabled a comparison of the various units. The first standard-form report on an operative branch was composed around mid-April 2016, in lieu with the introduction of performance dialogues[129].
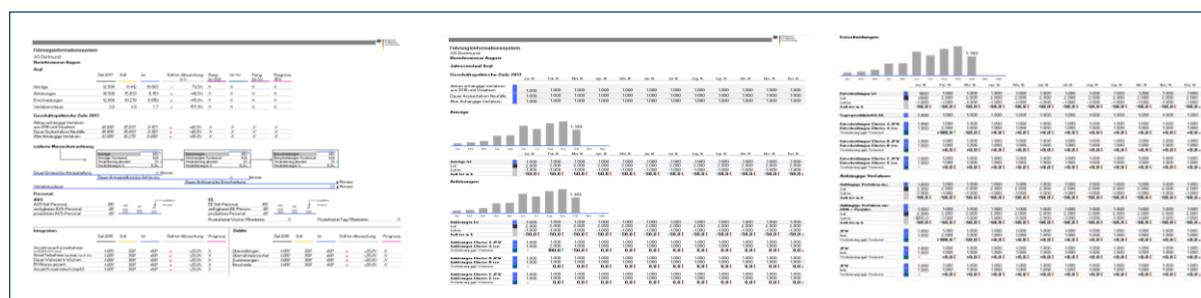
Figure 24: First Reporting Format by Controlling

The reports were sent to the working group, which drew on them as well as a template it had designed, to conduct performance dialogues. A forwarding to the decentralised units did not take place. These first reporting formats to visualising the Controlling data (Figure 20) thus only partially met the demands of reporting. Hichert (2008) describes the requirements for a report on Controlling to be the following: A report is only considered to be one "if comprehensive statements in the form of assessments, explanations, warnings and recommendations are provided" (p. 15). Horváth (2008, p. 22), too, claims that

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[128] Exemplary reconstruction of a weekly evaluation in the management information system.
[129] Detailed explanations of the performance dialogues are given in Section 4.4 Resistance and Overwhelming Due to Insufficient Learning Process.

extensive comments are required. He formulates the "no uncommented figure" principle, demanding that the reported information is conveyed alongside an analysis of causes and recommended options for control measures.

The fact that this was a relatively non-complex and non-critical reporting is an important aspect for the researcher with regard to the evaluation of the reactions of the employees at the Agency for Migration. The researcher underestimated the negative reactions with regard to the transparency created despite the simplicity of reporting.

Presentation and Explanation of the Barrier/Resistance

This newly created transparency about the outputs and productivities in the organisation was consistently met with rejection and triggered significant resistance. The importance of fear of transparency as a trigger becomes clear in the open questions and in the quantification of the reasons (which was asked as a secondary question). Apart from one exception, all interview participants cited the fear of transparency and its ramifications in their response to the open question on reasons for resistance.
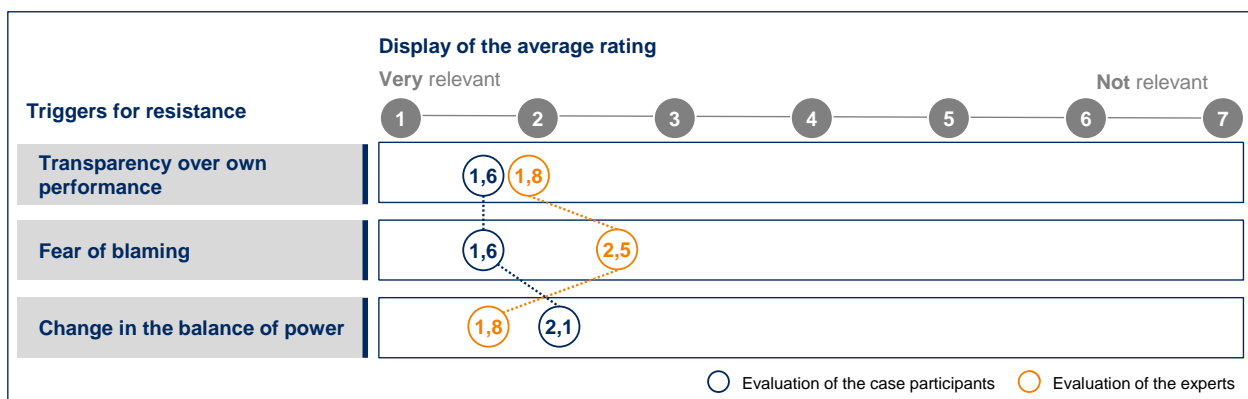
Figure 25: Resistance on Account of New Transparency

In the quantitative analysis, too, case participants and Experts assigned high significance to transparency as a cause for resistance (Ø 1,6; Median 1,0). Despite the necessity for transparency drawn out by involved persons, it is also seen as the primary reason for resistance.

> The issue was that transparency was created, but the transparency was not actually wanted (Operative Manager 1, Interview, 21.10.2019)

> And they created senseless transparency in the organisation, which just scared everyone. And it brought the personnel council into the fore and all kinds of things. Because they obviously ask how it can be that the office XY, the branch XY knows what's happening in branch Z. That can't be right. (Operative Manager 1, Interview, 21.10.2019)

This assessment of the emergence of resistance implies the operative problems and emphasises the role of the staff council. This issue was publicly discussed by the Top Manager, who explained that the disagreements with the staff council about transparency were a "question of culture" (Anonymised Source

20, 2017, p. 23). The fear of transparency (among operative managers) is spotlighted by Controllers and leadership.[130]

The case study makes apparent a fear of transparency and allows underlying reasons to be deduced. Performance transparency in numbers and overarching comparisons caused insecurity among staff regarding their position in the system. Introducing Controlling entails a paradigm shift in the performance culture. The Top Manager (Interview, 7.10.2019) describes this by saying that the language of mathematics was introduced through the implementation of Controlling at the Agency for Labour and Social Affairs. The evaluations of "good and bad are translated into numbers".Transparency in the form of new information can spread the fear that the parameters for success and failure will change, leading to interventions which hamper the current position (Moisello, 2012, p. 60). First and foremost, he finds that this applies to the operative managers and staff, because it is their contribution to the organisation which is being made visible (Top Manager, Interview, 07.10.2019). A top-level manager responsible for about 1000 employees affirms this "fear of transparency".

> This transparency is obviously not desirable everywhere. And it can be uncomfortable in places where no good explanations are given because then discrepancies are revealed which cannot be explained. So cannot be explained for example in that they result from the external parameters, but rather that they result from, well, unproductive work. (Operative Manager 2, Interview, 28.10.2019)

This Operative Manager describes what Moisello (2012, p. 60) illuminates as resistance caused by the fear of accounting revealing inefficiency. For Expert 8 (Interview 29.01.2019) the presence of resistance caused by fear of transparency is linked to the level of maturity and socialisation in the organisation: "How does an organisation respond to inefficiencies and how are mistakes dealt with? How are discrepancies assessed?" The elaborations in the interviews demonstrate that visibility of transparency in the organisation was a distinct issue for an organisation in shift. The rejection of benchmarking and ranking can also be explained by this. Empirically, the phenomenon can be observed in the critical reaction to the visualisation of an organisation's results in league tables (Brown, 2005, p. 474; Kuhlmann, 2010, p. 1122). Consolidating all results and forming a ranking raised issues in the Agency for Labour and Social Affairs, too, despite the attested socialisation and the otherwise advanced implementation. In the case of the city Le Havre, the introduction had progressed well, but the creation of "performance tables" caused resistance (Kuhlmann, 2010, p. 1122). In addition to transparency and the publishing of results on an organisation's macro-level, internal team comparisons are viewed critically. This shows that the problem of fear of transparency exists at the level of the individual and cannot be explained solely by culture.

The logic of target values and the formulated performance requirements per person, facilitated the comparison of individuals at the Agency for Migration, thereby amplifying the cause for resistance. This

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[130] Excerpts from the interviews:
- Transparency of one's performance – notably (Controller 4, Interview, 09.03.2020)
- [Fear of Transparency] Well, for strong performers it is obviously very positive, for weaker performers it is a huge issue. In this sense it was of great significance (Operative Manager, Interview, 28.04.2020)

issue also became apparent in the introduction of a balanced scorecard in a city in New Zealand. The top-down approach and the fact that certain aspects of their performance were measured, did not sit well with some of the employees (Greatbanks & Tapp, 2007, p. 856). Kuhlmann (2010, p. 1122) analogously demonstrates that the concentration of performance reviews on the level of department heads caused resistance. The resistance was particularly pronounced in relation to services which were easy to measure and where the responsible employee could be ascertained (e.g. phone calls, processing times, waiting times).

The persisting reservations regarding transparency, visualised across the organisation, and team comparisons allude to a fear of blame. In the evaluation given by each interviewee, this factor was given a ranking of 1,6 (on average). As a result of the new transparency, managers perceive their existing career paths to be threatened, because new parameters, within which their performance was not very good so far, could be included in measurement (Expert 7, Interview 28.09.2019). In tandem with a lack of knowledge about the concept of Controlling, the fear of transparency is enhanced. There is an interplay between the fear of transparency on performance and the danger of losing standing and power in the new system. The fear of transparency correlates, at least implicitly, with the "Changing Position of Power" (rated as 2,1). In the general literature on change management, Judson (1991, p. 68) also draws out apprehension regarding a loss of power as a potential cause of resistant behaviour. Employees' action results from their perception that they may lose power in what they deem to be unfair treatment and an infringement upon their implied, psychological contract with the organisation (Kotter & Schlesinger, 1979, p. 108). Kotter & Schlesinger (1979, p. 107) describe resistance which emerges in response to fear of loss as "parochial self-interest". They see political action as an expression of this resistance. A loss of status or the fear of social isolation, resulting from public acceptance of the change, are further reasons which may inform resistance (Judson, 1991, p. 68).

4.3.2 Behavioural Theory Explanation

In behavioural reasoning theory, resistance due to fear of transparency represents 'reasons against' the implementation of Controlling. The case shows that the reason 'fear of transparency' is a determinant of attitude and behaviour. Especially among mid-level management, the fear of transparency was a decisive factor in delaying the implementation of Controlling. There was a fear of blaming and a loss of power. It can also be deduced from the observations that the values at the Agency for Migration impact the reasoning of its employees. In the case of fear of transparency, the values of 'openness to change' and social justice are relevant in terms of comparing the workload. Both aspects cause a fundamental fear of transparency. The concerned employees' fear of transparency that occurred in the case can be explained by availability heuristics, as introduced in Section 2.4.3.2, with functional fixation (2.4.3.5) and anchoring effects (2.4.3.3). Furthermore, availability heuristics are one approach to explaining why the risk of too much transparency was underestimated by the implementers (of the Agency for Labour and Social Affairs).Availability heuristics explain why employees at the Agency for Migration are critical of the

implementation and the new transparency. As derived by Parvis-Trevisany (2006, p. 113) for the implementation process, this means that employees remember rare, dramatic events better and thus classify them as likely to occur more frequently. Negative aspects of implementations are thus more likely to be considered than positive aspects. In this respect, the danger in relation to the new transparency is increased. For the case study, it can also be stated that both management and Controllers underestimated the importance of additional transparency. The pre-influenced risk assessment governed by availability heuristics, as determined by Barnes (1984, p. 130), is an explanatory approach for this behaviour. Due to the previous experience of the Agency for Labour and Social Affairs, only the advantages of the new transparency were seen, and the potential risks of (completely) publishing data were ignored. The fear of transparency can also be explained by a fundamental adherence to the tried-and-tested system. The employees at the Agency did not see the need for a new type of transparency for Migration. One explanation for sticking to a proven control system is functional fixation. According to the description in Section 2.4.3.5, the affected person is blind to the new functions. In the accounting context, this fixation usually refers to a restriction to tried-and-tested metrics or key figures that remain the basis for decision-making despite the introduction of a new system. In the case study, this fixation was indirectly the cause, as there was no logic to control, and this state of affairs was insisted on, and any innovation in the form of transparency through key figures was rejected. The study by Barns and Webb (1986, p. 9–12), which highlights functional fixation due to habit[131], is an additional explanatory approach to the behaviour of employees in the case organisation. The managers were used to working without overarching transparency. They did not require this transparency to fulfil their duties.

Similarly, the anchoring effects described in Section 2.6.3.3, can be used to explain the persistence of traditional patterns in the case study and the influenced risk propensity with regard to transparency. New information from transparency is neglected due to the anchoring effect, and the need for transparency is not seen. Anchoring effects also explain that Controllers have underestimated the importance of data. This anchoring effect is outlined by Weber and Riesenhuber (2002, p. 22) in the context that Controllers underestimate the significance of how their data is presented. This underestimation can be confirmed in reference to the case of the Agency for Migration. Even the researcher underestimated the persisting negative associations with the fostered transparency.

4.4 Resistance and Overwhelming Due to Insufficient Learning Process

Due to the initial contact of employees with Controlling, the introduction of key figures has special relevance for the further application of Controlling in the organisation. The process of introducing key figures at the Agency for Migration was perceived as too fast and without sufficient explanation. Therefore, a strong attitude of denial was noted in the case study. The employees felt overwhelmed and thus demonstrated passive resistance in the first place. The pressure exerted by the 'Integrated Refugee Management' working group in the performance dialogues to increase results and productivity turned out to be a particular trigger

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[131] See Section 2.4.3.5 Functional Fixedness and Functional Fixation in Accounting

for resistance and promoted excessive demands on operational staff. The negative experiences of those involved were directly linked to Controlling, and thus Controlling took on a negative connotation.

4.4.1 Background, Presentation and Explanation of the Barrier/Resistance

Background in the Case Study

The standardised processing of key figures was the first perceived action by Controlling in the organisation. The introduction of the indicators themselves took place through their publication in the management information system.[132] To control operative management at the branches and arrival centres, a dialogue format was introduced in mid-2016. In the dialogues, current challenges and branch developments were discussed and operative measures were determined (Anonymised Source 16, 2017, p. 40). The performance dialogues at the Agency for Migration were run by the working group on 'Integrated Refugee Management' and later by a leadership team, both in collaboration with the Controlling team. The establishment of performance dialogues was not initiated by central Controlling, though a standard procedure and support by Controlling in writing protocols. The basis of the conversation is a template, at times supplemented with Controlling reports (Figure 20). The dialogues unfolded in three phases: First, the progress since the last meeting was presented (5 minutes). Next, productivity was analysed (20 minutes). The dialogue concluded with a summary and feedback (5 minutes). The Controlling was focused on the four key figures 'applications, hearings, decisions and pending proceedings.

Presentation and Explanation of the Barrier/Resistance

The process of introducing key figures and the associated key figure control through performance dialogues revealed three problems in the case that proved to be barriers to successful implementation.

1. The introduction of key figures was perceived by the interviewees as being too hasty and too underprepared.
2. Key figures were introduced without sufficient explanation. The employees felt they had not gained a satisfactory understanding of the content.
3. The performance dialogues exerted too much pressure.

1. Too Hasty Introduction

Collection and publishing key figures on an ad hoc basis curtailed operative staff and was perceived as being restricting and surveilling.

A Controller assesses that the sudden introduction of key figures posed an implementation problem:

> I think the most decisive factor for the whole organisation was that the key figures came so suddenly. They were monitored and used for evaluations, as an example. And it was also quite hard to implement the figures in the branches, because they had been running as an autarky. Yes. (Controller 2, Interview, 24.09.2019)

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[132] See Section 4.3 Resistance Because of Fear of Transparency

A further Controller (Controller 4, Interview, 09.03.2020) emphasised the temporal features of the introduction. The Agency for Migration did not have the time to gradually embed Controlling into the organisation.[133] Controlling Leadership 1 (Expert 7, Interview, 28.09.2019) thinks it was a mistake that the concept was hastily used as performance management at the Agency, as this resulted in the neglect of other aspects (siehe hierzu Unterpunkt 3). Also further interview participants noted that a rushed introduction is a common mistake (Weber, Expert 1, Interview 18.10.2019).

That the time aspect was neglected in the implementation probably sounds surprising, but can be understood due to the crisis situation. It is understandable for the researcher that a too hasty and unprepared introduction is problematic and risky. Hughes' (2018) perspective can be understood in reference to the case at the Agency for Migration. He details that introductions fail, if they are rushed and staff cannot position themselves and do not know where they stand. Through a rapid transition and the reorganisation, insecurity and confusion are caused (p. 104).

Insufficient time to deal with the new system was also highlighted as a significant reason for resistance.
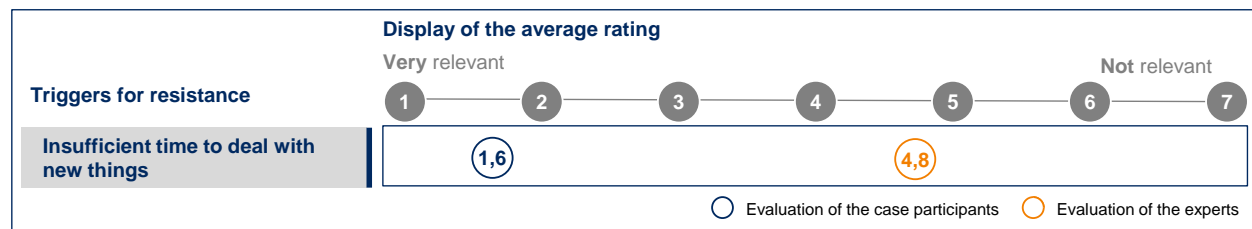
Figure 26: Resistance on Account of Insufficient Time

In the evaluation of the temporal aspect as a cause of resistance, the greatest discrepancy between expert and participant perspectives was observed. Weber (Interview, 18.10.2019) and Hirsch (Interview, 29.10.2019) both found the argument of 'insufficient time to engage with something new' to be ostensible. The evaluation by the operative case participants varied between 1,0 (Controllers), 1,5 (Operative Managers) and 3,0 (Controlling Leadership). This demonstrates that the temporal factor was given a much greater significance on the operative level than the managerial level. For the researcher, this also means that science often underestimates the workload in public administration and thus sets a framework for change that does not take into account that operational staff need additional time to cope with change.

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[133] [At the Agency for Migration] it was really different. There you were in the situation like, oh, there are many refugees, many applications. And now we need to see how we control/monitor all of that. We didn't have the time to study the organisation first, to look at what we should do to improve. Rather, pretty much from the get-go, it was like, ok, how can we get these applications off our desks as quickly as possible. And how can we monitor and somehow quantify it all accordingly. But really those were two completely different approaches. […] And we had to do it really quickly, we had to get better really quickly. Get many applications off our desks with little personnel. At the [Agency for Labour and Social Affairs] somewhere there was simply the consideration that there is controlling. Or organisational improvement. […] Rather, it was first that we knew that some things were not working very well. But no one knew exactly how to, well, address them. How should we even depict them? And so people just tried out various things. [...] That was a fairly soft approach. In line with this approach, it was possible to include staff. To embed them into the projects. To be transparent. And I think the [Agency for Labour and Social Affairs] just had the massive advantage that they could include much more staff than they could at [the Agency for Migration], where it was like, bam, now we're doing Controlling. The initial reaction was absolutely negative (Controller 4, Interview, 09.03.2020).

Science still fails to take these framework conditions sufficiently into account in its view of the public sector (irrespective of already existing capability limitations). Science does not take into account the day-to-day challenges to the extent that they are relevant to operational staff. Previous studies have focused primarily on the additional effort required to set up a system that leads to resistance on the part of employees [134] (e.g., Hammerschmid, 2010, Moisello, 2012). However, these aspects were not crucial in the case study.

2. No Adequate Explanations

The negative stance towards key figures observed among staff at the Agency for Migration was explained by the interviewees in reference to a fear of monitoring. A defensive reaction emerges because staff does not want to be monitored and surveilled (Controller 4, Interview, 09.03.2020).

The issues surrounding the introduction of key figures can thus be causally linked to the mistaken conception of Controlling as monitoring ('*Kontrolle*'). A sufficient explanation at the beginning had apparently not taken place.[135] Even the Controllers retrospectively evaluate that Controlling was not sufficiently explained, which they see as an explanation for the negative stance taken by operative staff.

> Generally negative reaction regarding the fact that not all colleagues were included and briefed about it in advance. Why […]was this suddenly so important?. (Controller 1, Interview, 04.10.2019)

A central insight formulated by the Controllers is that "employees are taken along ('Mitarbeiter mitgenommen werden')[136] A further Controller noted the same aspect in reference to the operationalisation of goals and planning. The greatest challenge was to involve the actors on site (Controller 4, Interview, 09.03.2020). The fact that "not everyone was picked up from where they were" has been drawn out as a central error (Controller 3, Interview, 28.09.2019). The critique illustrates that the learning aspect was neglected in the implementation process. This is surprising for the researcher as leadership and staff from the Agency for Labour and Social Affairs, who had extensive Controlling know-how and first hand experience, were present throughout the introduction at the Agency for Migration. In addition, various consulting firms with a lot of expertise in supporting organisational transformations, were involved. Moreover, the Agency's leadership led by example, actively utilising the instruments of Controlling. In

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[134] The effort required to construct a controlling system is an aspect which is commonly relevant during the introduction of controlling. However, no questions about it were asked in the interviews, and it was not mentioned. Setting up the system and making the necessary data available requires additional temporal resources, which, depending on the complexity of the system, can instil resistance (Hammerschmid, 2010, p. 151; Moisello, 2012, p. 60). Moisello (2012, p. 60) predicts organisational lethargy in the introduction of ABC systems, as additional efforts to generate data are required. Identifying activities and aggregating them into an activity pool entails markedly more work than generating data in traditional accounting instruments. However, this phenomenon was not observed at either the Agency for Migration or the Agency for Labour and Social Affairs.

[135] So at the beginning, it was just about publicising that we now have Controlling and that it is meant to help with attaining goals and assist with managing the high volume of asylum applications. But this was not properly established. Controlling was introduced but nobody knew about it (Controller 2, Interview, 24.09.2020).

[136] All in all, I would say that, in order to reduce barriers and resistance, the organisation should always be open about all the goals. They should be open about what they want to achieve, what they want to draw out. And they should try to involve as many employees as they can. You can never make everyone happy, but at the very least one should try to be transparent, also regarding what is going on in Controlling itself, in order to foster acceptance. And I think barriers and resistance would automatically decrease (Controller 1, Interview, 04.10.2019).

retrospect, this was also an erroneous assessment by the researcher, who thought the activities were sufficient. According to the researcher, it would have been possible to provide more training and development for the operative managers, despite the crisis situation, thereby ensuring a better learning process.

The aspect of learning is posited by Weber (Expert 1, Interview 18.10.2019) as a central demand of the introductory process. He finds it necessary to permanently explain and justify behaviour. Good results need to be positioned as resulting from Controlling. The training of controllers is also essential so that they are able to make controlling campaignable on the ground. The Experts from the Agency for Labour and Social Affairs also drew out the necessity of explaining the Controlling concept (Top Manager/Expert 6, Interview 07.10.2019). Operative Controllers hold a distinct responsibility to elucidate Controlling. In the Agency for Migration, limited Controller competencies made this task particularly difficult. Especially the initial phase of the implementation, when the first key figures are published, is significant in helping to preempt negative reactions. Weber (Expert 1, Interview 18.10.2019) describes the consequences of an introduction: "Through the numbers, I am always changing reality and be it to prevent figures of the same kind from emerging for the next years." The study by Nor-Aziah & Scapens (2007, p. 232) also illustrates that the introduction of developed goals (in fact-key figures) brought more attention to reporting. The particular relevance the first phase of an introduction has in the implementation process can be justified in that an initial negative association with instruments, tools and key figures may not be so easily rectified. This researcher agrees with the conclusion by Weber (Expert 1, Interview 18.10.2019): "If I have made a bad experience with a figure, it is blemished in future measurements, the whole concept behind it is blemished."

The rejecting stance towards key figures at the Agency for Migration, with both outright refusal as well as a public discussion led by the staff council, went beyond commonly observed backlash. Commonly, the response to the initial introduction of key figures entails deprecating arguments intended to devalue the construct. The Experts at the Agency for Labour and Social Affairs almost identically describe the reactions they observed. The Top Manager/Expert 6 described that the key figures had been "too vague, too coarse [...], only describing one context. Thus, much resistance". Expert 7 analogously reports "typical preconceptions – too vague, too coarse". Schuberth (Expert 5, Interview, 24.03.2020) was confronted with incomprehension. Due to his position in charge of Controlling across the entire Agency for Labour and Social Affairs, Expert 7 was faced with many questions, particularly ones regarding key figures. Centrally, the impacted staff sought to understand how the key figures interact with existing systems.

In order to situate the context and evaluate the reactions, it is of note that the Agency for Labour and Social affairs already possessed a set of figures which were regularly published as statistical values. The observed and reported behaviour matches what Argyris & Kaplan (1994, p. 93) describe as defensive routines,[137] caused by a situation which is perceived as threatening. No particular effort was made to

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[137] See Section 2.3.6.1 Studies on Implementation Barriers for Management Accounting. Presentation and Discussion of Relevant Approaches (Management Accounting)

engage with the key figures, indicating a degree of reticence to learning. The Experts are in agreement on the fact that an introduction requires an orderly change management process. A collection of key figures will be noticed by staff and instil a reaction. Weber (Expert 1, Interview, 18.10.2019) finds it sensible to present the entire model, vision for the next couple of years and relevant interplay with key figures straight away. Weber summarises that "[...] the introduction of key figures is a very sensitive process, which [in my opinion] unfolded in a far too mechanical and instrumental way and was given too little reflection". He emphasises the significance of this processual step within an implementation: "You can do a lot wrong there. It could cost you the entire concept".

In sum, it is apparent that the design of the process introducing key figures instilled resistance and overwhelmed personnel. The details of the first step of an implementation have ongoing relevance for the system's future use. A balanced and sustainable time frame for explaining and elucidating Controlling is particularly significant.

3. Pressure Exerted in the Performance Dialogues

Utilising conversation formats to guide and supplement Controlling and reporting is sensible and common in practice. At the Agency for Labour and Social Affairs, a dialogue about the attainment of objectives took place periodically in goal-monitoring conversations. This is considered an important dimension of management control (Schuberth & Schopf, 2009, p. 271). Introducing performance dialogues at the Agency for Migration caused a massive backlash at the operative branches. One participant described the performance dialogue as a "grilling in public" ('Vorführungsvieraugengespräch') (Operative Manager 1, Interview, 21.10.2019). The aspect of pressure was drawn out in multiple case interviews:

> Controlling as a means to pressure […] that is always paired with the threat of sanctions. (Controller 3, Interview, 28.09.2019)

> At times, some numbers were used to apply pressure on staff to meet targets within a certain time frame, no matter what. (Operative Manager 3, Interview, 28.04.2020)

> I think that it was too much for the operational staff. The pressure to achieve this or that much, which was so suddenly applied. [...] The control impulses which dictated that I have to reach four decisions and conduct three hearings. They did not really understand that pressure. (Controller 2, Interview, 24.09.2019)

> Politics were forced to do something. And correspondingly, the pressure was too high. Controlling had to be active, too. It was pervasive. (Controller 4, Interview, 09.03.2020)

The comments describe misdirection ('*Fehlsteuerungen*') in the performance dialogues, meaning the pressure was disproportionate, and the required targets were not explained. According to Schuberth (Expert 5, Interview, 24.03.2020), this is an incorrect control/steering approach, as no analysis is provided, and executives exemplify the attitude of "get that key figure to green". According to the researcher, this is not a conceptual problem. Instead, it demonstrates skill deficits on the part of the managers.

A Controller describes the impact of performance dialogues from a conceptual perspective:

> To have uncomfortable conversations. You get called into question in the leadership dialogue, or management dialogue, whatever you want to call it. And not everyone is comfortable with that. And barriers emerge there. But of course that also depends on the manager and the Controller. (Controller 4, Interview, 09.03.2020)

The Controller reflects upon the issue from two perspectives: both from the perspective of a Controller as well as from that of an operative manager, since she had held both positions. Her statement illustrates the central problem that emerged on account of the introduction of Controlling and the transparency it created. Questioning performance in the system yields (inevitable and necessary) confrontation and places special demands on the managers' skills. According to the researcher, a manager must have the ability to facilitate this process. A manager must know how to demand performance without overwhelming employees. Scapens (Expert 3, Interview, 16.10.2019) finds it fundamentally problematic if management unfolds in a purely "mechanical way" and concludes that: "Simplistic evaluations lead to more problems."

It should also be mentioned that the pressure in the performance dialogues led to a public discussion. The pressure on employees was critiqued by the staff council in external media. It was argued that the leadership at the time encouraged decision makers to prioritise "speed over diligence and quality" (Anonymised Source 14, 2018). A public and a political discourse emerged regarding "scandals and pseudo scandals" (Anonymised Source 18, 2020, p. 38). In line with the ensuing political debate, the pressure of performance dialogues was drawn out in a policy statement by the federal government.[138]

4.4.2 Behavioural Theory Explanation

The insufficient learning process led to resistance and overwhelming the employees involved. Overwhelming itself was cited by interview participants on all levels as a highly relevant reason for resistance. Wherein overwhelming not only cause of resistance but also represents a further explanations for implementation barriers in the introduction process. Overwhelming subject matter and learning anxiety are outlined below as an explanatory approach for resistance in the implementation of management accounting/Controlling.

Overwhelming

A limited ability to gain new competences can cause resistance. Throughout processes of change, such limitations cause participants to feel overwhelmed (Kotter & Schlesinger, 1979, p. 108; Reiß, 1997, p. 17). Greater resistance emerges when the innovation being introduced is complex, hard to comprehend and requires the attainment of new skills (Watson G., 1971, p. 762). Drawing on a conducted survey,

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[138] In a request to parliament, the ministry (as the responsible authority) had to answer to the charge that pressure to "conduct hearings and decisions in a way that did not comply with due diligence" was being exerted (Anonymised Source 13, 2018, p. 4). Their response: Performance dialogues did not intend to exert such pressure. The intent was to gain a realistic description of the working conditions, in order to inform planning and performance expectations. The qualitative nature of the work was not to be impaired by a negligence of due diligence (Anonymised Source 13, 2018, p. 4).

Hammerschmid (2010) concludes that resistance to management control instruments results from staff feeling overwhelmed because too many instruments co-exist, often introduced inconsistently, and the available training opportunities are inadequate (p. 157). Comparable to the situation at the Agency for Migration, Wisniewski & Ólafsson (2004) identified that certain managers failed to accept the balanced scorecard because they found the process overly challenging and uncomfortable (p. 609). Individuals are overwhelmed as a result of qualification deficits, which represent a barrier to ability. Besides qualification deficits, which primarily trigger being overwhelmed, information deficits and organisational deficits have an effect on its emergence (Reiß, 1997, p. 17).

In determining that resistance results from employees feeling overwhelmed, consideration must be given to the fact that Controlling in public administration is a challenging concept which is difficult to comprehend. The complexity of the goals formulated in the public sector (Greiner, 1996, p. 20–21) and the absence of monetary targets in particular (Lowell, 2002, p. 16) require the use of indicators and impact figures (Berens, Mosiek, Röhrig & Gebhardt, 2004, p. 332). The interplay between activities in the public sector and their impact is difficult to assess, attribute and prove. In addition, inexplicable statistical fluctuation in the measures prevail in unchanging environmental parameters (Greiner, 1996, p. 24–25). For goals such as social inclusion or quality of life, changing the values can raise questions about the efficacy and usefulness of performance management (Wisniewski & Ólafsson, 2004, p. 606). It can be concluded that resistance occurs when the concept of Controlling/management accounting is poorly designed and gives rise to a negative perception of the tasks of Controlling. The problem of defining key figures and the use of impact targets can amplify this issue in cases where the derivation of key figures can be questioned or when figures are difficult to grasp. An inadequate ability to impact the key figures further triggers a lack of understanding and resistance.

Learning anxiety

Learning anxiety is listed by Schein as a reason for resistance to change.[139] Resistance on account of a learning anxiety resulted from a fear of temporarily feeling incompetent (Schein & Schein, 2018, p. 265). He compares the feelings that arise to the fear experienced by people using a computer for the first time. Previous knowledge is devalued while the new approach is not yet mastered. Learning anxiety can also be linked to a fear of sanctions for incompetence. The affected person fears that deficiencies in their productivity will be revealed (Schein & Schein, 2018, p. 265–266). Analogously, Judson (1991, p. 67) draws out the role of doubt in the form of "personal security" as a reason for resistance. The evolving situation requires that new technologies and skills are mastered and a person may doubt their ability to do so. This aspect is relevant to the decentralised responsibility associated with Controlling/management accounting. Managing over goals requires empowering managers to make their own decisions (with help from

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[139] In addition, Schein links resistance that is informed by learning anxiety to the loss of power, personal identity and group membership (Schein & Schein, 2018, p. 265–266).

Controlling). In the context of the public sector, this requires relaxing the previously rigid hierarchy of decision-making.

From the assertion that complexity causes resistance, the researcher derives that learning anxiety will be more pronounced in organisations with complex services as the corresponding Controlling systems are more complex, too. A Controlling system that depicts application procedures, such as that found at the Agency for Labour and Social Affairs or the Agency for Migration, will likely be limited to a performance measurement system detailing changes in the number of cases, processing times and errors. Such a system is typically easy to understand and tangible for the organisation. In the more complex political domain, in which the issue of generating key figures is more challenging, the emergence of resistance stemming from learning anxiety is more probable.

The ascertained sense of overwhelming of the employees must be considered in the overall context of other factors such as overambitious target and a faulty understanding of Controlling, which are discussed in the following Chapters.

4.5 Resistance Due to Faulty Understanding of Controlling

A faulty understanding of Controlling was observed in the case study, which led to resistance. Controlling was equated to monitoring ('*Kontrolle*'), the Agency for Migration. The intended understanding of Controlling as the provision of information was not comprehended and accepted by the operative managers.

4.5.1 Background, Presentation and Explanation of the Barrier/Resistance
Background in the Case Study

Derived from top management's political directives, transparency stood at the centre of the employed conception of Controlling. From the start, Controlling at the Agency for Migration was primarily tasked with supplying information. Thus, the purpose was to enact a traditional conception of Controlling/management accounting. In this view, Controlling mainly serves to process information for management and support leadership in decision-making. The Top Manager (Interview, 07.10.2019), describes his understanding to be the following: "Operative leadership [...] must have the final say. They have to hear the Controller. Controlling needs to take place, meaning that the setting and achieving of goals must be aligned and a good data analysis [must be provided]." This approach of Controlling was not understood at the Agency for Migration. Controlling was equated with monitoring ('*Kontrolle*').

Presentation and Explanation of the Barrier/Resistance

Controlling at the Migration Agency was confronted with the common problem that Controlling was understood as monitoring ('*Kontrolle*'). On account of the linguistic similarity (in German), this is a common misconception that gives rise to problems, as could be observed during the successful introduction of Controlling at the Agency for Labour and Social Affairs.

Various interview participants reported their experiences with this and illustrated the corresponding implications:

> The perception of Controlling as monitoring ('*Kontrolle*')? Yes, that is very relevant, you experience that everywhere it is being introduced for the first time. Lacking expertise (Controlling Leadership 2, Interview, 29.01.2020).

> They never understood it in terms of Controlling, they only understood it to be monitored. The term – you know what someone said to me in a performance dialogue once? It was a grilling in public ('Vorführungsvieraugengespräch'). (Operative Manager 1, Interview, 21.10.2019)

> [The perception of Controlling as control] persists. That's the way it is. And if you can't show people what the advantages of Controlling are, they will continue to see it as control and not connect any benefits with it. (Operative Manager 3, Interview, 28.04.2020)

> [Perceived as control]: One thing, certainly. [...] But it also becomes apparent when you look at the answers, that they perceive a lot of things to be Controlling which aren't actually Controlling. Those are things like, more like, we don't keep tallies. Many perceive it to be controlling [lowercase], even though that is not what it is meant to be. (Controlling Leadership 1, Interview, 28.09.2019)

Further participants confirmed this mistaken perception of Controlling which prevailed across the entire organisation. The role of Controlling was misunderstood particularly among mid-level management and the operative staff. According to Scapens (Expert 3, Interview, 16.10.2019) it is essential that management accounting not be understood as a disciplining and sanctioning construct, but rather as a supportive mechanism.

Management and Controllers must have a mutual understanding of their respective roles. The working group on 'Steering and Controlling in Public Institutions' argues this is an undeniable prerequisite for the introduction of goal-oriented management. Managers and Controllers ought to comprehend the role-specific tasks and demands of their counterparts' position so that realistic expectations are set (Hirsch, Weber, Schulte, Hubert & Schuster, 2014, p. 27–28). If Controlling is wrongfully understood as monitoring ('*Kontrolle*'), a significant implementation barrier emerges, which reveals itself through conceptual aspects and inevitably instills resistance.

Particularly practitioners from Controlling find that misunderstanding the concept of Controlling and the resulting misapplication is a cause of resistance in the organisation.
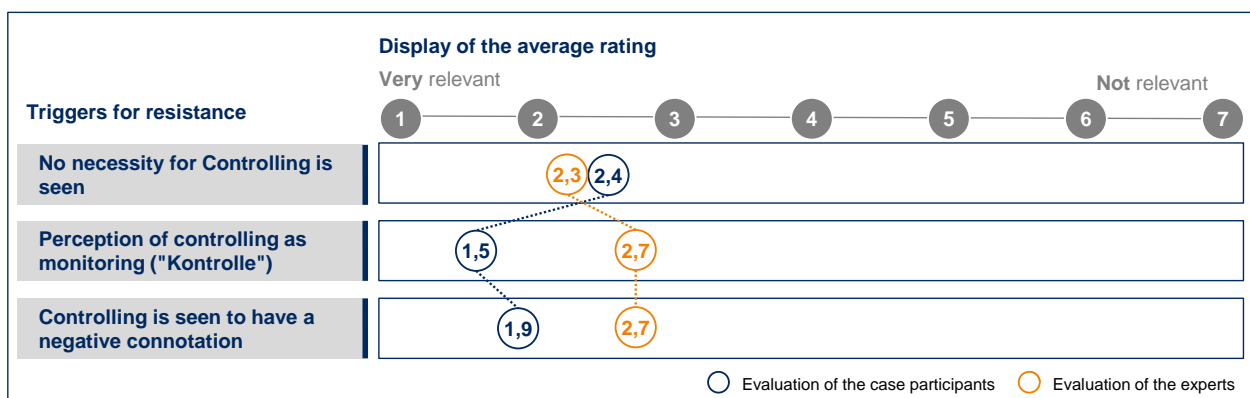
Figure 27: Resistance on Account of a Mistaken Conception of Controlling

At the case organisation, the necessity of a Controlling system was called into doubt. This doubt was strengthened by the prevalence of an 'erroneous understanding of Controlling. The mistaken understanding resulted in practical issues and was a central factor for resistance, rated as 1,5 by participants. It is apparent that the Experts do not attribute as much significance to this factor, giving it a rating of 2,7. An Operative Manager confirmed the mistaken conception of Controlling at the organisation: "they only understood it to be monitored" (Operative Manager 1, Interview, 21.10.2019). The issue that the German concept of management accounting, "Controlling", sounds so similar to 'control' ('*Kontrolle*'), does not help its case. Employees conceived of the introduction of Controlling as being the establishment of an additional instrument of monitoring. Correspondingly De Waal (2007, p. 369) argues that, if a performance measurement tool is understood as a control system rather than as a strategic instrument for steering the organisation, employees will perceive it negatively as a threat.

The reasons for resistance given by Kotter & Schlesinger (1979, p. 108) include "misunderstanding" and lacking trust, both of which apply to the observed introduction of Controlling. Misunderstandings in the introduction of innovations cause system-immanent reactions and influence connectivity. Through the forming of connectivity, the degree of irritation is to be kept at a tolerable level in order to prevent negative reactions in the organisation regarding the change (Collm & Schedler, 2014, p. 144). The whole support by the Agency for Labour and Social Affairs was felt to be a hostile takeover, of which Controlling was a primary part. Following this researcher's assessment, this problem was projected onto Controlling, and the negative aspects of the unwanted cooperation were implied in the topic of 'monitoring ('*Kontrolle*') through Controlling'.

The perspective of 'Controlling equals monitoring ('*Kontrolle*') implies two issues: on the one hand, the true benefit of a Controlling system is concealed and disregarded. Controlling's use as an instrument to support leadership (Weber, 1991, p. 28–29; Reichmann, Kißler & Baumöl, 2017, p. 8; Horváth, Gleich & Seiter, 2020) is disregarded. The disparate judgements on the necessity and benefits result in resistance (Kotter & Schlesinger, 1979, p. 108). The selective perception by relevant staff prevents them from realising that the old procedures are failing. Such resistance is difficult to reduce, through improved information and convincing arguments merely (Watson G., 1971, p. 751).

On the other hand, Controlling is linked to management control impulses and activities that are not in fact initiated by Controlling. In this researcher's experience, various instruments of monitoring or even just simple queries are perceived as part of Controlling, even though they do not actually stem from Controlling. Control impulses from managers are also falsely assessed as being controlling measures. The negative connotation of the concept of 'Controlling' results in an utter rejection of Controlling instruments or reports, even if they were merely designed as supporting mechanisms (e.g. for planning). In this context, managerial behaviour of executives is of importance. Schuberth (Expert 5, Interview, 24.03.2020) and Expert 8 (Interview, 29.01.2020) note that a firm management style is projected onto Controlling. This issue was confirmed in the case study. The pressure exerted by operative managers incurred resistance which was partially the result of an erroneous understanding of Controlling among operative management. A

mistaken understanding also reveals itself in the use of key figures. Key figures to evaluate performance were to be understood as guidelines, not as conclusive directives. Key figures ought to form the basis of a dialogue with management (Verbeeten, 2008, p. 442).

In this context, the Top Manager notes mistakes prevalent at the Agency for Labour and Social affairs:

> So I must say, first I discuss, then I evaluate, then I conclude. Many didn't do that. Many already judge when discussing. A ranking, in which I say "I have a good, a middle, and a bad group", that would already be evaluative. (Top Manager, Interview 07.10.2019)

Swiss (2005, p. 593) also sees a lack of understanding of the results of a management control system, as well as of how to interpret and use them, as a motive for resistance. The case study shows in summary that a lack of understanding not only applies to future users but also to the management and even to the Controllers.

The fact that Controlling is a difficult subject for people outside the field to comprehend, must be considered (see Section 4.4.1). Resistance emerging from lacking understanding is related to staff feeling overwhelmed. This is also apparent in the case study conducted by Brown (2005) on the introduction of performance management in the educational system. In the wrongful understanding of performance management he observed, the concept was comprehended as merely relating to staff on the individual level. The meaning of the performance management system for the organisation as a whole was not understood (Brown, 2005, p. 472). This can be traced to erroneous training on goals and insufficiently explanatory concept papers. Confusion, insecurity and discord about the meaning of performance management emerged among teaching staff (Brown, 2005, p. 473).

4.5.2 Behavioural Theory Explanation

According to the presentation in Section 2.4.3.1, cognitive dissonance leads to decisions being made to help justify or explain one's own beliefs or behaviours (Otto, 2002, p. 80). In the implementation process, this means that cognitive dissonance is a trigger for individuals to deny the need for change and to behave in a lethargic and rigid manner (e.g. Kleingarn, 1997, p. 186; Niermeyer & Postall, 2013, p. 201; Lauer, 2014, p. 32–33). Accordingly, it also explains adherence to the erroneous understanding of Controlling as control.

The thesis substantiates that an erroneous understanding of Controlling, in connection with a fear of transparency, results in a resistant attitude. The advantages of transparency (e.g. distribution of the workload) are ignored. Controlling is solely understood as a form of monitoring ('*Kontrolle*') and rejected on principle. Once determined, a negative view is held and continuously justified whilst positive arguments are rejected (Otto, 2002, p. 80). This behaviour can be explained with cognitive dissonance. Cognitive dissonance results in the affected people unconsciously drawing on only a partial amount of their relevant knowledge. Their knowledge which yields a contradictory judgement is not recognised (Jermias, 2001, p. 147). This explanation of resistance through cognitive dissonance was used by Jermias (2001, p. 147) for

the context of the introduction of a cost accounting system and justified by commitment to a specific instrument.

The case demonstrates that not only commitment but also erroneous understanding and a fear of transparency can produce inertia/rigidity and trigger cognitive dissonance. Further, the study substantiates that a Controlling system can be perceived as an attack on the prevailing self-image, resulting in resistance. In the case-study by Jermias, it becomes apparent that participants conceive of themselves as smart and intelligent, and information which contradicts or conflicts with this view is ignored or repudiated. "People who have made a decision tend to discard information that would suggest error to avoid conflict with their image as smart people (because the cognition that the decision might be in error is in conflict with cognition as smart people" (Jermias, 2001, p. 155). This assertion relating to a single instrument also applies to the introduction of a system as a whole.

In addition to informing resistance to the introduction of management accounting, as presented, cognitive dissonance can arise throughout the execution of the tasks of Controlling.

This includes but is not limited to the following exemplary constellations:

- Managers in the public sector refuse to use impact figures, even though they offer a sensible and valid depiction of daily operative practice.
- The demand for Controlling is impacted by managers preventing the analysis and control of results (Otto, 2002, p. 80).
- Controllers bar operative arguments. On account of dissonances, they accord too little significance to presented arguments. The inertia effect arises (Weber & Riesenhuber, 2002, p. 30).

In addition to the mistaken/faulty understanding of Controlling, cognitive dissonance also explains the fundamental change management phenomena of 'lacking understanding of the need for change' and 'holding on to the familiar' in the case.

4.5.3 Institutional Consequences of the Faulty Understanding of Controlling

The mistaken conception of Controlling as monitoring ('*Kontrolle*'), prevailing at the Agency for Migration and a variety of other German public institutions, translates into the relationship between Controllers and managers. Management's perception of Controlling drives its acceptance and can, in the case of a negative perception, pose a barrier to implementation. In the case of an erroneous understanding of Controlling as monitoring ('*Kontrolle*'), the Controller is perceived as the long arm of a distrusted organisation ('Misstrauensorganisation') (Krystek, 1991). Further misunderstandings relating to the role of Controlling surround the authority to make decisions. An operative manager reported that Controllers perceived themselves as decision makers (Controller 4, Interview, 09.03.2020). Managers found this patronising and assumed a defensive blocking attitude.

Controller 1 (Interview, 04.10.2019) argued that executives should see Controllers as supportive figures in decision-making, though the final authority ought to remain with the executives. He qualified this assertion by stating that Controlling was not understood in such a way by operative leadership at the Agency

for Migration. Hirsch (Expert 2, Interview, 29.10.2019) indicates the risk that leadership does not adequately delineate the frame of action for Controllers. A lack of clarity regarding the extent of their tasks can result in Controllers abusing their position to do everything but Controlling. The significance of clear cut roles has already been drawn out in the practical literature. In order for Controlling to effectively support management control, its task and role must be clearly and coherently defined. Alongside the formal requirements for organisational integration, it is necessary that the tasks and roles of Controlling are set out in a clear and consistent way and are communicated across the organisation (Hirsch, Weber, Gisch, Zubler & Erfort, 2012, p. 97). In order to successfully complete the task of Controlling, there must be a fruitful interpersonal relation between Controller and manager. Only then can managers be effectively supported in their decision-making and steering of the organisation (Nitzl & Hirsch, 2012, p. 46).

High performing organisations are typically marked by a high level of cooperation and mutual support in the realisation of their goals and directives (West & Blackman, 2015, p. 75). Empirically, the importance of mutual trust, respectful partnerships and common goals has been emphasised (Nitzl & Hirsch, 2012). A common taxonomy of factors which build trust within an organisational context is given by Mayer, Davis & Schoorma (1995). Trustworthiness is said to be informed by perceived ability, goodwill and integrity. Scapens (2006, p. 23) argues that underdeveloped knowledge and lacking understanding of management accounting as well as distrust in management accountants ultimately result in a rejection of the introduced management accounting/Controlling system. In the study by Nitzl & Hirsch (2012, p. 49) on the drivers of trust in the relationship between manager and Controller, competence was ranked higher than goodwill or integrity. They conclude that Controllers ought to set out the services they provide in alignment with the way that best facilitates managerial success so as to gain managements trust. In this respect, a correlation between the implementation barrier of insufficient know-how/lacking Controller competencies and the barrier of inadequate trust in the controllers exists at the case organisation. Since external Controllers from the private sector were employed, who had little operative understanding pertinent to the public sector, the issue can not be solved simply on an ad hoc basis. The insight by Nitzl & Hirsch (2012, p. 49), that trust correlates with capabilities, underlines the marked impact of the implementation barrier of lacking Controller competencies.

In the context of the Agency for Migration, this predicament is mostly relevant in the early phase of information provision. The Controllers' central task of providing information requires them to supply management with tailored and refined information. Poor or erroneously processed reports and presentations yield distrust. A manager must be able to rely on the loyalty and discretion of their Controller. For example, a manager should not be caught off-guard with Controlling information by a third party (Nitzl & Hirsch, 2012, p. 51).

4.6 Resistance and Overwhelming due to Overambitious Targets

The target values for the processing of applications in the operational units, were met with great resistance. The negatively perceived operationalisation of targets with overambitious values that were changed several times was transferred to Controlling. This negative association led to the advantages of Controlling being overshadowed. Excessively high, unachievable target values were accordingly identified as 'reasons against'.

4.6.1 Background, Presentation and Explanation of the Barrier/Resistance

Background in the Case Study

The Migration Agency intended to make one million decisions and work through their backlog before the end of 2016. This goal entailed an increase of real output by 253% in comparison with 2015. The political goal of one million decisions was divided across the agency's about 75 decentralised branches (as of the end of 2016).[140] The calculation of each branch's individual targets was done in reference to the cluster logic[141] and in consideration of their personnel capabilities. For each branch, the goals were broken down to the level of operative staff processing applications (the decision makers).

The individualised targets each administrative clerk pursued were changed multiple times during the process of introduction. In the time frame between the 22 August 2016 and the 4 November 2016, after the EASY-Gap had been reduced, hearings were emphasised. The point of reference for operative staff was the goal of completing 4 hearings a day/20 hearings a week per decision maker. Between the 7 November 2016 and the 30 March 2017, the value changed to 2 hearings or 3 notices per decision maker per day (Anonymised Source 13, 2018).

Presentation and Explanation of the Barrier/Resistance

The height of and change to these targets/set points resulted in acceptance problems among operative staff and informed their negative disposition towards Controlling.

The operationalisation of goals was critiqued by operative managers:

> Yeah, I did not find it convincing. In my opinion, the big advantage of introducing Controlling was the incredible transparency it brought. We did not have that before and that's what I think can be drawn out as the main benefit. The rest was more unfortunate, it felt rushed and at times arbitrary. At times, some numbers were used to apply pressure on staff to meet targets within a certain time frame, bar all reason. The goals were utopic, they couldn't even be calculated with the Controlling data at hand, they were arbitrary, largely because they were often prescribed by politics or were meant to meet some political expectations. There was a lot of inexperience at play, a lot of overzealousness, particularly regarding goals. In my opinion, the system in the [anonymised authority] failed because the goals were changed too often. [...]

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[140] Numbers taken from a anonymised report (Anonymised Source 15, 2017)

[141] Clusters comprising a selection of countries were formed to help manage the volume of applications. "Applications by people from countries listed as high risk (Cluster A: in 2016 comprising Syria, Eritrea, christian and jesuit minorities from Iraq) as well as those deemed to be at less risk (Cluster B: in 2016 comprising safe countries of origin as set out by German law) [...] Applications requiring more complex processing (Cluster C), [...] Dublin cases (Cluster D)" (Anonymised Source 16, 2017, p. 51).

> At times, requirements were set out that we were simply not able to realise, such as those regarding the personalisation or the amount of processing per day per FTE [...]. It was partially utopic and was removed from reality. And that's why goals kept having to be adjusted, because it became apparent pretty quickly that the initially set goals were not attainable. And that was a negative aspect [...] which really gave Controlling in [anonymised authority] a bad name. (Operative Manager 3, Interview, 28.04.2020)

This operational manager also reflects the associated external impact of the controlling function:

> The major benefits of transparency were hardly noticeable to the people out there. For a unit leader like myself, or maybe for the branch staff directing subdivisions, transparency was important [...]. But the people who were actually fighting to meet the goals were hardly concerned with it. All they experienced of the Controlling was that there were new goals or new goal definitions, which were regularly adapted, too. [...] and that is what people naturally conceived of as incompetence. [...] They hardly noticed any benefits [...], and only perceived the whole thing as an instrument of monitoring which they found detrimental. That's how it still is today, by the way. (Operative Manager 3, Interview, 28.04.2020)

The statement by the operative unit manager reveals the overwhelmingly negative impact the operationalisation of goals had on Controlling's prevailing image and demonstrates that negative aspects can outshine advantages. The statement illustrates that there were two demands to be met: on the one hand, it had to be ensured that the content matter of the goals was correct, on the other hand, the goals had to be translated and explained within the parameters of the implementation process. The extensive implications the operationalisation of goals had on the Controlling conception is surprising to this researcher in that the administrative processing of asylum applications is a not complex political service, but rather is a straightforward bureaucratic procedure that can easily be grasped and comprehended. This kind of service is not marked by problems with defining key figures or comprehending their impact.

The behavioural effect of goals can be demonstrated in line with the goal setting theory informed by Locke and Latham (Locke, 1968; Latham & Locke, 1979).[142] The effort required to meet a performance target depends on the goal's attributes and its 'difficulty' and 'specificity', and is largely influenced by the factors of commitment to the goal and acceptance of the goal (Latham & Locke, 1979, p. 79). Commitment describes the way in which a person is tethered to the goal they are working to achieve and captures how they prioritise accordingly (Latham & Locke, 1991, p. 217). The degree of goal commitment influences behaviour in the face of difficulties. A person's degree of commitment determines whether they give up on, reject or abandon difficult goals (Locke, 1968, p. 185–186). Commitment and acceptance are typically generated through competition (Latham & Locke, 1979, p. 73) and rewards (Latham & Locke, 1991, p. 219).

In the Agency for Migration, low levels of commitment to and acceptance of goals were observed. The operationalisation of goals was perceived as a command of goals. The wording of 'prescribed goals' ('Zielvorgabe'), as it was also employed in the media, already implies a negative connotation due to the authoritative undertone it carries.

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[142] The underlying assumption of this theory is that, given the necessary capabilities are available, the more complex a goal is, the greater the will and effort to reach it will be (Latham & Locke, 1991, p. 219).

One Controller describes the process from the perspective of Controlling:

> At the beginning, the process was not based on agreement but on prescribed goals. Controlling and leadership defined goals and passed them on to […]. the unit managers As prescribed goals ('Zielvorgabe'). There was practically no option to intervene. [The wider organisation reacted] with anger. They didn't want to accept the goals. It also took a relatively long time for the goal agreement [...] to be signed. Because there were no restrictions or [...] disciplinary measures. Financially, it didn't really matter then. And the signatures did come. (Controller 2, Interview, 24.09.2019)

If there is no process of target agreement, the motivational effects intended by setting goals will fail to materialize. An operative manager (Operative Manager 2, Interview, 28.10.2019) emphasised the demotivating impact the prescription of goals had. Furthermore, the implications prescribing goals had throughout their monitoring were drawn out. Affected Staff would state that the goals were imposed. The manager thus advocated that a mature organisation use a bottom-up approach to goal formulation. The primary point of critique was how high the targets were set. The extent of the demands was, according to operative staff in the Agency for Migration, excessive, and so they were rejected and ignored. The demanded amount of applications per cluster were considered to be too high overall.

The model by Höller (1978, p. 121–122) regards the level of targets, aspirations and performance, illustrating that the optimal level of difficulty maximises the performance of those working to meet the goals. Targets above this level actually result in regressive performance.

Goals perceived as unattainable, surpassing the appropriate level of difficulty, result in a markedly lower performance than goals which are understood as a manageable challenge, even if the latter are equally difficult (Höller, 1978, p. 121–122). The over ambitious targets set in the Agency for Migration overwhelmed operative staff. The formulated goals explicitly expressed the pressures of the set expectations, which resulted in overwhelming the organisation.

A manager describes how this same issue unfolded at the Agency for Labour and Social Affairs. Over ambitious goals resulted in frustration among staff.

> Then there still was a, I'm going to say, dialogue going on, and the curve was going up. From the moment, where it was clear that the goals were definitive and nothing was going to be changed about them, performance went straight down. The background was that it was totally frustrating for the people to be given unrealistic expectations. And as I always said, people would just say: 'Ok, it's 4pm. Am I going to stay longer? Do I get anything out of reaching the goals? No, I don't. So my work days ends at 4pm. Period.' (Operative Manager 2, Interview, 28.10.2019)

Planning the Goals

The goals were planned through calculations by central Controlling and by using the parameters the internal working group determined for the clusters, staff resources, and hearings/decisions required per person. The planning process was strictly top-down and did not involve operative staff. The aim of the planning was to reach target agreements with the operative managers in decentralised branches and the department heads at headquarters. This approach is critically assessed in the practical literature. Formulating and deriving goals without referencing the comments and specific, contextual insights from operative staff leads

them to believe that achieving targets is largely impacted by external factors (external management aims) that were not considered when the goals were set (Weber & Schäffer, 2016, p. 76).

Drawing the comparison with the Agency for Labour and social affairs is helpful for examining the issue of planning, because both bottom-up and top-down procedures were employed at the Labour Agency. The planning of goals at the Agency for Labour and Social affairs was a process that was repeatedly adjusted and, according to the questioned experts, still did not fully satisfy all those involved. Centrally, the mentality of 'higher and further' is critiqued, as it demands that the results of the previous year must be bested. By now, ambition is given greater consideration in planning. In the case of good results, it has been allowed to forgo an increase in the following year (Operative Manager 2, Interview, 28.10.2019, analog Operative Manager 1, Interview, 21.10.2019).

Planning out key figures entails a particular complexity in the public sector.[143] The aim of a process of planning is to determine ambitious yet recognised values which are then used for ongoing monitoring and measurement. The significance the issue of planning has in a Controlling system is illustrated in that leadership complained (in case interviews) that Controlling was accepted as a management instrument while planning was not. Both executives noted how problematic the mentality of 'higher and further' was. Planning and a target agreement are essential, as depicted by the statement "Controlling without a target agreement is monitoring" (Controlling Leadership 1/Expert, Interview, 28.09.2019).

Fundamentally, the experts are agreed about the fact that the approach to planning (either bottom-up or top-down) must be adjusted depending on the maturity and (performance) capability of the organisation (Top Manager/Expert, Interview, 07.10.2019, Expert 1, Interview, 18.10.2019). The Top Manager (Interview, 07.10.2019) stated that a top-down approach with centralised directives is necessary at the start of an introduction, as capabilities and instruments are not yet available. The public sector is apt for this on account of its hierarchical orientation. In the early phase, Weber (Expert 1, Interview, 18.10.2019) finds it sensible to utilise a "top-down activity with necessary communication" (Expert 1, Interview, 18.10.2019). In addition, the Top Manager (Interview, 07.10.2019) remarked, correctly according to this researcher, that it is problematic to have the values for planning be determined by individuals who do not think according to this structure. He critiqued that organisations shifted to a bottom-up approach too quickly. The interviewed member of management staff (Controlling Leadership 1, 28.09.2019) gave a similar assessment of the issue of deficits. He found it questionable "whether, for example, the executives were even capable of control as a bottom-up process. I mean, that assumes that they at least partially ultimately understand how the key figures work and what their daily or business unit quantity means". In sum, the study goes to show that a lack of conceptual know-how regarding Controlling/management accounting, as theoretically presented in line with the implementation barriers, has a high significance in practical planning in the public sector.

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[143] See Section 2.3.3.1 Issues with Generating Key Figures/Measurability.

It becomes apparent that the scientific position (excluding Scapens, Expert 3, Interview, 16.10.2019) is more in favour of a bottom-up approach, while practitioners prefer a softened construct which combines top-down and bottom-up methods in response to implementation issues. The interview participant from Controlling Leadership (Controlling Leadership 2/Expert 8, Interview, 29.01.2020) drew out the advantages of the mixed planning he observed at two agencies. Thanks to the centralised preparation, the Agency was not overwhelmed and staff was able to voice their feedback, allowing them to feel included in the process. Scapens (Expert 3, Interview, 16.10.2019) notes a general shift towards bottom-up approaches, also in reference to the inclusion of more quantitative data (e.g. from social media)

Controlling with Intra-Annual Setpoints

Controlling/Management through orientation values/setpoints is not widely accepted. During the work at the Agency for Labour and Social Affairs, this researcher noted this tendency.

Operative managers tend to rely on actual numbers, even in cases where they accept Controlling and employ its data for management.

> Setpoints have always been called into question, especially because people wanted to protect their pennies. Let me give an example. When I say: "You should reach seven decisions a day", then that is the setpoint. The actual number is four. So we said that it is impossible. The setpoints are not readily welcomed. (Controller 2, Interview, 24.09.2019)

The use of setpoints is important for control. According to this researcher's experience however, they have a negative effect on staff acceptance. Employees are more inclined to accept control through key figures if these are not connected to setpoints. Management in the public sector is more likely to accept a comparison with actual numbers, such as those from the past year or even a cross-reference with a different branch. This behaviour implies an erroneous notion of Controlling and the fear of monitoring.

The analysis of the process of operationalising targets demonstrates that overambitious goals result in overwhelming and frustrating staff, to the point that Controlling is rejected. The top-down approach was utilised in order to compensate for insufficient know-how and the prevailing unequal workload.

4.6.2 Behavioural Theory Explanation

The perception of excessive target values was identified as 'reasons against', which led to employees not behaving in line with the implementation. The overambitious targets in the case can be explained by representativeness heuristics, availability heuristics, and anchoring effects.

Representativeness Heuristics :

In the case study, overambitious goals were identified as a cause of resistance. Representativeness heuristics explain how this is a cause of implementation problems. Central Controlling mistakenly set targets too high because too much attention was given to outstanding past performance in selected divisions, an overly optimistic prognosis was made, and overambitious targets resulted (Hirsch, Schäffer & Weber, 2008, p. 7). In the case study, the implementing team predicted employee productivity by referencing their

previous experience at the Agency for Labour and Social Affairs. These target parameters set out a productivity per capita which was simply too high for the staff at the Agency for Migration.

Availability Heuristics

The phenomenon of overambitious goals observed in the case can be further explained in light of availability heuristics. The inaccurate processing of information from the past can effect that, goals are based on easily recalled information and do not adequately consider new challenges (Hirsch, Schäffer & Weber, 2008, p. 7). As illustrated, the targets in the case study were set too high, as the performance parameters were configured in reference to experience at the Agency for Labour and Social Affairs, disregarding the institutional circumstances at the Agency for Migration (such as the available IT), its performance and the handling capacity of staff.

Anchoring Effects:

Alongside the insights offered by availability and representativeness heuristics, anchoring effects elucidate the phenomenon of insufficiently adjusted targets set by Controlling. During planning, Controllers clung too firmly to the past year's declared budget, disregarding changes to the parameters that had since occurred (Weber, Hirsch, Lindner & Zayer, 2003, p. 44). In the case of the Agency for Migration, these paramets were, as previously mentioned, parameters from the Agency for Labour and Social Affairs. The expected daily workload based on experience from the Agency for Labour and Social Affairs represented the anchor. The subsequent information on the conditions at the Agency for Migration only led to an insufficient adjustment of this assumption.

4.7 Information Overload Due to Too Many Key Figures

In the case study, employees were found to be overwhelmed by an information overload. Too many key figures and, to a lesser extent, the frequency of reporting and too long reports were highlighted as reasons for the information overload. Despite the low-level complexity of the key figures and a small number of key figures, information overload still occurred among the employees involved in the case study.

4.7.1 Background, Presentation and Explanation of the Barrier/Resistance
Background in the Case Study

The development of operational controlling began with the definition of key figures, which was the foundation for the setting of goals, planning and the resulting monitoring. The procedural steps of gaining asylum (entry, application filing, processing, issuing of decision) were represented. The conceptual development of key figures was not considered to be a fundamental problem in the case. This assessment follows from the fact that Controlling was initially only directed at the process of asylum. Further areas, such as integration, were only subsequently integrated into the concept. The depiction of services in the domain of refugee integration was a more complex task. One Controller describes the complexity:

> That was only 2 years later […]. The integration was basically the courses [...]. That was only done relatively late. It must have been about five or ten key figures at the start, I'd say. It wasn't more than that. It was relatively few. And they were relatively hard to generate. Because mostly externals ran the German courses and integration courses and so on. All of that had to be compiled, first. (Controller 2, Interview, 24.09.2019)

Nevertheless, even when the key figures were not particularly complex, the process of introducing key figures[144] is particularly important in public administration. The illustration and measurement of social integration through key figures is generally linked to difficulties. Even if measurement were possible, a change in the numerical values of these measures can result in long discussions over the usefulness and meaningfulness of performance-based management (Wisniewski & Ólafsson, 2004, p. 606). Alongside the complexity of generating key figures, experts have also noted the need for sensitivity in defining certain concepts. Weber (Expert, Interview, 18.10.2019) describes the impact of key figures on the organisation: "When I start delivering numbers, it is never without commitment. Through the numbers, I am always changing reality and be it to prevent figures of the same kind from emerging for the next years"

Presentation and Explanation of the Barrier/Resistance

The operative managers at the Agency for Migration perceived that there were too many key figures, causing over-controlling.

> In that regard we were basically on the same trajectory [as the Agency for Labour and Social Affairs]. It just became too much. Already then, when you explained it to your operative colleagues, they would just shake their head and say, no. I don't understand it. I don't need it. There was this same tendency to depict too much. Especially in the area of integration. (Controller 4, Interview, 09.03.2020)

The Agency for Labour and Social Affairs is considered a good example of over-controlling and was actively cited by the interview participants in unison as an example of an organisation where over-controlling has occurred due to too many key figures. As a result, too many key figures were ascertained which management attempted to use to control the organisation.

The Top Manager describes the faulty development as follows:

> In all the enthusiasm about communicating, steering and creating transparency through key figures, we had too many key figures for operative team leaders. [...] And then we had to question the team leaders, on account of discontent that was growing stronger, about how many key figures they had to deliver. It came to 67 that had to be delivered by practically everyone, and that is far too many. (Top Manager/Expert 6, Interview, 07.10.2020)

The statement by an interviewee, who also was responsible for operative leadership tasks, illustrates the consequences too many key figures had on leadership as a recipient of reports:

> That is way too much. And partially – I had to always look at the corresponding interpretation just to understand how they come together. How can I impact one individually? If it's really all just about processing requests as quickly as possible or working through appeals, I don't need 50 key figures. So it tells me nothing. (Controller 4, Interview, 09.03.2020)

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[144] See Section 4.3 Resistance Because of Fear of Transparency with the exemplary presentation of a Controlling status evaluation that was used to communicate the key figures.

The interviewee describes being overwhelmed and implies limitations to capabilities. Uncertainty about the significance, meaning and ability to influence key figures persist, which entails that operative managers can not focus on the decision-relevant information. This description mirrors the assessment by Hirsch, Weber, Schulte, Hubert & Schuster (2014, p. 66) regarding the consequences of overwhelming those receiving reports. Overloading the system with depictions of every possible indicator for the agency can lead to flooding staff with cluttered information that is inefficient and overwhelming (p. 66).

In the case study, particularly the ignoring of information was observed. The operative managers found it difficult to filter out the relevant information from and reports. Therefore, the entire data basis was ignored and not used for further control. This phenomenon mirrors the literature on information overload. Overwhelming staff through a staggering amount of key figures can result, consciously or unconsciously, in a partial use of the information in key figures (Weber & Schäffer, 2016, p. 212). In addition, over-controlling with key figures can culminate in the measurement of all performed activities, as opposed to a focussed measurement of output. The involved employees lose their focus on relevant value drivers (Common, Flynn & Mellon, 1992, p. 54). Empirically, this effect was substantiated in the survey by Chan (2004, p. 217) on the introduction of a balanced scorecard. The interviewees noted that it was "too difficult to evaluate the relative importance of measures".

The 'less is more' approach to key figures propagated in the practical literature is supported by the experts and leadership in this case study (Fischer D., 2011, p. 56). The Top Manager drew on his experience to determine that five key figures are sufficient for Controlling Leadership. These five figures can be embedded into a situational analysis should it be necessary to investigate deviations (Top Manager/Expert 6, Interview, 07.10.2020). Operative leadership (Operative Manager 3, Interview, 28.04.2020) advocated for a system that uses as few key indicators as possible to depict everything necessary for organisational performance. This alludes to the operative ability to influence key figures.

It can be concluded that over-controlling through too many key figures constitutes a conceptual error which overwhelms staff on account of persistent capability limitations. This problem was originally expected by the researcher for organisations in more advanced stages of the implementation process. It seems plausible that the leadership of the Agency for Labour and Social Affairs found it difficult to discern controlling impulses, to retain focused clarity and to prioritize effectively when forced to grapple with 67 key figures. It is significant that the key measure system with four key figures on the processing of applications at the Agency for Migration is conceived of as being over-controlling. This demonstrates that staff is more inclined to perceive mechanisms as over-controlling in the early development phases at organisations marked by less socialisation.

Another relevant aspect in relation to information overload is the frequency of reporting.

Publishing reports at the Migration Agency on a weekly basis constitutes a relatively high frequency for reporting. According to a study by the WHU, in 80% of companies Controlling reports are released on a monthly basis (Weber, 2014).

A Controller describes the reactions to reporting:

> At the beginning, there were definitely weekly reports being made available to branch leaders or unit managers. Weekly. And then monthly ones. At the beginning. Bit by bit, they were given the opportunity to just access them themselves.
> [Annotated reporting] is always done on mondays. At the beginning people read it; [...] the managing directors looked over it. That is fairly important. In the branches or units it wasn't as important, I think. Because no feedback or anything ever came. (Controller 2, Interview, 24.09.2019)

Throughout the interviews, staff expressed differing views, which can be deemed typical if understood in reference to their respective roles, regarding the weekly frequency. While one Controller (Controller 1, Interview, 04.10.2019) judged the weekly reporting to be a good thing and did not note an 'over-controlling, operative managers remarked that the frequency denoted an "extreme form" of reporting. The questioned interviewee stated that it was "definitely too much" and that reporting more than once a month results in an information overload (Controller 4, Interview, 09.03.2020). From the perspective of management, the Top Manager argued a monthly reporting frequency is sensible. Shorter reporting intervals could hardly be processed across the organisation. There are, however, also constellations where even a monthly frequency may be too high (Top Manager, Interview, 07.10.2019). Experts have divergent views on this. One expert notes the possibility of overwhelming managers by having multiple reports a month. Another is neutral and a further expert disagrees. This researcher's observations yield that reporting multiple times a month also overburdens Controllers. Weber agrees (Expert 1, Interview, 18.10.2019), Hirsch does not (Expert 2, Interview, 29.10.2019). Despite the remarks that an overload of reporting can result in overwhelming staff, the introduction of regular reporting only had such an effect to a limited degree. During a later phase of the process of implementation (after 2016), a Controller discussed over-controlling. An over-controlling had not resulted from the reports, but rather from the corresponding comments and explanations. The 40 page reports had been too long (Controller 2, Interview, 24.09.2019).

This judgement was shared by operative management:

> […] I am currently getting countless summaries, there are way too many, I can't evaluate them all, partially they don't even interestme. And that is going to be a task [...], to clear all of that out and somehow reduce the 30-odd emails containing news, summaries and Controlling data, to only focus on the substantial things. A step in that direction is the so-called [management information system] MIS, the management information system, in which all the data is contained, but does not have to be read. So the data does not come in the form of an email but rather can be pulled up as needed. Even there I find it is too much data, though I must admit that I don't exactly know who needs what data. For me it's much too much [...] (Operative Manager 3, Interview, 28.04.2020).

This description shows that the reporting had not been recipient-oriented and that its excessive nature had a negative effect. The often cited and typical implementation problem of reports being irrelevant because they do not interest their recipients (e.g. Hichert, 2008, p. 15), as experienced by Expert 3 (Interview, 05.10.2019), was not said to apply to the Agency for Migration. By granting an overview regarding all stages of the asylum process, comprehensive transparency was achieved. This was met with great interest throughout the organisation and was considered to be a benefit of Controlling.

4.7.2 Behavioural Theory Explanation

The case study confirms that the problem of information overload is particularly significant in public administration. This is comprehensible, because the primary task of Controlling at the Agency for Migration is to foster transparency and continuously process and prepare information for the management.

The following resistance/behavioural anomalies which were observed in the case study can be explained in reference to information overload:

- information overload due to excessive frequency of reporting
- information overload on account of too many key figures
- information overload caused by overly long reports

It is especially noteworthy that an information overload on account of too many key figures was observed in the case study, even though key figures were only developed for four parameters. In reference to the implementation of a system of key figures, Volnhals & Hirsch (2008, p. 55) conclude that the design of a balanced scorecard must limit itself to core dimensions and that no more than 20 key figures ought to be introduced. The case study shows that the public sector is even more susceptible to an information overload, particularly at the start of an implementation.

Of the central causes for an information overload summarised by Eppler & Mengis (2004, p. 332),[145] in particular personal factors (among others limited human ability to process information, motivation, and attitude), information characteristics (among others quantity, frequency, and quality) and task and process parameters are drawn out with the task of an implementation. Along with the principally limited human ability to process information, maximal information intake is also impacted by personal factors. Information overload increasingly occurs in the absence of experience (Swain & Haka, 2000, p. 192). From this it can be concluded that public sector managers, who have less experience controlling with key figures, such as those at the Agency for Migration, are more prone to an information overload. Furthermore, personal aspects, such as age and environmental factors (among others food, sleep, noise), can limit a person's capacity to absorb information (Owen, 1992, p. 772). This helps explain the observed information overload in the case: On average, staff at the Agency for Migration was older than employees at comparable public institutions. Especially operative managers were more senior. In addition, motivation is a factor working upon the ability to retain information (Muller, 1984). In sum, the personal factors that limit information intake were often encountered in the public sector in general and are particularly pronounced at the Agency for Migration. Employees in the public sector tend to be older, with little experience in goal-oriented management, and they commonly exhibit limited motivation to adopt Controlling information, despite their typical public sector motivation.[146]

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[145] 1.) personal factors, (2.) information characteristics, (3) task and process parameters, (4.) organisational design and (5.) information technology (Eppler & Mengis, 2004, p. 332)

[146] See Section 2.4.3.6 Willigness Deficits – Motivation

The type of information at hand can limit the capacity for information and lead to an information overload. Schneider (1987) draws out that not only the quantity and frequency of information bring about an information overload. In addition, information characteristics and the level of insecurity, complexity and contradiction frame an emerging information overload. These factors directly conflict with the development of key figures. This researcher estimates that monetary key figures are more tangible to non-Controllers than the key figures utilised in the public sector, which are derived from political goals. A high degree of complexity and frequently occurring contradictions are a consequence from operationalised key figures in public administration. The more politicised the task, the more complex the formulation of key figures and the more uncertain the attribution of each employee's contribution to their realisation.

As previously illustrated in Section 4.4.1, the introduced Controlling conception was not overly complex in principle. Nonetheless, staff was overwhelmed. This demonstrates that an information overload can emerge, even when the key figures are not very complex, if the underlying Controlling concept is perceived as complex or is misunderstood.

4.8 No Controlling Competence Due to Knowledge Deficits

There was no Controlling competence at the Agency for Migration. Controller positions could not be filled long term with internal applicants. The tasks of the Controllers were deemed to be too complex. External recruits had to be hired accordingly, but they did not have any operative knowledge regarding the processes within the organisation. The lack of Controlling competence caused more barriers, such as delayed construction of decentralised or regional Controlling, and meant that no Controllers could support the change process as change agents.

4.8.1 Background, Presentation and Explanation of the Barrier/Resistance
Background in the Case Study

The development of Controlling had to overcome the institutional challenge that hardly any qualified employees with experience in Controlling or finance were available internally. Constructing the department was subsequently complex and no extensive Controller community was established. Forming such a Controller community is considered a central success factor for the introduction at the Agency for Labour and Social Affairs (Controlling Leadership 1, Interview, 28.09.2019 and Controlling Leadership 2, Interview, 29.01.2020).

Throughout the attempted internal recruitment, it became apparent that there was little interest in the Controlling positions:

> So at the beginning, we took everyone that was vaguely interested in Controlling. Then, bit by bit, by the time we had expanded from maybe five, six, seven people to 15 or 20, things became a lot more selective. The division was only accepting internal staff that had already worked in Controlling somewhere, so they had a bit of a clue at least. No rookies on the job. And I think that was quite important at the beginning. (Controller 2, Interview, 24.09.2019)

This description of the context illustrates the sparse acceptance of Controlling. A generally high ranking position (also in terms of payment) in public administration was not considered to be particularly attractive by applicants. In public administration more widely, Controlling is not a popular field of practice as it is perceived as laden with negative connotations. The role classification is considered to be unattractive and perceived career opportunities in controlling are low (Radtke, 2014, p. 94). In the end, there was not much internal recruitment and mostly external applicants were employed.

Presentation and Explanation of the Barrier/Resistance

Sustainable staffing with internal applicants was repeatedly unsuccessful. Various try-outs by internal applicants fell through. Once they had familiarised themselves with the position and were confronted with the arising tasks, many no longer wanted to assume the role. After working in Controlling for a brief time, multiple employees requested to be reassigned back to their previous post, because they felt overwhelmed by demands of the Controlling task. Particularly the decentral regional-controllers exhibited a short length of stay in the job. One Controller described it as follows:

> So the colleagues that were employed for departmental Controlling or regional Controlling. They changed a lot. At times they were. They lasted a year on average. There are only two left who were there at the beginning. Or is it one? (Controller 2, Interview, 24.09.2019)

This confirms that know-how deficits prevail in the construction of Controlling in the public sector. The high dropout rate also implies that the work was considered unattractive and the system was not perceived as being conducive to personal career development. This could be interpreted as being caused by the underlying rights-based paradigm as well as the core value image.

The interviews confirmed the researcher's assessment that sufficient use of Controlling and subsequent complete implementation would only ensue if Controllers are perceived to be competent and adding value. In this regard, Weber (Expert 1, Interview, 18.10.2019) argued that Controllers are needed who "[...] are able to conceptually realise and personally shoulder [the efforts]. Who can continuously make the concept more concrete and convey it effectively in personal interactions with managers [...]." He places the significance of Controllers on the same level as Agency directors, the sole distinction being that Controllers are easier to come by than directors willing to introduce a Controlling system.

The Top Manager (Expert 6, Interview, 07.10.2019) finds properly qualified Controllers to be extremely important for stabilisation. Controlling Leadership conceives of Controllers as taking on the position of a promoter, as they are the "sales representatives" (Controlling Leadership 2/Expert 8, Interview, 29.01.2020) or "evangelists of the system" (Controlling Leadership 1/Expert 7, Interview, 28.09.2019).

The statement by an operative manager shows that the perception of Controlling's efficacy is derived from the performance and competence of the Controller.

> [...] The regional Controllers lay really good groundwork. Their work has improved continuously as their capabilities have increased. That is the prerequisite, for me. It's not enough for them to simply be a good Controller. They also have to have an understanding of the operative process so that they can accurately interpret the figures and give the right figures. This skill set has improved and

> so has the quality of their figures. I think it can't be much better than this, than the work my regional Controller does. (Operative Manager 3, Interview, 28.04.2020)

In the following analysis, the technical conceptual demands made of the Controllers are examined. The basic prerequisite demanded by Weber & Schaeffer (2016, p. 499) is that Controllers know how to use Controlling instruments and can work with the prevailing systems for cost accounting and planning in order to solve professional/technical problems. At the start of the introduction at the Agency for Migration, this knowhow was not given. Professional/technical expertise such as cost accounting and investment procedures must be seen as hygiene factors, necessary to perform the job (Weber, Preis & Boettger, 2010, p. 24; Weber & Schäffer, 2016, p. 507).

The problems that arose in attempts to fill the Controller positions, and in particular the high dropout rate, indicate that the necessary capacity was sparse in the Agency for Migration.

The profile of a Controller at the Agency for Migration aligns with that found in a traditional management accounting approach, focused on the processing of information.

A Controller (Controller 1, Interview, 04.10.2019) describes the initial position as follows:

> If you have to start with the data supply, because nothing is set up yet, the initial focus is to generate data and prepare it accordingly. If that process is already completed, then you can approach things like consulting or, let me call it, interaction with the manager.

From this, he derives that the job profile entails being "savvy with numbers and comprehending the organisation's operative processes" (Controller 1, Interview, 04.10.2019). Since data is processed in Excel, Controllers must have sufficient Excel skills, which was a problem for many. Alongside the technical/professional job requirements, the need for operative insight became apparent in the case study and expert interviews. Controllers ought to understand operative processes, in order to contribute effectively.

> So that the Controlling has a lot of operative understanding, that you don't only get given key figures, but that approaches are drawn out. That is why it is so important that there is a distinct Controller community, but it also wouldn't hurt if the Controller had already worked in an operative department. That way they would understand the other side, so to say; get to know the customer. (Operative Manager 2, Interview, 28.10.2019)

Looking at the impact of the barrier, it can be concluded that a Controller must offer added value to be accepted. The claim that a Controller must have operative knowledge is congruent with the role of the management accountant as an internal consultant, presented in Section 2.3.2.1. The literature on Controlling has recently started emphasising this requirement and calls for Controllers to live up to management's increasing expectations (e.g. Weber & Schäffer, 2016, p. 507; Horváth, Gleich & Seiter, 2020, p. 437).

This researcher observed that the Controllers at public agencies, particularly those who had previously worked as administrators, struggled to propose recommendations. This can be explained as a symptom of insecurity with the subject matter and as resulting from a fear of shaking up the (well established) system. A similar circumstance was described by Zubler (Expert, 4, Interview, 05.10.2019):

Transforming operative managers with a legal background into Controllers would have been easier than getting the finance-accountants/Controllers to effectively steer operative processes in line with impact-figures.

Operative expertise could only be partially ensured in Controlling at the Agency for Migration. Through the concentrated recruitment of external employees, Controllers with methodological knowledge were acquired, yet they lacked experience in the specific processes of the public administration. The system must ensure effective action and supply Controlling with the competencies and responsibilities this requires. The implementation hurdles resulting from the lack of Controlling competence, such as a hesitant construction of regional Controlling implying a lacking acceptance of Controlling across the organisation as well as the resulting necessities are presented in Section 4.8.3.

4.8.2 Behavioural Theory Explanation

In an introduction of Controlling, an actor cannot have access to all of the necessary declarative knowledge that would be needed to fully anticipate the benefits and consequences thereof, which is why they oppose the introduction (Parvis-Trevisany, 2006, p. 103). In addition, the procedural knowledge necessary for an effectual use of the implemented instrument may be limited (Parvis-Trevisany, 2006, p. 103). Both limitations, which Parvis-Trevisany presents within the context of a private sector introduction, are amplified in the public sector and especially in the case organisation. A private sector conception of Controlling, based on the use of monetary key figures, is more tangible than abstract, developed impact indicators. Unclarity about their implications is enhanced by the absence of comparable introduced instruments for reference.

The introduction of Controlling in the case organisation requires developing knowledge on the foundations of Controlling. This goes beyond the knowledge deficits commonly found in processes of change. The case confirms that knowledge limitations are an elementary implementation barrier. In the case it was apparent that both the conceptual knowledge needed for the construction as well as the fundamental understanding of what Controlling is (derived from knowledge) were lacking. In addition, the case substantiates a noteworthy variant of knowledge deficits in the form of lacking operative knowledge among Controllers. By overwhelmingly appointing external recruits to Controller positions, operative knowledge regarding processes was lacking. Analogous to the case study by Scapens & Roberts (1993, p. 29), this resulted in implementation problems.

The limited functional experience among Controllers meant that they had little to no operative knowledge, rendering the formulation of data demand difficult (Paefgen, 2008, p. 82) and informing rationality deficits in their evaluative action (Paefgen, 2008, p. 186). The specificity of Controlling in the public sector[147] requires Controllers coming from the private domain to rethink their role and acquire additional knowledge, according to this researcher.

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[147] See Section 2.1 The Context of the Public Sector

The use of knowledge is influenced by simplifying mechanisms to reduce complexity. Human processing of information draws on heuristics, instructions for procurement and action, which shorten cognitive processes (Müller R., 2007, p. 62). Please refer to the availability and representativeness heuristics in Sections 4.3.2 and 4.6.2.

4.8.3 Institutional Consequences of the Knowledge Deficits

The absence of inhouse Controlling competencies has implications for the implementation process. This results in the following barriers:

- Hesitant Construction of Decentralised Controlling/Regional Controlling
- Controllers cannot support the introduction as change agents

And other procedural necessities:
- Need for external support in the form of consulting and staff from the Agency for Labour and Social Affairs
- Need for training and qualification among newly appointed Controllers
- Need for Training and Qualification of Leadership

Hesitant Construction of Decentralised Controlling/Regional Controlling

In mid 2016, the construction of a regional Controlling in the decentralised branches of the Agency for Migration was commenced. The conception for this was developed by the researcher. It determined the numerical approach, distribution, responsibilities and tasks. The plan was to distribute a total of eight regional Controllers across the wider organisation. Each was to support about three to five operative branches in their vicinity. They were assigned according to the department groupings of North, Middle and East (personal communication, 2016). The conception of regional Controlling took place relatively late on in the implementation process and the number of regional Controllers was also relatively low. The initial set-up was critiqued for not enabling enough regionalisation and individual focus on the user. The Controlling was said to be too centralised (Operative Manager 3, Interview, 28.04.2020). As previously demonstrated, regional Controlling served to be a positive factor, generating acceptance:

> […] The regional Controllers lay really good groundwork. Their work has improved continuously as their capabilities have increased. That is the prerequisite, for me. It's not enough for them to simply be a good Controller. They also have to have an understanding of the operative process so that they can accurately interpret the figures and give the right figures. This skill set has improved and so has the quality of their figures. I think it can't be much better than this, than the work my regional Controller does. (Operative Manager 3, Interview, 28.04.2020)

The statements show the positive effect that regional Controlling can have on the implementation. This statement further illustrates that the operative managers are likely to accept Controllers if they meet professional demands and additionally have operative knowledge.. When embedding the regional Controlling, the principal problems of embedding emerge. In the above quote, the operative manager calls

it "my regional Controller", although he is actually assigned to central Controlling and he is under the jurisdiction of the head of Controlling.

The guidance of Controllers throughout the organisation follows the dotted line principal[148], both in the case Agency and the Agency for Labour and Social Affairs. Schuberth (Expert 5, Interview 24.03.2020) finds this to be the correct approach to linking decentralised Controllers with central controlling. According to him, it strengthens the position of the Controller and empowers them to report in an objective and critical manner without being influenced by operative of managerial staff.

A different operative manager (Operative Manager 2, Interview, 28.10.2019) claims that the presence of Controllers who are not subordinated to central Controlling constitutes a system error. In such a case, the Controller lacks adequate independence, resulting in a tendency to explain the division's poor performance. These perspectives illustrate the fundamental issue relating to the inclusion of regional Controlling. The greatest acceptance by decentralised executives can be observed in cases where there is a clear allocation and a perceived maximum of support. In such an arrangement, the task of offering constructive criticism and suggestions for improvement (Weber & Schäffer, 2016, p. 507) is impeded or even obstructed.

In this researcher's opinion, Controlling and the organisation as a whole have to grow into the development. The more Controlling is embedded in the organisation's sociality, the easier centralised steering becomes. At the beginning of an introduction, Controlling has to gain credibility through supportive services. The study demonstrates the significance a decentralised Controlling structure has on the success of an implementation. Should decentralised Controlling be lacking or delayed in an introduction (as in the case study), an implementation barrier triggering personnel resistance emerges.

Role of the Controller as a Change Agent

Since no Controllers were available internally at the start of the Controlling introduction, no activities ascribed to a change agent could be performed by controllers. The impact change agents can have is illustrated by the positive view of regional Controllers and the resulting openness to Controlling. Already in the early practical literature, the Controller's central role in the introduction was drawn out. The description of a subject promoter[149] by Witte (1999) applies first and foremost to the Controllers. On account of the particularity of leadership in public administration, it is a challenge for Controllers to carry the spirit of Controlling across the organisation in an implementation process (Weber, 1988, p. 176). Horváth, Gleich & Seiter (2020, p. 447) situate the Controller at the centre of an implementation process by making the

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[148] The dotted line principle refers to the division into disciplinary and functional command. In disciplinary terms, the controllers are subordinate to the respective head of department. They are bound by professional instructions to the central controller or central controlling (Horváth & Michel, 2016, p. 235–236).

[149] Following Witte, a subject promoter is "the person who actively and intensively drives a process of innovation through expertise specific to the field. Their hierarchical position is insignificant. The subject promoter will not be found only within the field, as the novelty of the technical object being promoted means there may not yet be a corresponding division or post (i.e. in affiliation with the power promoter). It is more likely that the subject promoter will emerge from the division with an existing routine closest to the field of the new technology (Shepard 1967, p.471)" (Witte, 1999, p.17).

position responsible for considering attitudes and values in the introduction. According to them it would be a significant error if the Controller did not give attention to the contours of the context at hand. Among the Controller's tasks during a process of change is an extensive stakeholder analysis with individual information requirements (Hirsch, Weber, Hammer & Schuberth, 2009, p. 63). Generally, Controllers are given central significance in the analysis of the need for change during radical processes of change (Weber & Sandt, 2011, p. 19).

Independent of potential cognitive limitations, having in-house Controllers purport the value of Controlling across the organisation would have been valuable for the introduction at the Agency for Migration. This credibility cannot be created by any external actor, thus making it a significant implementation barrier.

Support from External Consultants

While operative management control was supported by consultants early on, consultancies began assisting the construction of Controlling only at the end of 2016. Until that point, the introduction had been supported by Controllers from the Agency for Labour and Social Affairs. Between October 2015 and December 2016, about ten Controllers from the Labour Agency were seconded to the Agency for Migration. Participating staff found the involvement of consultants to be necessary and sensible. A Controller with no previous Controlling experience made an exemplary statement:

> At the beginning it was really, really important to have external consultants because know-how and expertise, how to even go about it, were lacking. Because of that they were absolutely necessary. I think little progress would have been made ('herumgedümpelt'). Even though the personnel was not even there. (Controller 2, Interview, 24.09.2019)

The consultants were tasked with organising roadshows and developing professional concepts. The focus was placed on the development of goals and theoretical content relating to the demands made of Controllers and Controlling (Controller 2, Interview, 24.09.2019). The interview participants consistently judged the inclusion of external consultants as having been essential and saw their primary task to be the provision of know-how.[150] Schuberth (Expert 5, Interview, 24.03.2020) notes the importance of consultancy, especially for training employees, though does warn against overinvolvement or dependancy:

> The impression should not arise that the organisation is overtaken by external actors who have all the say. That the organisation is there, that we pretty much postulate the externals. The lastest

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[150] Schuberth (Expert 5, Interview, 24.03.2020) notes some aspects in particular: "A) methodological insights, which the organisation does not yet have, can be transferred; B) the experience experts bring to an implementation, because they can report on their past participations in introductions, is important and enables a sense of security; C) I also think we had a good experience with training, particularly in the early phase of the Controlling introduction involving externals" […]

Further Quotes:

- "So I really think that it is necessary, at least in the first phases, also in relation to the knowhow and the insight regarding how Controlling was actually implemented in other organisations." (Controlling Leadership 1, 28.09.2019)
- "What the consultants contributed was a good use of information technology and good analysis. That is definitely the work of the consultants, we could not have done that on our own. But the other half of Controlling, its use and its psychology, that was contributed by the academy on Controlling and Weber." (Expert 6, Interview, 07.10.2019)

after three years, one should compliment the externals back out of the organization. (Expert 5, Interview, 24.03.2020)

A certain scepticism and an overloading of consultants was observed at the Agency for Migration. This was observed primarily in consulting in operative control management. A noteworthy aspect, beyond the component of knowhow, in favour of external support was drawn out by Expert 7 (Interview 28.09.2019). He deems it difficult to be an implementing actor who introduces a system that limits colleagues' freedom and, upon completion, simply returns to their placement in the company hierarchy.[151]

In sum, it is apparent that consultancy was a necessary support mechanism which was introduced too late in the introduction at the Agency for Migration. A Controller (Controller 3, Interview, 28.09.2019) explicitly notes this circumstance, though this could already be inferred from the reports that no explanations had been given. The conceptual problems emerged before the consultants were involved, however, it cannot be proven that external consultants would have prevented them completely. In this researcher's assessment, the inertia/rigidy was so forceful that it would have occurred even with consultants present.

Need for Training and Qualification of Newly Appointed Controllers

The study confirms that the task of Controlling is fundamentally perceived as complex. On account of its complexity, trial periods in the Controlling department failed. Derived from the findings on controller competence, the need for learning among the controllers at the Agency for Migration becomes apparent. The need for methodological competencies was elucidated (Controlling Leadership 1, Interview, 24.09.2020). That these basic skill requirements (Weber, Preis & Boettger, 2010, p. 24; Weber & Schäffer, 2016, p. 507) were not met, proves the fundamental need to catch up. Among the required capabilities are numeracy and familiarity with cost accounting and IT (Weber, Preis & Boettger, 2010, p. 34).

Hirsch (Expert 2, Interview, 29.10.2019) describes the basic requirement as being the ability to "discern what leadership information is relevant to control" and implies the underlying tension between the information on offer to Controlling, the information demanded by managers and the problem-oriented need for information (see Weber & Schäffer (2016, p. 93). This statement can also apply to reporting. It must be qualified that the reporting skills commonly attributed to methodological competencies were not relevant in the case due to the preliminary processing done by the Agency for Labour and Social Affairs.

A lack of overarching methodological competence impacts the interplay between Controller and manager. Accordingly, the learning needs among operative managers regarding the Controlling concept could not be covered by the Controllers. An attitude of open learning with operative staff could not be established (Controller 1, Interview, 04.10.2019), within which a reciprocal development would have been made possible. For the employees who did not have previous experience with Controlling, the main operative challenge was the extensive use of MS Excel (Controller 2, Interview, 24.09.2020). The

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[151] […], in a hierarchical organisation, people or leadership embedded in the pecking order will find it difficult or complicated to return to their rank. So they ultimately find it hard to establish a system that slightly infringes upon colleagues' freedom and/or changes their type of work (Expert 7, Interview 28.09.2019).

preeminence of Excel in the work was also a reason for which applicants, who were principally interested in the position, rejected the task of Controlling. Controllers themselves identified the lack of time for additional training as a problem. There was no time for them to attain qualifications (Controller 2, Interview, 24.09.2020). Overall, it is apparent that there are learning needs regarding basic requirements which could have, according to this researcher, been partially addressed through basic training. In addition, leadership could have been educated about Controlling, an issue already discussed above, in interactions with trained Controllers.

Need for Training and Qualification of Leadership

Regardless of the need for a change in mindset, it is undoubtedly necessary that leadership have the basic skills required to draw on Controlling in decision-making. As previously established, the crucial business knowhow was not widely available.

An Operative Manager asserts the following regarding leadership:

> I would have urgently, most urgently wanted to see leadership training. Very urgently. There was no coherent concept of leadership. There was no tool box for leadership in the sense of how to approach certain things. How to approach problems. So many tools could have been provided and of course they would have had to be lived out by someone. [...] So I think training leadership across the board in topics related to leadership, that was urgently needed. Less again, not only in relation to the subject of Controlling. In leadership topics. (Operative Manager 1, Interview, 21.10.2019)

Insufficient knowhow resulted in an inadequate involvement of operative staff in the conceptual development of the system. Drawing on experience at the Agency for Labour and Social Affairs, Expert 8 (Interview, 29.01.2020) establishes that a Controller can not construct a goal-oriented management system without the support of operative forces.

This fundamentally significant implementation barrier regarding input in developing and conceptualising the system was only tangentially relevant in the early stages of the introduction at the Agency for Migration. Devising a system for steering applications and requests is not overly difficult. In this researcher's opinion, the barrier is more pertinent to the design of a conception in a field within which tasks are more politicised.

4.9 Summary of Findings on Behaviour, Conception and Implementation Process as well as Listing of Non-Relevant Factors in the Case

The case study delivers findings on resistance behaviour and, when viewed through the lens of applied management accounting, findings on the design of the Controlling concept and the implementation process. Both aspects are summarised in the following paragraphs. In addition, aspects that were analysed during the case study but had no (negative) impact on the implementation are also illustrated.

Findings on Resistance/ Reasons against' Respective Behaviour

The analysis of the case illustrates that resistance to Controlling can emerge on all levels. Relating to the given level, the intensity of resistance depends on how threatened the individual feels by the introduction. It becomes apparent that people predominantly perceive resistance among their organisational counterparts. The reasons for resistance employees see are largely those reasons that apply to their corresponding counterpart. Reasons informing other levels are harder to trace and comprehend, and, as a result, are often underestimated. This can be seen in both directions: top management underestimates resistance among mid-level management and Controllers underestimate political resistance. It follows that resistance prevails across all levels and ought to be considered accordingly. The study draws out the significance of the (predominantly passive) resistance of mid-level management. By refusing to adopt the role of promoters/multipliers, mid-level management failed to adequately make operative staff feel like a 'taken along/involved' of the introduction of Controlling. The study shows that features specific to the concept of controlling as well as the process of its introduction have a greater significance in causing resistance than general aspects of change management.

Reasons (against) identified as particularly significant causes for resistance are:

- fear of transparency
- perception of Controlling as monitoring ('*Kontrolle*')
- Overwhelming due to an insufficient learning process

These factors were determined through quantitative and qualitative analysis and the researcher's observations. It is apparent that there is an interplay between these causes for resistance. The way in which they work upon each other is depicted in what follows.

Fear of Transparency

A fear of transparency is cited as the primary reason working against the introduction of Controlling. Expanding the evaluation of productivity to examine individuals is perceived as being particularly problematic in public institutions. This can generate resistance on all levels.

Among the Agency's directors there may be a fear that the entire organisation will be deemed inefficient. Especially in Germany, staff councils resist the measurement of employee performance. The introduction of Controlling triggers a fear that Controlling is the first step in the direction of individual evaluation. Furthermore, challenges with utilising Controlling instruments can incite resistance among users. Key figures and reporting foster transparency throughout the entire organisation. A fear of transparency correlates with a fear of losing power and receiving blame. The fear of transparency is influenced by the organisational culture of public administration, which is marked by a low level of socialisation regarding the measurement of services, a culture of sanctions and individual actors' cognitive limitations.

Perception of Controlling as Monitoring ('Kontrolle')

The mistaken translation and understanding of Controlling as monitoring informs its rejection by employees who are apprehensive about the inclusion of an additional monitoring instrument. The benefits of Controlling are concealed, impulses set by Controlling are misinterpreted and external impulses are falsely attributed to Controlling. The mistaken perception of Controlling as monitoring ('*Kontrolle*') goes hand in hand with the fear of transparency.

Overwhelming Subject Matter and Insufficient Learning Process

A significant chain of reactions starts from the inadequate time taken for a process of implementation, which results in overwhelming staff and culminates in resistance on account of lacking time. Staff can feel overwhelmed by certain conceptual features, e.g. overambitious targets and the use of too many key figures. Insufficient time is also identified as a cause for resistance in that employees were not given the time to familiarise themselves with the Controlling system. It was criticised that employees did not feel like they were 'a part of the process', which left them feeling overwhelmed.

These findings on misperception and overwhelming subject matter highlight the role and importance of cognitive limitations in the implementation process. The 'reasons against'/resistance can be traced back to the barriers of limited capability and willingness (Reiß, 1997, p. 17). Cognitive limitations result from a limited ability to process information, including knowledge limitations, restrained knowledge-production skills and cognitive distortions. The ability to generate new knowledge results from the ability to perceive, predict or evaluate (Paefgen, 2008, p. 81).

In addition to these findings on the reasons for resistance, it can also generally be deduced from the case study that the values at the Agency for Migration have an impact on the reasoning of the employees. Despite comparable prevailing conditions and an identical Controlling concept, resistance was more pronounced at the Agency for Migration, which is more influenced by the social and legal paradigm, than at the Agency for Labour and Social Affairs. Furthermore, it became apparent that there was a fundamentally negative attitude towards the introduction of Controlling at the Agency for Migration, which impacted the intentions.

Summary of the Conceptual Problems, Mistakes and Hurdles for the Implementation Process

From a conceptual point of view, the following findings can be made for the introduction process:

Analysis level Controlling concept	Presentation of the problems and mistakes in the implementation process	Observed behaviour	Barriers identified	Underlying reasons for resistance
Controlling understanding	Faulty understanding of controlling: Controlling as monitoring ("Kontrolle")	Fear of monitoring	No learning process in the introduction of key figures	Fear of control, fear of transparency
Key figure definition	No conceptual errors/problems identified			
Target operationalisation and planning	Target values too high/ change in target values; Despite the agreement's attempt to use perception as prescribed goals'	Overwhelming, pressure, perception as 'prescribed goals' and monitoring	Target operationalisation; Lack of know-how	Overwhelming, fear of monitoring
Reporting	Too high reporting frequency (weekly) and later in the implementation process: too extensive reports	Low amount of information overload, low amount of overwhelming	Capability limitations, information overload	Overwhelming, information overload, fear of transparency
Control formats				
Controlling through key figures	Too many key figures used for control	Perception of pressure, medium amount of of overwhelming	Capability limitations	Overload, Information Overload
Performance dialogues	No conceptual errors/problems identified; management impulses from management percived as pressure	Perception of pressure, high amount of overwhelming, resistance	Capability limitations	Overwhelming subject matter
Faulty application of Controlling, misdirection and gaming	Focus on specific groups, management control impulses based on targets to increase outputs			
Benchmarkings and Rankings	No use of benchmarking and rankings	Fear of transparency/comparison; doubting comparability	Organisational culture	Fear of transparency, fear of blaming
Recruitment and Development of Controllers				
Recruitment of Controllers	No qualified controllers in the organisation	No internal staffing of the controller positions	No (own) controller competence	
Controlling competence	No controlling competence in the organisation, termination during training period	Basic requirements Controller led to overwhelming	Lack of controlling competence, capability limitations	Overwhelming subject matter, learning anxiety
Interaction between controllers and managers	No interaction due to lack of decentralised controllers, no trust in controlling	Lack of acceptance, as no explanation of the concept Controlling	Lack of know-how, Lack of time to learn, No decentralised controlling	No trust in controllers and controlling
Set-up the Controlling Organisation				
Organisational placement	Positioning as a executive unit/ interfaces with operative management /control	Demarcation problems controlling/ operative management /control	Interface positioning Controlling	
Decentralised Controlling/ Regional Controlling	Delayed installation of decentralised Controlling/regional Controlling	Acceptance problems, Lack of know-how, Lack of time to learn	No decentralised controlling structure	No trust in controllers and controlling

Figure 28: Conceptual Barriers, Problems, Mistakes and Hurdles Attributed to Behavioural Reactions

The analysis on the conceptual level of the Controlling introduction illustrates that the determination of a concept of Controlling and the operationalisation of goals/planning can pose significant implementation barriers. These barriers can have a market impact on Controlling's instrumental use. A mistaken understanding of Controlling results in irritation and frustration on a personal level and can incite resistance. Overambitious targets served to overwhelm and frustrate staff in the case study, resulting in a general rejection of Controlling. The goals were set in a top-down manner due to a lack of professional expertise on how to adequately ascertain ambition. In the instrumental use, the control style was critiqued by operative managers as being overwhelming and a case of over-controlling. This critique relates to the excessive performance targets as well as the pressure exerted on managers through performance dialogues.

In the conceptual design of the Controlling department, the importance of decentralised Controlling was demonstrated. Establishing decentralisation too late and having a shortage of internally-recruited Controllers contributed both to the failure to resolve the erroneous view of Controlling and to the emergence of acceptance problems, thereby constituting additionally noteworthy implementation barriers. The analysis and evaluation of the conceptual factors has demonstrated that the conceptual formulation and design of Controlling are integral to its introductory process.

The following errors, problems and barriers were identified for the introduction process:

Analysis level Introduction process	Presentation of the problems and mistakes in the implementation process	Observed behaviour	Barrier identified	Underlying reasons for resistance
Process of introducing key figures	Too hasty introduction, inadequate explanation; Fear of monitoring ("Kontrolle")	Overwhelming, defensive routines, resistance	Lack of know-how; insufficient time to learn	Fear of monitoring; fear of transparency, learning anxiety
Role of top management	Management support is subject to restrictions; Institu-tional pressure from agency for labour and social affairs	No signaling effect on middle management;	Top management support *(was given in the case)*	
Role of Staff Council/ Politics — Strategic Response Analysis	No interest in transparency; understanding of controlling as monitoring ('Kontrole')	'Defy'-behaviour with attacking top management; resistance	Institution of the staff council	Fear of transparency
Role of the Controller	No creditability due to lack of controllers as change agents	No acceptance and falty understanding of controlling	No controllers as change agents	Falty understanding of controlling
External support	Quite late involvement of consultants; Support from a public organisation	Critical observation and partial rejection of the input of controlling	Lack of know-how	
Qualification	Learning needs of controllers in the basic requirements; no tutoring of operative managers by controllers	Problems of application and understanding of leadership	Lack of know-how; no learning process; capability limitations	Overwhelming subject matter; learning anxiety
Resources/Time	Insufficient time to learn	Overwhelming, defensive routines	Insufficient time to learn	Overwhelming subject matter; learning anxiety
Data availability/IT	Sporadic doubts about data quality; Separate data collection (*no overarching significance*)	No full acceptance of the data basis	IT equipment *(not relevant in the case)*	

Figure 29: Processual Barriers, Problems, Mistakes and Hurdles Attributed to Behavioural Reactions

The analysis of the implementation process reveals the following barriers:

▪ lacking knowhow and capability limitations

▪ resistant behaviour of the staff council

▪ absent role of Controllers as change agents

The hasty introduction of key figures, without adequate explanation, was additionally a significant challenge, which was informed by an underlying fear of transparency and control. Overall, multiple experiences revealed that the organisation was overwhelmed by the concept of Controlling and staff was reluctant to learn. The causal analysis of barriers and observed behaviour serves as the basis for the further study of the specific reasons driving behaviour.

Irrelevant Factors in the Case

In the case study several aspects/factors were examined, that were not identified as barriers or triggers of resistance. However, the fact that these factors did not trigger problems in the implementation process is a finding that the researcher does not want to conceal. The following factors were examined but did not represent implementation barriers.

Motivation

Low motivation among staff in the public sector can have a restrictive impact on the introduction of Controlling. However, this was not directly perceived during the case study and was only implied in a few interviews. No aspects specific to Controlling or the implementation process at hand were identified as affecting motivation in a way that would have negatively influenced the implementation. A relevant aspect

that causes general apathy or a lack of motivation in the public sector is the absence of opportunities for growth and development.

The much discussed shortage of incentives in the public sector, said to hamper employee motivation (Weber, 1990, p. 585), was not empirically proven in the case. The Controllers unanimously agreed that the aspect of individual motivation did not affect the introduction of Controlling and that better incentivisation would not have fostered greater acceptance. Tethering the introduction to remuneration/bonuses is of no use so long as the organisation fails to comprehend that Controlling advances the organisation as a whole (Controller 1, Interview, 04.10.2019).

Design of a Reporting System

After examining the concept of the reporting system regarding frequency, presentation/visualisation and wording, it can be concluded that reporting which is not of the highest quality does not pose a primary implementation barrier. High quality reporting can help generate acceptance for Controlling across the organisation, especially among managers (e.g. dashboards were identified as 'enablers' in an implementation of performance management (Greatbanks & Tapp, 2007, p. 857)). Presenting the Controlling-evaluations and corresponding suggestions for action in a way that is recipient appropriate is particularly significant. Should the reporting not be recipient appropriate, it is vulnerable to managerial disinterest. The effectiveness of management accounting instruments in the public sector is highest when the information needs of management are met (Flury & Schedler, 2006, p. 231). Only overly long reports were critiqued. In comparison with the reactions to the introduction of key figures, the resistance and defensive stance observed as pertaining to reporting were less substantial or noticeable.

Organisational Placement

The way in which Controlling was embeddeinto the organisation shifted multiple times. At the start of the implementation, the unit 'Centralised Controlling' was founded within the personnel, IT and finance department. In 2016, Controlling was briefly situated as an executive unit under the authority of the vice president. All members of the Controlling department report that the differing locations within the wider organisation did not impede their work.

Role of Politics

The role of politics in reform movements was extensively discussed in the literature and the backing necessary was highlighted.[152] Researchers unanimously agree on the importance of political backing.[153]At the Agency for Migration, politics was not perceived as a restraining factor, if examining the phase after the outset of the Controlling introduction. The required political backing was given throughout the introduction. The Top Manager (Interview, 07.10.2019) describes it as follows: "Politics followed along more or less

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[152] See Section 2.3.1.3 Inadequate Management of Political Stakeholders

[153] Factor, that can pose a challenge (Zubler) and ought to provide freedom (Hirsch, Expert 2, Interview, 29.10.2019).

cumbersomely and gave us a fair bit of leeway". He criticises the ministry, and thereby politics indirectly, for introducing Controlling too late and having failed to identify the prevailing organisational flaws.

The Top Manager sees a difference between the Agency's positioning and its intersection with politics:

> At the [Agency for Migration] I experienced the opposite case, that of a subsidiary agency. The Agency lacked confidence and was far too integrated to report back to the ministry that things were not going well. (Anonymised Source 20, 2017, p. 23)

In line with his mandate at the Agency for Labour and Social Affairs, the Top Manager experienced political resistance to Controlling on the municipal level[154] (Top Manager, Interview, 05.10.2019). Controlling leads to transparency and can equip the opposition with arguments, which is why politicians oppose its introduction. In this researcher's assessment, politics pose an implementation barrier that can never be fully regulated, even with stakeholder management.

IT System and the Availability of Data for Controlling

According to the researcher, stemming from his experience as a consultant, the standardised generating of data for a Controlling system is a commonly underestimated challenge occurring in line with an implementation. The fairly antiquated accounting system in public administration[155] and the fact that processes are not tailored to Controlling, mean that data collection is hardly standardised. This practical problem is underrepresented in the research thus far. In the case study, the availability of IT for Controlling was not perceived to be a problem. Data had already been generated and no large scale adjustments had to be made (Controller 1, Interview, 04.10.2019). The statistics systems were able to provide the data for the controlling evaluations in the asylum sector in a standardised manner. Data was processed weekly, transferred into an Excel tool and distributed as a management information system in an organisation-wide email. After about half a year, the process of expanding the then Excel-based system into a BI solution began. The unit on reporting and data systems which has since been founded developed the management information system into a BI solution. Controlling can now make management information available in the form of dynamic dashboards and create user-friendly reports (Anonymised Source 9, 2020, p. 3). Data collection that is not standardised or perhaps even manual, allows for sloppy acquisition and manipulation, thereby inducing concerns regarding validity. In this researcher's experience, issues with the validity of data reflect badly on Controlling and weaken its credibility. Operative managers use validity as an excuse for low operative performance and as a pretext to evade managerial pressures.

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[154] The Agency for Labour and Social Affairs operates in a workstream that includes communal and municipal authorities.

[155] See Section 2.3.3.3 Accounting Deficiencies in Public Administration

5. Discussion: Positioning of the Theoretical Findings

5.1 Introduction Chapter 5

Chapter 5 discusses the findings within the context of behavioural reasoning theory and how they fit into it. For this purpose, the study as a whole is situated in the previous application of behavioural reasoning theory, and the specific features of the studied context of the implementation of management accounting/Controlling in the public sector are presented. Based on this, the dedicated findings on 'reasons against' are located and reflected upon in behavioural reasoning theory. The discussion of the findings for applied management accounting research already took place within the framework of the Findings-Chapter, especially in the respective Subsection on 'Background, Presentation and Explanation of the Barrier/Resistance'. This procedure was chosen to make derivations of the conceptual aspects and reflect upon these with regard to the behavioural reactions. This approach should ensure that conceptual aspects are reflected in terms of the application. The theoretical contribution to behavioural reasoning theory is then taken up again in the concluding Chapter 6.
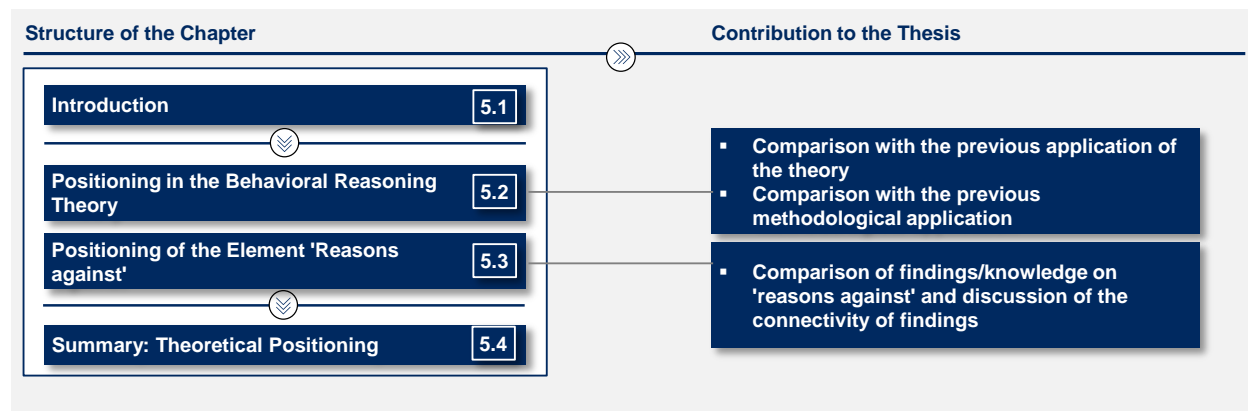
Figure 30: Structure and Contribution of Chapter 5

5.2 Positioning in Behavioural Reasoning Theory

The application of behavioural reasoning theory for the context of management accounting/Controlling introduction expands behavioural reasoning theory both methodologically and in terms of subject matter. This study applies behavioural reasoning theory to an under-researched field and using a qualitative research approach. The behavioural reasoning theory is a relatively young theory. After being first proposed in 2005 by Westaby (2005) with a focus on leadership behaviour, it was not studied empirically until 2010 (Sahu, Padhy & Dhir, 2020, p. 14). Behavioural reasoning theory has so far been predominantly applied to marketing and consumer behaviour (Sahu, Padhy & Dhir, 2020, p. 13). Therefore, behavioural reasoning has focused predominantly on the study of technical acceptance of products and solutions (Sahu, Padhy & Dhir, 2020, p. 14). The study thus employs a more complex case, as the introduction of Controlling is not only a reporting instrument or tool but also a construct that makes use of tools but, in essence, wants to change the way employees think and work. Despite the attributed applicability for the innovation context to

explore decision-making (Claudy, Garcia & O'Driscoll, 2015, p. 529), the application of behavioural reasoning theory within the context of implementations is still relatively limited. The exception is the research of Sahu, Padhy & Dhir (2021), who recently examined barriers and difficulties as well as motivating factors for the introduction of manufacturing practices. Their findings are primarily related to 'reasons against', whereby they expand upon the innovation resistance theory to include a barrier view.

Also worth mentioning is the application in the public sector – a unique cultural environment. To date, only the study by Briggs, Peterson, and Gregory (2010) has addressed a study in the public and social sphere in the broadest sense of the meaning. Briggs, Peterson & Gregory (2010) specifically examined volunteering behaviour in non-profit organisations.

The "reasons" construct is the most studied component of behavioural reasoning theory (Sahu, Padhy & Dhir, 2020, p. 14).The integration of additional theories to provide a macro theory has so far taken place primarily in relation to 'reasons against'. For this purpose, an approach comparable to this study was chosen by Sahu, Padhy & Dhir (2020) which supplementing the 'reasons against' with the two additional components of the innovation resistance theory, namely psychological barriers (divided into the traditional barrier and the image barrier) and functional barrier (the risk barrier, the usage barrier, and the value barrier) (Sahu, Padhy & Dhir, 2020, p. 13). The logic of this extension by an additional component is consistent with the approach in the study. However, the naming of the additional barriers is not in line with the barrier understanding of this thesis and was therefore not applied further. This approach does not limit the attainment of theoretical knowledge, as it ultimately only means a different naming of the barriers.

Positioning of Research Methodology

The studies conducted so far have been based primarily on quantitative research, e.g. analysis of covariance (ANOVA), confirmatory factor analysis (CFA), experiments, multiple regressions, structural equation modelling (SEM), and T-tests (Sahu, Padhy & Dhir, 2020, p. 13). This study thus distinguishes itself from previous ones and follows the call of Sahu, Padhy & Dhir (2020, p. 13) to apply behavioural reasoning theory also with qualitative methods in order to better understand behaviour.

5.3 Positioning of the Construct of 'Reasons Against'

The findings of this study expand behavioural reasoning theory by two additional levels, comprising four first-level components and twelve second-level components. The first of these additional levels is constituted by dedicated 'reasons against''. To this end, the study identified fear of transparency, insufficient learning, faulty understanding of Controlling and overambitious targets as reasons for resistance / 'reasons against'. The second level explains triggers for resistance with the help of additional constructs of behavioural theory.
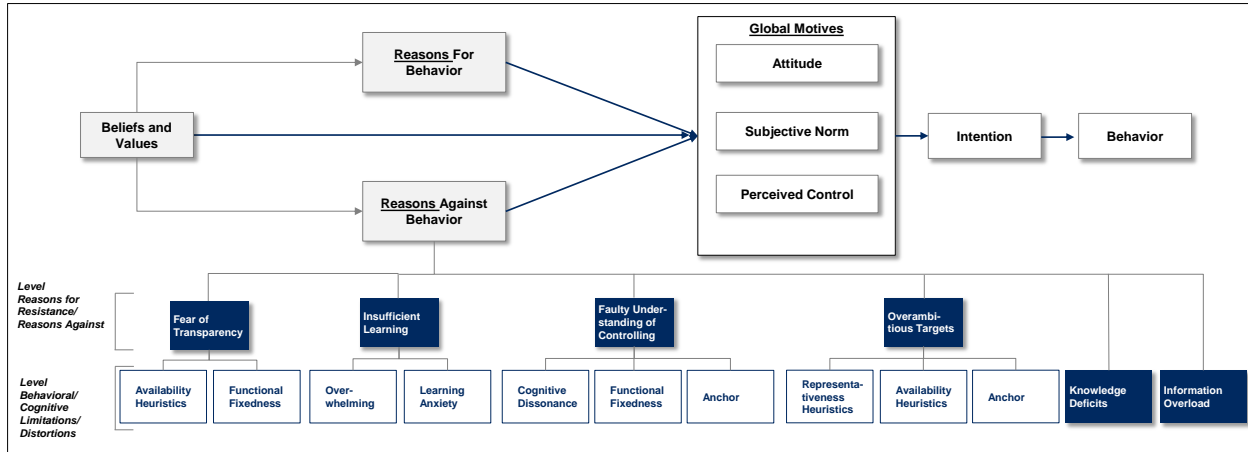
Figure 31: Complementation of Behavioural Reasoning Theory for the Context of the Introduction of Management Accounting/Controlling

The "reasons" construct is the component of behavioural reasoning theory that has been most studied most extensively (Sahu, Padhy & Dhir, 2020, p. 14). The 'reasons against' identified to this point – in line with the focus of behavioural theory as a whole – mostly refer to aspects in the field of consumer research. The core of these therefore represent factors that do not play a role in implementation research, e.g. consumer anxiety (Gupta & Arora, 2017, p. 4–6) and lack of variety/choice (Diddi, Yan, Bloodhart, Bajtelsmit & McShane, 2019, p. 208).

Further identified 'reasons against'' carry the same label, but have a fundamentally different background and impact, as they occurred in a different context. The following can be cited as examples:

- Usage barrier: Availability for car sharing (Claudy, Garcia & O'Driscoll, 2015, p. 535)
- Value barrier: high upfront costs (Claudy, Garcia & O'Driscoll, 2015, p. 535)
- Traditional barrier: "Inherited body of customs and beliefs within a relevant social context" (Pillai & Sivathanu, 2018, p. 192)
- Usage barrier: "poor network or internet connections of the mobile smartphones" (Pillai & Sivathanu, 2018, p. 198)
- Budget constraints, scepticism, lack of knowledge/skills, self-indulgent behaviour (Diddi, Yan, Bloodhart, Bajtelsmit & McShane, 2019, p. 205–207)

The abovementioned results possess limited connectivity and comparability to this study in the context of Controlling implementation. A degree of comparability is with regard to the study by Russo, Buonocore & Ferrara (2015), which investigated nurses' error reporting performance. It shows that both 'reasons for' and the 'reasons against' reporting errors were significantly associated with motives, however only the 'reasons against' were significantly related to the nurses' intentions to report errors. The reasons identified by Russo, Buonocore & Ferrara (2015) are comparable to those of the users in the analyzed Controlling implementation. The two fact patterns, on a fundamental level, are similar. In both contexts, the process of reporting date to assess performance is given. At the Agency for Migration, the output of administrative officials was recorded and compared. In the study by Russo, Buonocore & Ferrara (2015), errors were recorded, which ultimately also constitutes a performance evaluation based on negative aspects. The main reason identified was "I do not know whether reporting errors is helpful". Additionally. cited as reasons were aspects that can be linked to the findings on fear of transparency and capability limitations in this thesis at hand. The discussion of these aspects follows in the Sections on the respective reasons. Reasons that can be interpreted as capability limitations, e.g. "I do not know how to report them" and "I do not know what should be reported", were also identified (Russo, Buonocore & Ferrara, 2015, p. 125)

In the following paragraphs, the findings on the level of reasons for resistance are reflected upon individually.

Fear of Transparency

The fear of transparency was identified as a main reason in the case study. The fear of transparency is linked to a fear of blaming, if the results are made visible to the entire organisation. This resistance is primarily directed against an evaluation of productivity. In their application of behavioural reasoning theory, Russo, Buonocore & Ferrara (2015) identified as 'reasons against' reasons that can be associated with the fear of transparency. Of the top 15 reasons why nurses refuse to report errors, three are related to the fear of transparency. The aspect "It could be detrimental to my professional reputation" ranked second highest in total. Further 'reasons against' were stated as "My job or position could be at risk" and "My organization punishes people who make errors" (Russo, Buonocore & Ferrara, 2015, p. 125).

In literature on management accounting and performance management, the impact and role of transparency as a cause for resistance is only rudimentarily discussed. The existing individual explanations limit themselves to identifying the circumstance or noting it in passing within a wider case study. In the literature on performance management, de Waal & Counet (2009, p. 371) determine a perceived threat emanating from transparency through performance measurement. Greiner (1996, p. 17) mentions the fear of bad news from reporting as well as distrust of monitoring as causes for resistance. In the research on management accounting, a case study by Scapens & Roberts (1993, p. 28) details resistance to the implementation of a "production control system". This resistance resulted from the fear of supporting a

system which renders one's own activity more visible to management. This empirical study thus adds to the sparse literature on the aspect of the fear of transparency in this field.

Insufficient Learning

An insufficient learning process led to resistance and overwhelming at the Agency for Migration. The aspects of knowledge and skills have so far only been cited as 'reasons against' in behavioural reasoning theory study by Diddi, Yan, Bloodhart, Bajtelsmit & McShane (2019, p. 205-207)). Since this study focuses on consumer behaviour, there is no direct link to the findings.

The study by Pillai & Sivathanu (2018) on the adoption of M-learning apps among IT/ITeS employees also found barriers that are comparable to the present findings of the thesis. Image barriers were identified in that the technology was perceived as difficult and complicated by the employees.

In public management-specific research, the findings of the case study by Wisniewski & Ólafsson (2004) are more comparable to the findings at the Agency for Migration. When introducing a balanced scorecard, Wisniewski & Ólafsson (2004, p. 609) identified that managers felt uncomfortable and found the process too challenging. The reasons (e.g. overwhelming and learning anxiety) were not reflected upon further and the implications of a learning process were not thoroughly investigated. However, Wisniewski & Ólafsson (2004, p. 608) have cited knowledge gaps in the design of the scorecard.

Faulty understanding of Controlling

A central finding of the study was that Controlling at the Agency for Migration was understood as monitoring ('Kontrolle') and that resistance behaviour by operative staff therefore occurred out of fear. Controlling was mistranslated into German, giving the sense of being controlled and not of maintaining control. The mistranslation and misinterpretation of Controlling as being controlled is a 'reason against' that has not yet been explored in behavioural reasoning theory research. This is not surprising in view of the particular context of the translation issue and the orientation of the system towards maintaining control of employees. The underlying behavioural aspect of cognitive dissonance was taken up by Jermias (2001) within the context of management accounting.

As a sole contribution, Jermias (2001) drew out the way in which cognitive dissonance can cause resistance in the field of management accounting. The study empirically grounds that individuals can show resistance to management accounting change (in his case: the introduction of a new cost accounting system) as a result of cognitive dissonance (Jermias, 2001, p. 141). Jermias (2001) demonstrates that people who are committed to a specific instrument exhibit cognitive dissonance and tend to ignore feedback that draws out the tool's inadequacy (in his empirical case that the information on product costs in the traditional costing system was imprecise), instead clinging to their previously selected alternative (Jermias, 2001, p. 143).
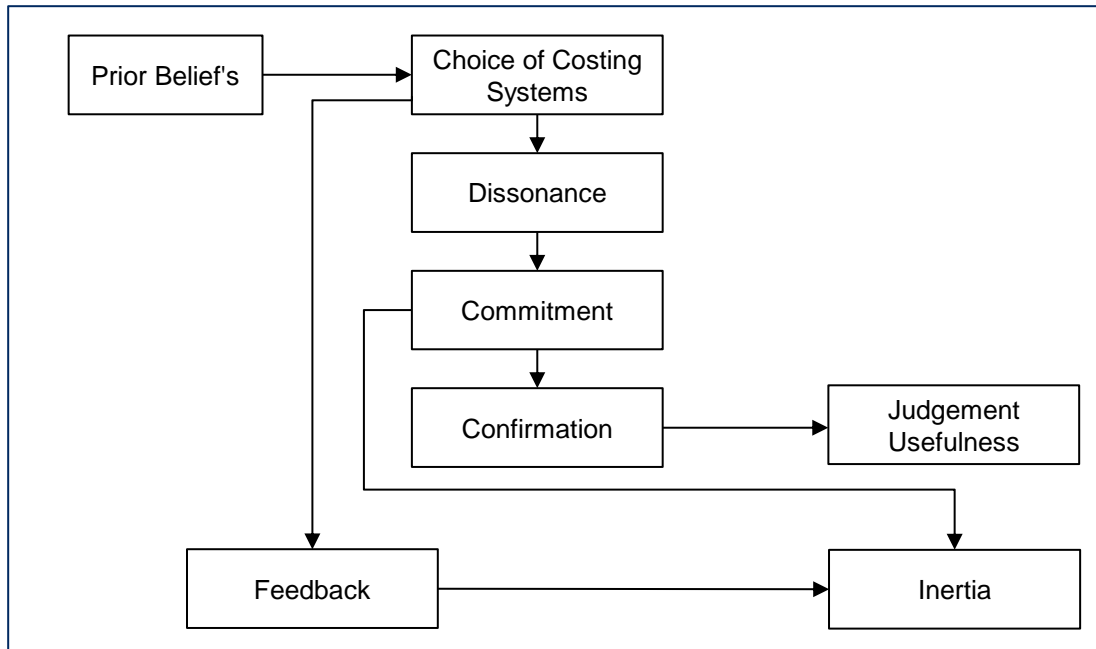
Figure 32: Jermias' Model for Testing the Effects of Commitment to Prior Beliefs, Confirmation and Feedback on People's Judgement and Resistance to Change[156]

The study at hand extends this explanation for resistance due to cognitive dissonance. A faulty understanding of Controlling combined with a fear of transparency can lead to a resistance attitude resulting from cognitive dissonance. The benefits of transparency (e.g. balancing workloads) are ignored. Controlling is understood solely as being monitored and therefore fundamentally rejected.

Overambitious Targets

Overambitious targets also represent a trigger which, due to its Controlling-specificity to Controlling, has not been reflected upon in previous research on behavioural reasoning theory. In the case study at hand, the excessive target values of Controlling were one reason why employees had a negative attitude towards Controlling. The fact that the target values were altered several times was also criticised and led to a negative image of Controlling. Acceptance of and commitment to the goal were not demonstrated and the goals were understood as 'prescribed goals' ('Zielvorgabe'). These two factors, according to the goal setting theory of Latham & Locke (1991) are crucial in terms of prioritisation and behaviour in times of difficulty to achieve a performance goal. In the overarching management accounting (Controlling) literature, for example, Weber, Hirsch, Lindner & Zayer (2003) and Hirsch, Schäffer & Weber (2008) cite the determinants of this reason in the form of representativeness heuristics, availability heuristics and anchoring effects, but do not empirically prove them.

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[156] Figure adapted from Jermias (2001, p. 146)

Information Overload

In the case, information overload due to an excessive number of key figures was identified. Information overload as a cognitive limitation has not yet been considered in behavioural reasoning theory. The insight that information overload can already occur with just four key figures, defined with a comparatively low level of complexity, differs from the previous understanding in the Controlling literature. In the thesis by Volnhals as well as in the publication by Volnhals & Hirsch (2008, p. 55) based upon it, it is argued that the introduction of a balanced scorecard should be limited to the core dimensions and that no more than 20 key figures should be implemented. The case study thus shows that information overload is of particular importance as a reason for resistance and as a barrier in the public sector.

Knowledge Deficits

Knowledge deficits existed at the Agency for Migration on the part of both operative managers and Controllers and led to various institutional barriers. Since there were no in-house operational Controllers available, regional Controlling was introduced relatively late and Controllers were unable to support the change process as change agents. Knowledge deficits among operative staff are implied in the study by Russo, Buonocore & Ferrara (2015). The following reasons were given a medium rating as 'reasons against': "I do not know how to report" and "I do not know what should be reported". These knowledge deficits related to users' as well as collectors' problems. Knowledge deficits on the part of Controllers have not yet been identified. The researcher appreciates this problem as a speciality of the public sector due to the specific training of the employees involved. The researcher suspects that knowledge deficits of Controllers do not play a role in private-sector companies.

5.4 Summary of the Positioning of the Theoretical Findings

The thesis employs both content and methodological aspects to extend behavioural reasoning theory. The theory is applied in other contexts and with a qualitative research approach to generate new insights into behaviour (Sahu, Padhy & Dhir (2020, p. 13). The extension in terms of content concerns the further identification and differentiation of 'reasons against'. For the context of a controlling introduction specific reasons were identified that have largely not yet been thematised in behavioural reasoning theory, or that have occurred with a completely different background and meaning. An exception to this are the results of Russo, Buonocore and Ferrara (2015), who identified reasons that can be subsumed under the aspects of fear of transparency and knowledge deficits, as they emerged in the case study of this thesis. Cognitive limitations as determinants for 'reasons against' have only been listed as noteworthy factors in practical literature to date. This thesis refers to cognitive limitations as explanations for behaviour in the case study and thus emphasises their importance.

6. Conclusion: Contribution to Theory and Practice

The aim of the research thesis is to study implementation barriers for management accounting/Controlling in the public sector. Starting from a broad understanding of management accounting, following Hopper, Tsamenyi, Uddin & Wickramasinghe (2009), a frame of reference which deliberately gives attention to historical, social, political and economic factors was chosen for the study. In order to give adequate consideration to the overlap between theory and practice, insights on performance measurement and performance management were purposefully included.

In order to answer to the research questions, in the first step, a literature review consolidates contributions from the research on management accounting and public management accounting. Building upon this, a case study was conducted to empirically substantiate the theoretical viewpoints. The findings in the case were evaluated with regard to the behavioural aspects that occurred. Interdependencies between conceptual errors and barriers are noted in relation to cognitive limitations as resistance triggers. The conclusions reached at each step of the study are subsequently presented, and their contribution to the research is considered.

6.1 Introduction Chapter 6

Based on the findings and discussion in Chapters 4 and 5, the conclusions of the thesis are presented in the final Chapter. The theoretical extension of the research, with a contribution to management accounting research and the specific extensions of behavioural reasoning theory, are central to this. Based on this theoretical contributions, practical implications are derived, and, first and foremost, practical recommendations for action to circumvent implementation barriers are made. Section 6.4 reflects upon the impact of the research on the various studied groups and the researcher. In this part, the researcher would like to sensitise the various groups once again to their behaviour and give them a suggestion on how they can incorporate the research results into their role. When reflecting upon the limitations of the work, the researcher refers to the restrictions with regard to objectivity, comparability due to the context of crisis, and the derivation of behavioural insights. In addition, Section 6.6 identifies research opportunities in the field of public administration and behavioural science. The thesis concludes with reference to the introduction, focussing on the added value of Controlling in public administration.
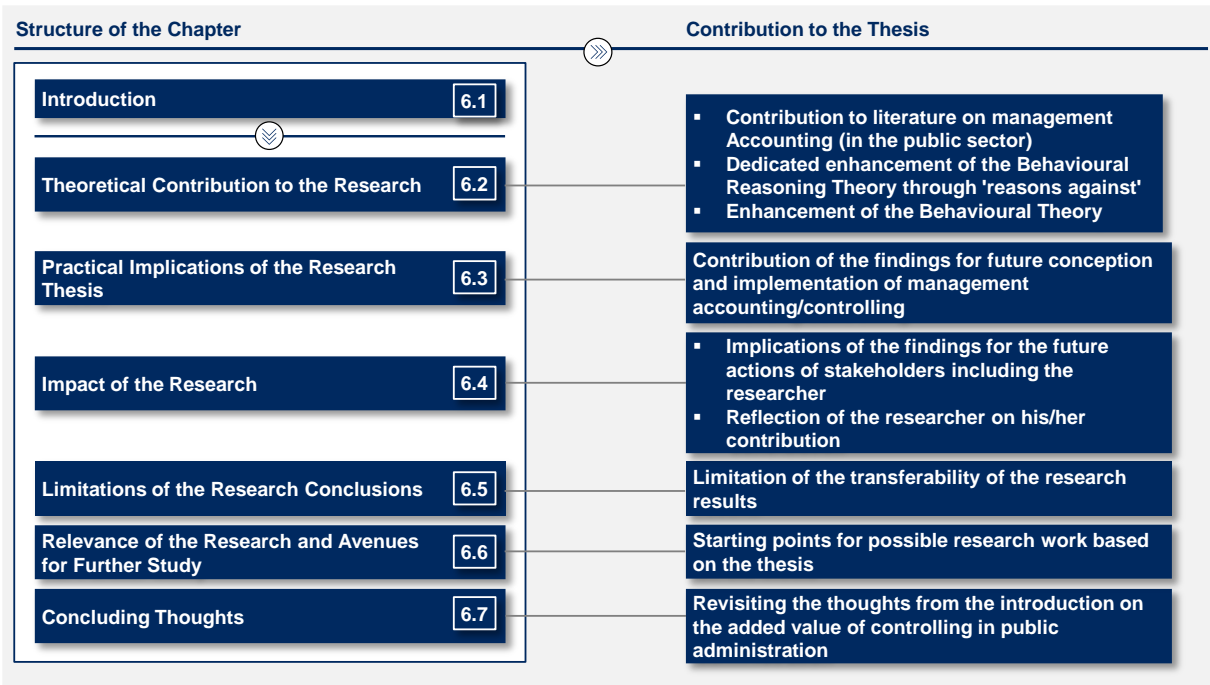
Figure 33: Structure and Contribution of Chapter 6

6.2 Theoretical Contribution to the Research

Research question 1[157] on the specific implementation barriers is answered as a whole by the thesis. Contribution 1 is an extract of the theoretical findings from the research streams Management Accounting and Performance Management/Measurement.

Contribution 2 summarises the developed extensions of behavioural theory. Here, the extensions of the behavioural reasoning theory are presented. The newly identified 'reasons against' represent causes for resistance to the introduction of controlling and thus answer research question 2[158].The further contributions on the behavioural aspects relate primarily to Research Question 3[159] on the role of cognitive limitations in the implementation process and also extend the previously gained insights.

Contribution 3 subsumes the derived in-depth findings on implementation barriers and presents their added value for management accounting research. Research question 2 is addressed and thus the identified need for research on the deeper analysis of behavioural aspects and resistance is met.

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[157] What specific implementation barriers exist for the introduction of management accounting/Controlling in public institutions?

[158] What implementation barriers of personal nature exist in the form of resistance to the introduction of management accounting?

[159] What influence do cognitive limitations have on the implementation process in the public sector?

<u>Contribution 1: Consolidated Presentation of Implementation Barriers identified in the Literature on Management Accounting and Performance Management/Measurement</u>

Integrating the two research streams, which as of yet were kept apart, provides a more comprehensive view of implementation barriers for management accounting/ Controlling in the public sector and illuminates gaps in each body of research. Linking these separately reviewed research streams (determined by e.g. Otley, 1999, p. 381; van Helden & Reichard, 2019, p. 16–20) is particularly valuable. At this point, only few researchers explicitly connected the research perspectives, such as Cavalluzzo & Ittner (2004). For the first time, the study confirms the assessment that there are two detached areas of research

	Errors/Issues in the Design of the Impl.-Process			Organisational and Cultural Barriers			Instrumental and Conceptual Barriers			Resistance
	Lack of top management support	Ownership, stakeholder management	Resources	Bureaucratic/ hierarchical structures	Organisational leadership Culture	Skills deficits (training, know-how)	Key figure generation	Missing link to other control systems	IT/Data availability	Behaviour/ Resistance
Markus/ Pfeffer (1981)							Not relevant			
Argyris/ Kaplan (1994							Not relevant			
Malmi (1997)							Not relevant			
Granlund (2001)							Not relevant			
Kasurinen (2002							Not relevant			
Parvis-Trevisany (2006)							Not relevant			
Allain & Laurin (2018)							Not relevant			
Greiner (1999)										
de Waal (2003)										
Radnor & McGuire (2005))										
Chan (2004)										
Cavalluz-zo & Ittner (2004)										
Pollanen (2005)										
de Waal & Counet (2009)										

Legend: ○ Not identified/not mentioned ◔ Low level of detail ◑ Medium level of detail ◕ High level of detail ● Very high level of detail

Figure 34: Summative Assessment of the Research on Management Accounting and Performance Management/Measurement

It becomes apparent that the management accounting literature, focused predominantly on private corporations, addresses errors in the implementation process and conceptual aspects with a higher degree of nuance. The significance of the implementation barrier of organisational culture is drawn out in various approaches. Resistance and behavioural issues are discussed, though the underlying reasons are overwhelmingly not differentiated. Aspects of capability limitations and problems with motivation were only

noted by Parvis-Trevisany (2006), yet lacking empirical grounding, and Argyris & Kaplan (1994), in reference to learning and defensive routines.

The performance management literature considers the specificities of the public sector in the individual barriers. Predominantly, the conceptual/content-related implementation barriers of the public sector are presented in a differentiated way. The most extensive compilations by Greiner (1999) and de Waal & Counet (2009) are based on literature reviews and are only partially grounded in empirical study. Nonetheless, they are valuable contributions as they illuminate behavioural perspectives by presenting the background of resistance (Greiner) and enable the formulation of conclusions regarding management behaviour (de Waal). Overall, there is no paper that provides a summary and specific depiction of implementation barriers to management accounting/Controlling, and makes a consideration of the specifics of the public sector.

Contribution 2. Behavioural Theory: Extension of Behavioural Reasoning Theory by Additional 'Reasons Against' and Consideration of Additional Behavioural Variables

The thesis contributes to the existing literature of behavioural reasoning theory in the study of barriers/resistance at a personal level. There has not yet been any application of behavioural reasoning theory for the implementation of management accounting/Controlling in the public sector. The study shows that the context-specific 'reasons against' or 'reasons for' resistance strongly influence implementation. The study complements behavioural reasoning theory with new 'reasons against' the implementation of management accounting/Controlling in the public sector. The newly identified 'reasons against' are presented in the following model.
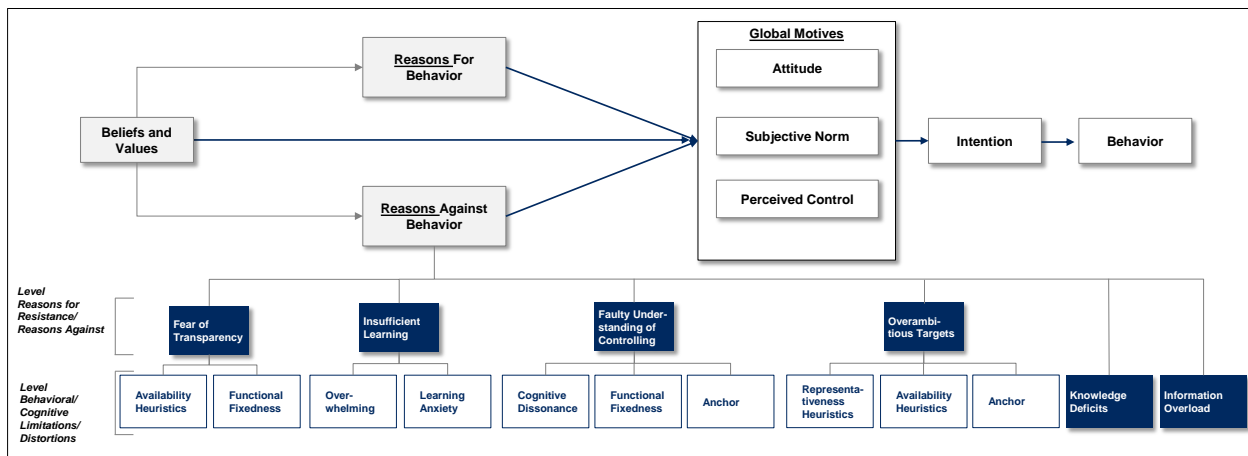
Figure 35: Complementation of Behavioural Reasoning Theory for the Context of the Introduction of Management Accounting/Controlling

The study identifies the following reasons as centrally significant causes of resistance ('reasons against' as per behavioural reasoning theory):

Fear of Transparency

The fear of transparency is identified as a primary reason for not introducing Controlling, denial and resistance across all levels. A fear of performance measurement is triggered, and thus fear of blame and loss of power or relegation. At the management level, there is a fear that the organisation as a whole will be judged inefficient. Among executives, the fear of transparency revealed itself in a rejection and problems in the application of Controlling instruments like key figures and reporting. The fear of transparency is shaped by the organisational culture of the public sector – in the case study, this was marked by a low level of socialisation on performance measurement as well as a culture of sanctions. In addition, individual actors exhibited distortions in judgement and perception, which shaped their resistance.

Perception of Controlling as monitoring

As illustrated, the mistaken translation of Controlling as monitoring ('*Kontrolle*') resulted in a rejectant stance by staff who feared the addition of a further instrument of monitoring.

Overwhelming Subject Matter and Insufficient Time

A significant chain reaction was identified : the involved staff resisted the introduction because they felt overwhelmed on account of the fact that insufficient time was set aside for the introduction. The feelings of being overwhelmed resulted from certain conceptual aspects, e.g. the goals which were set too high and the use of too many key figures. A lack of time was also determined to be a cause for resistance in light of the fact that people were not given adequate time to get used to and engage with the Controlling system. It was criticised that staff did not feel like they were a 'part of' the introduction, which is why many were overwhelmed.

Furthermore, the study implies that values and beliefs have an impact on the reasons for resistance. Resistance was much more pronounced at the Agency for Migration than at the Agency for Labour and Social Affairs, even though basically comparable conditions prevailed, and the conceptual aspects of the implementation as well as the leadership and Controlling concepts were almost identical. This may be attributed to the fact that the organisations differed from one another in that the Agency for Migration was more shaped by a social mindset and a stive for legitimacy.

Throughout the case study, it became apparent that individuals primarily identified resistance among their organisational counterparts and, in regard to the reasons for resistance in the implementation process, referred to the reasons infer precisely those of the respective counterpart. Reasons found on other levels are hard to comprehend and were partially underestimated. This applied in both directions: among top management in relation to the role of middle management and among controllers, who see no

resistance stemming from policy. This phenomenon demonstrates that resistance is omnipresent at all levels and must be considered throughout. Overall, the case study empirically proves that the complexity of reasons for resistant behaviour and barriers cannot be fully grasped by institutional theory. The research illustrates the necessity to look at it through the lens of behavioural theory.

The thesis offers, as previously noted, nuanced and extensive insights on the emergence of resistance. Resistance is examined on different organisational levels and specific causes are illuminated. This responds to Agasisti, Catalano & Erbacci's (2018, p. 947) criticism, that there are too few theoretical analyses of resistance to the implementation of innovation in accounting. In addition, the study explicitly links resistance in the implementation process to cognitive limitations held by individual actors.

In the following, three further cognitive aspects are reflected upon as implementation barriers and triggers for resistance. Thereby, the theoretical contribution of this thesis is presented.

Contribution 2.1: Behavioural Theory – Cognitive Limitations among Implementers and Users resulting in Implementation Barriers

The study offers empirical evidence of the significance cognitive limitations have as implementation barriers. The study thereby addresses the gap in the research noted by Parvis-Trevisany (2006, p. 259), regarding cognitive limitations among the decision makers and staff affected by an introduction as well as the concrete implications for the implementation process.
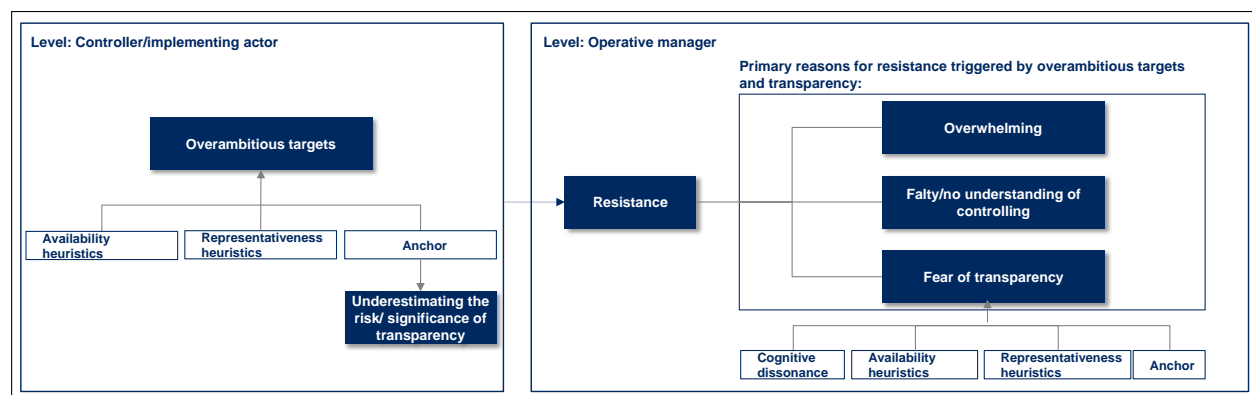
Figure 36: Independencies and Impact of Cognitive Limitations in an Implementation Process

The case confirm the presence of cognitive limitations among both the Controllers leading the implementation and the staff employing the introduced instruments. Consequential interdependencies exists between the cognitive limitations of the various actors. The implementing party's cognitive limitations result in overambitious targets. This behaviour is shaped by availability and representativeness heuristics as well as anchoring effects.

The case study demonstrates that excessively high goals were set due to availability heuristics, because performance parameters were transferred from the experience at the Agency for Labour and Social affairs to that of the Agency for Migration. This overestimated the available institutional parameters, such as the IT, and the prevailing staff ability to perform and endure. Also, representativeness heuristics

help explain the overambitious targets. Controlling placed too much weight on certain divisions' outstanding performances in the past, thereby making an optimistic prognosis which yielded overambitious targets (Hirsch, Schäffer & Weber, 2008, p. 7). In the case, guided by the experience at the Agency for Labour and Social Affairs, the individual and organisational performance capacity to perform was overshot. Anchoring effects explain that the people responsible for the implementation underestimated the significance of the presentation of data for the organisation as a whole (Weber & Riesenhuber, 2002, p. 22).

As illustrated, resistance among operative managers particularly emerged on account of feelings of being overwhelmed, a fear of transparency and a mistaken understanding of Controlling. Resistance was, in particular, shaped by cognitive dissonance, as well as availability heuristics, representativeness heuristics and anchoring effects. The significance of cognitive dissonance is presented in what follows.

Contribution 2.2: Behavioural Theory – Significance of the Role of Cognitive Dissonance

The thesis expands upon the role and significance of cognitive dissonance in implementation processes, thereby offering an additional contribution to the research on management accounting change. The case study shows that implementation efforts are rejected on of cognitive dissonance, should a negative understanding of management accounting/Controlling prevail. The thesis extends the derivation by Jermias (2001), that employees resist management accounting change if they are committed to an existing system (p. 154) and perceive their view of themselves as smart and intelligent to be threatened by new information (e.g. a management accounting instrument) (p. 155).

The conducted study demonstrates that even the fundamental approach of creating transparency, coupled with the fear of a potential attack or disagreement, results in rejection and denial among impacted staff. This applies particularly if Controlling is understood as implying monitoring. If this is the case, this leads, analogous to the thoughts of Otto (2002, p. 80), to justify the initial negative view that has been established, while positive arguments in favour of the system are denied and benefits ignored. Jermias (2001, p. 155) derived commitment as the causing factor driving inertia/rigidity that leads to a disregard for the benefits of management accounting change. The study at hand supplements this perspective by adding the related aspects of a 'mistaken understanding of Controlling' and the 'fear of transparency'. It becomes apparent that rejection caused by cognitive dissonance is not tethered to a distinct instrument but rather that the approach alone can instil resistance. Arguments made to try and change this negative perspective are rejected on account of cognitive dissonance.

Contribution 2.3: Behavioural Theory –: Information Overload on Account of Too Many Key Figures

The case study gives empirical evidence of an information overload in an implementation. It is demonstrated that information overload arises from the use of too many key figures. Also, it shows empirically that in the public sector, where the participants have little experience with controlling and their understanding is deficient or faulty, even a few key figures (four in the observed case) can result in information overload. The theory thus far only set out the proposition that information overload can occur

when a critical mass of about 20 key figures is reached (Volnhals & Hirsch, 2008, p. 55). The study at hand illustrates that even if the key figures are not that complex, staff is particularly vulnerable to being overwhelmed by an information overload at the start of the introduction. In addition, the case demonstrates that feelings of being overwhelmed by an information overload can arise when few, complex key figures are used, if the underlying (Controlling) construct is perceived as complex or misinterpreted.

These insights are valid both in management accounting and Controlling research. This study confirms Wagenhofer's (2006, p. 2) assessment that in the core issues no differences exists.

A distinction emerges regarding the implementation barrier of mistaken understanding. In Germany, the erroneous translation of controlling as monitoring ('*Kontrolle*') is a particular trigger for resistance, which can only be associated to the overarching management accounting research as the basic problem of incorrect understanding.

<u>Contribution 3: Developed/Enhanced Insights on Implementation Barriers and Resistance to the Implementation of Management Accounting/Controlling in the Public Sector</u>

The barriers and underlying reasons for resistance on a personal level, which are presented in the following figure, expand the findings, particularly in management accounting research on implementation barriers for management accounting/Controlling in public institutions.
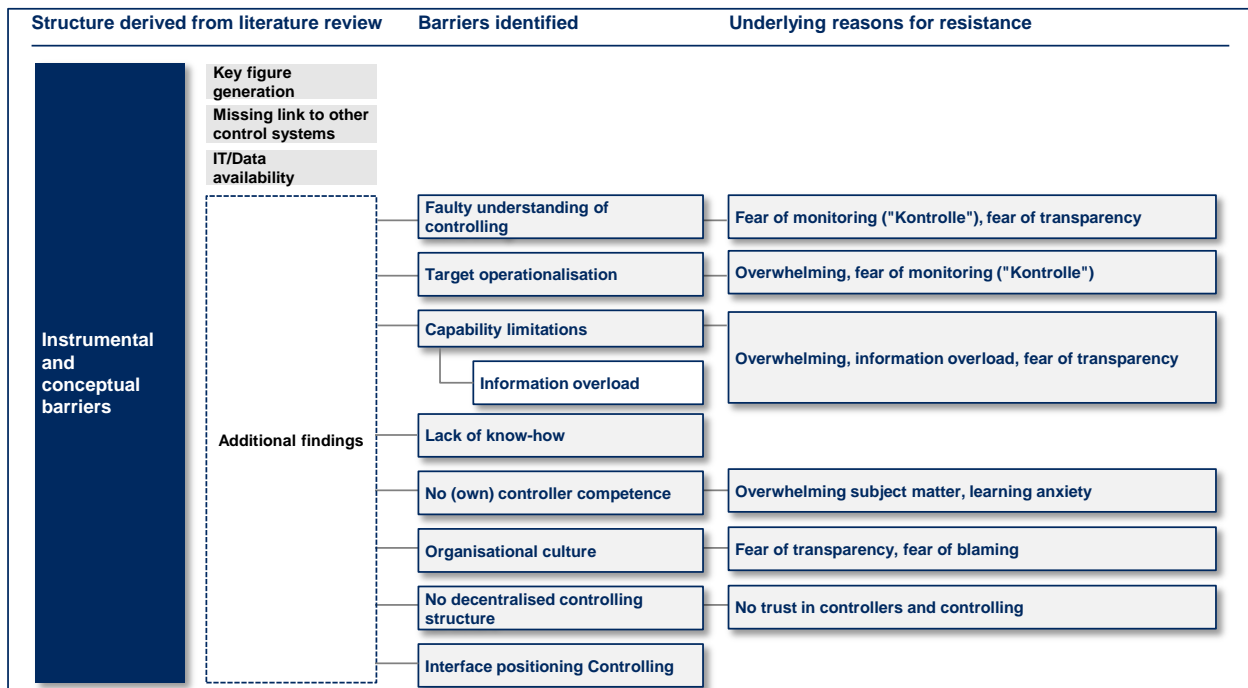
Figure 37: Insights on Instrumental and Conceptual Barriers

In examining conceptual/content-related barriers, additional insights of overarching significance were garnered: false understanding of Controlling – understanding of Controlling as monitoring and an erroneous operationalisation of goals. With these two barriers, the influence of resistance and behavioural

reactions is apparent, yielding insights for behavioural theory. An additional significant implementation barrier highlighted in the thesis is the mistaken understanding of Controlling/management accounting as monitoring. The misconception results from the understandable but mistaken translation of 'Controlling' as monitoring (in German: '*Kontrolle*'). The false perception of Controlling as monitoring materialised throughout the use of various Controlling instruments, especially in managing with key figures, and consistently gave rise to resistance. The erroneous understanding of Controlling reveals shortcomings in competence and capabilities in public administration. This leads to a fear of monitoring and a corresponding fear of transparency, as observed.
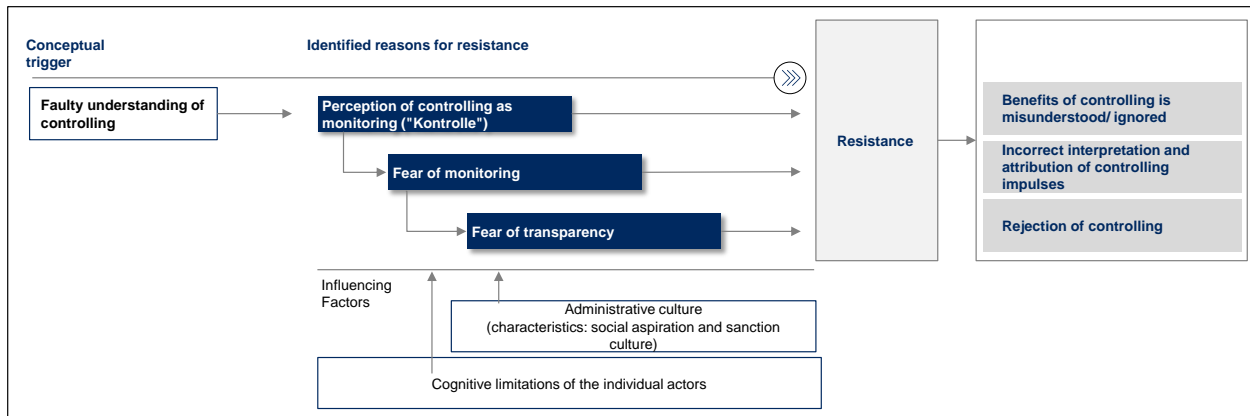
Figure 38: Faulty Understanding of Controlling as a Cause of Resistance

The problems associated with the operationalisation of goals in the public sector became apparent in the case study through the use of overambitious targets. The calculated goals were not accepted and no goal agreements could be reached. The targets were seen as 'prescribed goals' ('Zielvorgabe'), which were received with little acceptance. The goals upon which the impulses set by Controlling are based were identified as the primary (instrumental) factor causing a rejection of Controlling.
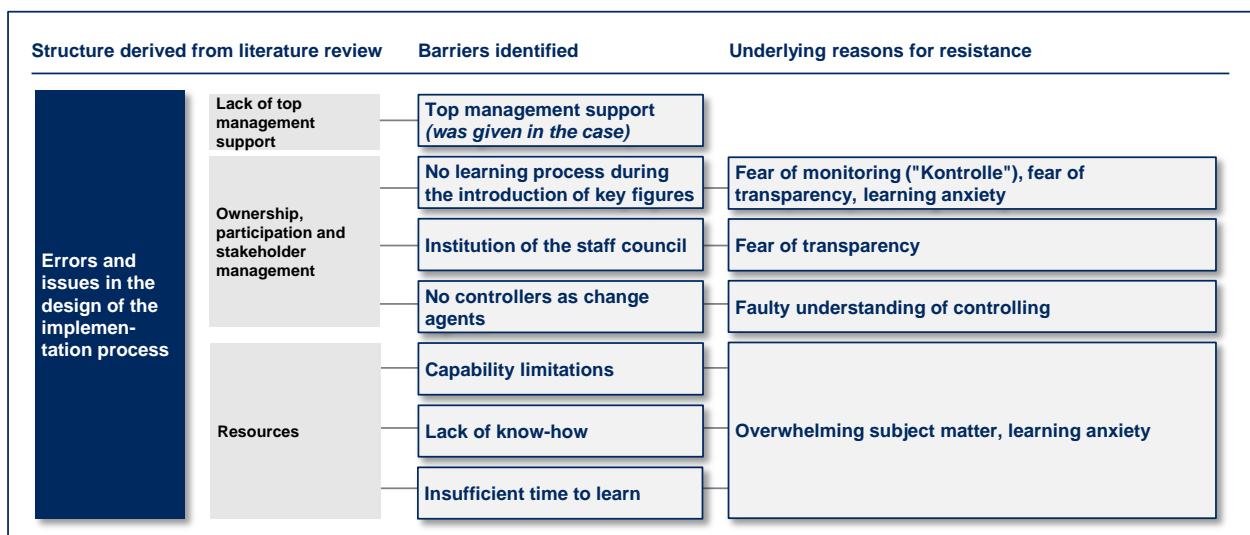
Figure 39: Insights on Barriers, Errors and Issues in the Design of the Implementation Process

The study empirically substantiates the importance of top managerial support to an introduction of management accounting/Controlling in the public sector. This expands the state of the research in that it demonstrates that the reach of top managerial impact is limited. Although persisting top management support and active exemplification were present in the implementation process, resistance among mid level management and operative staff could not be prevented.

As a central obstacle to the sustainable introduction of Controlling the hasty introduction of key figures, without sufficient elucidation, was identified In light of their level of knowledge respective nescience, staff felt not taken along and uninvolved. This illustrates the issue of learning difficulties prevailing at public institutions. The organisation responded defensively and staff was perceived to be overwhelmed. Lacking Controlling competencies and capability limitations at the case organisation culminated in employees aborting their training periods in the Controlling division. Regional Controllers were introduced to the decentralised branches fairly late. As a result, there was little acceptance for Controlling throughout the wider organisation and its benefits for managers were not demonstrated. The erroneous understanding of Controlling could not be set right by internal Controllers.

6.3 Practical Implications of the Research Thesis

The research aim, to investigate the reasons underlying resistance and behaviour, yields a practical contribution for managers designing implementation processes and conceptualising management accounting systems for use in public administration. Though the study does not include an explicit consideration of countermeasures, countermeasures and honourable factors can be deduced from the identified barriers and problems as well as the explanations of resistant behaviour. As set out by the teachings on change management, proactive intervention against resistance early on can ensure that an introduction of innovation is successful (Doppler & Lautenburg, 2019, p. 354). The ascertainment by Guenduez, Mettler & Schedler (2020, p. 8) regarding big data can be applied to the context of management accounting as a whole. An understanding of the reservations and existent cognitive misperceptions can help clear them up early on: The demand for more consideration of behavioural aspects within a process of introduction, as voiced in the practical literature (e.g. Weber, 1989, p. 291; Hirsch, 2005; Hirsch, 2007; Hirsch, Weber, Hammer & Schuberth, 2009, p. 66; Armbrüster, Banzhaf & Dingemann, 2010, p. 94; Hirsch, Weber, Gisch, Zubler & Erfort, 2012, p. 214; Hirsch & Gisch, 2014, p. 228–229), is met by the approaches framing this paper.

Practical Lessons for Conceptual Design

Establishing a coherent and consistent understanding of Controlling across the organisation is fundamental to ensure overarching acceptance and the correct use of the management accounting/Controlling instrument in the organisation. Perceived monitoring gives rise to a culture of fear and a dismissal of potential benefits for the organisation. Accompanying efforts to secure a coherent understanding of Controlling, the early establishment of a decentralised structure of Controlling is meaningful. Controllers

convey knowledge and act as change agents. The Top Manager (Interview, 07.10.2019) demanded that the attendant Controllers must be qualified, in order to help make Controlling campaignable. Constructing a Controlling community is an essential success factor for the future development of Controlling (Expert 8, 29.01.20). In formulating the instruments' operative design, importance must be placed on ensuring that goals and key figures are appropriate and comprehensible.

The study confirmed that too many key figures can lead to an information overload for users. The socialisation and level of development at the organisation must be considered when determining the amount of key figures. The introduction itself must be user sensitive and accompanied by extensive explanations. The Controlling division must be conscious of its own cognitive distortions and make sure that it is not excessively guided by previous experience, as this could yield inappropriately formulated goals. Recipient oriented and coherent reporting is a noteworthy success factor that fosters acceptance for Controlling.

Practical Lessons for the Design of the Implementation Process

A demand already widespread in the practical literature is to set aside a sufficient amount of time for learning, which is again emphasised by the study at hand. The introduction of key figures is significant, as it signalled the start of operative Controlling for the organisation. Explaining the concept of 'Controlling' and its implications for each level of leadership is indispensable. On account of prevailing deficits in know-how, both among Controllers (in regard to the conceptual design and purpose of the role) as well as among operative managers (in regard to the application of management instruments), training is of particular importance in the context of an implementation. Training also offers a measure by which to address reasons for resistance. Through training, capability gaps can be bridge and communication can be improved (Val & Fuentes, 2003, p. 151). It must be ensured that operative staff does not feel overwhelmed.

Furthermore, attention must be paid to the fact that management accounting/Controlling constitutes a complex system to understand, which can give rise to valid insecurities. In order to address this, and avoid overwhelming staff, the practical literature advocates for enacting activities in parallel (Hirsch, Weber, Gisch, Zubler & Erfort, 2012, p. 209) and introducing Controlling successively (Weise, Weber, Winter & Erfort, 2014, p. 20).

The study's finding, that top managerial support faces limitations, implies that enforcement through ongoing communication is essential in operative practice. The Top Manager determined for himself that he must permanently explain and justify his stance. The importance of overarching stakeholder management must additionally be emphasised throughout an introduction. An introduction based on cooperation with the staff council can reduce resistance and ensure that all employees feel included in the transformation (thanks to the council's promoting function). All Experts assert that communication is the key to proactively preempting resistance and eliminating reservations. The way in which inadequate communication hampers an introduction's success, has been widely documented (e.g. Schalk, Campbell & Feesee, 1998; Fryer, Ogden & Anthony, 2013, p. 489). The insights of the analysis of resistance on all organisational levels, as well as

the detailed discussion of its various causes, can help operative managers design communication measures in more directed ways. The fear of control and transparency arising from management accounting/Controlling must be addressed early on, through productive communication. Cross-cross communication in the system's development can prevent "stand-alone" silos and an overly narrow emphasis (McAdam, Hazlett & Casey, 2005, p. 269).

6.4 Impact of the Research

The theoretical and practical findings of the thesis have implications for the actions, behaviour and interaction of the various groups considered in this thesis. In the following, implications of the thesis are presented at the level of top managers/leadership, operative managers, Controllers and for the actual researcher. In addition, the researcher reflects on his role during the study.

Researcher

The researcher's perspective on implementation has changed significantly as a result of the work. Starting from the opinion that resistance could be overcome through the right conception and appropriate implementation process, the researcher is now more aware of how complex resistance and the reasons for resistance are. The study helped the researcher became more aware of the fact that resistances are real fears. For instance, the researcher overestimated the risk associated with transparency. For the researcher, creating transparency through management accounting/controlling is the main task and achievement of an implementation, but this triggered fears and negative reactions that were not conceivable for the researcher. The reactions made the researcher aware of the importance of visualising performance. Creating transparency in the case was correct, but a more sensitive approach with more explanations could have been taken. The researcher also underestimated the extent of the learning activities required. The researcher believed that the support measures offered were not extensive but were nonetheless sufficient; this ultimately proved to be a misjudgement and should be a warning to future implementers. Nevertheless, at many points in the research it became clear to the researcher that resistance is part and parcel of introducing controlling. Introducing a system that is supposed to increase transparency and efficiency means a radical change for many that they will inevitably resist. However, this does not mean that the system is wrong. Managing resistance properly via continuous iteration of the concept is a challenge that practitioners must face.

Top Management/Leadership

The aim of the thesis is to encourage top managers to drive forward and support the introduction of Controlling in public agencies. There is consensus in the practical literature that the support of top management is the essential success factor for an introductory process. The thesis illustrates that top management support is subject to limitations. Top management must be aware that resistance also occurs at lower organisational levels and also has an impact on the implementation process. To date, the impact

of resistance at working level and from mid-level management has often been underestimated by top management. In this context, the researcher would also like to appeal top management to be self-reflective.

Operative Managers

The thesis provides many insights into the behaviour and motivations of operative managers within the context of implementing Controlling in public organisations. The reasons given for their behaviour should help Controllers and people who drive forward implementation to at least actively think about and consider these reasons for resistance during the design phase. At the same time, operative managers should be aware of their own pre-influences and try to adapt their behaviour – as far as it is possible with their own real fears and the given limitations. This thesis should also encourage managers to understand management accounting/controlling as what it is: a leadership support system. Operational managers should become involved in the process of conceptual development and thereby contribute to increasing the added value of management accounting/controlling for the organisation. The often-cited reason for resistance that key figures are not appropriate could be actively addressed in the conceptual design so that definitional adjustments can be made if necessary.

Management Accountants/Controllers

The thesis highlights the role of management accountants/Controllers in the implementation process. There is a demand for them to be able to implement the concept and address resistance from the operative staff. If they have no previous experience of controlling or operational knowledge, controllers must familiarize themselves as soon as possible. Further, the thesis illustrates that Controllers need to be aware of their own cognitive limitations. When dealing with topics such as the operationalisation of goals and reporting, they must reflect critically, with regard to prior influences, and also critically question their risk assessments (e.g. with regard to transparency through the publication of evaluations).

6.5 Limitations of the Research Conclusions

The results of the study are impacted and potentially limited by the researcher's personal involvement and the parameters of the case study, in particular the context of crisis. In addition, there is a limitation regarding the derivation of behavioural insights:

Limitations on Account of Compromised Objectivity

In the past their role as a consultant has influenced the conclusions reached by researchers (Busco & Scapens, 2011, p. 320), as this inherently brings about a certain predisposition. Principally, the research method of a case study entails subjective interpretations and a depiction of events by interviewees. The research results are largely derived from reports given by members of the organisation, who offer their own interpretation of social reality (Scapens & Roberts, 1993, p. 29). These concerns were addressed through an extensive triangulation approach. In addition, the researcher remained conscious of the known

weaknesses and the way in which the research method is vulnerable to biases. Following Alvesson & Deetz (2000, p. 80), this consciousness alone can help an individual act as a good researcher.

Limited Comparability on Account of the Context of Crisis

The Agency for Migration found itself in an unique context of crisis during the introduction of Controlling. The garnered insights may be impacted or distorted by this fact. It is hard to determine to what extent research results can be attributed to this effect. In addition, aspects which are commonly considered to be of central relevance are not considered in the case study, due to the context of crisis. For example, sufficient financial means were available throughout the introduction. The limitation is qualified by the fact that organisational changes and introductions of management accounting/Controlling are often initiated in response to crisis.

Limitations of Behavioural Insights

Hirsch & Scherm (2011, p. 323) consider that it is only possible to fully grasp explanations for implementation barriers to control concepts and the correlating influence factors to a limited extent with methods that are not based on experimental research. Experimental research approaches alone enable an isolated examination of actors' cognitive dimensions in decision-making.

6.6 Relevance of the Research and Avenues for Further Study

The results of the study are meaningful for institutions involved with public administration who are looking to introduce Controlling or are in the midst of an implementation process. Furthermore, agencies who are pressured to increase effectiveness and efficiency in a context of crisis can gain valuable insights from the study at hand. Academics are given clarity on the current state of the literature on management accounting and performance management/measurement and their compatibility is presented. It also clarifies the gaps in knowledge and provides substantiated guidelines for the design of management accounting/controlling for the conceptualisation as well as the implementation process. Following the reasoning by Schedler, Guenduez & Frischknecht (2019, p. 15), that the barriers for the adoption of innovations in the public sector stay the same regardless of the type of innovation, the insights gained on implementation barriers to Controlling can also be drawn on in the context of other processes of change.

There is a research need in the future for additional behavioural scientific exploration of the identified behavioural patterns in the implementation process. The present thesis explains identified behaviour (e.g. the formulation of excessively high goals) through multiple cognitive judgement distortions. Future researchers in experimental research environments could determine which specific cognitive limitation conditions individual behaviour. It would also be interesting to further reflect the specificities of various administrative cultures. The present study focuses on the classic, continental-European administrative culture and is valid predominantly within that context. A comparable case study, conducted at an administration marked by a different administrative culture, would be of value. Generally, it would be worthwhile to examine the extent to which the implementation barriers identified in the public sector are

valid in the context of the private sector. Just because these barriers have not been empirically identified yet, it cannot be deduced that they have no relevance per se.

6.7 Concluding Thoughts

Taking up the thought from the introduction, management accounting/Controlling is meant to support an organisation in improving their performance (Hirsch, Nitzl & Schauß, 2015, p. 193), yet throughout the considerations in this study, it has become apparent that there are too little examples which substantiate this claim. Evidence of the positive impact of controlling in the form of benchmarking-based planning and control on operational performance was provided in the Federal Employment Agency (Weise, Weber, Winter & Erfort, 2014, p. 64). A stochastic frontier analysis[160] by Streicher (2012), concluded that integration was advanced by 0,74% between 2007 and 2010. This constitutes an additional 28.000 integrations, which were facilitated through increased efficiency alone, without any improvements of the external parameters by 2010 (Streicher, 2012, p. 50–51). Regrettably, there are too few empirical examples that demonstrate the positive effects a successfully introduced management accounting/Controlling system can have on operative performance. This result by Streicher (2012), too, based on a masters thesis was only published in a practical volume, and not prominently publicised. It is desirable to publish more examples of successful management accounting/Controlling implementations, in order to foster more widespread acceptance.

But at what point can an implementation be considered successfully completed? How is success determined in public administration? The perception of implementation success is heterogeneous and differs among the various actors (Siverbo, 2014, p. 143). There is a generally agreed consensus that an implementation is not complete simply because an instrument is introduced. Rather, for an implementation to be successful, management accounting/Controlling must be accepted across the entire organization and the instruments must be actively employed by all. The utility of a control system is demonstrated by the extent to which it grounds decision-making in management processes (Poister & Streib, 1999, p. 330). Creating this state is a long process. Participants typically state that the introduction of Controlling takes between eight and ten years. Prof. Dr. Weber reviewed the time frame of eight to ten years which he initially set out in a publication, asserting that more than 20 years are needed ("in the double digits and starting with a 2"). Controlling must be able to survive leadership that is not well-disposed to Controlling in order to be perceived as having a sustainable role within the organisation.

The researcher would like to encourage all to take on this long path, and the hurdles it entails, with stringence and humility. Resistances are real fears and must be taken seriously.
Nor should it be concealed, that management accounting change can give rise to fundamental problems, rather than the intended improvements (Burns & Vaivio, 2001, p. 393). Nonetheless, drawing on his

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[160] The stochastic frontier analysis is a statistical procedure, with which the help of which the efficiency limits and thus over time also efficiency increases can be estimated. The stochastic frontier analysis compiles multiple environmental factors and ascertains which areas experienced the most success on account of these factors (Weise, Weber, Winter & Erfort, 2014, p. 63).

experience, this researcher is confident that management accounting/Controlling improves public administration and can therefore add value to society as a whole.

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Appendix to the Thesis:

Implementation Barriers for Management Accounting in the Public Sector

Table of Contents

Appendix A: Forms of the Study

A1: Participant Information/ Teilnehmer Informationsblatt (German)

Sheffield Hallam University   **TEILNEHMER INFORMATIONSBLATT**

1. **Titel: Implementation barriers for management accounting in the public sector**

2. **Rechtliche Grundlage für die Studie**
   Es werden Daten zu Forschungszwecken erhoben. Persönliche Daten werden anonymisiert. Weitere Informationen zum Thema Datenschutz können Sie der beigefügten Datenschutzerklärung entnehmen.

3. **Forschungsgrund**
   Die Komplexität der Implementierung von Management Accounting/Controlling (festgestellt u.a. von Granlund (2001), Gosselin (1997), Baxter & Chua (2003)) ist in öffentlichen Institutionen durch den sozialen und politischen Kontext noch ausgeprägter (Hoque, 2014). Implementierungsbarrieren insbesondere auf personeller Ebene in Form von Widerständen erschweren die Einführung nachhaltig. Die tiefergehenden Gründe für Widerstände sind bis dato wenig erforscht.

4. **Teilnehmer**
   Die Studie untersucht die Einführung von Controlling in einer öffentlichen Case-Organisation und nimmt eine Einordnung/Vergleich mit anderen Implementierungen in öffentlichen Institutionen vor. Es werden deshalb im Rahmen von Interviews Teilnehmer in der Implementierung sowie übergreifende Experten befragt.

5. **Teilnahme**
   Die Teilnahme an der Studie ist freiwillig. Teilnehmer können sich jederzeit ohne Angabe von Gründen dazu entscheiden von der Studie zurückzutreten oder bestimmte Fragen nicht zu beantworten.

6. **Hergang**
Im Rahmen der Studie wird ein einmaliges Interview geführt, in dem die/ der Befragte über seine Erfahrungen aus dem Implementierungsprozess berichtet. Die Interviews werden aufgenommen uns transkribiert. Pro Teilnehmer findet lediglich ein Interview statt.

7. **Durchführung und Teilnahmeort**
Die Interviews finden persönlich oder virtuell vor. Die Entscheidung der Art der Durchführung obliegt dem Interviewten.

8. **Dauer**
Da die individuellen Interviews im offenen Dialog stattfinden, kann die Dauer der einzelnen Interviews je nach Interviewpartner variieren. Die Dauer wird auf 60– 90 Minuten pro Interview geschätzt.

9. **Anonymität**
Die geführten Interviews werden aufgenommen und transkribiert. Die Daten werden streng vertraulich behandelt und im Zuge der Arbeit anonymisiert, sodass keine Rückschlüsse zu einzelnen Teilnehmern erfolgen können. Eine Ausnahme hiervor stellen die Experteninterviews dar. Hierbei werden die Experten angefragt, ob Ihre Aussagen in nicht anonymisierter Form wiedergegeben dürfen.

10. **Informationszugang**
Nachdem persönliche Informationen anonymisiert wurden, wird die Studie im Rahmen einer Doktorarbeit veröffentlicht und somit öffentlich zugänglich sein.

11. **Rohdaten**
Die Rohdaten der Studie (Aufnahmen der Interviews) werden nicht Teil der Veröffentlichung und werden ausschließlich zu Zwecken dieser Studie verwendet. Sie werden mit Ablauf der Aufbewahrungsfrist vernichtet.

12. **Ergebnisse**
Die Ergebnisse der Studie werden allen Teilnehmern auf Anfrage mit Abschluss der Arbeit zugeschickt.

Teilnehmer haben jederzeit die Möglichkeit weitere Informationen zu der Studie zu erfragen. Kontaktdetails bei Fragen oder Bedenken zur Studie:

Forscher/ Doktorand:

Joachim Plötz

Johanna-Dachs-Straße 48

93055 Regensburg

Tel.:   +49 151 16509853

E-Mail:joachim.ploetz@gmail.com

Sie sollten den Datenschutzbeauftragten kontaktieren, wenn	**Sie sollten den Leiter der Forschungs-ethik (Professor Ann Macaskill) kontaktie-ren, wenn**
- Sie ein Anliegen haben, in welcher Form die Daten von der Universität ge-nutzt werden - Sie einen Daten-Sicherheitsverstoß (z.B. bei verloren gegangenen oder missbräuchlich genutzten Daten) mel-den möchten - Sie sich darüber beschweren möchten, wie Ihre Daten genutzt wurden	Sie Bedenken haben, in welcher Form die Studie durchgeführt wurde und wie die Teilnehmer behandelt wurden.
DPO@shu.ac.uk	a.macaskill@shu.ac.uk
Postalische Adresse: Sheffield Hallam University Howard Street Sheffield S1 1WBT England Tel.: +44 114 225 5555	

A2: Privacy Notice/Datenschutzerklärung (German)

DATENSCHUTZERKLÄRUNG FÜR FORSCHUNGSTEILNEHMER

<u>Einführung</u>

Ab dem 25. Mai 2018 ersetzt die Allgemeine Datenschutzverordnung (GDPR) das Datenschutzgesetz und regelt die Art und Weise, wie Unternehmen personenbezogene Daten verwenden. Personenbezogene Daten sind Informationen über eine identifizierbare lebende Person. Transparenz ist ein Schlüsselelement des GDPR und diese Datenschutzerklärung soll Sie informieren:

- wie und warum die Universität Ihre personenbezogenen Daten für die Forschung verwendet,
- was Ihre Rechte unter GDPR sind, und,
- wie Sie uns kontaktieren können, wenn Sie Fragen oder Bedenken hinsichtlich der Verwendung Ihrer personenbezogenen Daten haben.

<u>Ihre Rechte unter Datenschutz</u>

Eines der Ziele der Allgemeinen Datenschutzverordnung (GDPR) ist es, Einzelpersonen zu befähigen und ihnen die Kontrolle über ihre personenbezogenen Daten zu geben.

Die GDPR gibt Ihnen die folgenden Rechte:

- Das Recht auf Information
- Das Zugangsrecht
- Das Recht auf Nachbesserung
- Das Recht auf Löschung
- Das Recht, die Verarbeitung einzuschränken
- Das Recht auf Datenübertragbarkeit
- Das Widerspruchsrecht
- Rechte in Bezug auf automatisierte Entscheidungsfindung und Profilerstellung

Bitte beachten Sie, dass viele dieser Rechte bei der Verwendung der Daten für Forschungszwecke nicht gelten, aber wir werden immer versuchen, auf Ihre Bedenken oder Fragen zu antworten. Weitere Informationen zu diesen Rechten finden Sie unter https://www.shu.ac.uk/about-this-website/privacy-policy/data-subject-rights.

<u>Warum verarbeiten wir Ihre personenbezogenen Daten?</u>

Die Universität forscht im Rahmen ihrer Funktion für die Gemeinschaft im Rahmen ihrer Rechtsform. Die Datenschutzgesetze erlauben es uns, personenbezogene Daten für die Forschung mit angemessenen Schutzvorkehrungen zu verwenden, die auf Basis der Rechtsgrundlage für öffentliche Aufgaben, die im öffentlichen Interesse liegen, bestehen.

Informationen über die Rechtsstellung, die Verfassung und die öffentlichen Aufgaben der Universität finden Sie unter: https://www.shu.ac.uk/about-us/governance-and-strategy/governance/legal-status-and-constitution.

Wir werden Sie immer darüber informieren, welche Informationen wir von Ihnen sammeln möchten und wie wir sie verwenden werden. Für die Erhebung und Verwendung Ihrer Daten in bestimmten Forschungsprojekten werden wir Ihre Zustimmung einholen. Für Kinder, Jugendliche und andere schutzbedürftige Gruppen wird sich die Forschungsethik-Kommission auf ein geeignetes Zustimmungsverfahren einigen, um den Schutz der Teilnehmerrechte zu gewährleisten. Ausführliche Informationen erhalten Sie in einem Informationsblatt.

Die Forschung an der Universität unterliegt Richtlinien und Verfahren, und alle Forschungen werden einer ethischen Prüfung unterzogen, um sicherzustellen, dass sie so durchgeführt wird, dass sie Ihre Interessen schützt und auf einem hohen Niveau stattfindet. https://www.shu.ac.uk/research/ethics-integrity-and-practice

Erhebung und Nutzung personenbezogener Daten

Alle Forschungsprojekte sind unterschiedlich und die Informationen, die wir sammeln, variieren. Die Forscher werden jedoch nur Informationen sammeln, die für den Zweck der Forschung unerlässlich sind. Forschungsdaten werden in der Regel so schnell wie möglich nach der Datenerhebung anonymisiert, so dass Personen nicht erkannt werden können und Ihre Privatsphäre geschützt ist. Nach diesem Zeitpunkt können Sie Ihre Daten nicht mehr widerrufen. Einige Daten, wie z.B. Umfragedaten, werden häufig anonym erhoben, so dass sie nicht mehr zurückgezogen werden können, wenn Sie die Erlaubnis zur Nutzung erteilt haben. Wenn Sie in einer Forschungspublikation (z.B. durch ein zurechenbares Zitat oder ein Foto) identifizierbar sind, werden wir Ihre ausdrückliche Zustimmung einholen.

An wen geben wir Ihre Daten weiter?

Um unsere Forschung der Öffentlichkeit und der akademischen Gemeinschaft zu vermitteln, ist es möglich, dass Ihre anonymisierten Daten Teil einer Forschungspublikation, einer Konferenzpräsentation oder eines öffentlichen Vortrags werden. Wenn Forscher Informationen verwenden möchten, die Sie identifizieren, wird eine besondere Zustimmung eingeholt.

Der Schutz Ihrer personenbezogenen Daten ist von größter Bedeutung und wird nur dann weitergegeben, wenn ein berechtigter Zweck erfüllt ist. Die Universität verkauft niemals personenbezogene Daten an Dritte.

Ihre Daten können an folgende Dritte weitergegeben werden:

- Direktes Projektteam, das berechtigt ist, an dem Projekt zu arbeiten und auf die Informationen zuzugreifen. Dies kann Mitarbeiter der Sheffield Hallam University oder Mitarbeiter anderer Organisationen umfassen, die zur Bearbeitung des Projekts berechtigt sind. Dies wird in Ihrem Informationsblatt deutlich gekennzeichnet.
- Wenn ein Student die Forschung durchführt, werden die Daten an seine Vorgesetzten weitergegeben.
- Unsere Recherchen können überprüft werden, und es kann ein Zugang zu den Daten erforderlich sein. Die Universität hat Vorkehrungen getroffen, um sicherzustellen, dass die Audits sicher und vertraulich durchgeführt werden.
- Im Falle von Beschwerden über ein Forschungsprojekt kann der Leiter der Forschungsethik im Rahmen unseres Research Misconduct Procedure Zugang zu den Daten verlangen.

Lagerung und Sicherheit

Die Universität verfolgt einen robusten Ansatz zum Schutz ihrer Informationen mit speziellen Speicherbereichen für Forschungsdaten mit kontrolliertem Zugriff. Wenn Sie an einem besonders sensiblen Projekt teilnehmen, setzt die Universität zusätzliche Sicherheitsschichten ein. Die Universität ist Cyber Essentials zertifiziert.

Neben diesen technischen Maßnahmen gibt es umfassende und wirksame Richtlinien und Verfahren, um sicherzustellen, dass sich die Nutzer und Verwalter von Hochschulinformationen ihrer Pflichten und Verantwortlichkeiten für die Daten, zu denen sie Zugang haben, bewusst sind. Standardmäßig erhalten Personen nur Zugang zu den Informationen, die sie zur Erfüllung ihrer Aufgaben benötigen. Neue Mitarbeiter, die an der Universität einsteigen, werden geschult, und die bestehenden Mitarbeiter verfügen bei Bedarf über Schulungen und Expertenberatung.

Aufbewahrung

Ihre Daten werden nicht länger als nötig aufbewahrt und in der Regel in einem anonymisierten Format. Die Dauer der Aufbewahrung Ihrer Daten hängt von einer Reihe von Faktoren ab, darunter die Bedeutung der Daten, der Finanzierungsbedarf, die Art der Studie und die Anforderungen des Herausgebers. Einzelheiten dazu finden Sie im Informationsblatt zu den einzelnen Projekten. Nach der Anonymisierung können Ihre Daten im Forschungsdatenarchiv der Universität gespeichert werden, wo sie von anderen Forschern mit Erlaubnis der Universität abgerufen werden können.

Kontaktieren Sie uns

Sie sollten sich an den Datenschutzbeauftragten wenden DPO@shu.ac.uk, wenn:

- Sie eine Anfrage haben, wie Ihre Daten von der Universität verwendet werden

- Sie eine Verletzung der Datensicherheit melden möchten (z.B. wenn Sie der Meinung sind, dass Ihre personenbezogenen Daten verloren gegangen sind oder unangemessen weitergegeben wurden)
- Sie sich darüber beschweren möchten, wie die Universität Ihre personenbezogenen Daten verwendet hat

Sie sollten sich an die Leiterin der Forschungsethik (Professor Ann Macaskill) a.macaskill@shu.ac.uk wenden, wenn Sie Bedenken haben, wie die Forschung durchgeführt wurde oder wie Sie behandelt wurden.

Unsere Postanschrift lautet: Sheffield Hallam University, Howard Street, Sheffield S1 1WB

Unsere Telefonnummer lautet: 0114 225 5555

Weitere Informationen und Unterstützung

Weitere Informationen zur Verwendung personenbezogener Daten durch die Universität finden Sie unter https://www.shu.ac.uk/about-this-website/privacy-policy#this-section.

Der Informationskommissar ist die Regulierungsbehörde für GDPR, und Sie haben das Recht, Bedenken gegenüber dem Kommissar vorzubringen. Das Information Commissioner's Office (ICO) verfügt über eine Website mit Informationen und Leitlinien für die Öffentlichkeit:

https://ico.org.uk/for-the-public/

Das Büro des Informationskommissars betreibt eine Telefon-Hotline, eine Live-Chat-Funktion und einen E-Mail-Auskunftsdienst. Sie können Bedenken auch online melden. Für weitere Informationen besuchen Sie bitte die Seite Contact Us auf ihrer Website:

https://ico.org.uk/global/contact-us/

A3: Exemplary Consent Form/Exemplarische Einverständniserklärung (German)

Sheffield Hallam University

EINVERSTÄNDNISERKLÄRUNG DES TEILNEHMERS

SCHWERPUNKT DER FORSCHUNGSARBEIT: Implementierungsbarrieren für **Management Accounting/Controlling**

Bitte beantworten Sie die folgenden Fragen, indem Sie die zutreffende Antwort ankreuzen.

	JA	NEIN
1. Ich habe das Informationsblatt zu dieser Studie gelesen und mir Details der Studie erklären lassen.	☒	☐
2. Meine Fragen zur Studie wurden zu meiner Zufriedenheit beantwortet und ich verstehe, dass ich jederzeit weitere Fragen stellen kann.	☒	☐
3. Ich verstehe, dass es mir freisteht, innerhalb der im Informationsblatt genannten Fristen von der Studie zurückzutreten, ohne einen Grund für meinen Austritt anzugeben, oder die Beantwortung bestimmter Fragen in der Studie abzulehnen, ohne Folgen für meine zukünftige Behandlung durch den Forscher.	☒	☐
4. Ich bin damit einverstanden, dem Forscher Informationen unter den im Informationsblatt festgelegten Vertraulichkeitsbedingungen zur Verfügung zu stellen.	☒	☐
5. Ich möchte an der Studie unter den im Informationsblatt genannten Bedingungen teilnehmen.	☒	☐
6. Ich bin damit einverstanden, dass die für die Zwecke dieser Forschungsstudie gesammelten Informationen, sobald sie anonymisiert sind (sodass ich nicht identifiziert werden kann), für andere Forschungszwecke verwendet werden.	☒	☐

Name des Teilnehmers:
Kontaktdaten: *[handschriftlich ausgefüllt]*

Datum und Unterschrift des Teilnehmers: *[Unterschrift]*

Name des Forschers: Joachim Plötz
Kontaktdaten: Johanna-Dachs-Straße 48, 93055 Regensburg
joachim.ploetz@gmail.com
+49 151 16509853

Datum und Unterschrift des Forschers: _____

Bitte bewahren Sie eine Kopie der Einwilligungserklärung und des Informationsblattes zusammen auf.

Appendix B: Supplementary Figures of the Study

B1: Summative Assessment of the Literature Stream Management Accounting regarding Implementation Barriers

B1: Summative Assessment of the Literature Stream Performance Management/Measurement regarding Implementation Barriers

	Errors and Issues in the Design of the Implementation Process			Organisational and Cultural Barriers			Instrumental and Conceptual Barriers			Resistance
	Lack of top management support	Ownership, participation and stakeholder management	Resources	Bureaucratic/hierarchical Structures	Organisational/leadership culture	Skills deficits (training, know-how)	Key figure generation	Missing link to other control systems	IT/Data availability	Behaviour/Resistance
Greiner (1999)	Reasons and impact are given	Political behaviour is explained	Reasons and impact of resource problems presented	Indirect mention through 'Institutional Readiness'	Differentiated presentation of reasons and impact	Problems of understanding are highlighted	Various problems in generation are derived	Various problems in generation are derived	Problems presented by local authorities and private partnerships	Differentiated reasons for resistance and information overload
de Waal (2003)	Behavioural patterns presented, but not differentiated by levels	Only indirectly; attitude and alignment on Performance Mgt. addressed	-	-	Significance of organisational culture from the manager's perspective	Aspects of the manager's understanding/ attitude shown	-	Necessary embedding in the controlling system shown	-	Implications for managerial behaviour
Radnor & McGuire (2005)	Importance is mentioned but not explained	Ownership aspect taken into account; stakeholder management cited	Resource issues briefly presented	Aspects related to the system and process are mentioned	No inclusion of the public sector framework and culture	Importance is mentioned but not explained	Correct use of key figures/ targets are justified	Interaction of strategy, processes and people presented	Problems of data generation presented	Resistances are mentioned but not explained
Chan (2004)	No sufficient sponsorship and wrong scope mentioned	Sponsorship and buy-in mentioned, without further detailing	High time-expenditure for development and financial resources	-	Culture of performance excellence cited, without further detailing	Training and lack of ability called	Generation problem mentioned without further detailing	Lack of linking to the remuneration system and lack of clarity/vision strategy	Lack of sophisticated information system cited	Organisational resistance to change and buy-in middle Managers
Cavalluzzo & Itner (2004)	Role and necessity presented in detail	Commitment related to top management	Different manifestations shown	-	Impact of decision-making, but no cultural reasons	Necessity and effects of training presented	Different metric difficulties presented	Linking with Strategy Goals queried and derivation made	Various problems described	No derivation made on behaviour and resistances
Pollanen (2005)	Mentioned, was considered less important	As an outlook, the fundamental importance mentioned	Costs were part of the survey but not elaborated further	-	-	-	Problems of identification and use presented	Use for external reporting cited	Part of the survey but not carried out	No specific behavioural aspects
de Waal & Counet (2009)	Different aspects presented	Ownership briefly described; stakeholder management not mentioned	Different aspects presented	-	Various aspects presented, no public sector specification	Lack of skills named; little differentiated	Problems of identification and use presented	Reference to implementation process and strategy established	Problem of data generation mentioned	Resistance named, but little elaborated

Legend: ○ Not identified/not mentioned | Low level of detail | Medium level of detail | ● High level of detail | ● Very high level of detail

Appendix C: Interview Guide

Interview Guide

Implementation Barriers for Management Accounting in the Public Sector.

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Greeting

Thank you for taking the time to participate in an Interview relating to the study of implementation barriers to Controlling at public institutions.

The insights gained in the interview are employed for my PhD thesis at Sheffield Hallam University. All conclusions are anonymised. The information on the involved organisations is also anonymised.

1. Introduction

There are few examples of successful implementations of Controlling at public institutions. Often, the efforts for implementations fail or the introduced Controlling systems are introduced in a way that does not actually assist management.

(1) What was your experience with the implementation of Controlling? What role does Controlling currently play at your organisation or at organisations you know?

(2) In what role were you involved with the implementation of Controlling? *(Specify upon request: Top Management / Controlling Leadership / Controller / Operative Manager / Top Management)*

(3) How would you evaluate the progress of the implementation of Controlling at your organisation? Has the implementation been completed?

(4) How long do you estimate the full implementation of a Controlling system generally takes? How long did it take at your organisation? *(Interviewee should have the chance to again rank their organisation in terms of the duration of the implementation)*

2. Environment and Parameters of the Public Sector

In general, attention to the distinct parameters of the public sector is said to be significant for the process implementing a Controlling system.

(5) Which parameters of the public sector do you find impact the task you perform and the implementation of a Controlling system?

(6) How do you evaluate the potential of the following parameters to hinder or challenge the introduction of Controlling ("barrier potential") (1= "very relevant"; 4= "neutral"; 7= "not relevant")?

	Impact on the Introduction of Controlling ("barrier potential")
Basic Principle of Legality	
Impact of Politics	
Absence of Competition and Non-Marketed Nature of Public Services	
Ongoing Use of Input-Oriented Management	
Deficient Controlling Know-How in Public Administration	
Cameralism and Deficient Accounting	
Bureaucratic Behaviour and Processes	
Lacking Targets/Goal Operationalisation	

(7) Are there any further parameters at your organisation that impact or hinder the introduction of Controlling?

(8) Can you link your evaluation to specific time periods? At what point was each parameter particularly impactful?

Interviewee should identify the relevance during specific phases in order to enable a nuanced processual analysis.

	Hindrance prior to the Introduction	Development of Key Figures	Introduction of Reporting	Establishing and Expanding Formats
Basic Principle of Legality				
Impact of Politics				
Absence of Competition and Non-Marketed Nature of Public Services				

Lacking Targets/Goal Operational-isation				
Bureaucratic Behaviour and Processes				
Deficient Controlling Know-How in Public Administration				
Cameralism and Deficient Accounting				

If a factor is accorded a relevance < 3:

(9) How exactly did the parameters of the Controlling implementation impact the system?

(10)   Did you observe resistance or defensive behaviour? If yes, what kind?

(11)   What consequences did this have?

(12)   How were barriers counteracted?

(13)   Which further factors do you identify as reasons preventing the introduction of Controlling?

3. Conception of Controlling and the Process of Introduction

Conception of Controlling
Well-designed conception and instruments are a prerequisite for the successful implementation of Controlling in the public sector. Let us start with goals. The operationalisation of goals is particularly challenging in the public sector.

(14)   How did the operationalisation of goals unfold at your organisation? How do you evaluate the extent to which the goals were accepted at your organisation?

(15)   How did you encounter the challenges associated with the operationalisation of goals?

(16)   Top-down or bottom-up planning. Which approach do you find preferable for planning in the public sector?

In what follows, you will be questioned about selected Controlling instruments and asked to evaluate their importance. Please also note any related implementation barriers you perceive.

(17)   On a scale of 1-7, how do you evaluate the importance of the following instruments to the conception of Controlling employed at public institutions (1= "very important"; 4= "neutral"; 7= "not important")?

	very important			neutral		not important	
	1	2	3	4	5	6	7
Reporting							
Key Figures							
Benchmarking/ Internal Performance Reviews							
Cost-Performance Calculations							
Balanced Scorecard							

Key Figures

The use of ky figures is at the heart of goal-oriented management.

(18)   How were the first key figures introduced at your organisation? How many key figures were initially used for management?

(19)   How did the use of key figures develop? How many key figures currently exist?

(20)   How tangible and comprehensible do you find the key figures at your organisation?

(21)   What was the reaction when key figures were first used for controlling?

(22)   Did you observe any forms of faulty application, such as creaming-effects (cherry picking) or gaming, in line with the introduction of key figures?

(23)   How do you assess the validity of the data used for key figures at your organisation?

(24)   How do you assess the relevance the following attributes of key figures have for prevent-
ing barriers or resistance? (1= "very relevant"; 4= "neutral"; 7= "not relevant")?

	very relevant			neutral		not relevant	
	1	2	3	4	5	6	7
Comprehensibility of the Listed Value							
Tangibility of the Key Figure							
Validity of Data							
Use of Set Points							
Appropriateness of the used Set Points							
Formulation of the Key Figure (Quote vs. Absolute Number; included Parameters)							

(25)   How do you evaluate the following statements on a scale of 1 to 7 (1= "completely
agree"; 4= "neutral"; 7 = "completely disagree")?
-    "More than 5 key figures are not necessary for targeted control/management"
-    "Focusing on individual key figures can result in an faulty application"
-    "Determining set points is extremely complex"
-    "Ranking performance in the public sector is a useful tool for its evaluation"
-    "Gaming strategies are more likely to emerge in the public than the private sector"

Benchmarking/Internal Performance Reviews
(26)   How was the first benchmark introduced to your organisation?

(27)   How did the use of benchmarks develop?

(28)   How would you evaluate the acceptance of benchmarks at your organisation?

(29)   How do you assess the validity of the benchmarks?

(30)   How do you evaluate the following statements on a scale of 1 to 7 (1= "completely agree"; 4= "neutral"; 7 = "completely disagree")?

- "Since impact figures are used, it is essential to draw on benchmarks to measure performance in the public sector"

- "Identifying a benchmark is difficult"

- "An incomprehensible benchmark results in blocking behaviour by affected divisions/managers"

- "Benchmarking parameters can always be called into question"

(31)   How do you evaluate the importance of the following aspects of benchmarking for preventing barriers/resistance? (1= "very important"; 4= "neutral"; 7= "not important")?

	very important			neutral		not important	
	1	2	3	4	5	6	7
Comprehensible Formulation of the Benchmark							
Valid Comparability							

Reporting

(32)   How was reporting introduced at your organisation, during which phase and at which frequency?

(33)   How do you evaluate the quality of reporting? How has the quality developed?

(34)   What was the reaction when the reporting process was first introduced and the first reports were published? Interviewee should differentiate between Controllers and operative managers.

(35)   How do you evaluate the following statements, on a scale of 1 to 7 (1= "completely agree"; 4= "neutral"; 7 = "completely disagree")?

- "Critical reporting results in a blocking stance among affected divisions/managers"

- "Publishing reports more than once a month overwhelms Controllers"
- "Publishing reports more than once a month results in an information overload among managers"
- "An excessively high frequency of reporting leads managers to perceive it as monitoring"

(36)   Did you notice any signs of over-controlling in line with the reporting processes?

(37)   On a scale of 1 to 7, how do you evaluate the relevance of the following aspects of reporting for the emergence of potential resistance and barriers? (1= "very relevant"; 4= "neutral"; 7= "not relevant")?

	very relevant			neutral		not relevant	
	1	2	3	4	5	6	7
Processing is not Recipient-Oriented							
Elements are not Visualised							
Formulations focus on Shortcomings/ are Critical							
Rankings are presented that Spotlight the worst units							

Summative Assessment on Instruments

(38)   Next, is a list of factors that can serve as potential barriers to the introduction of Controlling. Please evaluate these on a scale of 1 to 7. (1= "very relevant"; 4= "neutral"; 7= "not relevant")?

	very relevant			neutral		not relevant	
	1	2	3	4	5	6	7
Delayed Delivery of Data (data only available after a waiting period)							
Limited Validity of Data							
Doubt about the Significance of Key Figures							

Lacking Causality between Key Figures and Operative Work							
Contradictory Key Figures/Goals							

(39)   Do you find that any conceptual aspects of the Controlling conception could have been designed differently in order to prevent barriers/resistance? What would you change?

Controlling Organisation

(40)   On a scale of 1 to 7, how do you evaluate the importance of the way in which Controlling is embedded at an organisation for the success of its introduction in public administration? (1= "very important"; 4= "neutral"; 7= "not important")?

(41)   How were Controlling divisions designed or embedded at organisations you know? Which design of the Controlling division do you consider optimal?

(42)   Which responsibilities and competencies should Controllers possess in order to act effectively?

Process of Introduction

(43)   How was the process of the introduction planned? Did you observe any distinct phases within the introduction/what would you assume such phases to be?

(44)   Which goals were addressed by the introduction of Controlling?

(45)   What activities and parallel processes accompanied the introduction of Controlling / which do you know of?

(46)   Which aspects of change management or instruments do you find are particularly significant to the introduction of Controlling?

(47)   How important do you find is a project organization for ensuring a successful introduction?

(48)   How do you find support from external consultants as a means to ensure a successful introduction? In regard to what topics/aspects do you find external support to be the most useful?

(49)   How important are the head of authority / executives / politics as promoters?

(50)   How do you rank the significance and role of mid-level management? What behaviour did you observe among mid-level management in regard to the introduction of Controlling?

(51)   How do you evaluate the task/role of Controllers during the implementation? What behaviour did you observe among Controllers in regard to the introduction of Controlling?

(52)   What is your experience with political influence in regard to the introduction of Controlling?

(53)   How did you experience the involvement of boards such as the staff council and equality panel in the introduction of Controlling?

(54)   Which mistakes do you find were made in the process of introduction? What went well?

(55)   How did the introduction unfold regarding the adjustment of IT?

Summative Assessment on the Process of Introduction

(56)   How do you evaluate the fundamental importance of the following activities/measures accompanying the process? (1= "very important; 4 = "neutral"; 7= "not important")?

	very important			neutral			not important
	1	2	3	4	5	6	7
Leadership Communication							

Involvement of External Consultants							
Support from Operative Managers							
Political Support							
Board Support (i.e. the Staff Council)							
Qualification of Controllers							
Qualification of Managers							
Execution at a Project Organisation							
Availability of IT							

Role of the Controller

(57)   How do you evaluate the quality and education of Controllers at organisations you know?

(58)   How and according to what criteria were Controllers selected? What requirements do you set out for a "good" Controller?

(59)   On average, how long do the Controllers work in Controlling?

(60)   How do you evaluate the importance of the way in which the role of the Controller is designed for the success of an introduction of Controlling in public administration?

(61)   What do you think the interplay between managers and Controllers should look like? Which aspects are significant?

4. Organisational Behaviour/Management Processes/Behaviour in Decision-Making

(62)   How did the implementation of a Controlling division affect management processes and structures?

(63)   How did the implementation of a Controlling division affect the existing rules and routines?

(64)   Did any circumstance, prior experience or experience with other organisations (or Controlling processes) impact the introduction?

(65)   How did the implementation of Controlling impact transparency (i.e. regarding effectiveness and efficiency) at the organisation? *In the case that more transparency ensued:* How did the increase in transparency affect the organisation?

(66)   How would you evaluate the introduction of Controlling in regard to the instantiated changes to decision-making? *How widely is Controlling used by managers as the basis for decision-making?*

(67)   Do you identify any further barriers relating to the organisational level?

5. The Individual

Resistance

(68)   What resistance to the implementation of Controlling emerged?

(69)   Which groups of people exhibited significant behavioural changes in line with the introduction of Controlling? *Specify upon request: top management, centralised mid-level management, decentralised operative managers, operative staff*
On a scale of 1 to 7, how do you evaluate the intensity of resistance among the following groups? (1= "very high"; 4 = "neutral"; 7= "very low")?

Top Management

very high								very low

Mid-level Management

very high								very low

Decentralised Operative Managers

very high								very low

Operative Staff

very high								very low

Political Bodies

very high								very low

Controller

very high								very low

(70)   What type of resistance did you experience in this context? Did you experience any forms of passive resistance, lethargic or hesitant behaviour?

Specify upon request: i.e. delays, preventing or suppressing measures

(71)   If resistance was noted: What reasons/causes for resistance do you identify on each level? *Can you attribute certain causes to certain groups?*

(72)   How do you evaluate the relevance of the following aspects as causes of resistance to the introduction of Controlling? (1= "very relevant"; 4= "neutral"; 7= "not relevant")

	very relevant			neutral		not relevant	
	1	2	3	4	5	6	7
Attachment to the Familiar							
Overwhelming Subject Matter							
Conflict with the Social Mission							
Opposition to the Organisational Values							
Opposition to the Political Perspective							

Fear of Change							
Changes to Existing Rules							
Transparency on Personal Performance							
Fear of Blame							
Shifting Positions of Power							
Changes to the Flow of Information							
Economic Factors							
Insecurity							
Inexperience							
Insufficient Time to Familiarise with New Features							
Perception of Controlling as monitoring ("Kontrolle")							
Negative Connotation of Controlling							
No Perceived Need for Controlling							
Trust in Past Procedures							

(73)   Which measures do you find are useful for preventing resistance and defensive behaviour in the implementation process?

Information Processing

An introduction of Controlling commonly alters the information that is communicated within the organisation.

(74)   Did you observe what you would consider an erroneous demand for Controlling information?

(75)   Do you find that Controlling is necessary in public administration to secure rational leadership? In this regard, how do you evaluate the implementations thus far?

(76)   Did you observe managers and/or Controllers overwhelming staff?

(77)   Did you observe a functional fixation on specific data, information, etc.?

Learning

(78)   What demands do you find an introduction of Controlling makes of each individual?
        Please differentiate between Controllers and operative managers.

(79)   Which facets do you find required added learning at your organisation?

(80)   Which measures for additional qualification relating to the introduction of a Controlling system do you see as sensible? What qualification measures were provided to support the Controlling implementation at your organisation?

(81)   How do you evaluate the impact of a misconstrued learning process on a successful implementation? Interviewee should first answer the open-ended question before offering an evaluation on a scale of 1 to 7 (1= "very high"; 4= "neutral"; 7= "very low")

(82)   How do you evaluate the following methods of learning in relation to the introduction of Controlling?

	very helpful			neutral		not helpful	
	1	2	3	4	5	6	7
In-Person Seminars							
E-Learning							
Group Training of the Controlling Division							
Training with different Controllers and Divisions							

Interdisciplinary Training of Controllers and Operative Managers							
1:1 Coaching							
Shadowing Internal Controllers							
Shadowing External Controllers							

Motivation

(83) Do you see a correlation between employee motivation and the introduction of Controlling? Does one impact the other?

(84) What factors do you find have a negative impact on employees' motivation in the public sector (in relation to Controlling)?
How would you characterise staff motivation at your organisation? *Specifically that of Controllers and operative managers?*

(85) How do you evaluate the impact of limited opportunities for development in the public sector on employee motivation? Is this relevant to an observed aversion to the introduction of Controlling?

6. Conclusion

(86) Is there a question on the topic of "implementation barriers for Controlling in the public sector" you would like to add? Were any concerns, which you find relevant, omitted?

Thank you very much for the interview. Do you consent to having your responses referenced in an anonymised form? I am happy to provide you with a transcript of this interview. In addition, I am happy to send you the final version of the dissertation.

Appendix D: Selected Transcripts

E1: Transcript 1: Case Interview

Controlling Leadership 1

I: Also die Anzahl der vorgerechneten Implementierung von Controlling in öffentlichen Seminus, der ist gering, Implementierungsbemühungen scheitern oft beziehungsweise die eingeführten Controllingsysteme werden nicht im Maß eingeführt, wie man sie als entwicklungsvolles Konstrukt betrachtet. Welche Erfahrungen hast du mit Implementierung gemacht und welche Rolle spielt es aktuell in der Organisation beziehungsweise in der bekannten Organisation?

B1: Also ganz offen beantwortet, was ich spannend finde ist einfach, dass der Controllingmechanismus im Prinzip etwas durchbricht, was eigentlich seit über 100 Jahren existiert, also von der Preußischen Verwaltung, die das eigentlich daran glaubt, dass man irgendwo mit einem expliziten formulierten Gesetz oder einer gesetzesartigen Formulierung Handeln lenken kann. Und die Idee gewissermaßen irgendwie das Ergebnis solcher Handeln nicht immer absolut identisch und gleich ist, sondern dass man da vielleicht irgendwie sich in einem statistischen oder stochastischen Raum bewegt, wo alles Mögliche rauskommen kann, gerade in einer Großorganisation und dass gewissermaßen irgendwie Führung durch Zahlen oder halt Controlling mal nachhalten hilfreich sein kann, dann zumindest größere Anteile des Verhaltens zu erzeugen, das man haben will. Das ist eigentlich im Prinzip eine neue Idee. Weil ich sage mal so, wenn man auf dem reinen juristischen Standpunkt ist, könnte man ja sagen, wofür brauche ich überhaupt, also wir haben das Problem gerade jetzt ganz aktuell, führen wir auch wieder neue Kennzahlen ein und da geht es um Personalcontrolling. Die Personaler sagen uns, das müssen wir nicht messen, weil da gibt es eh nur ein Outcome. Und nein, das ist nicht überall die gleiche Anzahl von Schwerbehinderten, die wir einstellen.

I: Zu deiner Rolle im Rahmen Controlling-Implementierung, wie du die begleitet hast, würdest du sie innerhalb der Organisation unterscheiden?

B1: Nein, ich denke bei beiden Implementierungen war ich eigentlich immer eher so auf einer strategischen Ebene unterwegs, also Führungsunterstützung, deswegen nicht jetzt konkret die Implementierung irgendwie von Systemen, sondern mehr die geschäftspolitische Begleitung. Klärung, so Schnittstellen zur Politik auch teilweise und Übersetzung, was soll das eigentlich.

I: Wie würdest du den Fortschritt der Implementierung bewerten? Ist die abgeschlossen?

B1: Da habe ich im Fokus meine Meinung ein bisschen geändert tatsächlich. Ich glaube, dass das Systemcontrolling, also in der Weise, wo ich jetzt gerade arbeite, tatsächlich nachhaltig implementiert ist und tatsächlich auch so tief verwurzelt, dass ein Großteil der Organisation sich

eine Assoziation ohne Controlling gar nicht mehr vorstellen könnte. Das hat auch wieder nicht unbedingt nur positive Aspekte. Da geht es jetzt eigentlich darum, welche Bereiche oder des Geschäftsmodells der [Organisation 2] eigentlich letztendlich controlled werden soll. Wir hatten ja auch die Diskussion, ob Controlling irgendwie down desized werden soll, weil das im Endeffekt auch so ein bisschen Symbolpolitik nichts bei rausgekommen.

I: Und bei der anderen Organisation?

B1: Da habe ich das Gefühl, dass es totgemacht wurde. Und eigentlich nur noch so das Feigenblatt existiert, weil halt, das glaube ich sowieso, dass das so ist, also dass man als Leiter einer modernen Organisation mal sagen muss, ja Controlling haben wir auch. Aber man versteht glaube ich darunter eher so was wie so was wie Monitoring oder Statistik.

I: Wie lange glaubst du, würde vollständige Implementierung eines Controllingsystems dauern, auf wie lange würdest du schätzen?

B1: Ich glaube, das hängt tatsächlich stark damit zusammen, wie viel oder wie schnell so eine Fluktuation von Führungskräften stattfindet und wie wichtig das Verständnis für Controlling oder für controllingbasierte Anreize, Steuerung, Management dort auch irgendwie verfestigt ist, also sprich über den Daumen, man muss damit echt acht bis zehn Jahre hinterher sein, nicht dauerhaft.

I: Welche Rahmenbedingungen haben deiner Meinung nach besondere Bedeutung im Hinblick auf die Ausübung der Kontrollaufgaben beziehungsweise auf die Implementierung?

B1: Also ich denke, ganz entscheidend ist die Frage der zentralen Verantwortung, kann es so etwas irgendwie in einer Organisation überhaupt geben? Also das ist wieder der Punkt, wenn eh die Meinung ist, dass gewissermaßen es nur eine gesetzlich definierte Vorgabe gibt und die exekutiert wird, gibt es eigentlich in dem Sinne kein Ansatzpunkt für Controlling. Wenn es hingegen um Verantwortung geht und unterschiedliche Ergebnisse denkbar wären und eine Schwerpunktsetzung auf eine strategische Verantwortung vor Ort, dann ist denke ich Controlling oder Steuerung nach Zahlen dann eben ja umgangbar letztendlich, sonst hat man Chaos und Rüben. Also man muss das eine, also dezentrale Verantwortung ohne Controlling wäre eigentlich Anarchie ist zu stark, aber-.

I: Fürstentum.

B1: Ja genau, also so, mir fehlen die falschen Worte nur ein, verdammt, aber also das wäre eigentlich verantwortungslos irgendwie in der Führung einer Organisation, also wenn man das zulassen würde. Wobei wir erleben so was immer, wir erleben so was zum Beispiel ziemlich stark bei den Kommunen. Also im Prinzip gelten eigentlich fast die gleichen rechtlichen Rahmenbedingungen, zumindest innerhalb eines Bundes sowieso, zum Beispiel auch Ausländerrecht, und wir

haben ja gesehen, wie unterschiedlich irgendwie Auslegung an den Ausländerbehörden irgend-
wie funktioniert. Und da gibt es natürlich auch keine Transparenz und auch kein direktes Durch-
greifen einer zentralen Organisation ...#00:09:31#.

I: Wie wertest du folgende Rahmenbedingungen beziehungsweise Studien Besonderheiten des
öffentlichen Sektors auf einer Skala von eins bis sieben, also das heißt sehr bedeutsam, sieben
eher weniger bedeutsam in der jeweiligen Organisation?

B1: Okay.

I: Rechtsmäßigkeitsstreben?

B1: Okay, machen wir das erst mal für die eine Organisation, dann für die-.

I: Wie du magst. Rechtsmäßigkeitsstreben?

B2: Drei.

I: Einflussnahme der Politik?

B1: Fünf.

I: Fehlende Wettbewerbsbedingungen, Unentgeltlichkeit der Dienstleistung?

B1: Drei.

I: Bürokratisches Verhalten?

B1: Ja tatsächlich, mittlerweile würde ich sagen auch tatsächlich eine drei.

I: Know-how-Defizit in der Verwaltung bezüglich Controlling?

B1: Das ist überraschend gut, sechs, also wenig ausgeprägt, genau.

I: Kameralistik?

B1: Ja gut, zwei.

I: Führungsverhalten?

B1: Zwei.

I: Fehlende Zielstellung? Zieloperationalisierung?

B1: Sechs.

I: Für die andere Organisation?

B1: Genau, wir sind bei-.

I: Rechtsmäßigkeitsstreben.

B1: Ja ganz klar drei.

I: Einflussnahme der Politik?

B1: Zwei.

I: Fehlender Wettbewerb?

B1: Eins.

I: Fehlendes ...#00:13:32#?

B1: Eins.

I: Kameralistik?

B1: Ja auch eins. Ich kenne ja nichts anderes.

I: Know-how-Defizit in der Verwaltung?

B1: Eine drei.

I: Führungsverhalten?

B1: Jetzt gebe ich mal eine vier.

I: Fehlende Ziele?

B1: Eins.

I: Gibt es noch weitere Rahmenbedingungen, die bezüglich Controlling so besonders relevant sind? Also wie Rahmenbedingungen?

B1: Nein, ich glaube das sind schon genau diese Fragen nach Politik und nach also Einflussnahmen durch diese ...#00:14:24#.

I: Wenn man diese Rahmenbedingungen runterbricht auf verschiedene Events der Controllingeinführung, wie als Hinderungsgrund Performance wirklich einführt, Kennzahlenentwicklung, Einführung Berichtswesen, Etablierung und Ausweitung der Formate und praktische Arbeiten in der Konzeption, siehst du bei denen irgendwie eine besondere Bedeutung in den einzelnen Phasen oder sagst du, das kann man nicht unterscheiden?

B1: Also ich finde, das hat alles auf sehr unterschiedliche Art und Weise glaube ich irgendwie Einfluss tatsächlich. Also eine stark ausgeprägte Bürokratie kann auch teilweise sehr vorteilhaft sein irgendwie, also wenn man tatsächlich, als Organisation ist es halt gewohnt ist, gewissermaßen auf Ansagen zu reagieren, kann man auch relativ schnell glaube ich da einbringen, dass sie auf Zahlen reagiert. Ansonsten-. Also ansonsten das Hierarchische kann vorteilhaft sein. Also tatsächlich ja. Kann natürlich auch zu Target Gaming führen. Aber ich glaube, da muss auch, das wäre jetzt auch meine These, dass Target Gaming irgendwie auch so ein Einführungsprozess ist, da kommt man gar nicht drum herum. Auch gerade bei Einführung von neuen Kennzahlen. Zuerst ist die Versuchung erst mal irgendwie da, sich dem ganzen zu nähern, indem man versucht, die Zahlen zu beeinflussen, dann das operative Handeln da zu stellen. Anders herum, das Verständnis dafür, das eigentlich gute Controllingsystem, ich weiß nicht, ob ich es schon beantwortet habe, aber zu dieser Matrix, dass das Controlling eigentlich die Aufgabe hätte aus meiner Sicht zumindest, versuchen ein System aufzubauen, was das normale Handeln der Organisation so abbildet, dass gutes Handeln innerhalb der Organisation (?dezidierbar) war und nicht umgekehrt, dass das Handeln sich der vielleicht nicht perfekten Auswahl an Kennzahlen und Messpunkten anpasst. Das ist eigentlich glaube ich die Herausforderung. Und vor allen Dingen wie schnell gibt es das

Feedback, dass man da vielleicht falsch liegt. Das ist vielleicht so ein Punkt auch wieder, ja genau, so wir sind ja eigentlich bestrebt, also dass jemand Widerspruch übt, der auch begründet ist. Und (?Übersetzerpunkt), weil wir haben ja auch das Thema politischer Einfluss, wie frei bin ich eigentlich als Implementierer, als Controllingsystem bei der Auswahl von Kennzahlen, oder sagt mir da jemand, es muss aber unbedingt die Zahlen der Langzeitarbeitslosen sein. Also das wäre zum Beispiel eine typische politische Forderung, wo man aber als Controller natürlich sagen muss, wenn ich das ...#00:17:41# einführen würde, die ist völlig steuerbar die Zahl. Das würden viele Politiker nicht checken.

I: Aber siehst du von den deren Rechtsmäßigkeitsstimmen Einfluss an der Politik, fehlender Wettbewerb, Zielbereitschaftsverhalten eine ...#00:18:21#, welches ist für dich die größere Hinderungsbarriere für Controlling?

B1: Das ist ein Rechtsmäßigkeitsstreben, also weil wenn man das extrem ernst nehmen würde, hätte man den Punkt als Lösungsmindeststandards definieren kann, aber keinerlei Performance-Kennzahlen. Und eigentlich auch dann praktisch eher Auftritt als, also wenn das zu ausgeprägt wird, wird da bei Mindeststandards und beim Thema Rechtsmäßigkeit wird das Controlling auf einmal zu so einer Art interne Revision.

I: Genau ...#00:19:02# Zahlen ist. Können wir es auf einer Skala von eins bis sieben bewerten?

B1: Klar, Rechtsmäßigkeitsstreben, so eins ist jetzt wieder ausgeprägt? Also im Sinne von-.

I: Potenzial für die Hinderung von-.

B1: Für die Hinderung, ja dann eins.

I: Politik?

B1: Zwei.

I: Fehlender Wettbewerb?

B1: Sechs.

I: Fehlende Ziele?

B1: Ohne Ziele kein Controlling, die eins.

I: ...#00:19:33# Verhalten?

B1: Sieben, das finde ich eigentlich gar nicht schlecht.

I: ...#00:19:38# Defizite?

B1: Fünf.

I: Kameralistik?

B1: Sieben.

I: Man braucht keine Kameralistik um Controlling zu machen.

B1: Oder umgekehrt, genau. Also umgekehrt, weil man kann auch Kameralistik haben, es geht ja nicht um Finanzen, nicht notwendig.

I: Wir haben gesagt, Rechtsmäßigkeitstimmen ist die größte Barriere, wie wurde dem entgegengewirkt in den Organisationen, die du kennst?

B1: Also natürlich jedes geschriebene Gesetz bietet ja auch immer irgendwie einen gewissen Spielraum für Ermessen, entweder letztendlich ist es so definiert im Gesetz sogar, dass letztendlich irgendwie Organisationen Weisungen erlassen können und irgendwie innerhalb eines gewissen Rahmens(?oktruieren) dürfen, das wäre der offizielle Part und dann gibt es natürlich auch vom inoffiziellen Part auch noch den Aspekt, dass natürlich die gesetzlichen Normen teilweise so unklar sind, dass dann eigentlich da einfach automatisch Spielraum entsteht. Problematisch wird es eigentlich erst, wenn die Ministerien das glaube ich ist der Unterschied zwischen BMAS und BMI, wenn Ministerien jetzt praktisch in den ganz konkreten Fällen definieren würden, wie eine Rechtsauslegung zu funktionieren hat und damit eigentlich praktisch die Ermessensausübung in den Organisationen unterbinden würden. Wie gesagt, das Gericht wird da entscheiden, dass dort eben oder wird auch nie Thema bei denen.

I: Welche sonstigen Gründe Controlling nicht einzuführen?

B1: Die Gründe Controlling nicht einzuführen, ja gut, so ein bisschen Angst vor Transparenz und auch diese Frage nach Angst vor Produktivitäten vor allen Dingen, das gilt aber in beiden Organisationen tatsächlich, also Controlling wird dann gefertigt, wenn man anfängt, Produktivitäten zu berechnen. Dann wird es unangenehm für die Leitung des Hauses, dann wird es unangenehm tatsächlich für die Kolleginnen und Kollegen vor Ort, und es wird unangenehm auch mit dem Personalrat.

I: Zur Controlling-Konzeption. Wieder auf einer Ebene von eins bis sieben, welche dieser folgenden Instrumente sind jetzt besonders wichtig denkst du für eine Controlling-Konzeption? Reporting?

B1: Eins.

I: Kennzahlen?

B1: Zwei-

I: Benchmarking interne Leistungsvergleiche?

B1: Vier. Kommen wir später hin.

I: Kostenleistungsrechnung?

B1: Im öffentlichen Dienst eine sechs.

I: Benet ...#00:22:53#?

B1: Ich würde gerne sagen aber eine drei.

I: Im Kern der zielorientierten Steuerung steht die (?Frage) von Kennzahlen im System. Wie wurden die ersten Kennzahlen, die in der Organisation eingeführt, wie viele Kennzahlen wurden anfänglich für die Steuerung herangezogen?

B1: Okay. Die Antwort wäre zu viel. Also der PA, ich weiß es nicht, ich würde sagen fünf bis zehn.

I: ...#00:23:37# irgendwie auf Charts, das war ja auch drei, Anzahl.

B1: Das war eher so statistische, ich sage auch Nummer drei.

B2: Du hast Integration dabei nicht gefragt.

B1: Das kommt erst später.

I: Die Frage ist jetzt, wie hat sich der Einsatz der Kennzahl entwickelt, wie viel Kennzahlen existieren aktuell?

B1: Das weiß ich doch gar nicht. 367. Es kommt drauf an, wie man es zählt, aber jede Kennzahl, die ab dem Fiss ...#00:24:14# ist, in wir bei 7.000. (Gelächter) Weil die Integration, wenn man halt sagt, eine Integrationsquote von 58, wir reden von 57, also, das ist halt so, wenn man halt nur die Kategorien nimmt, sind glaube ich um die 200. Und im [Organisation 1] keine Ahnung, würde ich jetzt auch mal sagen, sind es sieben oder acht, keine Ahnung. Es ist immer die Frage, wie definiere ich.

I: Ja genau. Wie würden Sie die Verständigkeit und Nachvollziehbarkeit der Kennzahlen bewerten?

B1: Wenn es eine offene Frage ist, würde ich ganz klar sagen, so ein paar Kennzahlen, die halt schon lange im System sind und mit denen die Organisation stark vertraut ist und da sogar ein sehr gutes Verständnis besteht über alle Ebenen, also zum Beispiel unsere Integrationsquote ist sehr gut verstanden, bei der faktischen Arbeitslosigkeit auch, aber wir sind jetzt auch bei neuen Kennzahlen, dass da sehr viel Nachfragen sind und wahrscheinlich irgendwie zwei, drei Zielnachhalteprozesse braucht, bis da Gefühl für da ist. Also wir haben jetzt zum Beispiel eine neue Kennzahl für die Stellenbesetzung. Wir hatten früher hatten wir nur die absolute Zahl der vorher besetzten Stellen. Wir haben uns eine Quote gebaut, genau. Das verunsichert etwas. Aber-.

I: Das ist jetzt eigentlich was die Frage, die Antwort auf die nächste Frage, welche der Aktionen gab es zum ersten Mal Kennzahlen zur Steuerung herangezogen wurden in Unsicherheit?

B1: Ja ganz klar eine Unsicherheit und die Frage vor allen Dingen, wie verhalten sich diese Kennzahlen halt zu bekannten Systemen, also in der [Organisation 2] ja ganz klar, irgendwie Arbeitslosigkeit kennt man seit 1928 und die Zahl der Arbeitslosen. Aber die funktioniert in der Integration.

B2: (unv. Zu leise gesprochen)#00:26:23#

B1: Ja auch, aber das hängt ja eigentlich alles miteinander zusammen, weil ohne Arbeitslose keine stille Reserve. Jedenfalls spannend, ist mir ...#+00:26:35# aufgefallen. Wir waren ja bei, verdammt, jetzt wollte ich was sagen. Kannst du die Frage noch mal vorlesen bitte?

I: Die Aktion zur ersten, also erst mal Kennzahlen zur Steuerung herangezogen wurden.

B1: Ach so, genau. Ich finde es immer noch spannend, aber es sind dann auch so Feinheiten, dass man auch so in die Historie sich von bekannten Kennzahlen ein bisschen verschieden ent-wickelt. Viele in der [Organisation 2] glauben ja immer noch, dass die Zahl der Kunden, die das gleiche ist wie die Zahl der Arbeitssuchenden und da gibt es kleine feine Unterschiede. Aber die haben sich halt unterschiedlich entwickelt und wir sind immer wieder alle sehr überrascht. Und das ist vielleicht auch mal eine Herausforderung irgendwie tatsächlich die Frage dann später auch bei Kennzahlen, wenn man feststellt, dass die Organisation sie anders wahrnimmt, ob man die nicht tatsächlich an das gelebte Empfinden anpassen sollte, damit sie operationalisierbarer sind.

I: Ich hatte immer dieses Abgänge in Erwerbstätigkeit, warum es jetzt ungleich mit Integration-.

B1: Genau, das ist genau der Punkt.

I: Ich weiß jetzt gar nicht mehr die Erklärung, aber sagen wir mal die-. Ich glaube, die Integration erst ab 7 Tagen und Abgang in Erwerbstätigkeit sofort.

B1: Du hast hier auch noch was mit Selbstständigen zu tun? Weil ich glaube, wenn wir, nein stimmt, genau, weil Minijob ist keine Integration.

I: Das ist ein versicherungspflichtiges ...#00:28:12# Haben Sie Fehlsteuerungen in Bezug auf Kennzahlen beobachtet?

B1: Oh ja, also wird wieder beim Target-Gaming, also zum Beispiel irgendwie ganz bewusste Einflussnahme auf zum Beispiel Nenner bei Quoten und das ist auch echt auf jeden Fall waren die echt überrasscht, wie viel Feingefühl dann auch zumindest über die Jahre dann bei Führungs-kräften im mittleren Management da einfach dabei entsteht. Wie man da reagiert.

I: Positiv oder negativ?

B1: Ja eigentlich negativ, weil es ist eigentlich ja nicht Ziel bei der Quote jetzt irgendwie nicht Ziel der ganzen Aktion zu versuchen, irgendwie eine Nenner zu steuern, sondern eigentlich sollte man die positive Leistung zum Beispiel Integration oder halt erfolgreich besetzte Stellen punkten und nicht irgendwie, aber gut.

I: Da wir die Rückmeldung aus dem [Organisation 1] von dieser Woche, ich kann es zwar nicht sagen, weil das hatte ich nicht am Schirm, die haben die Situation nicht abgeschlossen, als sie ihr Wochenziel schon erfüllt hatten.

B1: Oh ja, wenn man Wochenziele hätte genau. Aber ja gut, bei einer [Organisation 2] der Klas-siker, aber das haben wir später heraus-, also als die, also bevor die die ...#00:29:32# haben, als

es nur darum ging, gewissermaßen die Crew, also die, wie war denn das früher, im Ausbildungs-markt, genau, als es darum ging, Anteil, es gab mal eine Kennzahl, das war der Anteil der inte-grierten Ausbildungsbewerber und da war es dann ganz klar so, dass eben teilweise dieser Be-werberstatus, also vom Berufsvermittler, irgendwie vergeben wird, das war bei den Jugendlichen, wo man gemerkt hat, oh der ist so Panne, der kriegt eh keinen, den kriege ich eh nicht vermittelt, den man gar nicht gegeben hat. Das waren die Jahre, als immer so ein Anstieg von Vermittlungs-unfähigen gab, unreif, genau, also nicht ausbildungsreif.

I: Nicht ausbildungsreif, das war der Begriff.

B1: Und das hat auch Controllinggründe natürlich.

I: Das ist eigentlich fast die nächste Frage. Im Zuge der Einführung von Kennzahlen ...#00:30:27# Effekt, also Rosenpickerei festgestellt.

B1: Absolut. Also das ist vor allen Dingen die Integrationsquote, SGBII natürlich ganz klassisch. Jetzt kann man sich da jetzt natürlich auch immer streiten, denn vieles ist ja auch so, ist das jetzt schlecht oder ist das jetzt, weil eigentlich ist natürlich Creaming hat auch einen Touch von Effizi-enz. Das ist natürlich politisch schwierig zu verkaufen, warum man dann bestimmte Kundinnen und Kunden vielleicht weniger ...00:30:56# bekommen als sie gebrauchen können.

I: In 'Bezug aufs [Organisation 1]?

B1: Ja in Bezug auf [Organisation 1] habe ich ja nun kennengelernt das Thema, dass wir mal gute Zahlen kriegen, dass ...#00:31:04# und Bedarfsgemeinschaft heißt das ja nicht, also große Antragsgruppen mit Familie dann praktisch und darum hätte man sich echt mal überlegen müs-sen, ob man wirklich nach den Köpfen eines, nach den Köpfen steuern wollte oder ob man nicht besser nach Entscheidungen an sich steuern soll.

I: Ja das Thema machen wir die leichten zuerst-.

B1: Ja gut, stimmt. Das sind ganz neue Thesen, die man da gemacht hat. Kann man aber auch wieder begründen natürlich, dass man sagt, okay, wenn es jetzt einfach nur darum geht, jetzt holt die Syrer aus dem Alka-Zentrum.

I: Wie bewertest du die Validität der Kennzahlen?

B1: Die Datenvaliditäten? Da muss ich sagen, ist die [Organisation 2] glaube ich ein sehr sehr Weise nach vorne gekommen und aufgrund der tiefen Verankerung eigentlich und des Zugriffs auf die Fachsysteme, da sind die Kernkennzahlen höchst valide. Bei Sachen, die wenig Beach-tung finden oder die eben auch auf Anhieb irgendwie rausgeholt werden, da muss man häufig eben dann noch mal schimpfen und die Datenqualität einfach tatsächlich richtig ist. Weil das sind einfach so Sachen. Gerade wenn es um Zeitstempel geht. Es gibt einfach dieses Verhalten, dass einer der Vermittler halt am Wochenende am Freitag noch mal nachbuchen, was sie eigentlich

alles gemacht haben, vielleicht auch nicht die richtigen Daten dann eingeben und dann wäre das so Aussagen, wie durchschnittlich wartet er auf einen Termin, so und so viel Tage vielleicht, vielleicht bisschen verfälscht. Also wie gesagt, aber im Großen und Ganzen sind wir bei der [Organisation 2] schon zufrieden und ich glaube bei den Simplerkennzahlen des [Organisation 1] sehe ich da relativ wenig, ist ja auch alles mit Zeitstempel versehen, Entscheidung ja, Entscheidung nein. Am Anfang, als es losging mit der Flüchtlingskrise, da war es ja Chaos, das war ja, da kam ja auch diese Horrorzahlen raus und zwar, das war für mich die schlechteste Daten...#00:33:11#, mit der ich jemals gearbeitet habe, dieses wenn, wie hieß das noch mal Kathrin, wenn die nach Deutschland Eingereisten erfasst wurden, Easy-(?Gab), ja genau das Easy-Gab. Weil keiner wusste, wie viel Leute und es sogar ja Anreiz im System gab, sich mehrfach zu registrieren.

I: Wie bewertest du folgende Attribute von Kennzahlen im Hinblick auf die Vermeidung von Widerständen? Eins sehr relevant, vier neutral, sieben unrelevant. Nachvollziehbarkeit des ausgewiesenen Wertes?

B1: Das ist sehr relevant.

I: Verständlichkeit der Kennzahl?

B1: Eine zwei.

I: Validität der Daten?

B1: Also nach dem Motto irgendwie, dass man nachvollziehen kann, ob das, was ich da gemessen habe, auch wirklich passiert ist?

I: Eher so in diesem Punkt, was ist mir wichtig, schneller oder Höhe der Validität. Es ist jetzt nicht, ob es jetzt 23,5 sind oder 23,7 oder ist es eher wichtig, dass sich schnell ...#00:34:18#.

B1: Ach so, Jetzt fragst du nach der Validität? Das ist glaube ich schon sehr wichtig, weil ich habe eher die Erfahrung gemacht, da nehmen wir auch eine zwei, weil häufig der ...#00:34:31# Kolleginnen und Kollegen versuchen, nachzurechnen, dann überrascht es, dass die eine Situation nicht ...#00:34:36# passiert tatsächlich.

I: Angemessenheit des Sollwertes?

B1: Super, entscheidend eins.

I: Bildung der Kennzahl?

B1: Ja klar, aber da würde ich eher tatsächlich so was wie eine fünf geben, also da kann man schon drüber diskutieren, aber viele scheiden da eh viel zu schnell aus.

I: Wie wertest du die folgende Aussage hinsichtlich der Zustimmung, also eins ich stimme vollkommen zu, vier neutral, sieben ich stimme überhaupt nicht zu. Wie sind Kennzahlen sinnvoll, um Leistung im öffentlichen Sektor zu bemessen?

B1: Eins.

I: Bildung von Kennzahlen im Sektor ist komplexer als im privatwirtschaftlichen Sektor?

B1: Zwei.

I: Mehr als fünf Kennzahlen sind nicht notwendig, um gezielt zu steuern?

B1: Sieben.

I: Die Fokussierung auf einzelne Kennzahlen können zu Fehlsteuerungen führen?

B1: Eins.

I: Verwendung von Kennzahlen durch die Verwendung von Kennzahlen wird operativ fürs Geschäft beeinflusst?

B1: Eins.

I: Bildung eines Sollwertes ist hochkomplex?

B1: Vier.

I: Benchmarking, wie wird Benchmarking in diese Rolle eingeführt?

B1: Ja gut, ich meine, das bietet sich von der regionalen, also bei einer dezentral organisierten Organisation natürlich anders an, wie, wie heißt das so schön, ...#00:35:59# Business Units irgendwie mal miteinander benchmarkt und ja. Es war sicherlich ein etwas längerer Prozess, bis das funktioniert hat. Wenn die Frage nicht mehr kommt, möchte ich an dieser Stelle schon sagen, dass ich eigentlich ein großer Fan von Data Envelopment-Analyse bin und eigentlich Cluster ablehne, aber sie sind halt einfacher zu verstehen und in der Organisation besser anzubringen.

I: Okay. Data, wie hast du gesagt?

B1: Data Envelopment, also dieses DEA auch, das ist glaube ich auch schon 20 Jahre alt, aber das ist eine tolle Methode, um irgendwie die Vergleichbarkeit von verschiedenen Arbeitsprojekten und verschiedenen Einheiten herzustellen. Aber halt ein bisschen kann man schwerer erklären.

I: Wie wertest du die Validität?

B1: Also wie wichtig Validität jetzt irgendwie dafür, dass das akzeptiert wird oder-

I: Wie wertest du die Validität der Vergleichbarkeit, dass sich diese Gruppenbildung-.

B1: Ach so genau, wenn man clustert, dann würde ich dem bestenfalls eine vier geben. Also einen mittleren Wert. Es ist der Vorteil ist, darf ich dazu eine Anekdote erzählen? Kannst du ja rausschneiden, aber ich finde das beschreibt sehr gut, wo mein Problem damit liegt. Und zwar, wir haben ja insgesamt glaube ich gerade aktuell zwölf verschiedene Cluster, in denen wir unsere 156 Agenturen irgendwie einclustern und wir hatten letztes Jahr eine Agentur, die relativ stark abgestürzt ist in der Zielerreichung. Und der VG von dort meinte zu mir, ja ja, das wäre ihm alles schon klar, aber das müsste man ja auch verstehen, weil er sei ja letztes Jahr aufgestiegen und da ist so eine Fußballlogik dahinter. Er hat irgendwie den Vergleichstyp gewechselt tatsächlich und für ihn war das eigentlich wieder Aufstieg von der Regionalliga in die zweite Bundesliga und

meinte dann so, ja aber wenn ich für den vergleichen muss, muss ich auch nicht mehr so gut sein. Dass sein Arbeitsmarkt sich aber den anderen an, also das war eigentlich komplett (?krude) Vorstellung da drin. Und ich glaube, dass es keine Einzelmeinung einfach ist, das so zu sehen. Das ist so was wie die Bundesliga Topagenturen gibt und dass es dann da drunter Abschichtungen gibt. Deswegen, das passt ja auch zum Thema, wir müssen besser als (?Bassauer) sein, weil das ist unser direkter Konkurrent.

I: Genau und das ist ja immer so, die Frage kommt daher, aus der Hypothese heraus, immer so mit der Diskussion, ich kann mich ja mit ihm tgar nicht vergleichen. Das passt nie. Was soll ich Passau mit München vergleichen ...#00:38:41#. Egal, welchen Parameter du nimmst, wird immer jemand irgendwie sagen, das passt nicht.

B1: Genau, oder halt so, dass es dann irgendwie passt oder auch nicht, also das ist, deswegen, das ist tatsächlich sehr schwierig, und deswegen wird ...#00:38:53#. Hat den Nachteil, dass da kein, da kriegt man halt immer im Zweifel nur irgendwie eine Handvoll Agenturen raus, wo es schlecht läuft, also das hat nicht diesen Anspruch zu sagen, jeder kriegt auch, zum Beispiel das ist auch die Frage, eigentlich so etwas wie einen Gesamtindex zu bilden und irgendwie eine Gesamtrangliste zu haben, ist ein tollles Feature aber es führt auch zu den falschen Vorstellungen einfach letztendlich, meines Erachtens. Zu der kommen wir noch.

I: Wie wertest du folgende Aussagen? Wieder eins bis sieben. Verwendung von Wirkungskennzahlen ist die, durch die Verwendung von Wirkungskennzahlen ist die Heranziehung von Benchmarking aus dem öffentlichen Sektor ist essentiell um Leistung zu bemessen?

B1: Eins.

I: Benchmarking beziehungsweise interne Vergleiche eignen sich besonders im besonderen Maße für das Organisations...#00:39:46#-Geschäft?

B1: Ja eins.

I: ...#00:39:50# als Benchmarking ist schwer?

B1: Drei, nein fünf, nein Moment mal, zustimmen, drei.

I: Bei nichtnachvollziehbar Benchmark führt zu einer Blockadehaltung der betroffenen Einheiten von Führungskräften?

B1: Oh ja, zwei.

I: Benchmarkparameter können immer angezweifelt werden?

B1: Eins.

I: Wie wertest du die Wichtigkeit, die folgenden Attribute im Hinblick auf die Vermeidung von Widerständen, Nachvollziehbarkeit der Benchmarkbildung?

B1: Auf die Vermeidung von Benchmarkbildung nachvollziehbarer, drei.

I: Validität der Vergleichbarkeit?

B1: Auch eine drei.

I: Reporting, wie wird Reporting in die Organisation eingeführt und welche Taktung?

B1: Ja wir sind natürlich immer aufgrund unserer Statistik Abhängigkeit in monatlicher Taktung unterwegs. Also es gibt vielleicht eins, zwei Ausnahmen, wo wir auch schneller sind, aber es ist eigentlich im Großen und Ganzen ist es ...#00:40:53#.

I: Die Qualität der Akteure bewerten in den Organisationen? [Organisation 1] war wöchentlich?

B1: Beim [Organisation 1] wöchentlich, ja okay, ja stimmt. Ja gut, es ist jetzt die Frage, wir haben jetzt Bizz. Mit Bizz können wir sogar täglich einzelne Kennzahlen, aber das Reporting ist monatlich, also keiner käme jetzt auf die Idee zu sagen, jetzt haben ...#00:41:20#, das ist einfach auch gelebt, auch wenn das teilweise ...#00:41:26#. Das nächste war?

I: Qualität des Reportings.

B1: Das ist eigentlich sehr gut und sehr valide, also die Zahlen, die wir erst mal ins System aufgenommen haben, haben eine komplette Qualitätskontrolle hinter sich gebracht, also da hilft es, dass man echt jetzt irgendwie so viele Jahre das Geschäft einfach macht, dass da einfach Prozesse hinterstehen, die sicherstellen, dass die Qualität gut ist.

I: Und [Organisation 1]?

B1: Ja gut, das war so wie ein ad hoc-Geschäft. Da unterscheidet sich das [Organisation 1] tatsächlich nicht von der [Organisation 2] ganz am Anfang, aber es ist halt immer so ein bisschen auch Glücksspiel, weil man halt tatsächlich auch nicht weiß, wie gut die Qualität der eingegebenen Zahlen letztendlich ist. Das haben wir dann ja auch gesehen bei diesem, ich fand das total cool, bis die rausgefunden hatten, was es mit den Auftragskörben zu tun hatte. Also diese Aspekte, dass da irgendwo auf einmal 2.000 Sachen bei Kollegen lagen, die, ja, wenn man das erst mal weiß, klar, aber das sind so Sachen, das erwartet ja niemand in dem System. Auch dann Recruiting der Aufgaben.

I: Gab es bestimmte Reaktionen, weil zum ersten Mal ein Reportingprozess eingeführt wurde, also besondere Widerstände?

B1: Also das kann man auch mal trennen. Also in der [Organisation 2] meines Wissens eigentlich nicht, weil die [Organisation 2] natürlich diese statistische Monatsreport gewöhnt war. Insofern hat es da glaube ich gewisse Anlehnungserscheinungen gegeben. Und Widerstände gegen das Reporting habe ich im [Organisation 1] eigentlich auch nicht erlebt. Zumindest nicht in der Zentrale.

I: Wie wertest du wieder folgende Aussagen bezüglich Zustimmung? Findest du Reporting führt zu einer Blockadehaltung der betroffenen Einheiten?

B1: Sechs.

I: Eine Reportingsequenz von mehr als einem Monat führt zu einer Überforderung der Controller?

B1: Hängt von der Zahl der Kennzahlen ab, oder? Aber ich würde mal tatsächlich eine vier geben.

I: Reporting von mehr als einmal im Monat führt zu einer Informationsüberladung der Führungskräfte?

B1: Eine drei.

I: eine zu hohe Reportingfrequenz führt bei Führungskräften zu einer Wahrnehmung als Kontrolle?

B1: Zwei.

I: Haben Sie im Zuge der Reportingsprozesse Anzeichen für Übersteuerung wahrgenommen?

B1: Ja. Also gerade wenn wieder der geschäftspolitische Fokus in einer Sache zu sehr liegt, dann (Lachen). Ja also gerade wenn die geschäftspolitischen Aspekte irgendwie zu stark getrieben werden, das ist das Thema vom Anfang, ja politische Steuerung, aber mit allen Problemen, die daraus entstehen, dass man dann eben halt auch okay ...#00:44:26# und targetgängigen.

I: Wie wertest du es auf folgende Attribute im Hinblick auf mögliche Widerstände und Barrieren? Skala von eins bis sieben, sehr relevant ist eins, sieben unrelevant. Keine adreassatengerechte Aufbereitung?

B1: Also jetzt als sehr relevant wäre jetzt gewissermaßen, dass es Barrieren erzeugt. Genau, dann eins.

I: Keine Visualisierung der Elemente?

B1: Drei.

I: Schwachstellenorientierte kritische Formulierungen?

B1: Sechs.

I: Darstellung von Rankings mit Herausstellen der schlechtesten Einheiten?

B1: Eins.

I: Abschließende Bewertung ...#00:45:25# mit Faktoren für mögliche Barrieren für die Einführung von Controlling, eins ist sehr relevant. Verzögerte Datenlieferung, Daten stellen erst nach einer gewissen Zeit zur Verfügung?

B1: Oh ja, das ist zwei tatsächlich. Das eine ist VB. Also Eintritte, so ...#00:45:45# oder auch unsere Eintrittszahlen in die Maßnahme, da sind wir jetzt auch schon besser geworden, weil früher muss es ja teilweise drei Monate waren.

I: Mit den verfestigten Ladeständen oder wie. Eingeschränkte Validität der Daten?

B1: Vier. Es kommt drauf an, wie stark.

I: Zweifel und Aussagekraft der Wirkungskennziffern?

B1: Drei.

I: Habe ich jetzt ganz vergessen, Widersprüchlichkeit von Kennzahlen von verschiedenen Kennzahlen?

B1: Zwei, nein Moment, das würde jetzt bedeuten, große Barrieren, dann eher sechs, genau. Gar nicht so schlimm. Das müssen die Leute erst mal checken.

I: Fehlende Kausalität zwischen Wirkungskennziffern und operativer Arbeit?

B1: Das war nie ein Grund, sieben.

I: Reporting ist zu Schwachstellen orientiert kritisch?

B1: Drei.

I: Siehst du noch weitere inhaltliche Aspekte Controllingkonzeption, die besondere Widerstände bei denen hervorrufen? Also wirklich jetzt nur inhaltlich, also nicht in den Menschen begründet.

B1: Ja, also ob die ...#00:47:07#, das war glaube ich noch nicht drin so ein bisschen, das kann tatsächlich irgendwie gerade bei den beiden Organisationen, also inwiefern die gewählten Kennzahlen auch ethischen Mindestgrundsätzen entsprechen. Also ich sage nur, wenn ich jetzt anfangen würde nach einer, na wie heißt das, ich wollte irgendwie, nach einer, ja höchstens was sprachlicher Ausdruck ist, irgendwie echt grausam, hier zum Beispiel im SGBII Sanktionsquote, wenn ich jetzt Sanktionsquoten steuern würden.

I: Das ist ein megagutes Beispiel. Die Controlling-Organisation? Wie wertest du die wichtige organisatorische Ansiedlung im Hinblick?

B1: Ja ich glaube für die Einführung einer Controlling-Organisation ist es unerlässlich, dass also soll ich jetzt eine Zahl sagen?

I: Beides.

B1: Also es ist echt unerlässlich, das ist echt vorstandsnah oder leitungsnah irgendwie erfolgt. Aber natürlich ist dann die Überführung in die Linie noch mal ein eigener Spaß für sich selbst. Also insofern würde ich sagen und dann auch notwendig, also ich glaube, es gibt eben im Controlling-Lifecycle für jeden Zeitraum irgendwie auch die optimale Ansiedlung.

I: Und zahlenmäßig?

B1: Also insofern wäre es eine zwei.

I: Möchte eigentlich die Frage gar nicht beantworten, wie würde die Controlling-Organisation in Ihrer bekannten Organisation gestartet beziehungsweise eingebunden? Und welche auch wäre es optimal?

B1: Ja gut, also genau, wie gesagt, es war zwar nicht als, also beim [Organisation 1] haben sie es ja gut irgendwie als Vorstands-, als Leitungsstabstelle irgendwie gemacht, in der [Organisation

2] war es ja glaube ich zwar nicht der Fall, aber es war ja einfach durch die ganz klare Rückendeckung des Vorstandsvorsitzenden und dieses Verbinden eigentlich des Vorstandsvorsitzenden mit dem Thema Controlling auch klar, dass das so wichtig ist, dass man sich dem ganzen Thema nicht entziehen kann zumindest. Also dass man mitmachen muss. Ich glaube, das ist so ein bisschen der Punkt, es muss innerhalb der Organisation soziologisch so sein, dass Führungskräfte sich dem Thema nicht entziehen können oder dem sich einfach verweigern können.

I: Welche Verantwortlichkeit der Kompetenz sollte die Controllingeinheit besitzen, um als wirkungsvoll agieren zu können?

B1: Also sie müssen die Kompetenz haben, um die Transparenz herstellen zu können ohne nicht angewiesen zu sein letztendlich auf die Zulieferung zum Beispiel von Daten einzelner Organisationen, einzelner Führungskräfte und im zweiten muss es irgendeinen Mechanismus geben, der es erlaubt, also das kann auch vielleicht transparent sein, ...#00:50:19# Benchmarking oder eben halt vielleicht so irgendwie durch leistungsadäquate Bezahlung also Incentende zu geben und oder, also eine dadurch Relevanz zu bekommen für das Handeln der Führungskräfte.

I: Der Einführungsprozess, wie würde der Einführungsprozess geplant, gab es spezielle Voraussetzungen für die Einführung?

B1: Das weiß ich ehrlich gesagt nicht. Also ich glaube im [Organisation 1] kann ich das ausschließen, das wurde ad hoc gemacht und in der [Organisation 2] weiß ich nicht, ob da ein tieferer Plan hinter stand oder ob das einfach mal so hands on, wir fangen an

I: Welche Ziele wurden mit der Einführung von Controlling adressiert?

B1: Also das gilt glaube ich für beide Organisationen, also immer wo ich das erlebt habe, dass das also die Kommunikation in erster Linie ging es um Transparenz oder geht es um Transparenz, irgendiwie ist das auch heute des operativen Handels der Organisation und da gibt es auch tatsächlich eine ganze Menge irgendwie, was man erreichen kann. Und ein zweiter Punkt ist dann natürlich Effizienz und Wirtschaftlichkeit. Und ich denke auch jetzt mittlerweile sind wir sogar so weit, dass die [Organisation 2] zumindest versucht auch irgendwie das Thema Qualität und Organisationskultur zu controllen. Genau, das ist eine Herausforderung.

I: Mit welchen prozessbegleitenden Aktivitäten oder ?Pareeprozessen würde die Einführung unterstützt oder beziehungsweise kennen Sie?

B1: Ja gut, das ist bei dem Personalbereich einfach jetzt nicht ein Thema, inwiefern die Erreichung oder Nichterreichung von Zielwerten, Auswirkungen auf die Beurteilung hat, Auswirkung auf das Gehalt hat. Und auch auf die Rekrutierung gewissermaßen. Also welche Skills bei der Rekrutierung von neuen Führungskräften werden dann auch gesucht. Das ist vor allen Dingen im

Personalsystem. Ja organisatorisch, ich glaube nicht, dass die Organisationsstruktur der Organisationen durch Controlling anders ist als wenn sie, ich weiß nicht, gibt es die ...#00:52:41# auch ohne Controlling geben? Eigentlich schon, weil das ist eigentlich naheliegend, sozusagen man bündelt es.

I: Welche Change-Management-Aspekte beziehungsweise ...#00:53:00# sind besonders bedeutsam für die Einführung von Controlling, besonders im Hinblick auf Partizipation oder so was?

B1: Ja, also ich denke, es ist vor allen Dingen wieder das Thema Weiterbildung der Führungskräfte, die müssen halt letztendlich einfach ein Verständnis dafür gewinnen, was intendiert ist, wie das Ganze funktioniert. Da muss dann auch wieder Transparenz über Ziele und über Controlling herrschen, weil sonst kommt man da glaube ich schnell in falsche Vorstellungen und handelt auch entsprechend.

I: Ist es notwendig, eine Projektorganisation zu haben, um Controlling aufzubauen? Wie haben Sie die Unterstützung von externen Beratern, um eine erfolgreiche Einführung zu gewährleisten? Für welche Themen?

B1: Also ich glaube, das ist, ich glaube tatsächlich, dass es zumindest in den ersten Phasen notwendig ist, zum einen weil was Know-how angeht irgendwie, auch wie in anderen Organisationen Controlling gelebt und implementiert wurde, das andere ist aber auch so ein bisschen der Punkt, dass in einer hierarchischen Organisation Personen oder Führungskräfte, die in der Linie stehen, also nur schwer oder auch die Gefahr haben, wieder zurück in die Linie zu kommen, nur schwer letztendlich ein System etablieren können, was anderen Leuten ein bisschen irgendwie zumindest in ihrer Freiheit Schrägstrich und oder eigentlich von ihrer Art der Arbeit. Also vielleicht irgendwie ...#00:54:43#.

I: Wie werten Sie die Wichtigkeit von Behördenleitungen, Führungskräften in der Politik?

B1: Also Behördenleitungen ist elementar, also ohne den expliziten Willen gegen die Leistung einer Behörde kann man kein Controlling implementieren. Führungskräfte, das hängt von der Ebene ab letztendlich, die sind ja Gegenstand dann häufig auch des Controllings und Politik ist als Impulsgeber glaube ich einfach tatsächlich sehr wichtig, weil die Ziele, die ein Controlling verfolgt häufig natürlich letztendlich die Ziele sind, die die Politik auch vorgibt. Oder anders herum, da wo wir es heute erlebt haben bei beiden Organisationen muss man ja sagen, wo Controlling eine Organisation implementiert, zum Zeitpunkt der Implementierung als dysfunktional galten.

I: Oh ich finde meine Worte wieder. Aber glaubst du, dass es so eine Dysfunktionalität und eine Krisensituation notwendig ist, um Controlling zu implementieren? Oder hindert es?

B1: Ich glaube, es hilft, weil ohne das Offensichtlich werden irgendwie von Dysfunktionalität fehlt die Legitimation um tatsächlich wirksam zu werden. Also ich stelle mir jetzt gerade vor, ich meine

vielleicht, dass du ja dann auch, ist ja immer spannend dann tatsächlich, ich versuche jetzt zum Beispiel eine herkömmliche Kommune so was zu implementieren. Wo man sagen könnte, okay, das Business is usual, ja vielleicht haben die jetzt ein bisschen wegen Umstellung von Kameralistik auf Dopik irgendwie jetzt die Möglichkeit auch Finanzcontrolling einzuführen oder so was, aber schwierig. Also ich kann es mir nicht vorstellen, oder sagen wir mal so rum, also eher schwer vorstellen.

I: Die ...#00:56:52# des mittleren Managements?

B1: Also zum einen sind es die Multiplikatoren natürlich, wenn es gut läuft und zum anderen geht es glaube ich echt da drum, irgendwie dort, wo das Verständnis irgendwie nicht nur für die Methode, sondern irgendwie auch schon so des Controllings, also erzeugt werden. Also weil wenn das, das ist nämlich genau die Ebene letztendlich, wo der Impuls zur Veränderung, dass Implementierung ansonsten versickert. Weil aber auch die Gefahr besteht, es ist einfach des sklavischen Runterreichens, also das Ziel jetzt noch mal schön nach unten durchdrücken. Das soll es natürlich auch nicht geben. Aber-.

I: Wie wertest du die Rolle Aufgabe der Controller im Implementierungsprozess?

B1: Im Implementierungsprozess, ja so ein bisschen, also das Wort mag ich eigentlich gar nicht so, hier passt es vielleicht tatsächlich irgendwie als Evangelisten, also sozusagen irgendwie okay wir sind Ansprechpartner, wir erklären es euch. Wir zeigen euch jetzt irgendwie einen Weg in die neue wunderbare Controlling-Organisation, um hier mit uns demnächst zusammenarbeiten könnt.

I: Welche Fehler wurden deiner Meinung nach gemacht, was ist gut gelaufen?

B1: Für beide Organisationen als Fehler glaube ich irgendwie, dass man zu schnell das Konzeptcontrolling oder jedenfalls irgendwie auch die implementierten Systeme genutzt hat für eine Performancesteuerung und Leistungssteigerung, die angestrebt wurde, dass man damit die anderen Aspekte vielleicht ein bisschen vernachlässigt hat. Was man auf jeden Fall gut gemacht hat, das müssen sie in der [Organisation 2], dass man relativ breite dezentrale Controller aufgebaut hat. Das ist auch so ein Erfolgsfaktor, dass du halt echt in jedem Agenturbezirk wenigstens einen hast, vielleicht zwei, Jobcenter noch dann, die halt im Prinzip wissen, wie es funktioniert.

I: Im Hinblick auf die IT?

B1: Das ist ein ewiger Kampf. Also klar am Anfang, ich sage mal so, am Anfang ist auf jeden Fall der Controller abhängig von dem, was an IT dann schafft, wie man Daten irgendwie letztendlich verfügbar bereits sind und am Ende dreht sich das so ein bisschen um den Auftraggeber, Partner von der IT, wenn es um Patententwicklung geht, aber am Anfang ist es halt, muss man mit dem

leben, was da ist. Deswegen halt auch in beiden Organisationen eigentlich erst mal Statistikdaten, die genutzt wurden.

I: Abschließende Bewertung grundsätzliche Wichtigkeit folgender prozessbegleitender Aktivitäten, also nur Wichtigkeit? Kommunikation der Führung?

B1: Eine eins.

I: Anbindende externe Berater?

B1: Drei.

I: Unterstützung und kooperative Führungskräfte?

B1: Drei.

I: Unterstützung der Politik?

B1: Fünf.

I: Unterstützung von Gremien?

B1: Drei.

I: Qualifizierung für Controller?

B1: Zwei.

I: Qualifizierung für Führungskräfte?

B1: Vier. Die werden controlled. Die haben ...#01:00:42# die Jungs waren nicht qualifiziert, Die müssen sicher innen drin sitzen. Na egal, Entschuldigung.

I: Durchführung einer ...#01:00:50#-Organisation?

B1: Fünf oder sechs, ja ja, ja sechs.

I: Verfügbarkeit der Idee 3?

B1: Eins. Keine Strichlisten.

I: Der Controller selbst? Wie wertest du die Qualität beziehungsweise Bildungsstand der Controller in den bekannten Organisationen?

B1: Auch mit eins bis sieben, oder?

I: Von eins bis sieben.

B1: Okay, also in der [Organisation 2] würde ich sagen ist das eine zwei und im [Organisation 1] ist es fünf.

I: Werner ist-.

B1: Genau und dann der Manuel.

I: Nach welchen Maßstäben erfolgt die Art der Controller?

B1: Also ich glaube tatsächlich, dass man vielleicht noch ein bisschen zu sehr nur darauf gucken, was jemand irgendwie technisch affin ist, also es ist natürlich etwas, hat natürlich mit dem Angebot überhaupt von den Skills zu tun innerhalb der Organisation, aber tatsächlich ist es jetzt einfach

nur Excel-Tabellen, nicht das, was man letztendlich braucht, also nicht nur brauch und das man im zweiten Schritt vielleicht auch mal darüber reden müsste, dass irgendwie das Verständnis für das Konzept-Controlling noch existiert. Ganz zu schweigen von dem hehren Ziel des Controllers als Berater der Führungskräfte. Das setzt natürlich noch mal paar weitere Skills voraus. Da ist es bunt. Das war glaube ich auch im [Organisation 1] nicht offiziell Ziel, oder?

I: Also ich habe die erste Controllingkonzeption noch geschrieben, zu diesen Regionalcontrollern. Nein, das war noch zu weit am Anfang.

B1: Ja gut, das ist auch ein Entwicklungsthema.

I: Also mein erster Gedanke war, okay, ich mache mal dieses, ich führe mal diese Aufkommen von Führungsunterstützung und Controlling zusammen. Also dieses operative Erfassen von Zahlen, also diese Steuerung, dass man eher-.

B1: Dass man es technisch mal beraten kann, wie man-.

I: Ja auch so Monitorings machen. So quasi ein SU-Thema. Was war doch immer die Frage, wie viel Dolmetscherkapazitäten gibt es, so-.

B1: Stimmt, das war ja auch noch mal, welche Sprachen und-.

I: Durchschnittliche Verwalter im Controlling?

B1: Okay, ja das ist mittlerweile von denen Controllern die ich jetzt so kenne, würde ich fast behaupten in der [Organisation 2] ist es im Schnitt so sieben, acht Jahre und im [Organisation 1] ja.

I: Das war ja jetzt die Frage deshalb, weil da eben so viel schnell wieder gehen, weil die dann festgestellt haben, es passt nicht.

B1: Also offensichtlich, genau.

I: Die Wichtigkeit, wie bewertest du die Wichtigkeit der richtigen Ausgestattung der Rolle des Controllers und Erfolg der Einführung?

B1: Zwei. Also es ist schon einfach wichtig, weil also es ist ja immer so Auftreten, Akzeptanz bei den Führungskräften und wenn das nicht zusammenpasst, zu dem, was eigentlich in den großen Konzernen ein Ziel bildet des Controllings, dann-.

I: Welche Anforderungen solle Ihrer Meinung nach Produktcontrolling erfüllen?

B1: Brauche ein gutes analytisches Denken, er muss kommunikationsfähig sein, idealerweise halt auch noch irgendwie Einblick, indem man sagen würde, in die operativen Prozesse. Da ist man zwölf Monate operativ tätig und schon glaubt man, na egal. Aber es hat wirklich geholfen.

I: Das glaube ich. Wie sollte deiner Meinung nach das perfekte Zusammenspiel zwischen Führungskräften und Controller aussehen, welche Aspekte sind wichtig?

B1: Also ideal für mich würde ich sagen geht es um Partnerschaftlichkeit und Vertrauen und um ja vor allen Dingen das Verständnis, dass man eigentlich tatsächlich irgendwie am gleichen Ziel arbeitet. Kooperaativ.

I: Gab es denn dort, wenn es das nicht gibt, dass dann die einführenden Controlling entscheiden kann die Zentrale?

B1: Ja, also weil sonst sitzen, die Beispiele hatten wir ja, das ist beim [Organisation 1] glaube ich noch extrem, aber in der [Organisation 2] ja auch, das ist durchaus, da gibt es denn noch VA Vgs der alten Schule, die ...#01:06:24# sprechen. Das tut mir auch für die Kollegen dann leid, weil das Statement ziemlich Scheiße ist, wenn Sie irgendwo sitzen in der Agentur und keiner spricht mit dem. ...#01:06:37# Sparklines präsentieren da.

I: Wie hat sich die Implementierung der Controlling auf die Managementprozesse Führungsstruktur ausgewirkt?

B1: Also ich glaube schon, dass das irgendwie das Controlling dazu geführt hat, dass tendenziell bei der Nachbesetzung von Führungspositionen Menschen reingekommen sind, die zumindest irgendwie ein Verständnis für wirkungsorientiertes Management haben und die auch ein Verständnis irgendwie dafür haben, dass das, was Effizienz jetzt eigentlich im TR verifizieren, zumindest ein transparent messbares Doing wichtig wirkt.

I: Hat sich die Aufbauorganisation geändert?

B1: Die Aufbauorganisation müsste eigentlich noch wie vor, ja gut das einzige, aber das hat ja jetzt mit Controlling zu tun, dass irgendwo früher in die Fachbereichsleiter, diese Edelvermittler gewissermaßen abgeschafft haben, das hat ...#01:07:55#. Sachbereichsleiter glaube ich hießen die.

I: Hat sich die Implementierung auf bestehenden Wegen und Routine ausgewirkt?

B1: Auf Routine, ja auf jeden Fall, also dass natürlich mit dem Implementieren des Zielprozesses und das monatliche Reporting ganz klar zumindest auch monatlich das eigene Handeln irgendwie gespiegelt und hinterfragt wird. Das ist eigentlich so dann der Kern, der dahinter, das ist was Profanes, aber dieses ...#01:08:35# was tun sie dagegen. Klammer auf, alle HIPS überall in Deutschland sind rot, aber trotzdem wir reden nur.

I: Gab es Vorerfahrungen und Erfahrung aus anderen Organisationen, die Einfluss auf die Einführung hatte?

B1: Also klar, beim [Organisation 1] ganz klar, durch die Einführung aus der [Organisation 2] und bei der [Organisation 2] muss ich zugeben, ja ich denke mal tatsächlich, dass der Herr [Topmanager] zumindest ein paar Vorstellungen irgendwie aus der Logistikindustrie mitgebracht hat.

I: Und so negative Vorerfahrungen, die ein bisschen so ...#01:09:14# haben?

B1: Ach so, ja klar, also ich meine, das ist höchstens so, dass die also innerhalb des [Organisation 1] ist auf jeden Fall die [Organisation 2] nicht als leuchtendes Beispiel stand, aber das hatte natürlich weniger mit dem Controlling zu tun als mit der [Organisation 2]-Reform insgesamt, wobei Controlling ein sicherlich ...#01:09:28# Teil bei war. Ich weiß noch damals, das war auch nur am Rande, wie der armen Frau [Name] da fast alles aus dem Gesicht gefallen ist irgendwie, ...#01:09:36# irgendwie weiter aufzugreifen den Ball, und es ging irgendwie um die, ja es ging besonders um den Zielprozess, genau. Und irgendwie, Frau [Name] hat schon so, und warum brauchen wir denn jetzt Ziele und wir haben doch ein Gesamtziel, warum mussten wir das noch regional, und ich meinte so, ja mittelfristig auch für die Einführung von einer leistungsorientierten Bezahlung. Aber sie hat es ja erfolgreich geschafft, irgendwie ein ganzes Jahr lang die Zielvereinbarung zu verhindern, und damit ja faktisch und Entschuldigung, aber für mich ist immer noch ein Controlling eine Zielvereinbarung sage ich mal.

B2: Also ganz ehrlich, wenn Frau [Name] dann jetzt Urlaub beantragt hat für Oktober und November, dann heißt das nicht, dass sie da irgendwie Bizz mit torpedieren will.

B1: Ach so ja stimmt, sie war nämlich da nur noch zwei Monate nämlich nicht zu sprechen irgendwie und deswegen ging der Prozess nicht weiter. War lustig. Aber das ist auch krass, aber so funktioniert das ja aber auch in der klassischen Verwaltung. Ich meine, da muss der Prozess dann einfach mal aus-.

I: Genau, das war jetzt meine Controllingfrage ...#01:10:42# dieses zum Beispiel mal ...#01:10:44# beauftragung, die waren da, das war irgendwie, wir machen das und dann ist ja, die haben das noch drei Monate liegen lassen, weil sie es nicht wollte. Weil wäre dies gekommen, ...#01:10:57#.

B1: Aber es ist ja immer Controlling gewesen praktisch dann, oder?

I: Nein, aber ganz Controlling, sie war ja damals für Controlling zuständig. Sagen wir einfach Controlling, das Thema, wäre die Beauftragung da ausgegangen, wäre das Thema vorangetrieben worden, das wollte sie nicht, da hat sie einfach die Beauftragung liegen lassen. Wie hat sich die Implementierung von Controlling auf die Transparenz im Unternehmen ausgewirkt? Und wie hat sich die erhöhte Transparenz auf die Organisation ausgewirkt?

B1: Also ich glaube schon, dass das dazu geführt hat, erstens, dass man überhaupt weiß, wo man selber steht und was man wirklich tatsächlich tut, ich finde das immer noch so geil, und das hat auch zu einer Angleichung vor allen Dingen auch ganz implizit, nur über die Transparenz, zu einer Angleichung der bundesweiten Leistungen geführt. Ich war völlig erschrocken, als das erste Mal irgendwie rauskam, dass es ja also im [Organisation 1] Außenstellen gab, wo die einen haben zwei Wochen für eine Entscheidung gebraucht und die anderen fünf pro Woche geschafft, bei

gleichen Nationalitäten. Und ich denke bei der [Organisation 2] wird das am Anfang nicht viel, vielleicht nicht ganz so extrem, aber die Fragen für Kunden in einer Woche terminierst sind zweifellos auch sehr sehr unterschiedlich gehandhabt worden sein. Und da wird einfach jetzt eindeutiger klar, was so Standards sind.

I: Siehst du noch eine besondere Barriere im Rahmen der ganzen Organisation in einem Kontext im Hinblick auf die Einführung von Controlling?

B1: Tatsächlich, ich meine, das war vorhin mal ganz kurz angedeutet, aber das haben wir ja jetzt auch in beiden Organisationen gesehen, das ist einfach elementar der Personalrat dabei zu haben, die Arbeitnehmervertretung in dem Sinne. Und das war ja auch ein Unterschied in der [Organisation 2]. Das war auch nicht begeistert, aber man hat ja Kompromisse gefunden.

I: Die Motivation, wie katalogisierst du die Motivation der Mitarbeiter in der bekannten Organisation?

B1: Also ich glaube kaum ein Mitarbeiter freut sich da drüber, dass es Controlling gibt tatsächlich. Also das ist so ein Punkt und das Problem hierbei ist sicherlich auch, dass, wir hatten da ja auch eine schöne EAB-Umfrage tatsächlich, die EAB kommt übrigens demnächst auch so, das könnte ich übrigens mal bei Gelegenheit schicken, weil das müsste veröffentlicht sein, das könnte sein, wenn du noch welche brauchst. Es gab eine große Umfrage letztendlich, wie [Organisation 2]-Kollegen Controlling erleben und dabei kommt raus, dass die meisten das als schreckliches Feature erleben. Aber es kommt auch raus, wenn man sich die Antworten anguckt, dass sie vieles als Controlling wahrnehmen, ws gar nicht Controlling ist. Das sind so Sachen wie, also mehr so, wir machen ja keine Strichlisten. Aber VG will ja mal wissen, was weiß ich, wie viel Azubis in dem und dem Alter, oder irgendwie aus der Schule oder so irgendwie jetzt angesprochen vermittelt, wie groß waren die Klassengrößen, solche Sachen, die wir eigentlich nicht erfassen, die der VG aber vielleicht wissen will, das waren Durchstriche und das läuft in den Teams, aber das ist Controlling. Das ist also, also das ist so ein bisschen sind wir die EU in Groß-Britannien, die sind im Zweifel immer schuld. Nein, aber und der andere Punkt ist offensichtlich, einige Führungskräfte, das meinte ich vorhin auch mit dass das wichtig ist, das was von Führungskräften verstanden wird, geben das einfach durch. Ich meine, die Ziele sind für die Teamleiter, ja und man muss als Teamleiter gucken, dass du deine Leute bei der Stange hältst und du kannst jetzt nicht irgendwie sagen, also uns scheint es zu geben. Mein Team muss 110 Integrationen schafrfen irgendwie dieses Jahr, du hast erst zwei. Das ist erstens nicht legal und zweitens unterminiert, unter ach was weiß ich, dislegitmiert das im Prinzip in die Rolle des Controllings durch die Führungskräfte.

I: ….#01:14:44# nachgewiesenen Steuerungsimpulsen, die Zentrale gibt ein Steuerungsimpuls raus, wie viel kommt oben, unten an, 49 oder so.

B1: Vor allen Dingen auch die regional in diese Richtung ...#01:14:53# anders. Das möchte ich übrigens anmerken, also ich glaube ich war dann auch überrascht, dass das so wie die das in Bayern handhaben, was die Ziele, Name und Zieldialoge irgendwie, dass das in anderen Regionalen ganz anders läuft. Aber gut.

I: Was sind deiner Meinung nach Faktoren, die sich positiv auf die Motivation im öffentlichen Sektor auswirken in Bezug auf Controlling?

B1: Also was sicherlich dazugehört und was sicherlich auch, was wir jetzt auch messen können, es gibt überraschend viele, nicht überraschend viel, es gibt viele Mitarbeiter und Mitarbeiterinnen, die sind stolz bei der [Organisation 2] zu arbeiten. Weil natürlich irgendwie und da gehört Controlling sicherlich zu dem Zeitpunkt dazu, dass wir klar benennen können, was die Organisation eigentlich leistet und also der Mehrwert für die Bevölkerung oder für unsere Gesellschaft einfach deutlich. Das war wirklich, wir haben jetzt die ersten Ergebnisse unseres Mitarbeiter-Feedbacks, wir fragen jetzt auch die Mitarbeiter aus Sinnhaftigkeit und die Ergebnisse, wie stark sie, also ob sie es gut finden, für die [Organisation 2] zu arbeiten auch sinnhaft finden für die [Organisation 2] zu arbeiten, die sind super. So andere Sachen, ob ihre Führungskräfte nett zu ihnen sind, sind eher nicht so super.

I: Ich glaube, die nächste Frage ist schon beantwortet mit, was sich negativ auf die Motivation auswirkt mit Controlling ...#01:16:21#. Wie wertest du Entwicklungsmöglichkeiten auf dem Sektor allgemein und für die Controlling-Führungskräfte als besonders?

B1: Also meinst du das individuell für die Führungskräfte, wie die Controlling ...#01:16:35# können oder wie sich das Controlling als Organisationseinheit entwickeln kann?

I: Nein, wie sich, genau, wie sich die Leute entwickeln können im öffentlichen Sektor und ob sie dann sogar sich dadurch sagen, dadurch habe ich Anreize oder habe ich keine Anreize?

B1: Ach so, ob ich mich, also wenn ich jetzt zwischen zwei Organisationen, die einmal Controlling haben und kein Controlling machen. Also eine Organisation im öffentlichen Sektor, die Controlling hat, hat natürlich im Prinzip eine weitere Dimension, auf der man versuchen kann, als aufstiegsorientierte Führungskraft ja Spuren zu hinterlassen. Also ich meine, man kann seine Ergebnisse seiner täglichen Arbeit einacher dokumentieren und kann auch entsprechend Entwicklung einfordern als wenn man halt nur von der ja Gutstunden letztendlich als eine Führungskraft abhängig wäre. Oder sagen wir mal anders herum, irgendwie eine Teamleiterin, die 120 Prozent ihrer Ziele erreicht, kann man nur schwer irgendwie vier Punkte geben.

I: Man hat eine Messbarkeit. (zwei Personen sprechen durcheinander)

B2: Dann fragst du Nina, die sagt dir wie es geht.

B1: Das wäre sogar bei uns, es gibt tatsächlich Regeln, habe ich auch festgestellt, das war der Grund, warum ich dann auch tatsächlich jetzt auch so Record, irgendwie einer Führungskraft bei mir tatsächlich ein A gegeben habe, weil eigentlich haben wir gesagt, du kannst doch keiner Führungskraft, du kannst doch nicht ein A geben, das macht man nicht. Ich meine doch, der hat halt 120 Prozent und eigentlich steht ihnen denn, das heißt nach den Regelungen irgendwie kann ich dem eigentlich nur ein B und ein A geben. Wenn ich dem aber jetzt auch nur, also wenn du sagst, eine Führungskraft ist B, dann muss ich, dann ist ja ausschlaggebend, nämlich das Quantitative, muss ich ihm A geben. Das haben welche dann auch gemacht und haben das auch noch mal in der Leiterdirektion genauso erklärt. Ja und eigentlich muss man das machen.

I: Das haben wir schon. Widerstände, welche Widerstände sind im Zusammenhang mit Controlling aufgetreten in beiden Organisationen?

B1: Ja gut, es ist auf jeden Fall ein komplettes Durchbrechen der Organisationskultur, das gilt für beide Organisationen letztendlich und vielleicht ist der Unterschied, Organisationskultur, was gibt es noch für Widerstände? Ja und natürlich über Messbarkeit und Transparenz sind auch nur die erfreut, die halt das Gefühl haben, dass sie einen guten Job machen. Das kannst du ja später beantworten. Das habe ich ja gar nicht so mitgekriegt.

I: Kommen wir zu den Personengruppen. Wie wertest du die Intensität von Widerständen bei den folgenden Gruppen? Topmanagement, eins sehr hoch, sieben niedrig?

B1: Ich glaube, da müssten wir auch mal wieder unterscheiden zwischen Organisation. ...#01:19:34#. Ja fangen wir mit der [Organisation 2] an, okay. Also wie gesagt, also eins ist viel Widerstände, okay. Topmanagement sieben.

I: Mittlere Führungskräfteebene?

B1: Fünf.

I: Jetzt habe ich es doppelt, schlecht. Dezentrale operative Führungskräfte?

B1: Dafür würde ich sagen tatsächlich eine drei.

I: Operative Arbeitskräfte?

B1: Fünf.

I: Politische Gremien?

B1: Bei der [Organisation 2] eher eine Fünf.

I: Controller?

B1: Eins.

I: Ich habe schon viele, viele die Controlling gemacht haben, auch obwohl sie es gar nicht wollten. Deshalb habe ich die Frage mit aufgenommen.

B1: Gibt es ja in der [Organisation 2] ja auch. Ich meine, mal ganz ehrlich, wenn du jetzt als Arbeitsvermittler vor Ort bist, hast du eigentlich ja nur und du willst aufsteigen. Ich meine, dann ist tatsächlich irgendwie was Controlling ist, irgendwie eine ganz andere-. Aber dann bist du halt tot für die nächsten 30 Jahre. Dann hast du zwar T3, aber dann ist da auch Ende. Genauso wie Pressesprecherin, das ist auch T3 und Ende. Und weil das coole in der Controllingorganisation ist, du kannst halt einsteigen wie als SGII-Controller, Jobcenter-Controller, T3 kannst du Regionalcontroller werden. T2, ja und auf einmal bist du so in der Schiene drin, dann kannst die LCF werden, also wir haben halt, das ist die Attraktivität des Controllingbereichs besteht darin, dass du eigentlich so ein Karrierebaum eigentlich hast, den du in anderen Teilorganisationen nicht hast. So ein Bereichsleiter zu werden ist halt schwer, allein wegen der Flaschenhälse. Ich glaube auch tatsächlich vom Bereichsleiter zum GO ist wieder recht einfach, weil da gibt es ja überraschend viele Jobs da drüber.

I: Das stimmt absolut. Aber ich glaube, dass es halt viele gibt, die ins Controlling gesetzt wurden, weil man sie als Teamleiter nicht mehr brauchen konnte. Oder als Führungsunterstützer.

B1: Stimmt, das ist auch eine ganz eigene Spezies tatsächlich.

I: Die haben halt irgendwie so waren mal Arbeitsberater und haben irgendwie so eine Art elf, ist es so? Und dann konnte man sie nicht mehr brauchen, aber als Teamleiter wollte man sie halt doch nicht haben und haben vielleicht auch eine Teilzeiteinschränkung und dann haben sie sich halt wieder so ins-.

I: [Organisation 1] Topmanagement.

B1: Topmanagement, da geben wir mal eine drei, genau, aber trotzdem so im Schnitt eine drei.

I: Mittlere Führungskräfteebene?

B1: Eins.

I: Dezentral operative Führungskräfte?

B1: Vier. Ich glaube, da waren einige durchaus auch sehr offen bei.

I: Operative Arbeitskräfte?

B1: Würde ich auch eine fünf geben.

I: Politische Gremien?

B1: Zwei.

I: Controller?

B1: Ja eine zwei, doch da war ...#1:23:42#.

I: Welche Arten von Widerständen haben Sie erlebt?

B1: Also Verschleppungstaktik, das hatten wir vorhin schon, das auf jeden Fall. Dann auch auf eskalierende Ablehnung, also das ist, würde ich sagen, das ist der Herr [Name Organisation 1]

gewesen, was ich total, der ...#01:24:02# Vorsitzende, also wie gesagt, was ich total schade finde, weil der [Name Organisation 2] in der [Organisation 2], der hat sich, der war halt in dem Sinne zumindest kooperativ auf der Verhandlungslösung unterwegs. Also das war halt, ist das auch eine Form von Ablehnung, keine Ahnung, aber der hat im Prinzip die [Organisation 2] hat ja dafür bezahlt, dass der Personalrat zugestimmt hat. Also alle Boni, also Zulagen, größere Monitore, Arbeitszeitflexibilisierung, das sind alles Sachen, die Kompensation war da für das Controlling. Und das hat der Herr [Topmanager] halt beim Herrn [Name Organisation 1] auch probiert. Aber Herr [Name Organisation 1] hat halt irgendwie gesagt, er verhandelt nicht.

I: ...01:24:49#, also verhandeln.

B1: Und ich meine, ...#01:24:58#, das macht die [Teilbereich der Organisation 2] jetzt auch ein faktisch attraktiver als andere.

I: Was sind nach deiner Meinung die hauptsächlichen Gründe, Ursachen für Widerstände in den einzelnen Ebenen?

B1: Also ich meine, das eine ist eben halt natürlich irgendwie so die Gefahr, dass man sieht, das man auf einmal irgendwie so ein bisheriges Karrieremodell irgendwie in Gefahr sieht, also weil auf einmal vielleicht Sachen gemessen werden, wo man bisher einfach nicht gut war. Dann ist es sicher auch ganz viel Unwissenheit, also ich, mich hat ja nie jemand mal gefragt, also wo es mal darüber zu sprechen gibt, Frau XXX ist alles aus dem Gesicht gefallen. Oder anders formuliert, die hatten die ganzen oberen Führungskräfte im [Organisation 1] hatten ja Angst vor leistungsorientierter Bezahlung. Klammer auf in der [Organisation 2] fällt auch keiner schlechter damit, sondern es gibt halt ein paar, die fahren besser damit und die, die Scheiße sind, kriegen die gleiche Kohle wie zuvor. Aber das war nicht so ganz in deren, na egal.

I: Wie werten Sie folgende Aspekte im Hinblick auf das Auslösen von Widerständen bei dem Controlling? Festhalten von Gewohnheiten, an Gewohnheiten?

B1: Oh ja, eine zwei.

I: Inhaltliche Überforderung mit der Thematik?

B1: Eins.

I: Widerspruch gegen sozialen Auftrag?

B1: Drei.

I: Widerspruch in der Werte der Organisation?

B1: Zwei. Das ist dieses Exekutieren. Also im [Organisation 1] zumindest auf jeden Fall. In der [Organisation 2] auch, wenn von Amt hin zu Dienstleistenden.

I: Widerspruch gegen politische Sicht?

B1: Fünf.

I: Angst vor Neuem?

B1: zwei.

I: Bestehende Regeln werden geändert?

B1: Drei.

I: Transparenz der eigenen Leistung?

B1: Eins.

I: Angst vor Blaiming?

B1: Eins.

I: Veränderung der Machtposition?

B1: Zwei.

I: Veränderung des Informationsflusses?

B1: Sechs.

I: Wirtschaftliche Gründe?

B1: Fünf.

I: Unsicherheit?

B1: Zwei.

I: Fehlende Erfahrung?

B1: Eins.

I: Fehlende Zeit, um sich mit Neuem zu befassen?

B1: Vier.

I: Wahrnehmung von Controlling als Kontrolle?

B1: Eins auf jeden Fall.

I: Negative Bedingungen von Controlling?

B1: Zwei.

I: Keine Notwendigkeit für Controlling wird erachtet?

B1: Eins.

I: Vertrauen in Verfahren der Vergangenheit?

B1: Sechs, sieben, machen wir sieben.

I: Welche Maßnahmen sind als besonders sinnvoll, um Widerstände-Abwehrverhalten, um Prozessen gegenzuwirken?

B1: Also ein kooperative, den Versuch des kooperativen Einführens. Also genau das, was ich vorhin gerade beschrieben hatte irgendwie mit dem Thema, dass das gelungen ist, den HPR oder [Organisation 2] mit einzubeziehen.

I: Also kommen wir zum Thema Lernen, weil das ja schon, also ...#01:28:42# vielleicht so ein bisschen dieses falsche organisationale Lernen, eine ...#01:28:49#. Ich glaube dabei, bei der ISAP-Einführung konnte man es auch ein bisschen sehen.

B1: Ach so, du meinst also, als es auf einmal auch losging, weil eigentlich wollten wir ja auch noch irgendwie schon, wie heißt das, also EAP weiter runterbrechen irgendwie auf den Einzelnen und solche Geschichten.

I: So ein bisschen dieses E-Learning, man hat doch die Leute stark gefordert.

B1: Ach so ja, ich meine, aber das haben wir in der öffentlichen Förderung ja sowieso. Ich meine, es ist total spannend, die (?Kressmann) versucht seit, also hat es ...#01:29:23# überhaupt mal einen Kurs zu finden, wo Kameralistik beigebracht wird. Du wartest Jahre da drauf. Und ich meine, sonst lernst du ja auch nicht, aber wie gesagt, bei Controlling ist es ja ähnlich. Also klar, du brauchst auf jeden Fall eine, also diese ganzen Sachen mit so Controllerschulung, was der Herr Schmidt-Andre macht, das finde ich ist unheimlich wichtig bei uns. Ist übrigens auch total witzig. Ich glaube auch der Andre Schmidt ist der bekannteste Controller der [Organisation 2], aber irgendwie fast jeder, den kennen sie fast alle, wer in einem Controllerkurs mal saß, hat bei ihm dann irgendwie auch die letzten vier, fünf Jahre gelernt.

I: ...#01:30:01# oder?

B1: Böse formuliert.

I: Aber ...#01:30:07# angefangen, jetzt ist wieder mehr-. Qualifizierung hast du schon gesagt. Wurde die Einführung von Controlling durch ein Coaching oder externe Beratung unterstützt? Wie bewerten Sie diese Unterstützung?

B1: Ja, es wurde extern unterstützt und wie gesagt, ich halte es immer noch für super entscheidend, weil sonst kommt da einfach nichts Leistungsfähiges raus. Also die Gefahr ist halt, also einfach dass für viele Controling gleich Statistik oder Monitoring ist und dass man die Unterschiede einfach irgendwo dann auch erstens versteht und zweitens irgendwie überhaupt zu ...#01:30:52# zu bringen.

I: Du hast die Maßnahmen schon beantwortet. Wie werten Sie Auftreten von einem falsch aufgesetzten Lernprozess im Hinblick auf eine erfolgreiche Implementierung? Machen wir wieder eins bis sieben.

B1: Also drei.

I: Wie bewerten Sie folgende Lernmethoden im Hinblick auf eine Controllingeinführung? Präsenzlernveranstaltung, eins ist sehr hilfreich, sieben-.

B1: Eins.

I: E-Learning?

B1: Fünf.

I: Gruppentraining der Controlling-Abteilung?

B1: Zwei.

I: Training mit verschiedenen Controllern in anderen Abteilungen?

B1: Das ist eigentlich eine eins.

I: Hinsichtlich dieses Trainings von Controlling und operativen Führungskräften?

B1: Vier.

I: Eins-eins-Coaching?

B1: Drei.

I: Hospitation in der Controlling-Organisation?

B1: Eins.

I: Hospitation bei externen Controllern?

B1: Ich glaube, das ist auch eine sechs.

I: Haben Sie Überforderungen bei kooperativen Führungskräfte und Controller festgestellt?

B1: Ja. Also es ist vor allen Dingen, man darf nicht unterschätzen, dass es überraschend viel Führungskräfte ohne jegliches Zahlenverständnis gibt.

I: Aus deiner Sicht gibt es Erfahrung mit falscher Nachfrage oder Bedarf an Informationen, dass da größere Widersprüche ergeben?

B1: Nachfrage, also von den-.

I: Dass man jetzt sagt-.

B1: ...#01:34:47# oder vom Vorstand? Wobei da eigentlich, so falsche, vielleicht eher schon ...#01:34:58#.

I: Ja dass man sagt, dass die zwischen die das quasi I als Controlling für die Zahlen, die er anbietet, widersprüchlich zu den Zahlen sind, die die Fürhungskräfte vor Ort haben möchten, zu dem also wirklich sinnvoll ist.

B1: Nein eigentlich nicht, weil tatsächliche Fragen die Führungskräfte vor Ort nicht für Zahlen brauchen.

I: Sehen Sie Controlling als notwendig an, um die Rationalität der Führung zu sichern?

B1: Ja.

I: Wie würdest du die Rationalität der Führung in den beiden Organisationen bewerten?

B1: Also in der [Organisation 2] würde ich immerhin eine taffe drei geben. [Organisation 1] eine sechs.

I: Haben Sie eine funktionale Fixierung auf bestimmte Instrumente, Informationen oder Ähnliches festgestellt?

B1: Ja wie gesagt, Target-Gaming und bestimmte Kennzahlen, also die Kennzahl des Targets ...#01:35:58# wird, das findet statt. Das glaube ich einfach.

I: Übersteuerung haben wir schon gefragt. Wie würden Sie die Heranziehung der Controllingdaten für die Entscheidungsfindung bewerten in beiden Organisationen?

B1: Also in der [Organisation 2] ist es eigentlich ein Standardprozess gewissermaßen, also da ist eigentlich tatsächlich zum Glück offensichtlich gar nicht mehr denkbar ohne Controlling Leistungsbewertung vorzunehmen. Also wie gesagt, ich merke, das ist immer so dieser ja so wie tief ist es einfach verankert. Und im [Organisation 1] ist es halt irgendwie, weiß nicht, also sehr, ist einfach (?kultativ), ja also wenn du jemanden hast, der es haben will vielleicht, aber-.

I: So, letzte Frage. Hast du eine Frage vermisst? Oder die nicht gestellt wurde, die im Laufe dieses Kontexts als wichtig erachtest?

B1: Das ist eine gute Frage.

I: Das muss die letzte Frage sein.

B1: Ja gut, ich meine, das ging ja bei dir um Einführung und so weiter. Also was mir tatsächlich noch so ein bisschen gefehlt hat, ist, weil vielleicht auch weil ich der Meinung bin, dass das irgendwie so das wichtigste Feature vom Controlling ist, also wir haben viel über Validität von Kennzahlen gesprochen, inwieweit die Anbindung und so weiter. Aber eigentlich die Verschiedenheit und die Ausführung von Zielsystemen, die Implementierung von Relevanz von Zielsystemen, das wäre vielleicht noch so.

I: Wie meinst du genau?

B1: Also wie so ein Ziel, wie das Verhältnis zwischen Zielnehmer und Zielgeber ist, also ob es einfach, ob man ein Bottom-up macht oder ob man einfach schön Top-Down, irgendwelche Ziele durchexekutiert und ob die Führungskräfte zum Beispiel auch überhaupt fähig wären, ein Bottom-up-Prozess zu steuern, weil ich meine, das setzt ja auch voraus, dass die ein bisschen überhaupt irgendwie letztendlich verstehen, wie die Kennzahlen funktionieren und oder wie die Quantität ihres täglichen oder ihrer Organisationseinheit funktioniert. Das wollte ich denn beim [Organisation 1] auch irgendwie Zweifel, also da gab es ja durchaus auch die eine oder andere Außenstellenleiterin, die sagt, ist ja kein Problem, machen wir so und so viel hundert Bescheide und nein, nicht. Ich glaube schon, in der [Organisation 2] dürfte fast jeder GO in der Lage sein, mir zu sagen, irgendwie wie viel ausländische Integrationsquote und wie viel erfolgreich besetzte Stellen irgendwie generieren kann. Also das-. Vielleicht bin ich da jetzt aber auch nur so ein bisschen irgendwie so drauf, weil irgendwie weil das Zielsystem gerade mein letztes Jahr bestimmt hat.

I: Nein, schon, weil die Systeme, weil das bestimmt ja eigentlich alles. Weil du hast ja gesagt, wenn ich kein Zielsystem habe, dann, eben zusammenhängend. Ich kann einzelne Kennzahlen

haben und ich kann, und da habe ich wirklich halt nur Monitoring. Darauf beruhte mein Steuerungssystem.

B1: Und du hast ja auch selber mal gesagt, nein von wegen, diese Fragerichtung von wegen, dass man da recht kurzfristig umschwenkt. Es gibt ja auch trotzdem dem Zielnehmer die Sicherheit zu sagen, zumindest weiß ich, für nächstes Jahr ist das mein Ziel und nicht irgendwie in einem Monat kommt Herr Thiel und sagt mir, nein, das war falsch, ...#01:39:26#. Das ist so.

I: Welche Klassen haben Sie geändert? Da gab es doch auch WC, ich glaube das hat auch-.

B1: Ach so, von wegen welche ABC-Fälle, genau was zu Anfang eingeführt wurde mit den-.

I: Ja danke.

E2: Transcript 2: Expert Interview

Name : Interview Prof Weber

I: Wie würden Sie gerade so-, also ganz einleitende Frage, wie würden Sie grundsätzlich Ihre Erfahrung mit Implementierung von Controlling beschreiben? Welche Rolle spielt Controlling aktuell in Organisationen, die Ihnen bekannt sind?

B: Ist das jetzt auf Behörden bezogen oder generell?

I: Behörden, wenn Sie spezifisch sagen könnten.

B: Es ist sehr sehr allgemeine Frage, und ich eine Stunde antworten könnte. Ahm, ich glaube einfach, man war zu blauäugig zu sagen, dass Controlling überall passt, zumindest so wie man sich Controlling vorstellt. Ahm, es hat mit Freiheitsgrade der Behördenleitung zu tun, wenn die Behördenleitung berechtigterweise davon ausgeht, dass sie stark gebunden ist, dann ist der Anreiz letztlich über das Gebundene nachzudenken viel kleiner, als wenn sie es relativ leicht verändern können, wie in einer Privatwirtschaft. Sie können die Leute sehr viel Ausredemöglichkeit, dass das mit dem Ziel einer Verwaltung übereinstimmt.

I: Rechtsgebundenheit der Verwaltung.

B: Aha, eben keine Eigenständigkeit in Politikbestimmung in der Verwaltung fehlt dann aus, das ist dann ein zentraler Verteidigungsstand, der zumindest mal in Grenzen Berechtigung hat dann, wenn das Handlungs-(?#00:02:19#) sehr stark festliegt. Sei es was aktuell ist, die Politiker Angst haben durch das Durchregieren, sei es beim Optimieren, viele Regel wirklich sehr gut gestaltet hat, dass man es nicht viel verändern will, kann, weil dessen Umfeld sich nicht stark verändert, die selbe Belastung in zehn Jahren wahrscheinlich noch erforderlich ist. Es gibt jetzt ne Menge Kunde dafür, warum regelbasierte Störung denn doch nicht schlecht ist. Das ist zu pauschal letztlich in Controlling, passt überall, formuliert auch. Das zweite, wenn man sich anschaut, worüber wir reden, es ist eher (?#00:03:03#) Dienstleistungs-Processing. Dienstleistungs-Prozesse haben die Nummer Eigenschaften, dass sie doch dafür Qualitäts-Compliance haben als Sachleistungsprozesse, dass ich viel mehr definieren muss, um die Qualität einer Dienstleistung festzulegen, und da ist das Controlling, was für so (?#00:03:25#) finden schlecht. Implizit steckt immer ein Produktionsvorgang dahinter.

I: Darauf basieren eigentlich alle Beispiele.

B: Es ist ganz selten, dass man wirklich Service als Basis genommen wird, um die spezifische Bedingung herausgearbeitet werden. Das heißt, ich habe sehr viele größere Schwierigkeiten, das Objekt meiner Steuerung genau zu bemessen. Ahm, ich komme dabei im Kollision mit Qualitätsmanagement, dass in vielen Behörden sind klassischer Kampf versus Controlling. Klar ist das

Qualitätsmanagement völlig falsch organisiert, das Qualitätsmanagement macht viele Dinge, die ich beim Sachleistungsunternehmen gar nicht brauche, indem entsprechend bei Controlling gut aufgehängt sind, die zumindest nicht mal die Bedeutung haben, sagen wir erst mal so. Bei Dienstleistung ist eben das Management der Dienstleistung im Vordergrund, und da Qualitätsmanagement viel mehr gemacht hast als Controlling. Also, wenn ich jetzt auf einmal (?#00:04:27#) Steuerung einführen soll, wenn ich letztlich Sachlast-, eh dienstleistungsorientiert steuern soll, dann habe ich einen weiteren Grund, warum die Leute sagen, es passt hier überhaupt nicht hin. Wir haben häufig Unikate als Dienstleistung, genau, B, A ist der, das klassische Gegenbeispiel, (?JA-Geschäft #00:04:46#) Geschäft, und (?JA- Geschäft #00:04:48#) ist ja wunderbar, weil ich die viele Jahre gegeneinander vergleichen kann.

I: Aber welche, wie viel öffentliche Leistung haben Sie für den JA-Geschäft organisiert?

B: Das ist die Ausnahme, insofern habe ich noch nicht mal die interne Vergleichbarkeit. Die Vergleichbarkeit über die Behördengrenzen hinaus, wie viele Vergleiche sind schon versucht worden, die treffen ja alle nicht den Kern. Ich habe auch in der Privatwirtschaft sehr viele Vergleiche, aber musste die erst ganz konkret suchen. Also, auch da habe ich ein Problem. Sprich, lohnt sich jetzt das ganze Aufwand, Leute dazu zu bringen in, ja in was eigentlich zu denken, ein Ergebnis von Tätigkeiten, wirkungsorientiert. Es ist viel-viel schwerer zu argumentieren, wenn ich eigentlich nicht da bin und sowieso nicht muss und weil es gar nicht von mir erwartet ist, und auch weil ich letztlich die Überlegens-Fähigkeit meiner Behörde nicht ständig hinterfragen muss, weil es hat gegeben. Es kann einiges passieren, es bricht ja auch schon ganz viel auf in Europäischen Wettbewerben. Da sind meist die, die es meinen, warum da jemand sitzt. Wirklich mit Funk und Recht sagen können, das ist nichts für mich. Ahm, nächster Punkt noch, wie werden denn Behördenleitungen installiert. Was sind das für Menschen. Das sind nicht diejenigen, von denen ich es erwarte, dass sie das verändern wollen. Das sind diejenigen, die das 20 Jahre machen, die wollen weiter Karriere machen, das sind diejenigen, die das Geschäftsmodell auch kennen. Die kennen allgemeine Verwaltungsgeschäfte und ticken also in Verwaltungsnetzwerken. Das passt ja auch nicht zusammen. Also dann werden die Leute noch in vielen Segmenten den unmittelbaren, offensichtlichen Bedarf, den ich brauche, um Transformationsprozesse zu machen. Also, verwundert mich das mittlerweile gar nicht mehr, was da so passiert, wenn was passiert. Viele Beispiele, Deutsche Wetterdienst, da reingucken, sind die deutlich unternehmerischer aufgestellt. Warum, weil sie einmal zuschlagen werden sollten, in der Perspektive privatisiert sein sollten. Die können uns ruhig noch darauf ansprechen, das ist alles noch in unserer Zone. Diese Angst davor, privatisiert hat dazu geführt, dass man ein bisschen flexibler ist und ein bisschen unternehmerischer sich aufstellt. Die [Organisation 2] ist das klassische Beispiel von Skandalen, ob das jetzt Grund,

vor dem Hintergrund, das wirft die B, die [Organisation 2] ja gar nicht wollte. Also, schon exzessive Seller-Druck da besteht. Also, immer dann wenn, ja das Verwaltungsamt ist schon ein schönes Beispiel, das verständig noch Ihre Aufgaben kriegt, wo wirklich das Geschäftsfeld immer zu Disposition steht, die letztlich ständig gehen müssen, wenn was kommt, und auch sehen müssen, dass ihre Mitarbeiter beschäftigt sind. Also, das ist ein Konkurrenzfeld, und also ticken die ganz anders. Und da gibt es Strategische Planung, ja implementieren ist schwierig, aber gedanklich viel viel viel weiter. Da muss man nicht darüber reden, dass man das vielleicht machen sollte. Also es ist, glaube ich, also laut meiner Erfahrung jetzt, einfach schlecht gemanagt, das Thema. Es ist so pauschal gelaufen, viele Englische Wörter in so einer Verwaltung ist sowieso schwierig. Aber wenn die Leute davon überzeugt sind, dass das etwas ist, dass es für die Verwaltung, für die konkrete Behörde besser ist, was sie widerstandsfähiger macht, nicht effizienter, das ist, sorry, das ist, das kann man 30 Jahre, 40 Jahre versuchen, das ist viel zu abstrakt. Also, wenn lieber was grundlegendes. Ich muss gucken, dass ich Menschen finde, die das dann auch durchsetzen können, sonst ist es alleine inhaltsleer oder implementierungsneutral, kann ich so ausdrucken, ich bin ja keiner, der es dann macht oder auch wenn in längerer Zeit macht. Das sind so Gedanken, die in mir durch den Kopf gehen.

I: Ja, da kann ich viele Dinge aus einer Erfahrung verstehen und so. Also, das fand ich eigentlich gut, was Sie sagten wegen die Gefahr einer Auflösung, Controlling wird ja oft eingeführt in Krisensituationen, wo es [Organisation 1] [Organisation 2] ja immer dasselbe Case letztlich gewesen ist. Glauben Sie, dass es in Krisensituationen hilft oder hinderlich ist für die Controlling-Einführung?

B: Ahm, es gibt den schnellen Spruch, gute Zeiten für das Unternehmen sind schlechte Zeiten für Controller. Wenn wir eine Krise haben, ist das was wir gemacht haben, ständig hinterfragt. Es ist offensichtlich, dass das, was war, nicht geeignet war die Krise zu vermeiden. Also, haben sie zumindest mal in ersten Gesprächen offene Ohren im Sinne, es muss was anders laufen. Sie sind noch nicht dabei, wir meinen das Controlling, aber das Bewusstsein, dass etwas verändern muss, wird durch Krisen massiv unterstützt in generell. Spezifisch, wir starten halt Legitimationsbedürfnis, und wenn er auf eine Krise schnell reagiert, ist es für die Legitimation gut. Was dann als Reaktion kommt und ob es eine Chance hat implementiert zu werden, ist dann was anderes. Also, das klassische Thema, ich führe eine (?#00:10:31-32#), kann stundenlang drüber erzählen, unfassbar blauäugig diese Aussage ist. Womit man die ganzen Zeilenschriften sich anschauen kann, das ist alles dieselbe völlig abstrakte Formulierung, die absolut daran vorbei geht, was die Leute täglich machen. (?#00:10:52-53#) nicht den einzelnen Verwaltungsmitarbeiter in seinem

Arbeitsplatz ab. Der hat keine Ahnung, was das soll, was er da so macht und aufschreibt und wo das hingeht und was damit passiert, es passiert auch nichts, dann ist es auch völlig egal.

I: Das stimmt.

B: Ja, das war Aktionismus mäßig gut im Sinne von „Ich mache da jetzt, was in der Privatwirtschaft hilfreich war, aber ich verändere sonst nichts, und das scheitert regelmäßig. Es geht oder nicht, oder es geht nur dann gut, wenn was dran hängt, wenn es großes Klinikum ist und nicht wissen, wie ihre Behandlungen letztlich performen ergebnismäßig, dann haben sie schon die Gefahr, dass sie in 10 Jahren vermarkt sind, kleine sowieso. Also wenn die jetzt in offensichtlicher und realer Existenzdruck sind, da schon geht es. Dauert dann auch noch (?#00:11:43-44#) und zu verankern. Ein Arzt will (?#00:11:46-49#), das muss es noch zusätzlich machen. Also von der Durchsetzung her ist es immer noch schwierig, aber die offensichtliche Notwendigkeit ist klar.

I: Aha, ja, Dankeschön. Wie würden Sie die Rolle beschreiben die Sie hatten bei den Controlling-Implementierungen, zum Beispiel bei der [Organisation 2] als Wissensgeber oder Berater?

B: Ja, wenn man, merkt man schon, dass sich die Organisationen verändern, Institutionen setzen sich theoretisch ökonomischer durch, ich habe so einen gesetzlichen Druck, es sind immer so ein bisschen weit weg, ich habe einen mimetischen Druck, im Sinne „Ich mach das mal nach, was die anderen auch machen", und ich habe einen normativen Druck. Also, es wird, ich habe jemanden, der sagt, dass man das tun muss. Das steht in den Lehrbüchern, das sagen Berater, ich glaube, eine normative Position, das war meine Funktion. Also, zu legitimieren, dass das richtig ist, was da gemacht wird, ja, Leute davon zu überzeugen, natürlich ein bisschen im Prozess mitzuwirken, aber das war relativ wenig, dass sie das ganz konkret gemacht haben, aber es war eben gut mich vorzuzeigen, als jemand, der ihnen bekannt ist. Wenn ich das sage, und dann ist es generell das, was man so sagt, dass man braucht, dann ist das von der Legitimation her sehr-sehr wichtig. Ja, ich habe schon si ein bisschen Einfluss auf das Konzept genommen, aber nicht so, dass da nächtelang mit zusammen saß und irgendwie designt habe. Das waren, Sie kennen davon quasi ein bisschen, dass waren kurze Gespräche, sehr intensive Gespräche, die aber eben völlig reichten.

I: Ab wie lange würden Sie die vollständige Implementierung eines Controllings System in der öffentlichen Verwaltung schätzen.

B: Ach, ja das kann man gar nicht schätzen, wenn ich schätzen müsste, wären es zweiständige Jahreszahlen, und wäre dann wahrscheinlich keine 1. sondern nur 2, vielleicht wären es sogar 3, also nächste Generation. Ahm, es ist aber leider, und das merkt man jetzt auch bei [Organisation 2]

nach über 10-Jahren-weise nicht (?#00:14:17#), also noch 10 Jahre so weiter, dann wird das Controlling bedeutungslos sein. Und das ist schon ein Erkenntnis, sonst ist alles richtig gemacht worden von Anfang an. Also Druck war da, von außen super. Es ist ein ganz konsequentes Konzept, das hat man ja bei der Veränderung des Geschäftssystems angefangen, was man immer machen sollte. Also wenn ich Controlling Einführung des Geschäftssystems verändere, habe ich was völlig falsch gemacht. Das ist zwar das erste, die Veränderung des Geschäftssystems, da zu Steuerungssystem, dann gleichzeitig (?#00:14:50#) Leute, die das machen, uns war großflächig, Austausch, kein spezifischer Auswahl, weg aus dem Beamten-Status. Alle Sachen sind richtig gemacht, nur ganz viel Schulung. Alle Steuerungssysteme sind ständig überprüft worden, Medizin war's wahrscheinlich irgendwie eins-zwei Jahre zu lange, war zu wenig verändert am Ende des Tages, war zu wenig sensibel wie ein System wirklich funktioniert und das ist für mich so als Beispiel, dass man Systeme der ganzen Zeitlang in der Zielsetzung eben steigern kann, aber man hört das dann auch, dass die Leute glauben, das ist realisiert, und dann werden sie total erfinderisch, und das ist eben bei der [Organisation 2] passiert. Da geht's nur noch um die Zahlen und nicht mehr die Inhalte dahinter. Also, da muss man sagen, ist so eins, zwei Jahre wahrscheinlich zu spät reagiert worden. Aber sonst ist alles richtig und die Phase war lang genug, die Position war-, ja, besser geht's ja eigentlich gar nicht. Standing-Politik überall, dann auch mit Flüchtlingskrise, Merkel den Rücken frei gehalten. Also, mehr Glamour kann es ja eigentlich gar nicht haben, mehr verbunden mit dieser Durchsetzung (?#00:16:13-14#) auch hatte. Und trotzdem hat's nicht gereicht, um da ein Vorstandswechsel wirklich zu überstehen.

Wenn man jetzt so reinschaut, das blockiert, das ist jetzt so mein Eindruck, in vielen Stellen, Controller sind eher (?#00:16:29-30#) Entwicklung, dass sie mal waren, müssen sich rechtfertigen, sind nicht innovativ, es wirkt so ein bisschen abgemanaged, also nicht dass irgendjemand in den GmbH gehen möchte, das ist oft die Einschätzung. Es ist mein Eindruck, den ich habe. Und insofern, wie lange braucht man um einzuführen, bis es stabil ist, so dass es ein oder zwei Vorstandsvorsitzende verträgt, die das eigentlich gar nicht haben wollen. Vielleicht schafft es nie. Also unter idealen Bedingungen zehn bis 15 Jahre, aber das ist immer noch gefährdet.

I: Aha, wenn ich ergänzen würde, das ist auch so mein Eindruck. Ich bin ja mittlerweile der Externe, und aber trotzdem habe ich mit der [Organisation 2] zu tun, und jetzt ist ja Advanced Analytics, wo man jetzt die nächsten Schritte gehen könnte, speziell im Controlling oder Controlling (?#00:17:30#) dafür. Es wird schon sehr sehr (?#00:17:33#), er wird schon kritischer gesehen, verhindert, auf die Bank geschoben. Wir wollen jetzt keine zusätzlichen (?#00:17:41-42#). Ja, alles, alles mehr hinterfragt, also wie gesagt, Controlling braucht mehr Spezifizierung, soll es,

sondern eher vorsichtiger aus dem Controlling rauskommen. Ich glaube, das war früher anders, wo war einfach eine höhere Akzeptanz da.

B: Ja, und auch mehr Drive da war, es gab sein Grund, wie auch immer. Also insofern es ist immer noch-, das ist immer, was die Ausnahme darstellt, Controlling im öffentlichen Bereich und solange es das bleibt, ist immer gefährdet. Es ist bloß einer kommet, der es nicht haben will, und der schafft es in seiner Amtszeit so zu reduzieren, dass die nächsten, der dann kommt, dass er nicht haben will, nicht (?#00:18:24#). Das ist schlecht, das geht raus in der Wirtschaft nicht. Ich kann diese Steuerungssysteme, ahm, die kriege ich nicht weg. Warum, weil sie es alle haben, weil es die große Austausch ist, weil es viel transparenter wird, wenn man da etwas macht, das ging. Offensichtlich gingen das Herrschen der Meinung vertritt. Das ist diese soziologische Perspektive, wie stehe ich eigentlich, also ich muss mich mal legitimieren für das, was ich mache. Meine Referenzgruppe sind meine PS und wenn die PS alle etwas anderes machen, es ist das Herrschen der Meinung, dass das wichtig ist. Muss ich immer begründen, warum ich anders bin, und das kostet mich so viel Zeit, dass es-, ich lasse das einfach. Und wenn die Systeme da sind, fest verankert, genauso wie die klassische Verwaltungsführung fest verankert ist, und wenn ich da was anderes machen will, muss ich immer rechtfertigen warum. Und insofern brauche ich immer Leute, die das dann promoten, ich habe mittlerweile die Chance das aufzubauen. Aber wenn ich nicht sicherstelle, dass mein Nachfolger das hält, baue ich es für mich auf in der Organisation in der Zeit, aber kann nicht davon ausgehen, dass das nicht lange dauert. Und das ist für Idealisten schlecht, die sich drauf hängen, die etwas aufbauen, wenn sie denn wissen, jetzt bin ich raus, wird man da geehrt, und dann kommt der nächste, alles was ich da gemacht habe hat kein Bestand. Das ist schlecht.

I: Aha, legitim. Kann man schon viele Dinge eigentlich vom nächsten Team weggenommen, was gutes. Zum Umwelt und Rahmenbedingungen des öffentlichen Sektors haben wir ja eine hohe Bedeutung, welche Rahmenbedingungen des öffentlichen Sektors haben für Sie eine besondere Bedeutung in Hinblick auf die Aufsiedlung Ihrer Aufgabe, der Controlling-Aufgabe und auch die Implementierung eines Controlling-Systems?

B: Ich glaube nicht an die Rahmenbedingungen, ehrlich gesagt. Ich habe das häufig gehört, dass das alles so eingegrenzt wird, Dinge verhindert. Das ist einfach nicht-, das ist nicht meine Erfahrung. Und vielleicht zwei Dinge als beste Beispiel; der Rahmen ist so weit gestreckt, das sie ganz vieles machen kann ohne gegen irgendwelche rechtliche Bestimmungsverstöße. Mich kann keiner daran hindern Versteuerungskultur aufzubauen, wenn es mir gelingt intern das zu tun, hat es ja auch einen Grund, denn es ist Steuerungsbedarf da, sonst kann man ja Leute gar nicht mehr

überzeugen. Wenn Steuerungsbedarf da ist, dann hat man auch Träger, auch ein legitimes Interesse in Steuerung. Und insofern ist da dann auch die Bereitschaft Dinge zu akzeptieren, es sei denn da sitzt jemand, der es absolut nicht will. Wenn jetzt halt nicht-, wenn sie bei Personen, eigentlich nicht strukturelle Rahmenbedingungen, dann haben wir in dem Bereich mehr Personen, die es nicht haben wollen. Insofern es ist schon Spezifikum. Aber natürlich kann man das machen, denn es gibt ganz viele Beispiele, wo die Leute denn das auch wirklich tun, es reicht ihnen niemand zurück. (?#00:21:40-41#) niemals bezeichnen muss, die Controlling heißen. Wie ich eine Koalition kriege in der Organisation, oder dass ich Dinge in der Organisation wirksam aufstelle ist ja nichts Ehrenrühriges. Und ich mache mir mehr Gedanken, dass es wirksam ist, und wie ich dahin komme und wie ich Leute dazu bringe auch mitzudenken, wie ich die Kultur verändere. Das kann ich alles eben in den Rahmenbedingungen machen, unabhängig davon, sollten die Rahmenbedingungen wirklich ändern. Was ganz klein ist, wurde ich Projektarbeit als nicht karriereförderlich in meinem Personalsystem habe, dann ist das etwas, wo ich unbedingt schnell handeln muss. Weil wenn wir in der Zukunft deutlich mehr wollen ist es Projektarbeit. Es wird schon völlig sichtbar, auch in Unternehmen total schon passiert ist. Und insofern muss ich das als eine zentrales Karrierekriterium formulieren. Also, wer in Projekten sehr erfolgreich ist, der wird befördert und nicht jeder, der sein Job alleine in seinem Kästchen erfolgreich-. Davon sind natürlich ganz-ganz viele, die man unmittelbar verändern könnte und sollte, weil es, ja, ansonsten nur Idealismus ist, auf dem ich aufbauen kann. Aber die sind nicht so, in der Summe nicht so gravierend, dass ich das nicht tun konnte. Und wenn ich eine größere Behörde leite, dann hat man es ja gemacht und hat eine Chance, ich glaube, Bewohner zu beeinflussen, die Veränderungen in der Lage sind vorzunehmen. Man muss halt gewisse Lobbyarbeit betreiben. Aber, so what, kann ich auch. Also, das sind eher die geschäftspolitischen Rahmenbedingungen und spezifische Dienstleistungen wie sehr starker Rechtmäßigkeitsnachweis, der natürlich noch da ist.

I: Ja, darf ich Sie hierzu fragen, wie Sie die jetzt im Hinblick auf einem möglichst Barriere-Potenzial bewerten würden auf einer Skalar von eins bis sieben. Rechtmäßigkeitsstreben, ist es eigentlich für Sie ein großer Barriere-Faktor der einzelnen Person.

B: Ach, ich will jetzt so anfangen, mit Skalar ist es ein bisschen schwierig. Ich vergäße mit Unternehmen. Ich weiß nicht, ob es da noch wirkungsgemäß einen Unterschied machen. Wenn Sie jetzt die ganz Compliance Debatte nehmen und Risikomanagement und was da alles aufgebaut ist, ich glaube nicht, dass sie mehr Freiheit haben zu entscheiden. Die sichern sich doch bei jeder Entscheidung, Zahlen sind läufig. Ein sehr starker (?#00:24:25#) ob das geht oder nicht. Also etwas zu tun, was offensichtlich in Bestimmungen wiederspricht, dass auch den Unternehmen

mittlerweile so wichtig geworden, dass dieses Rechtmäßigkeitsthema zumindest mal deutlich ab-geschlecht ist. Und was heißt Rechtmäßigkeit? Ja, ich darf nicht gegen offensichtliche Regeln verstoßen, das ist klar, weil das tut Unternehmen auch nicht. Ob die Regelungstiefe im öffentli-chen Bereich wirklich so viel Größer ist, wurde ich auch mittlerweile nicht mehr kaufen, bin ich mir sicher jetzt, Compliance-Werke im Unternehmen anschaue. Dann kann man sie dann anrufen müssen, wenn sie abends mal essen gehen mit einem Kumpel, vor allem den ich vom Studium kenne dummerweise eine ähnliche Position hätte in einem Unternehmen, was nicht ganz von ihrem Geschäftsfeld entfernt ist, dann fragen sie vor einem, ob sie essen gehen dürfen. Und die meisten Leute kommen gar nicht drauf, dass ich nicht nachfragen müsste, weil ich kenne ja den vom Studium. In der Regelungstiefe sind wir mittlerweile in Unternehmen angekommen, (?#00:25-25-27#). Also, ich glaube, es ist völlig überbewertet, dass ich keine Dinge tun soll, die ich eigentlich nicht darf. Es ist eine allgemeine Bestimmung, aber das ist in Unternehmen mittler-weile genauso. Also, ich halte es mittlerweile für einen entscheidenden Argument.

I: Wie würden Sie (?#00:25:46-47#) kann man richtig einschätzen?

B: Nein. Das ist für mich ein Beispiel, was so ein bisschen zu (?Kosten...#00:26:00#) passt. Das ist so hoch (?#00:26:06#) geworden ist, die Zentrale Barriere um Verwaltung irgendwie im Markt mehr oder markt-ähnlicher oder lebensähnlicher betreiben zu können. Ich hätte es völlig über-schätzt. Hat sich in Hessen irgendwas verändert, seitdem wir den Bilanz haben? Kennt irgendje-mand den Fehlbetrag, weil die Entwicklung des Fehlbetrages über das Jahr kriegt dem Ge-schäftsbericht immer zugesagt? Das ist total nett, was da so drin steht. Aber hat das irgendetwas mit dem Handeln in irgendeiner Art zu uns an Halt von Hessen zu tun? Wenn mir jetzt behindert, dass ich in die Kameraliste kam, ich kann doch auch parallel zur Kameraliste was weiß ich die Straßen brauche ich nicht, nicht kann ich in das System einführen, dass man den Haltungszu-stand von Straßen zeigt und den Standort, wo es Pläne hat, warum sollte ich denn Abschreibung umlegen. Nur dass ich da Abschreibung, auch wenn ich Straßennetz habe, verändert es das Verhalten der Politiker? Man kann es nicht. Und daneben guckt auch auf Cashflow und wenn es eng wird, dann macht man Dinge, die ergebnismäßig schlecht sind, aber man will halt die Cash-Situation hochhalten. Das gibt's da auch, also diese ganze Instrumenten-Diskurse, wir waren mittlerweile so kritisch dagegen, weil ich so viele Instrumente sehe, von denen ich überhaupt nicht weiß, was die Leute damit machen. Ich sehe nur, dass ich mit den Instrumenten tausend Argu-mente liefere, warum Menschen da nichts tun, weil das Instrument ist noch nicht so weit. Das kann ich leider aus dem Instrument heraus noch nicht sagen, also muss ich ja nicht handeln. Ich finde ein Instrument und dann wird alles besser. Es ist noch nie was besser geworden durch den

Instrument, never, never. Insofern bin ich da ein bisschen radikal, aber weil ich da gesehen habe, wie man es missbrauchen kann.

I: Ich glaube, ich habe das [Organisation 2] Praxisbeispiel beschreibt, dass [Organisation 2] heute keine funktionierende Kostenleistungsrechnung hat, aber sie hat ein Performance Measurment System und das hilft ja auch.

B: Ja, und damit nicht schlecht gefahren, genau in der richtigen Stelle eingesetzt, das Geschäfts-system danach gestalten, Regelkreise aufgebaut, ja super, warum soll ich denn wissen was eine Beratungsleistung kostet. Wenn unter Politiker es man wissen will, ja machen wir fallweise Ana-lyse, kommt vier Euro dreißig dargestellt. Was mache ich mit der Zahl? Diese Kameraliste ist völlig überbewertet, außerdem Kommunen machen es doch längst. Hat sich jetzt das Verhalten vom Kommen-Werk was verändert? Müsste man mal erforschen. Ich glaube mal nein, es wird eine Koalition sein zwischen von erfolgreichen und denen, die früher eingeführt haben. Die haben es früher eingeführt, weil es so zu sonderlich es so zu werden. Die Kultur ist erst da, und dann das Instrument.

I: Wie würden Sie die ganze Problematik der vielen Zielstellungen der Zieloperationalisierung bewerten?

B: Ahm, ja derselbe Argumentation. Ich kann mir keine Verwaltung vorstellen, der nicht klar ist, was sie tun soll. Diese Aussage stimmt, dann gibt es das Problem nicht. Dann muss man mit dem Verwaltungs-, mit dem Träger reden, dass ich den soll, und muss dann aufbauen, welche Erwar-tungen da bestehen und dann werde ich automatisch aus diesen Gesprächen heraus eine Vor-stellung über Ziele. Was ich auch in Unternehmen ganz genau so sehe, insofern ist da kein großer Unterschied, ich muss natürlich aufpassen, dass ich ein komplexes Zielbündel habe, was ich messe. Indem sie machen Forschung, ich auch, in unserem Sektor zählen ja nur (?#00:29:58#). Alles andere, B müssen sich, also ich-, on Skatens, wenn Skatens jetzt noch aktiv wäre, würde er noch einen kleinen B-General-Artikel schreiben, weil es weltpopulationsschädig ist. Die Spitzen in der Seele sind-, produzieren nur A oder A-Plus, manchmal will man es haben noch, B so schä-dig. Ein Buch schreiben, ja, kann man machen. Wenn man saniert wird am Ende des Tages in seiner Karriere, aber auch Bücher zählen überhaupt nicht mehr. Es zählt nur noch das, was an Publikation da ist, das heißt, die Messgröße ist gefunden, es gibt ein Ziel und damit habe ich alle drei kollateral Schäden, die ich bevor vielleicht überhaupt mich überlege. Wenn man schaut, wie innovativ (?#00:30:49#) Artikeln sind in Verhältnis zu BG, dann gibt's BO Qualitätsvariant im B und C Bereich, C sind in der Regel wirklich schlecht, in B Bereich, aber die wirklich innovativen Sachen sind auf armen Niveau gar nicht zu duplizieren, weil sie zu neu sind. Auf A Niveau kom-

men eigentlich nur die methodenstarken Paper, die etwas an Theoriestand an klein wenig erweitern. Das ist Rega, das kann ich kontrollieren, Relevance, Innovationskraft, das ist nichts, was, ja, vielleicht bei manschen entstanden müssen. Die sagen es dir natürlich anders, vor allem wenn (?#00:30:30-34#) weil sie ihn durchkriegen wollen, einige von denen wissen, dass die Wahrscheinlichkeit groß ist und das ist normal Wissenschaft und nicht wirklich innovativ. Also, solche Effekte, ahm, haben auch Unternehmen, es wird das erbracht, was immer erzählt wird, warum es steht und wenn da nur E-Bet steht, dann mache ich E-Bet, wenn es Cash steht, dann mache ich Cash, wenn beides drin steht, dann habe ich schon Probleme, dass muss ich das aussortieren, dass da nicht drin steht, Nachhaltigkeit, alle möglichen Dinge. Also, dieses Thema gibt es auch in Unternehmen, es ist hier bei uns ein bisschen, ja, es ist schon gravierend, aber in der Regel sind ganz bewusste Menschen Erfahrung. Also, was bürgernah heißt, ist schwierig zu bemessen, was innere Sicherheit heißt, wenn ich da anfange irgendwie drei Messgerisse zu machen, dann habe ich genau den Effekt, dass die anderen sagen, ich darf nicht mehr laufen, das will ich aber nicht, weil ich weiß, dass da noch rechts und links ganz viel anderes ist, als was ich auch brauche, also muss das quasi den einzelnen Verwaltung überlassen, dass (?das Ding nix ist?#00:32:39#) raus aus diesen unterschiedlichen Fassetten machen, wenn ich die dazu bringe, dass es auf eine Ziel muss sich reduzieren, mache ich mehr kaputt als in Unternehmen, weil geht's einfacher. Also diese Besonderheit ist da, aber sie ist für mich nicht kritisch. Ich muss dran denken, ja, aber das ist, sage ich, ich habe keine Ziele als Verwaltung, ich habe nur Regeln. Das ist... Sorry. Gehört unser Mensch nicht in die Position.

I: Sie sind ja auch, wenn Sie jetzt in der Privatwirtschaft stehen, das ist auch dieses konzipierte, das (?#00:33:12#)-Budgeting Diskurs, kennt sich von in der Privatwirtschaft viel mehr Bedeutung gewinnt, es ist ja auch-

B: Ja, genau, da geht's weiter. Also ich kann mich über Ergebnisse steuern, weil die (?#00:33:21#) die Zusammenfassungen sind, ich muss letztlich auf einzelnen Ebenen der einzelne Geschäftsprozesse ist das, was mich interessiert und nicht die Durchschnitte, die ich dann mal gebildet habe, weil diese Durchschnitte haben so viel Muster verdeckt. Unsere Digitalisierung hilft uns ja quasi auf einzelnen Item-Ebenen die ganzen Sachen zu betrachten.

I: Ja, definitiv. Dann zum dritten: Controlling-Konzeption und den Einfindungsprozess, also das mechanische Thema, so zu sagen. Eine erfolgreiche Implementierung von Controlling in öffentlichen Institutionen setzt eine richtige ausgestattete Konzeption aus Prozessen und Instrumenten voraus. Welche Herausforderungen sind Ihnen diesbezüglich im Planungsprozess begegnet oder wie schätzen Sie Planungsprozesse in diesem Sektor ein?

B: Ist es die Planung des Implementierungsprozesses oder Planung selbst?

I: Die Planung selbst.

B: Es ist halt eine klassische Haushaltsplanung, als Finanzwirtschaftliche Planung, wird keine Leistungsplanung, weil eben dieses Denken in Rechtmäßigkeit in Erfüllung von Vorschriften. Der halt dominiert, den brauche ich letztlich die Leistungsplanung nicht. Wenn ich Leistungsplanung einsetze, muss ich ja akzeptieren, dass da Störungsobjekte sind, die ne menge Komponente haben, die ne Qualitätskomponente haben, überwiegend Komponente, wo ich Kapazitäten darauf beziehe, also ich muss erst mal den Sprung machen, dass ich überhaupt so was, wie ne Sach-zielplanung machen will. Wenn ich das gemacht habe, glaube ich, mit dem Problem von Dienst-leistung zu kämpfen, da waren wir mal schon, dass ich halt Stückzahlen von Autos besser planen kann als irgendwie mal 690 unterschiedliche Prozesstypen und musste jetzt irgendwie im nächs-ten Jahr planen. Das ist komplizierter, ich habe das Qualitäts-Variant-Problem, aber ich könnte schon machen. Wie weit ist es, wie isoliert es, ist ein Einzelfall schon. Filialgeschäft von Messe-agentur, wenn ich wirklich diesen Quervergleich haben will, dann werde ich das auch genauer machen, im Umgang wirklich vergleichen zu können. Also da jetzt vom Einzelfall.

I: (?#00:35:55#)-Planung oder (?#00:35:57#)-Marktplanung? Welchen Ansatz halten Sie richtig und zielen im öffentlichen Sektor zu bleiben?

B: Das ist dieser (?#00:36:03-04#) in dem heißen Wasser. Ich glaube, der Prozess in der [Orga-nisation 2] ist genau richtig gelaufen bis zu einem gewissen Zeitpunkt, war zu schnell nach vorne. Wie soll ich Leute, die nicht in dieser Struktur denken, weil das sind welche Werte in dieser Struk-tur drin stehen. Das wäre extrem blauäugig gedacht. (?#00:36:30-31#) die Post bei der Privati-sierung hat ein Personalbemessung-System für die meisten. Wurde dann ausgefeilt, super nach Stockwerken differenziert bei Briefträgern, also bis ins Detail. Als sie privatisiert waren, haben sie ihre erste Planung gemacht, ersten Budget gemacht. Damit die Personalbemessung als Grund-lage genommen wird, sind wir bei einem Budgetwert gelandet, der untragbar hoch war. Also das haben sie gemacht, die Personalbemessung sein lassen und haben Budgetwerte besetzt. Haben sie Passende Anpassungsbedarf ausgelöst, etwas Arbeit sich als machbar erwiesen hat. Es ist ein sehr schönes Beispiel dafür, wenn Leute eine Struktur haben, die für das jetzt nicht mehr passt, darf ich sie nicht die Ziele bestimmen lassen, das muss ich selbst machen. Die Zielsetzung in Anfangsphasen eine reine top-down Aktivität mit Kommunikationsnotwendigkeit. Klar, ich muss schon erklären, warum ich das so mache. Je stärker die Organisation Wissen aufbaut, wenn das geht, desto stärker ich das ganze auf der zentralisieren, muss dann aber auch aufpassen, dass sich die Organisation nicht selbst bedient. Das ist so zumindest mal von außen Eindruck, den ich in einer [Organisation 2] hatte. Auf einmal waren die zentralen Zielvorgaben zu hoch und Leute

haben aufgeschrieben, dass sie nicht erfüllt werden können und Konsequenz war die Dezentralisierung. Die Konsequenz, wäre meine Sache, ist viel besser gewesen, sehr detaillierter rüber zu überreden, warum die zentralen Ziele nicht gehen. Also sie viel stärker zu verteidigen, als das dann passiert ist, denn offensichtlich war es tatsächlich so, dass das eine über Ziele überzogen war. Und diese Legitimität, dass ich oben weiß, wie die Ziele aussehen, darf ich halt nicht verlieren. Um sogar mehr darum kämpfen, dass meine Perspektive die bessere ist, weil ich ganz wenig vergleichen kann, weil, weil, weil, weil. Aber das müsste ich noch tun, zu reagieren nach dem Motto „Sie haben es überzogen, dann lassen wir die anderen noch mal, gib ich die mehr Kompetenz, um zu sagen, wie hoch die Ziele wirklich sein dürfen. Fand ich viel zu defensive. Also später mehr beugen, aber ich muss immer gucken, wie Sicherstellen des Know-Hows, wie hoch Ziele sein dürfen (?#00:39:19-20#) vorhanden ist. Und jeder neigt dazu zu sagen, es ist viel zu anstrengend, lass mal ein bisschen runter, es passt bei mir nicht, es mag in meinem Leben nicht so zu sein (?#00:39:32-34#), ist ja völlig normal

I: Korrekt, das ist wirklich so (lachen). Die ganze (?#00:38:38#), Thema Benchmarking, so welcher Parameter ist wichtig, jeder wird immer einen finden (?damit es nicht besser gehen? #00:39:43-44#) kann.

B: Ja, ja, genau. Ich gehe davon aus, dass es so schlechter geht.

I: Haben Sie besondere Reaktionen bekommen, also im Thema Kennzahlen, Entschuldigung? Haben Sie besondere Reaktionen mitbekommen, als zum ersten mal Kennzahlen in einer Organisation eingeführt worden?

B: Ja, sehr unterschiedlich. Das ist die Frage, wann ist das erste mal das Kennzahlen eingeführt worden. Es ist weder ne Frage, es ist eine geordnete, der da abläuft oder fängt mal dann an zu messen nach dem Motte „Gucken wir doch mal, was rauskommt." Das ganze ist zu fahrlässig nach dem Motto. Wir hören so immer, die Mitarbeiter klingen so dumm, weil sie kriegen das gar nicht so mit, ne. Lass uns mal gucken, wie das da aussieht, erfassen wir es mal, und dann kann man drüber reden, was daraus wird, die wissen genau, was läuft. Und dann fangen wir an zu quantifizieren, das ist klar, was passieren wird, diese Zahlen da unten, während sich Maßnahmen erkranken, es sei denn ich stelle mich auf die Hinterbeine und mache, tue, also kämpfe gegen das System. Und dann wenn jemand kämpfen will, fange ich lieber vorne an, nach dem Motto ich versuche es gleich zu verhindern, es ist noch viel zu einfacher, als wenn die Zahlen da sind. Wenn ich anfange Zahlen zu liefern ist nie unverbindlich. Mit Zahlen verändere ich immer die Realität, und sei es, dass die Zahlen derselben Art erst mal für die nächsten Jahre verhindere. Ich führe Kostenrechnung ein, ein Schuss kostet, keine Ahnung, für vier oder eine Übung, ein Übungsschuss, genau, wir werden ganz arg abfeuern, denn eine Übung kostet so und so viel,

schön, jetzt weiß ich die Zahl, jetzt passiert mit der Zahl nichts, das heißt, die nächsten 10 Jahre wird es nie wieder so eine Zahl geben, weil sich jeder daran erinnert, dass die Zahl schon mal da war, mit der ist es auch nichts passiert. Also, die Zahl ist offensichtlich nutzlos. Das heißt, ich kann auch mit Zahlen auch verhindern, dass sie später benutzt werden. Wenn ich ne Zahl habe, mit der ich ne schlechte Erfahrung habe, ist es in Messung verbrannt, das Konzept was dahinter steht ist verbrannt. Ich habe letztlich Reaktanz bei den Leuten also zusammengefasste Kennzahlen einzuführen ist ein sehr sensibler Prozess, der mir viel zu holzschlichtartig, viel zu instrumentell, viel zu wenig reflektiert, begegnet, in der es begegnet ist. Man kann da ganz-ganz viel falsch machen. Es kostet das Gesamtkonzept, und dann noch die Frage, wie führe ich eigentlich ein? Bin ein starker verflachter, hab unseren Model mal geschrieben, Veränderungsmodel, was wir da geschrieben haben, das Gesamtgebäude zu zeigen von Anfang an und dann zu sagen, ok, wir bauen jetzt ein paar Jahre früher, aber ich zeige dir schon mal das ganze Gebäude von Außen, da und da und da, weil das brauchen wir als erstes, davon hängen weitere Dinge ab, völlig klar, warum ich auch eine bestimmte Kennzahl brauche für welche Zusammenhänge. Wenn sie mal-, lass uns mal messen anfangen, was wir gemacht haben, die Forschungslage in generell erfassen wir erst mal und dann ganz langer Katalog, und keiner wusste, was damit passieren wird. Die, die sich damit beschäftigt haben, dann war es klar. Wenn wir jetzt England schauen wie viele kurzfristige Leistungskriterien zugeordnet werden, dann weißt jeder, wenn einer anfängt und versucht Leistung zu messen, wo das aufhört. Und so, lange Rede kurz, es ist ein sehr kritischer Prozess, in dem man sich pur, genau überlegen muss, ich muss das Steuerungssystem nennen, ich weiß, dass ich Kennzahlen brauche, der Zahl einfach so zu erfassen macht keiner und es macht doch keinen Sinn. Also wenn jemand eine Zahl haben will, dann hat er genau im Kopf, was sie damit erreichen will, und wenn er das nicht sagt, muss ich extrem vorsichtig sein, das sind so ein Paar Erfahrungen an der Stelle.

I: Haben Sie im Zuge der Einführung von Kennzahlen Fehlsteuerungen wie (?Creaming-Effekt #00:44:17), also Roombäckerei, oder Gaming Strategien festgestellt?

B: Ja, Einführung ist (?#0044:26-27#), dass ich da ein Kennzahl drin habe, bei der ich echt gut, irgendwie, wenn es noch die Phase ist, wird jeder sofort dran denken, was heißt es für mich und es darf eigentlich nicht eintreten, dass der (?#00:44:40-42#). Man muss immer die Möglichkeit haben zu zählen, da bin ich schlecht oder da bin ich gut. Also, das Gaming im Bereich, welche Kennzahlen brauche ich eigentlich. Das andere, nachdem ich Eingeführt habe, ist schon gesprochen, dass für die Kennzahlen, Vorgaben subjektiv eingeschätzt zu weitgehend sind, fangen die Leute in an eben, das Potenzial der Gestaltung erst mal zu nutzen, versuchen Dinge zu machen,

weil sie mit Kennzahlen verbessert werden, egal ob das mit dem (?#00:45:22#) Kennzahlen über-einstimmen. Die nächste Phase ist dann ganz bewusst die Zahlen zu manipulieren und das ist ja, wie man hört, bei einer [Organisation 2] in manchen Bereichen auch gewesen, dass dann Leute wirklich Dinge gemacht haben, wie damit der Kennzahl rauskommt, oder auch manche Dinge falsch aufgeschrieben haben, damit der Kennzahl sich verändert. Gut, dass sind normale Pro-zesse, damit muss ich immer rechnen.

I: Wie bewerten Sie folgende Attribute von Kennzahlen im Hinblick auf die Vermeidung von Bar-rieren in Wiederständen, also 1 wäre beim Bewerten „sehr relevant", 4 „neutral", 7 „nicht relevant". Die Nachvollziehbarkeit ist ausgewiesen im Wertest.

B: Oben 1.

I: Verständlichkeit der Kennzahl?

B: Hmm, hängst mit dem ersten zusammen. Ja, würde ich auch 1 sagen.

I: Validität der Zahlen?

B: Boah, was kommt denn noch? (?#00:46:37#) E-Commerce?

I: Auf Verwendung von Zahlenwerten kommt auch.

B: Also Validität im Sinne von Inhaltsvalidität, die dürfen das auswerten, was sich vorgeben.

I: Ahm, das war eigentlich mit Nachvollziehbarkeit gemeint. Mit Validität, dass die-, das ist ein großes Thema in der [Organisation 2], dass die-, das sind immer Probleme mit der (?Zähle #00:47:04#) ohne Integration-Hingabe. Also die-

B: (?#00:47:07-08#) Liabilität, ich gehe davon aus, die Kennzahlen richtig eher erfasst worden, da würde ich auch sagen 1, also wenn ich weiß, das ist der Zahl ich vertrauen kann, weil ich war jetzt gerade haben sie zu bestimmen, dann gehe ich anders mit der Kennzahlung als ich.

I: Die Verwendung von Zollwerten?

B: Ja, 2. Weil ich bin nicht jemand, der nur 1 nimmt.

I: Die Angemessenheit des Zollwertes?

B: Naja, auch 2.

I: Die Bildung der Kennzahl? Ist es ne gute, absolute Zahl, wo die Parameter richtig abstimmen? Dann wollte ich Sie nur bitten um die Formen der Aussagen auf einer Skala von 1 bis 7 bewerten. Also 1 heißt „Vollkommend zustimmen", 7 „Stimmen überhaupt nicht zu". Mehr als fünf Kennzah-len sind nicht notwendig um die Ziele zu steuern?

B: 2 (lacht).

I: Die Fokussierung auf einzelne Kennzahlen kann zu vielen Störungen führen?

B: Genau, das wäre 1. 1 ist Zustimmen oder?

I: Ja. Die Bildung eines Zollwertes im öffentlichen Sektor ist hochkomplex.

B: 3. So, mal so oder so.

I: Rankings sind ein geeignetes Vermittlungsleistung den öffentlichen Sektor zu bewerten?

B: Hmm, sind sie schon geeignet, ja. Also, zu unterschiedlichen Phasen, ja, also ich würde mal 2 sagen, ich meine, ich kann mit der Berechtigung 6 oder 7 sagen. Das andere Kontexte gibt, wo man das genau nicht machen sollte, damit Leute wieder anfangen, nur was (?#00:49:07#) zu reden und nicht mit jeden halt. Also, insofern je nach Situation.

I: Gaming-Strategien, die im öffentlichen Bereich eher auch als im Privatwirtschaftlichen?

B: Ja, eher schon, weil die Privatwirtschaft mehr Erfahrung damit hat, also ich würde mal 3 oder 4 sagen. Ja, 3 ist mehr, damit im Privatwirtschaftlichen Bereich spielt man natürlich gerne.

I: Ja. Dann kurze Benchmarking, interne Leistungsvergleiche. Wie würden Sie die Akzeptanz von Benchmarking in den Organisationen bewerten, die Sie kennen?

B: Ah, sehr gering. Das zeigt auch, dass man das Wort jetzt irgendwie ersetzen, daraus Benchlearning macht.

I: Das habe ich noch nie gehört.

B: Echt nicht?

I: Ne.

B: Ich finde es phänomenal. Also, mit Sprache gespielt wird. Also, Benchmarking, alte Leistungs-vergleiche, das wollte nie jemand haben. Es gibt eine (?KST #00:50:23-24#) schon seit 100 Jahre. KST, also es ist schon ganz lange, die alten Betriebsrate haben Vergleiche, Verwaltungs-firmen-Vergleiche. Und dass ist, was Benchmarking-, es immer noch quasi jetzt reiner Vergleich gemacht worden, ob sie (?#00:50:40-41) rauskommt. Eigentlich ging's da immer nur um Lernen, und Benchmarking ist dann irgendwie, ich habe es nur festgestellt und jetzt heißt das Ding Benchlearning, das ist der neue Begriff, und der wird jetzt überall eingeführt, Leute sind begeistert von Benchlearning. Es wird wahrscheinlich fünf Jahre oder 10 Jahre gehen und am Ende des Tages haben sie immer noch nicht verstanden, was das soll. Unswar Benchlearning ist die Chance es zu verstehen bei höchst, weil irgendetwas will ich nicht so lernen, also das steht im Namen schon drin. Inhalt ist genau dasselbe.

I: Dann hätte ich gerne zum Abschluss für kurze Aussagen bitte zu bewerten, 1 bis 7. Die Identi-fizierung eines Benchmarks ist schwer im öffentlichen Sektor?

B: Eher 2.

I: Ein nicht nachvollziehbarer Benchmark für so eine Blockade hat unter betroffenen Einheiten Führungskräfte.

B: 6.

I: Also stimmt nicht zu?

B: Ach so, nein, ich stimme den, ansonsten sie haben es negative formuliert, ja, ja, also 2, genau.

I: Benchmarking-Parameter können immer eingeteilt werden.

B: (?#00:51:56-57#).

I: Dann kurz zu Reporting. Wie würden Sie die aktuelle Qualität des Reportings bewerten in den Organisationen, die Sie kennen? Wie hat sich die Qualität des Reportings entwickelt?

B: In der Skala oder allgemein?

I: Allgemein.

B: Qualität ist gefühlt deutlich besser geworden, zumindest in Behörden, die Richtung Controlling auch gegangen sind. Es sind (?#00:52:37-39#) sehr wenig Kontakte, glaube ich nicht, dass das da so was wie ein Reportingsystem wirklich gibt. Also Entwicklung, es gibt einige, wo man das findet und in diesen hatte es sich sehr positiv entwickelt, und es auch nicht so, dass man sonst häufig hatte. Jetzt mache ich erst mal ein tolles Reporting und schaue, dass ich es auch mit den Zahlen mache. Das ist noch so ein bisschen drin, ja, wenn wieder die Verwaltungsleitung vor uns vorliegt, aber es ist zu meiner Erfahrung zumindest das mit dem (?AKSR #00:53:18#) heraus ist aus dem Arbeitskreis. Es geht immer darum, was die Leute damit machen wollen. Also, auch wenn der Bericht schön aussieht oder sehen soll, dann die Behördenleitung damit besser umgehen soll. Also nicht dieser reine Show-Effekt.

I: Welche Reaktionen gab es, als zum ersten mal ein Reporting wurde erst aufgesetzt, Reportingen erstellt wurden? Können Sie da vielleicht unterscheiden zwischen Controller und operative Führungskräfte?

B: Also immer wenn ich Controller höre, das ist zu wenig passiert, dass ich viele Gedanken machen muss, was die Führungskräfte wirklich führen wollen, bisschen müssten, auf Deutsch, hören wollen, bisschen müssten das auch mit dem Reden aber dass am Ende des Tages doch zu wenig (?#00:54:12#), damit er erzählt wird. Das ist was Controller sagen. Ich habe ein relativ wenig Kontakt zu gesondert für Führungskräften, wenn dann sitzen da Führungskräfte, die Controlling-affine sind, nur so kann man es wieder schlecht vergleichen.

I: Was ich vorher gesagt habe, das ist der Hintergrund der Frage, welche diese (?#00:54:32-33#) Controlling Rolle da so reingeborgen sind. Die hat man immer relativ große Probleme, Empfehlungen auszusprechen sowohl als Unwissenheit, also fachlich, als auch so ein bisschen Angst anzuzwecken. Das machen wir so ein großes Thema.

B: Das wäre noch für mich wie so eine (?#00:54:53-54#), der (?#00:54:56-58#), ich war so, was steht da eigentlich grundsätzlich drin an Zahlen ist vom Planes Vergleich Empfehlungen. Es ist ja

oft in Unternehmen durchaus kein glorioses Kapitel der Controller-Arbeit. Also ganz viele Controller schreiben in ihrer Files Berichte quasi nach dem Motto „Wir haben 5% Kostensteigerung, das kommt auf 3% Personalkostensteigerung, und dann noch irgendwie eine Größe, es ist dann die Erläuterung der Abweichung. Da steht überhaupt nicht drin nach dem Motto „Wann habe ich denn die Überschreitung?" Also, die technische Part wird geleistet, aber die Erklärung nicht. Es ist in Unternehmen ein standard Thematik, wer mit Controllern redet, wer mit Managern redet, die Manager fördern ein, dass die Controller mehr in Wirtschaft helfen, vielleicht sagst du mir wie es war, ich sehe das nicht, vielleicht hast du eine zusätzliche Perspektive, erkläre warum etwas so ist. Und das wird in den Berichtssystemen in der Regel nur sehr unzureichend geleistet. Insofern, die haben jetzt keine Angst in der Privatwirtschaft in Nebenbereichen, weil sie nicht in der Lage sind das Geschäft zu begreifen. Das Thema gibt's natürlich im öffentlichen Bereich ganz genauso, und Controller kann denn wirklich sagen, wen abweichen können. Also, das sind eigentlichen Gründe von Abweichen. Und deshalb die Vergleiche, (?die da nur Zahlen haben, habe mehr Führungskräfte mehr bezahlt? #00:56:32-36#)

I: Yes, definitiv. Ich habe jetzt schon ein Paar (?#00:56:38-41#), Sie haben es ja selbst geschrieben, man muss den Controller-Spirit haben, der diese Rolle macht. Und [Organisation 2] hat, in der D Zentrale, die Zentrale ist sehr-sehr gut aufgestellt, aber in der D-Zentrale haben sie das Problem, dass die Leute die gar nicht Kontrolle machen, wollen es so viele Leute nicht. Ich finde die, die es machen wollen, und die dann dies machen, müssen sie machen. Es sind halt oft Führungskräfte, die (?#00:57:03-04#), weil sie kein Team mehr führen können, und dann kommen sie halt in so eine Staubstelle und machen Controlling und da fehlt dann diese Controlling-Spirit.

B: Das stimmt, genau, ne-ne, genau. Wir haben es umgekehrt, (?#00:57:20-23#)

I: Es ist nicht überall so, aber es gibt schon-

B: Ja, es klingt plausibel. Aber es gehört auch zu Controlling-Entwicklungsgeschichte bei [Organisation 2]. Das sollte man schnellst verändern, oder man muss sehen, dass das trägt die Wahrnehmung dessen, was Controlling ist. Und dann gibt's es ein Paar Exquisite in Nürnberg, aber die sind weit weg aber ansonsten.

I: Na gut, ich finde es was ganz gutes, wenn jemand aus der Führung ins Controlling geht, weil er operatives Wissen reinbring, weil er Lösungskompetenz reinbring, aber-

B: Weil ich es (?#00:57:57-58#).

I: Genau, aber das ist jetzt nicht das Problem. Jetzt wollte ich Sie bitten von der Scala von 1-7 mit Zustimmung zu bewerten. Ein kritisches Controlling führt seine Blockadehaltung in der Einheit von Führungskräfte.

B: Ein kritisches?

I: Ein zu kritisches.

B: Ja, mache mal 2. Ne, ich kann auch 1 nehmen, das stimmt also, wenn ich mich im Tod vergreife, dann erreiche ich nichts.

I: Ein Reporting Frequenz von mehr als einmal im Monat führt zu einer Überforderung der Controller.

B: (Lacht) Spannende Aussage, wo haben Sie denn her?

I: Eigene Wahrnehmung.

B: Ja, kann ich voll zustimmen.

I: Ein Reporting Frequenz von mehr als einmal im Monat führt zu einer Informations-Überladung der Führungskräfte.

B: Ja, es gibt solche und solche. Ich würde in der Mitte anfangen, sowohl als auch.

I: Eine zu hohe (?#00:59:04-05#) Führungskräften zu einer Wahrnehmung als Kontrolle? Im Hinblick, wenn sie zuliefern müssen.

B: Also, dass die Controller stärker wahrgenommen werden?

I: Ne, dass diese negativ belegte Controlling ist Kontrolle.

B: Ja, also 2.

I: Haben Sie in zugefügten Reporting-Prozessen Anzeigen für Übersteuerungen wahrgenommen?

B: Ja, es ist nicht Reporting, sondern eher Zielsetzung, die stehen in Reports drin. Controller versuchen letztlich die Ziele, die Zielabweichungen in Reports quasi zu managen, denn ist es bei den Zielen, nicht beim Reporting.

I: Wie bewerten Sie das Aufdrängen der folgenden Attribute des Reportings im Hinblick auf mögliche Widerstände variieren auf einer Skala von 1-7? Also 1 ist es eher ein hoher Relevanz, 7 nicht relevant. Keine adressatengerechte Aufbereitung.

B: 1.

I: Keine Visualisierung der Elemente?

B: 3.

I: Schwachstellen-orientierte kritische Formulierungen?

B: Solche und solche, 2, es gibt mehrere von denen, die es nicht wollen.

I: Darstellung von Rankings mit Heranstehenden schlechtesten Einheiten?

B: 1 (lacht).

I: Dann zur Controlling-Organisation. Wie bewerten Sie die Wichtigkeit der richtigen organisatorischen Ansiedlung für den Erfolg einer Einführung von Controlling in der öffentlichen Verwaltung.

B: Grundsätzlich sehr hoch, im Sinne von, wenn ich eine Organisation habe, dann ist das Thema wichtig. Ansonsten kommt's allein an die Leute, die ich dort habe. Und eine gewisse Organisationsform zieht dann die Leute an, weil die Stellen zum Beispiel da sind und weil man genügend Gleichgesinnte hat, nicht alleine steht, und (?#01:01:41-42#) geht die Organisation natürlich hin, aber am Ende des Tages ist es nur ein (?#01:01:49#)

I: Welche Verantwortlichkeiten und Kompetenzen soll die Controlling Einheit besitzen, um entwicklungsvoll agieren zu können?

B: Zugang zu Führungskräften. Genügend technische Ausstattungen, genügend Ressourcen, was man auch darunter fasst.

I: Herr Dr. Schubert sagt immer, Controlling braucht Linienmacht. Denken Sie, das ist wirklich so wichtig?

B: Ich kenne kein Controlling, das Linienmacht hat.

I: OK.

B: Nein, Controlling braucht Zugang, direkten Zugang zum Manager mit Linienmacht.

I: Ja.

Zum Einführungsprozess, also zum wirklichen „Ich führe Controlling ein und dokumentiere den Prozess." Wie wurde der Einführungsprozess in den Organisationen, den Sie kennen, geplant? Gab es spezielle Phasen der Planung?

B: Dazu kenne ich zu wenig. Ich weiss, ich nehme an, dass der einen sehr dezidierten Einführungsplan hatte, der auch bekannt war, der immer wieder hervorgehoben wurde über die Jahre in dem Sinne, wir sind genau auf dem Einführungstrack, den wir vorgeplant haben. Das war sehr wichtig gerade bei so einer großen Organisation, das war vorbildlich. Einen konkreten Einführungsplan kenne ich sonst nicht, es sind auch relativ wenig Stellen, die am Ende des Tages … in der normalen Behörde, die davon betroffen waren, und dafür einen Plan zu verlangen; es wäre schön, wenn ein solcher da war, aber ich erwarte eher, dass das im Zweifel, die Intention von ein- zwei Leuten ist, sowas einzuführen, es gab keinen Plan dafür.

I: Welche Change-Management Aspekte bzw. Instrumentarium schätzen Sie als besonders bedeutsam für die Einführung von Controlling ein?

B: Wer seinen „Kutter" beherrscht, kommt da eigentlich gut durch. Da stehen so viele allgemeingültige Dinge drin, die kann man eben auch auf den nötigen Bereich übertragen. Dass es da ein spezifisches Veränderungsmanagement gibt, sehe ich so nicht. Ich muss die Leute abholen, die wollen ganz was anderes, sind geprägt, die haben Angst um die Zukunft, wissen nicht, wo sie hin gehören, ob das Bestand hat… Das sind Themen, die gibt's immer. Vielleicht ist die Verwaltung noch starrer, noch weniger veränderungserfahrener als ein Unternehmen. Dass es graduell dann

ein bisschen unterschiedlich ist. Aber ich brauche doch Managementsupport, ich brauche das, was halt drinnen steht.

I: Wie bewerten Sie die Unterstützung der externen Berater, um eine erfolgreiche Einführung zu gewährleisten? Für welche Themenaspekte halten Sie eine externe Unterstützung für sinnvoll?

B: Grundsätzlich für sehr sinnvoll, weil Berater mehr Erfahrung haben mit Veränderungsprozessen als die Organisation selbst. Es gibt echt ganz viele Berater, die nicht beraten, wie die öffentliche Verwaltung funktioniert und wie man mit ihr umgehen soll. Dann brauche ich Berater genau nicht. Dann geben Berater den besten Grund dafür, warum das alles nicht funktioniert, was ich ihnen schon die ganze Zeit gesagt habe, und die kommen mit Konzepten, die gar nicht passen und die haben noch nie eine Verwaltung von innen gesehen und jetzt kommen die ganzen Argumente. Ein guter Berater macht den Unterschied, vermeidet ganz viele Fehler von der Behördenleitung. Das ist nichts, was ein Behördenleiter standardmäßig macht, insofern müsste da auch zugeführt werden, ich muss nur jemanden finden, der die Sprache der Verwaltung spricht und trotzdem weiss, was.

I: Wie bewerten Sie die Wichtigkeit von der Behördenleitung, Führungskräfte und Politik als Promotoren?

B: Ja, Behördenleitung essentiell. Führungskräfte, wenn ich eine gute Behördenleitung habe, dann werden die Führungskräfte sich entsprechend entwickeln. Also ich kann mir nicht vorstellen, dass ich eine Behördenleitung-Aufsicht habe, der es nicht gelingt, also eine gute Behördenleitung, der es nicht gelingt, die Führungskräfte davon zu überzeugen. Die Politik brauche ich manchmal aus Legitimationsgründen. Ich brauche sie nicht als Treiber oder als aktiven Input mit Veränderung des Schaltens. Das übrigens, gibt es auch in der Privatwirtschaft, also zu Anfang alle Stakeholder zusammenholen und über das Ziel reden, was gemacht wird, und dann sollten Sie alle wieder rausschmeißen und, mal nach einiger Zeit wieder, zeigen, was gemacht wurde. Bitte nicht die Leute drinnen lassen in dem Prozess. Also einen Politiker, den ich überzeugt habe, der dann täglich einkommt und will sehen, wie es da weiter geht, ist eine Katastrophe, so kann ich Veränderungsprozesse auch von Anfang an zum Scheitern verurteilen.

I: Wie orten Sie die Bedeutung und Rolle des Mittleren Managements ein? Welche Verhaltensweisen haben Sie im Rahmen der Controlling Einführung beobachtet?

B: Mittleres Management tut das, was legitim ist in der Organisation. Wenn es davon überzeugt ist, dass es nicht daran vorbei kommt, also insofern, ich muss den Veränderungsdruck zeigen, ich muss zeigen, wo es hin geht, ich muss plausibel machen, dass das, was wir jetzt tun, alternativlos ist und dass ich in der Lage bin, das auch so lange durchzuhalten, bis es so weit gekommen ist. Und dann kriege ich auch das Mittlere Management.

I: Darf ich Ihnen schnell aus den [Organisation 1] erzählen, was meine Erfahrung war? Das war so die Phase, wo klar war, das Herr [Topmanager] geht und noch nicht klar war, dass Herr Knorr kommt. Da war ich dann fast der einzige PR-Controller in der ganzen Organisation und dann habe ich versucht das Thema noch zu Treiben, und da war so ein, es war ein Loch drinnen, wo man halt wirklich dann…, ja jetzt können wir es aussetzen, jetzt können wir es nicht mehr machen. Das war auch wirklich auch mit CT-con das war ja die, die Beauftragung von Ihnen noch ange- leiert, und das haben Sie halt wirklich dann, dieses Mittlere Management im [Organisation 1] ja, auf Strecke geschoben. Also, es hat nie jemand gesagt: „ Das wollen wir nicht machen", aber, das wird so, wenn das CT-Con reingeht, dann könntest du immer noch mal eine neue ja, Brisanz bekommen. Also wir hatten noch mehr, mehr ins Laufen gekommen und das haben wir dann auch wirklich auf Striegeln gedrungen ja. „Schauen wir mal, ein bisschen warten wir noch". Und jetzt, als dann der Her [Name] da war, ist halt ein neuer Drive gekommen.

B: Jaja, aber so lange war er dann auch nicht da und jetzt ist eine neue Verwaltungsspitze, und es wird sicher schwierig. Jetzt kann die wieder, die muss jetzt eben beweisen, dass eine Per- spektive an dir durchgesetzt wird. Und dann werden die vom Mittleren Management das tun. Das Mittlere Management fängt keine Revolution an, aber das Mittlere Management behindert alles, dem nicht klar ist, dass es wirklich durchkommt. Das würde man wahrscheinlich selber auch ma- chen. Also ich kann ja letztlich in solchen Prozessen eher verlieren als gewinnen, also, wieso soll ich dann das Risiko eingehen? Völlig normale Verhältnisfrage.

I: Und im [Organisation 1] war natürlich auch das Problem so, es kommt eine zweite Behörde, oder eine andere Behörde, die irgendwo in der Außenwahrnehmung immer als besser gesehen wird, und jetzt machen wir das so, aus Prinzip schon machen wir nicht das, was wir in der PR gemacht haben.

B: Ja wahrscheinlich war das so ein bisschen ein Schuldeingeständnis, weil die Behörde ja nun wirklich nicht gut aufgestellt war, auch von der Führung her. Zumindest wurde es mir immer so gesagt, also das war schon eine schlechte Führung vorher. Wir hatten allerdings auch das Prob- lem, dass das Ziel am Ende des Tages auf einmal geändert wurde, es ging ja da nicht irgendwie eine kleine Zahl von Asylanträgen richtig zu behandeln, sondern auf einmal das Thema Integra- tion im Hintergrund stand und massiver Druck zeitlicher Natur da war, und auf einmal musste alles auf großgestückte Zahlen ausgerichtet werden, das ist ja irgendwie, viel mehr Veränderung geht ja gar nicht.

I: Das gab es ja so Off-the-record. Also ich glaube schon, dass Sie die Führungskräfte [Organi- sation 1] jetzt nicht mit welchen PR vergleichen können, sondern da gibt es schon Leistungsma- nagementunterschiede auch zu anderen Behörden. Ich kenne jetzt schon mittlerweile einige, so,

das ist jetzt nicht böse gemeint, aber ist einfach so, ist das natürlich die Aufgabenstellung. Es hätte jede Organisation auch privatwirtschaftliche Probleme, wenn sie einfach den 4-5-fachen Workload machen muss, dann kommen viele Leute rein, die können es natürlich nicht gleich so, dieses Taken-for-Granted als Ergebnis, es muss geändert werden, das würde jede Organisation fordern.

B: Dafür ist die Performance, was die Qualität der Anträge betrifft, ja auch exorbitant hoch, der viel mehr erwartet, und das war immer so, in der Zwischenzeit nach dem Motto, ist alles ganz schlecht, und die neusten Zahlen sind dann irgendwie bis zu hoch in den 90er, wo man dann relativ wenig Fälle gefunden hat, wo dann wirklich offensichtlich etwas Falsch gelaufen war. Also finde ich es bemerkenswert, wie gut diese Organisation funktioniert, sie wird ja schneller und alles mögliche. Es gibt ja Argumentationen, die abstreiten, aber nach der Sondersituation, diese immense Belastung, immer noch in den eigenen Zweck eine sehr hohe Performance hinzukriegen, finde ich schon bemerkenswert.

I: Ja und im weiteren zu unterschätzen, das halt die Aufgabe auch wirklich keine dankbare ist, so eine Anhörung mit jemandem Traumatisierten zu machen. Ich habe mir diese auch angesehen und dann auch der ganze Dokumentationsaufwand, eh modern mit Dragon-Software das einzuspielen und so, aber das ist keine dankbare Aufgabe.

B: Nein. Nein, ist es nicht, es gibt andere Sachen, die sind positiver besetzt.

I: Welche Erfahrungen haben Sie mit der Einflussnahme durch die Politik im Rahmen der Einführung vom Controlling gemacht?

B: Ich habe eine Aussage eines Politiker, der sagte, so etwas wird es bei mir nie geben, er hat das im kommunalen Bereich mal kennengelernt und so etwas bitte nicht nochmal, weil, wenn ich mich darauf einlasse, kann ich nichts mehr außerhalb dieses Systems machen und das deckt meine Aktivitäten als Politiker zu schlecht ab. Im Sinne von, das hat er jetzt nicht gesagt, ich interpretiere jetzt mal weiter, ich habe mit so vielen Interessen zu tun, die austariert werden müssen, die sich auch verändern, auch in der Gewichtung. Wenn ich da anfange, mich in ein Korsett zwingen zu lassen, also mich festzulegen, kann ich persönlich nur verlieren, wäre aber der Sache auch nicht gerecht. Weil das sind dynamische Gleichgewichte, wo ich nicht genau weiß, wie sich das ganze entwickelt. Ich brauche als Politiker das, was wir alle nicht gerne sehen, das ein Politiker mal heute das sagt, morgen das. Es kann aber sein, dass, also, wenn es ein verantwortungsvoller Politiker ist, was die meisten m. E. sind, dann hat sich irgendwas in der Gemängelage verändert, um die Dinge durchzusetzen, wo sie dann einen anderen Weg gehen. Und, ich darf das gar nicht so genau sagen, weil, wenn ich sage, dann verhindere ich ja die Lösung. Also, ich muss das in einem gewissen Unverbindlichen lassen. Ich kaufe diese Argumentation und ich

würde Politiker auch anders behandeln als die Verwaltung. Also nach der Schnittstelle Politik in Richtung Verwaltung würde ich ganz anders argumentieren, weil da muss ich es abmanagen. Und, ich muss mich natürlich, wenn ich mich festlege, was ich tun soll, was genau, das ist ein sehr ineffektiver Zustand, also ich muss um etwas zu tun, schon wissen, was ich tun soll. Insofern, diese Einengung im Sinne von klarer Festlegung, was ich mache, ist unabdingbar, euch wird das auf der Ebene von der Politik wirklich, mindestens eine Größenordnung, weniger machen. Insofern habe ich ein bisschen die Politiker verstanden. Natürlich kann man diese Situation blendend ausbeuten für letztlich private, sonstige, also Politik im negativen Sinne, Handlungspreisen, aber sie ist natürlich, zu einem großen Teil, angelegt. Das kann die Frau Merkel wirklich machen, sie muss immer mehr generieren, insofern, sie kann Einfluss nehmen, aber wenn die Mittelstandsvereinigung nicht mehr will, dann hat sie ein richtiges Problem. Also wird sie versuchen, miteinzubeziehen. Also, das ist schon eine besondere Situation. Politiker, wenn es um ganz viel Freiheitsgrade geht, dann sind sie skeptisch, dass sie selber festgelegt werden, das kaufe ich, das würde ich auch unterschreiben. Wenn sie der Verwaltung dann nicht klar sagen, was sie tun sollen, dann machen sie halt einen Fehler. Also, an der Schnittstelle ändert sich das Prinzip. Politiker, die gerne kummeln und in der Intransparenz Ihre Macht generieren und aufrechterhalten, würden natürlich alles nicht was in Richtung Messung geht, da ist schon die quasi Übergabe von Zielen an die Verwaltung etwas, das die Messung dann ermöglicht. Also solche und solche, mit einer grundsätzliche Skepsis, kaufe ich aber grundsätzlich.

I: Wie würden Sie die Aufgabenrolle der Controller im Sinne der Implementierung einordnen?

B: Implementierung von was? Controlling Systeme?

I: Vom Controlling System, ja.

B: Ja, also das Wichtigste ist, dass ich eine Behördenleitung habe, die das will und die lange genug im Amt ist, um das durchzusetzen. Ich brauche ein paar, die aus dem Bereich der Führungskräfte das ganze unterstützen, und das sind, ja, notwendig sind die auch nicht. Ich brauche dann eben Controller, die in der Lage sind, das konzeptionell umzusetzen und persönlich zu tragen. Die in der persönlichen Interaktion mit den Führungskräften letztlich das Konzept immer weiter konkretisieren, vermitteln können. Das heißt, in der Implementierung werden sie genauso gebraucht wie eine Führung, die dahinter steht. Also ich kann nicht sagen, dass das Eine wichtiger ist als das Andere, ich finde nur leichter gute Controller. Wenn ich die Führungskräfte nicht habe, ist das schwieriger zu verändern, als wenn ich die Controller nicht habe. Also insofern sind die Führungskräfte schon wichtiger, aber die hängen halt…, es ist miteinander verbunden.

I: Welche Erfahrungen haben Sie mit der Beteiligung durch Gremien, Personalvertretung, Gleichstellungsvertretung oder ähnliches im Rahmen der Einführung von Controlling gemacht?

B: Man muss das Konzept da ganz genau erklären und für jede dieser Gruppen sagen, was sie für die, die sie vertreten, jeweils bedeutet. Das ist ganz viel Kommunikationsaufwand, aber ich habe nicht die Erfahrung gemacht, dass eine Gruppe sich permanent und kategorisch querstellt, es ist etwas, wo ich ganz viel kommunizieren muss, wo ich auch im Zeitablauf eben zeigen muss, dass das, was ich da gesagt habe, dann auch eintritt. Aber es ist nicht so, dass Gewerkschaften generell keine Leistungs-Messung machen.

I: Welche Fehler wurden Ihrer Meinung nach in Einführungsprozessen gemacht, außer von denen, die Sie schon genannt haben? Was ist nicht gut gelaufen?

B: Na ja, am Ende des Tages ist die grundsätzliche Perspektive falsch gewesen. Was ich doch erreichen will ist, dass die Leute anders handeln. Wenn sie anders handeln, müssen sie auch anders darüber denken. Es geht um Einstellung, es geht um interne Modelle und ähnliche Dinge. Und die haben mit Instrumenten zu tun, also habe ich vorher schon mal gesagt, aber die Instrumente werden das nicht erreichen. Die können das ein Stück hier unterstützen. Ja, plakativ gesagt, ist es viel zu technisch gelaufen. Also die ganze Einführungswelle von Kostenrechnung, also das ist schon ein paar Jahre her, ist das blendende Beispiel, man hat sich da unterhalten, wie man da die Kosten richtig zurechnet. Das war die hauptsächliche Überlegung, es war nicht die Überlegung was passiert jetzt wenn ich die Kosten habe. Was lösen solche Kosten aus? Aber am Ende des Tages will ich, wie gesagt, eine Änderung des Verhaltens haben, ich muss mir vorher überlegen, wie ist das jetzige Verhalten, wie ist das nächste Verhalten und wie komme ich denn dahin, wie kriege ich Leute dazu, die sich jetzt so verhalten, sich anders zu verhalten, und das ist die entscheidende Fragenstellung. Dann sind wir bei 10-20 Jahre, und nicht bei, da gibt's nicht mal eine Software, und das, wenn ich das mache, dann hoffe ich, schielts aus dem Hintergrund, dass ich damit die ganze Sache irgendwie...

I: Wie bewerten Sie die grundsätzliche Wichtigkeit folgender prozessbegleitender Aktivitäten? Von 1 = sehr wichtig bis 7 = unwichtig:

Kommunikation der Führung?

B:1.

I: Einbindung externer Berater?

B: 2.

I: Unterstützung der operativen Führungskräfte?

B: 2.

I: Unterstützung der Politik?

B: Ja, wie vorhin gesagt, eher dann 3.

I: Gremien, werden wahrscheinlich ähnlich sein?

B: Ja.

I: Qualifizierung der Controller?

B: Auch nur 3, die kann ich dann im Prozess nachher hinkriegen.

I: Qualifizierung der Führungskräfte?

B: Auch 3.

I: Durchführung in einer Projektorganisation?

B: Wahrscheinlich 2. Ich kann es mir ohne nicht wirklich vorstellen.

I: Verfügbarkeit der IT?

B: 4.

I: Gut. Dann kurz noch zur Rolle des Controllers. Wie werten Sie die Qualität bzw. den Bildungsstand der Controller in den Ihnen bekannten Organisationen?

B: Absolut oder relativ.

I: Beides?

B: Vergleichbar mit der Qualifikation in Unternehmen, zu gering. Es sind in Unternehmen die Controller häufig nicht die, die ich mir so wünsche. Es ist im öffentlichen Bereich nicht anders, grundsätzlich sind die Controller in der Privatwirtschaft natürlich erfahrener, weil das schon länger gemacht wird. Aber ich brauche hier jetzt noch Leute, die das Veränderungsmanagementthema sehr stark können im Öffentlichen Bereich, weil sich da noch viel tut. Sie haben weder mit den Instrumenten viel Erfahrung und so, wir hier jetzt in der Privatwirtschaft, aber haben zusätzlich noch die Herausforderung, dass wir die Veränderung abwickeln müssen. Insofern ist die Kompetenzsituation schlechter im öffentlichen Bereich. Aber, es ist kein Hinderungsgrund.

I: Wie sollte Ihrer Meinung nach das Zusammenspiel zwischen Führungskraft und Kontrolle aussehen?

B: Auf Augenhöhe, vertrauensvoll, fordernd, intensiv.

I: Ja. Dann zum vorletzten Punkt, haben Sie noch Zeit Herr Weber?

B: Ja.

I: Alles gut. Entschuldigung, dass es ein bisschen lange dauert.

B: Um 12 wollte ich eigentlich weg.

I: Nein, so lange brauchen wir nicht mehr. Zu Organisationsverhalten, Managementprozess, Entscheidungsverhalten. In den Ihnen bekannten Organisationen, wie hat sich die Implementierung einer Controllingeinheit auf die Managementprozesse, Führungsstruktur ausgewirkt?

B: Kann ich Ihnen nicht sagen, weil ich eigentlich nur Unternehmen kenne, die das haben. Insofern, die Phase, wo dieser konkrete Veränderungsprozess kam, habe ich in Unternehmen nie beobachtet.

I: Vielleicht ist doch auch die nächste Frage hinfällig. Wie hat sich die Implementierung einer Controlling Einheit auf die bestehenden Regeln und Routinen ausgewirkt?

B: Kann ich dementsprechend auch nicht sagen.

I: Wie würden Sie die Entscheidung von Controlling hinsichtlich der Änderung der Entscheidungsfindung bewerten? Wie viel bereitet das Controlling als Entscheidungsgrundlage bei den Führungskräften?

B: Vor.. ? Noch einmal, den ersten Satz?

I: Wie würden Sie die Einführung von Controlling hinsichtlich der Änderung der Entscheidungsfindung bewerten?

B: Ah so. Ja, da ich bei solchen Prozessen nicht dabei war… Ich kann nur vom Hören sagen, im Mittelstand gibt es zwei Varianten, entweder die Einführung des Controlling geht einher mit der Veränderung der Entscheidungsstrukturen, oder die Einführung von Controlling ist verbunden mit mehr Aufwand ohne Veränderung. Ich denke da ganz konkret an einen, den ich mal kennengelernt habe, der in einem Großunternehmen gearbeitet hat, der zu einem großen Mittelständigen runter gegangen ist, ein sehr autokratischer Unternehmer, der hat das nur aus Alibigründen, die sind sehr modern, natürlich auch Controlling eingeführt, aber es hat sich überhaupt nichts am Entscheidungsverhalten verändert. Also, das hört man schon, zu abstrakt gesprochen, es wird sich viel verändern müssen, wenn dann die Motivation dahinter, Controlling aufzubauen, sachlich gerechtfertigt ist.

I: Dann, zu den einzelnen Personen, zum Thema Widerstände. Welche Widerstände kennen Sie, die im Zusammenhang mit der Controllingimplementierung aufgetreten sind? Haben Sie irgendetwas besonderes beobachtet?

B: Ja, so die klassischen „Das passt nicht´", „Wir sind doch kein Unternehmen", „Wir können ja nicht entscheiden", „Wir führen nur aus", „Ihr erfasst unser Geschäft nicht, insofern kann ich mich an euren Zahlen auch nicht ausrichten", „Ihr seid ja eh nur die, die Zahlen produzieren und nicht…", ja, ähnlich wie eben, „Ihr seid so weit von uns entfernt, dass wir nichts von euch haben".

I: Ich hätte jetzt die einzelnen Ebenen der Organisation aufgeführt, denken Sie, dass Sie diesbezüglich eine Bewertung der Intensität der Widerstände vornehmen könnten?

B: Wir können es ja mal versuchen.

I: Top Management Widerstand, 1 ist sehr hoch, 7 ist nicht so hoch.

B: Das ist besser, wenn ich es allgemein sagen kann: wo kommt denn die Einführung her? Die muss ja irgendwo herkommen? Wenn die jetzt aus der Krisensituation herauskommt, und ich habe das alte Management drinnen, dann wird da natürlich massiver Widerstand da sein. Wenn es in irgendeiner Weise, wenn da jemand kommt, um zu verändern, und der weiß, wie das geht, dann ist auf der Ebene gar kein Widerstand. So ein Arbeitskreis von Controllern im öffentlichen Bereich, die immer nett erzählen, was sie so und so machen. Und ja, ich habe mich sehr unbeliebt gemacht, wo ich gesagt habe „So kann es ja gar nicht funktionieren, wie die das machen. Ihr werdet ja nie die Chance haben, da irgendwas zu bewegen, nur weil ihr einen schönen Bericht schreibt, sondern, wer liest den denn, was machen die dann quasi von der anderen Seite". So jemand wird natürlich das Top Management als Widerstand sehen, und der Widerstand ist da hoch, und der will meine Zahlen nicht… Also es gibt so unterschiedliche Cases, dass da eine Summenbewertung eigentlich nicht machbar ist.

I: Allgemein gesprochen, bei der mittleren Führungskräfteebene: eher ein hoher Widerstand oder eher ein niedriger Widerstand?

B: Ja, ich habe auch so einen Veränderungsprozess im Hintergrund. Eher ein hoher Widerstand, weil sie erstmal austesten, was da so machbar ist, ist das wirklich fundiert. Ist ja doch nur etwas, wo ich warten muss … keine Begeisterung, ja, weil da gibt's jemanden der das Controllingsystem einführt. Also eher genau nicht, eher das Gegenteil.

I: Die dezentralen operativen Führungskräfte?

B: Die, sie finden immer ein paar, die begreifen dann, wofür man das braucht, und die sehen, dass sie, wenn die Zahlen da sind, sich profilieren können. Und da ist dann die Zustimmung sehr hoch, und wenn die Angst ist, dass man aufgezeigt bekommt, wie schlecht man ist, ist dann natürlich der Widerstand sehr hoch.

I: Politische Gremien?

B: Ja. Solche und solche, es kommt wieder an die Situation an.

I: Controller?

B: Ja, wenn ich schon welche habe, natürlich nicht. Wie soll die Frage jetzt lauten, sind Controller diejenigen, die Widerstand gegen Einführung von Controlling leisten?

I: Ja.

B: Habe ich noch nicht gesehen

I: Frau Zubler hat das große Thema gehabt.

B: Echt?

I: Ja. In der Schweiz, Sie hat die reinen Finanzbuchhalter-Controller, die dann Controlling machen sollten, also so Wirkungskennziffern, Performance Measurement, und das nicht konnten.

B: Ah so?

I: Die konnten das nicht. Die wollten sich nicht umstellen. Was dann besser funktioniert hat, war dann die Juristen, also operative Führungskräfte, hin zu Controllern zu entwickeln.

B: Ja spannend. Das kenne ich nicht, aber es scheint mir plausibel.

I: Haben sie besondere…

B: Für die Weiterentwicklung geht das definitiv, also, wenn ich auf einmal Wirkungsorientierung stärker betone und es wird ein bisschen anspruchsvoller, ich muss das Geschäft dann besser verstehen, dass da jemand, der Reports erstellt, Widerstand leistet, weil er weiß, dass er das nicht hingekriegt, oder Angst davor hat. Das scheint mir sehr plausibel.

I: Ja ich glaube, dass er eine große funktionelle Gebundenheit an Kennzahlen oder Metriken…, wir haben immer nach denen gesteuert, und jetzt…

B: …jetzt kommt was Neues.

I: … warum diese, in der PR, warum diese erweiterte faktische Arbeitslosigkeit ich nicht nachvollziehen kann, so ein bisschen.

Welche Arten von Widerständen haben Sie im Zusammenhang erlebt? Haben Sie eine Form von passiven Widerstand, Frechheit oder zögerliches Verhalten erlebt?

B: Ja, der Hauptwiderstand ist das, was auch so schwer ist. Weil wir es dann irgendwie im Einzelfall nachweisen müssen, also es müssen die Leute so arbeiten, wenn Sie motiviert wären. Also, dass da jemand aggressiv reagiert. Nein. Ich habe es einmal erlebt, das war ein Kampf um Ressortgrenzen, wieso der eine auf einmal die Zahlen von dem anderen hat. Das war eine Unverschämtheit. Das war wirklich ein aggressives Verhalten, mit Weinen vor großer Mannschaft, war völlig extrem. Aber, das sind eher seltene Fälle, normalerweise sind es die Dinge, die man nicht sieht.

I: Falls Widerstände aufgetreten sind … … sehen Sie in den Widerständen der einzelnen Ebenen?

B: Ja, Angst. Mangelnde Kompetenz. Veränderungsaversion. Ja, das sind so die Hauptgründe. Angst, was zu verlieren halt; Angst, nicht in dem neuem Feld performen zu können.

I: Ich hätte jetzt ein paar beispielhafte Aspekte im Hinblick auf Auswirkungen von Widerständen aufgelistet. Ich wollte Sie bitten, diese wieder kurz zu bewerten von 1 = relevant, 4 = neutral und 7 = nicht relevant:

Festhalten an Gewohnheiten/Gewohnten?

B: Tja..

I: Inhaltliche Beförderung mit der Thematik?

B: 2.

I: Widerspruch gegen den sozialen Auftrag?

B: 3 oder 4, weiß ich jetzt nicht.

I: Widerspruch gegen Werte in Organisationen?

B: 2

I: Widerspruch gegen politische Sicht?

B: 4.

I: Angst vor Neuem?

B: 2.

I: Bestehende Regeln werden geändert?

B: Ja, aber das ist ein Fakt. Das Nachtrauern den bestehenden Regeln, also so formuliert. Ja, 2.

I: Transparenz der eigenen Leistung?

B: 2.

I: Angst vor Blaming?

B: Ja, auch 2, vielleicht sogar 1, aber…

I: Veränderung der Machtposition?

B: 2.

I: Veränderung des Informationsflusses?

B: 3.

I: Wirtschaftliche Gründe?

B: 3.

I: Unsicherheit? Haben Sie schon gesagt… genau… Fehlende Erfahrung?

B: 2.

I: Fehlende Zeit, sich mit Neuem zu befassen?

B: Faktisch ist das relativ stark, ist aber nicht gerechtfertigt, meines Erachtens. Dafür ist immer Zeit, und wenn es ein vorgeschobenes Argument ist.

I: Wahrnehmung von Controlling aus Kontrolle?

B: 2.

I: Negative Belegung von Controlling?

B: Ja 2.

I: Keine Notwendigkeit wird für Controlling gesehen?

B: Ja, 2 oder 3.

I: Dankeschön.

Kurz noch zu Informationsverarbeitung. Haben Sie eine aus Ihrer Sicht falsche Nachfrage an Controlling Informationen beobachtet/festgestellt?

B: Ist die Frage, wo falsch herkommt. Ist das quasi so ein normativer Zustand?

I: Ja, das ist so, ich kenne Ihre Grafik mit Informationsbedarf, Informationsnachfrage und was ist der dritte Kreis?

B: Gute Frage. Bedarf, nein, Angebot.

I: Angebot. Das es halt hier Diskutanzen gibt.

B: Ja, die gibt es, ohne Zweifel. Ob sie wirklich so wichtig sind… Wenn sich dort eine Data ergibt, ist das ein guter Indikator dafür, dass etwas an der Gesamtausrichtung nicht stimmt. Also, es ist nicht so, dass da einer genau da den Fehler macht, aber ansonsten läuft das System. Wenn die falschen Daten da drinnen stehen, dann kümmert es halt keinen. Also, die sind deshalb falsch, weil sich keiner drum kümmert und nie jemand nachschaut.

I: Also es gibt ja oft den Informationsbedarf und Informationsnachfrage so…, also es wird jetzt das angeboten, was nachgefragt wird, ich habe es aber immer in meiner Controllingaufgabe trotzdem erfüllt, weil ich es sehr positiv fand, wenn sich die Leute mit Zahlen beschäftigen und weil oft halt eine politische Anfrage dahinter steht und da muss man einfach helfen, um als Dienstleister wahrgenommen zu werden.

B: Ich finde das auch nicht anders als sonst als nenneswertes Problem.

I: Haben Sie eine Überforderung durch Controller oder Führungskräfte festgestellt?

B: Durch oder bei?

I: Durch.

B: Dass Führungskräfte wen überfordert haben?

I: Nein, das Führungskräfte und Controller durch Controlling überfordert waren?

B: Ja, beides.

I: Eine funktionale Fixierung auf bestimmte Daten/Informationen?

B: Nicht so allgemein.

I: Dann... noch zum letzten Aspekt: das ganze Thema Organisationales Lernen. Wie bewerten Sie die Auswirkung von falsch aufgesetzten Lernprozessen im Hinblick auf eine erfolgreiche Implementierung?

B: Ja natürlich sehr hoch. Das ist halt die Frage, ob Sie das trennen, das ist im Prinzip so ein Change Management Prozess, der auch Lernen beinhaltet, insofern, vieles; wahrscheinlich fast alles, was auf den Change Management Prozess bezogen schon gesagt wurde, bezieht sich in der gleichen Weise irgendwie auch auf das organisationale Lernen. Wenn ich den Prozess falsch gestalte, kann ich ja auch nicht vernünftig lernen.

I: Ja. Ich glaube, dass man dafür im ganzen Lernprozess schon viel kaputt machen kann, es ist das gleiche bei der PR bei der SAP Einführung passiert. Da waren die Leute auch noch durch dieses, es war das Programm an sich sehr komplex, und dann gibt es E-Learning und das war

natürlich, ja, wie soll ich sagen… gleich so eine große Barriere, damit es noch mehr auseinandersetzen gibt, und sie jetzt kein frontal Unterricht bekommen, weil frontal Unterricht hat ja auch immer was mit Wertschätzung zu tun, oder so, da nimmt sich jemand dem anderen an.

Genau deshalb wollte ich Sie jetzt auch bitten die folgenden Lernmethoden im Hinblick auf eine kontrollierte (Audio Beschädigt 01:41:58 →01:41:00) 1 = sehr hilfreich und 7 = nicht hilfreich. Präsenz Veranstaltungen?

B: Ja

I: E-Learning?

B: Eigentlich so wie Sie es sagen. Ja natürlich irgendwo schon, aber die Distanz ist größer, also 2 oder 3.

I: Gruppentraining der Controlling Abteilungen?

B: 1.

I: Training mit verschiedenen Controlling- oder anderen Abteilungen?

B: 2.

I: Interdisziplinäres Training von Controllern und operativen Führungskräften?

B: Schaffen oder ..?

I: Durchführen, also dass die miteinander lernen…

B: Ich habe interdisziplinäres Denken verstanden?

I: Training, Entschuldigung.

B: Ja, 2.

I: Eins-zu-Eins Coaching?

B: 1.

I: Hospitation in der Controlling Organisation?

B: 2.

I: Hospitation bei externen Controllern? Bei privatwirtschaftlichen Controllern?

B: 3. Kann nicht schaden, aber…

I: Dann zur vorletzten Frage. Sehen sie einen Korleanzeinfluss zwischen der Motivation der Beschäftigten im öffentlichen Sektor und der Einführung vom Controlling?

B: Ja, wenn ich eine Krise habe, sind die Leute demotiviert und da habe ich ein anderes Controlling einzuführen. Dass eine gut funktionierende Organisation mit motivierten Leuten Controlling einführen will, nein, so habe ich das nie gesehen. Das war immer eher so das Krisenthema. Das heißt auch, dass die Leute nicht motiviert waren, und Controlling eben dann eingeführt wurde, um an der Situation etwas zu verändern.

I: Ich habe ein Paper von Herrn Prof. Dr. Hirsch gelesen, und wo er so sagt, das der größte Unterschied zwischen Private-Sector und Public-Sector die Motivation ist. Und dann so argumentiert, dass quasi die fehlende Motivation im Öffentlichen Sektor Controlling behindert. Und ehrlicherweise glaube ich das nicht.

B: Ich glaube das auch nicht.

I: Und das möchte ich ihn noch fragen, wenn ich ihn noch treffe. Das gleiche sagt der Herr [Topmanager]. Die Public-Sector mittlerweile sind ja schon intrisch getrieben und jeder glaube ich will helfen. Und wenn ich ihnen den Mehrwert verkaufe, um zu sagen Lastenausgleich, wir können dadurch den Mitarbeiterführer einstufen, so dann ziehen viele auch mit, die vielleicht am Anfang dagegen waren. So und ich glaube eigentlich, dass man diese intrische Motivation auch nutzen kann.

B: Ich glaube das auch. Und es ist eine Frage der Größe. Wenn man das Burnout Thema im Unternehmen nicht nur auf der Leistungs-, Spitzen-Seite, sondern auch bei der Unterauslastungs-Seite, das heißt, sie finden auch da ganz viele demotivierte Leute, weil sie nicht genug zu tun haben. Wo man es bei einem Unternehmen gar nicht vermuten würde, bei dem Effizienzdruck. Eine Organisation einer gewissen Größe bietet immer solche Bereiche, wo das nicht genau passt. Es kommen viele aus einer bestimmten Motivation zum Öffentlichen Bereich und fühlen sich da auch wohl. Wenn ich mit denen da nichts mache, und sie einfach arbeiten lasse, dann…. Aber das ist im Unternehmen auch so. Ich finde den Unterschied nicht so groß, dass ich ihn da betonen würde.

I: Natürlich hilft eine leistungsmäßige Bezahlung nochmal, speziell auf der Führungskräfteseite, das Thema nochmal zu pushen, aber ich glaube, da ist jetzt auch kein großer Hinderungsgrund. Wenn man zum Beispiel die GZ anschaut, hier in der Nähe sagen wir einmal, die haben einen riesen, riesen Zulauf an Bewerbern, also da zu arbeiten, das ist…. Es sind Leute mit sehr, sehr guten Abschlüssen. Es ist gefragt, in dem Bereich zu arbeiten.

B: Ja es passt auch zu der Generation jetzt und ich glaube, das ist überbewertet.

I: Zum Abschluss, wahrscheinlich jetzt unpassend. Vermissen Sie eine Frage zum Thema Implementierungsbarrieren von Controlling? Wurde eine Frage nicht gestellt, die Sie als wichtig erachten würden?

B: Das waren viele Fragen.

I: Das waren sehr, sehr viele Fragen, ich weiß.

B: Nein, fällt mir keine ein.

I: Dann vielen, vielen Dank Herr Dr. Weber. Es war super interessant und super lehrreich.

B: Ja, ich bin dann mal gespannt, was daraus wird. Wird das ein Buch oder wird es ein Artikel?

I: Es wird ein Buch und ja. Also wenn Sie Interesse hätten was Kurzes zu veröffentlichen oder was zu schreiben, die Frau Zubler…

B: Also wenn Sie dann so weit sind, das Buch…, es wird ein englisches Buch?

I: Ja, also ich schreibe es zuerst in Deutsch, weil es für mich einfacher ist im Deutsch zu schreiben. Einfach um Komplexität herzustellen.

B: Wie kriegen Sie die Übersetzung?

I: Ich habe ja schon 6 Aufsätze geschrieben zu dem Thema, und es war Teil dieses Programms, die habe ich ja schon im Englisch. Also so gut kann ich in Englisch ehrlicherweise nicht.

B: Bei Artikeln sowieso, also Proof-Reading ist ja international verbreitet. Also selbst, wenn sie Native-Speaker sind, können Sie immer noch sagen, dass Sie merkwürdig formulieren, und mittlerweile müssen die Artikel so von der Formulierung top sein, um publiziert zu werden, dass alle Leute da nochmal jemand drüber schauen lassen. Wir reden über etwas Schulkulturgebundenes, wenn man über Controlling reden und unsere öffentlichen Verwalter, und insofern ist die Übersetzung dann schwieriger. Na gut.

I: Aber wir haben von der Firma her sehr, sehr gute Leute, die hier in Deutschland arbeiten und Native-Speaker sind in England. Also das ist ganz gut.

B: Ja, Native-Speaker ist das eine, sie müssen halt in den Konzepten bewandert sein, also es geht nicht einfach um eine Übersetzung von Alltagssituationen, sondern etwas sehr Spezifischem. Das ist das, was wir hier auch als Problem haben, so dass wir jetzt eigentlich nur noch Englisch schreiben, und nicht rückübersetzen. Weil erst Deutsch schreiben, das ist so aufwendig, das dann genau in Englisch zu machen, man muss letztlich vom Englischen her das Ganze machen. Du kannst dann ins Deutsche übersetzen, das geht dann wieder, dieses spezifische, also in Deutschen, kennt man. Das ist unsere Erfahrung.

I: Ich habe diese 6 zusammengezogen, das sind so 25 Seiten, die habe ich alle auf Englisch geschrieben, aber jetzt habe ich dann bei einem Punkt festgestellt, ehrlich ich weiß nicht, als ich was über Ihre Heuristiken geschrieben habe, sondern ich muss es zuerst in Deutsch besser verstehen und dann, sage ich komm mache jetzt 3-4 Quellen ziehe in einem zusammen und verbinde und so, kann ich es einfach leichter in Deutsch. Also ich werde ja älter.

B: Ja, geht mir genauso. Also man hat dann halt eine Hauptsprache. Und wenn man im Wissenschaftssystem nicht letztlich mit Englisch anfängt, hat man immer Schwierigkeiten des Zugangs. Man kann halt mit mehreren gemeinsam schreiben, ist einfacher. Vielleicht wenn man ein paar dabei hat, die sich dann da auskennen. Wann soll dann die Arbeit denn fertig sein?

I: Also ich muss bis Jahresende einen 95 % Stand haben, weil dann muss ich wieder arbeiten.

B: Ok. Wie lang soll das Buch werden?

I: Ja so 200 Seiten. Ja das ist eigentlich ein Thema was mich…. Ich melde mich eigentlich seit 2015 bei Ihm schon. Seit dem treibe ich es ja immer jetzt vorlässig hin. Und das war eben das Gute in England auch durch diese Assigments abzugeben, das man immer dann schon an dem Stand weiter arbeitet und den verfeinert. Aber was ich ehrlich sagen muss, ja dass mit dem Lektorat auch, weil wir haben jetzt viele Ausnahmen, wir haben diese Abschlussberichte auch im Deutsch nochmal zum Lektorat gegeben, inhaltlich kann das so schnell durch Bewertungen verfälscht werden, das ist unglaublich.

B: Also insofern ist das ganz schwierig, hochstehend in einer anderen Sprache zu schreiben, wenn man halt von dem Modus kommt ´´ Lass mich jetzt im Deutsch sagen´´, und jetzt muss ich Englisch schreiben. Das beschäftigt uns schon seit einigen Jahren, jetzt haben wir das irgendwie vernünftig hingekriegt und auch hochwertig, aber das war schon auch ein langer Entwicklungsprozess.

I: Also ich muss oft, ehrlicherweise einen Artikel von Ihnen dagegen lesen oder dagegen legen oder von dem Herrn Hirsch und dann, ziehe jetzt so raus aus diesen Artikel so, das ist oft schon sehr abstrakt, komplex und ja…

B: So sind wir halt.

I: Ja.

B: Super.

I: Dann vielen, vielen Dank.

B: Wenn die Arbeit fertig ist, dann können Sie sich ja mal melden.

I: Definitiv. Also ich werde Ihnen auf jeden Fall noch das Transkript schicken, und danach wenn ich fertig bin, würde ich auf Sie kommen.

B: Gut.

I: Super, vielen, vielen Dank, ich weiß es sehr zu schätzen.

Appendix E: Selected Codes

E1: Code: Understanding Controlling as Monitoring ('Kontrolle')

Farbe	Dokumentname	Code	Segment
●	Interview Controller 1	Widerstände/Verhalten\ Controlling als Kontrolle	alle erstmal Controlling mit Kontrolle in Verbindung bringen und noch nicht die Vorteile davon sehen, und zwar im Prinzip für sich selber beziehungsweise für die Organisation das Beste rauszuholen einfach anhand von Leistungskriterien, die völlig transparent gemacht worden sind
●	Interview Controller 4	Widerstände/Verhalten\ Controlling als Kontrolle	Weil, man möchte ja nicht kontrolliert werden.
●	Interview Controller 4	Widerstände/Verhalten\ Controlling als Kontrolle	So meine Erfahrung, dass manchmal Controllingeinheiten in diesen Kontrollpfad abdriften.
●	Interview Controller 4	Widerstände/Verhalten\ Controlling als Kontrolle	Und daher auch, glaube ich, sind viele Führungskräfte halt auch bisschen allergisch in Richtung Controlling. Dass sie das nicht als die Unterstützung sehen, sondern, da ist jemand, der will mir eigentlich Böses. Auch wenn sie grundsätzlich dem Controlling gar nicht so negativ gegenüberstehen. Sondern, dass es eher in der Person des Controllers oder in der Organisation ist, dass da eher so diese, so ein bisschen der verlängerte Arm des Managements, der Aufseher, gesehen wird. Und eigentlich wird da Controlling missbraucht. Das stört mich im Moment so ein bisschen.
●	Interview Controller 2	Widerstände/Verhalten\ Controlling als Kontrolle	Ich glaube, das prägendste war für die ganze Organisation, dass es ganz plötzlich Kennzahlen gab, die erhoben werden, und die man verwendet hat für Ausbildungen zum Beispiel. Und das war natürlich in den Referaten schwierig (?zu implementieren), weil die ja bis dahin autark waren. Ja.
●	Interview Controller 2	Widerstände/Verhalten\ Controlling als Kontrolle	I: Wahrnehmen von Controlling als Kontrolle? B: Ich glaube, das war so. Eins. Zwei.
●	Interview Controller 4	Widerstände/Verhalten\ Controlling als Kontrolle	Wahrnehmen von Controlling als Kontrolle. B: Ja. Das auf jeden Fall.
●	Interview Controlling Leadership 1	Widerstände/Verhalten\ Controlling als Kontrolle	nach Angst vor Produktivitäten vor allen Dingen, das gilt aber in beiden Organisationen tatsächlich, also Controlling wird dann gefertigt, wenn man anfängt, Produktivitäten zu berechnen
●	Interview Controlling Leadership 1	Widerstände/Verhalten\ Controlling als Kontrolle	Dann ist es sicher auch ganz viel Unwissenheit, also ich, mich hat ja nie jemand mal gefragt, also wo es mal darüber zu sprechen gibt, Frau XXX ist alles aus dem Gesicht gefallen. Oder anders formuliert, die hatten die ganzen oberen Führungskräfte im [Organisation 1] hatten ja Angst vor leistungsorientierter Bezahlung. Klammer auf in der [Organisation 2] fällt auch keiner schlechter damit, sondern es gibt halt ein paar, die fahren besser damit und die, die Scheiße sind, kriegen die gleiche Kohle wie zuvor. Aber das war nicht so ganz in deren, na egal.
●	Interview Controlling Leadership 1	Widerstände/Verhalten\ Controlling als Kontrolle	I: Wahrnehmung von Controlling als Kontrolle? B1: Eins auf jeden Fall.

●	Interview Controlling Leadership 1	Widerstände/Verhalten\ Controlling als Kontrolle	Also die Gefahr ist halt, also einfach dass für viele Controling gleich Statistik oder Monitoring ist und dass man die Unterschiede einfach irgendwo dann auch erstens versteht und zweitens irgendwie überhaupt zu ...#01:30:52# zu bringen
●	Interview Controlling Leadership 2	Widerstände/Verhalten\ Controlling als Kontrolle	Wahrnehmung von Controlling als Kontrolle? Ja, das ist sehr relevant, das erlebt man ja überall, dass das erstmalig gleichgesetzt wird. Mangels Expertise. Also, würde ich auch mit einer zwei sehen.
●	Interview Operative Manager 1	Widerstände/Verhalten\ Controlling als Kontrolle	Die haben das nie als Controlling verstanden, die haben es nur als Kontrolle verstanden. Also der Begriff, wissen Sie, was jemand zu mir mal zum Performance Dialog gesagt hat? Vorführungsvieraugengespräch. (Lachen) So, glaube ich in der Art. Vorführungsvieraugengespräch.
●	Interview Operative Manager 2	Widerstände/Verhalten\ Controlling als Kontrolle	Leistungskontrolle unterstellt und die per se nicht zulässig ist.
●	Interview Operative Manager 2	Widerstände/Verhalten\ Controlling als Kontrolle	Die haben die Vorteile kaum wahrgenommen oder kaum wahrnehmen können, sondern das Ganze nur als Kontrollinstrument und nachteilig empfunden. Das ist bis heute so, übrigens.
●	Interview Operative Manager 2	Widerstände/Verhalten\ Controlling als Kontrolle	Ja, das wird so wahrgenommen, das ist zwangsläufig so und wenn man den Leuten nicht den Gewinn, der Controlling bedeutet, vermitteln kann, wird es immer als Kontrolle verstanden und nicht irgendein Benefit damit verbunden
●	Interview Operative Manager 2	Widerstände/Verhalten\ Controlling als Kontrolle	Wahrnehmung von Controlling als Kontrolle. B: Eins.

E2: Code: Fear of Transparency

Farbe	Dokumentname	Code	Segment
●	Interview Controller 1	Widerstände/Verhalten\ Angst vor Transparenz	Aber im Rahmen der Zeit, oder je länger es ging, ist eigentlich die Transparenz eher als positiv in meinen Augen jedenfalls zu erachten
●	Interview Controller 2	Widerstände/Verhalten\ Angst vor Transparenz	Transparenz der eigenen Leistung? B: Eins. I: Angst vor Blaming? B: Was ist Blaming?
●	Interview Controller 4	Widerstände/Verhalten\ Angst vor Transparenz	Transparenz der eigenen Leistung. B: Ja, auch ganz, ganz wesentlich. Man kann sich nicht mehr so verstecken.
●	Interview Controlling Leadership 1	Widerstände/Verhalten\ Angst vor Transparenz	so ein bisschen Angst vor Transparenz
●	Interview Controlling Leadership 1	Widerstände/Verhalten\ Angst vor Transparenz	Ja und natürlich über Messbarkeit und Transparenz sind auch nur die erfreut, die halt das Gefühl haben, dass sie einen guten Job machen. Das kannst du ja später beantworten. Das habe ich ja gar nicht so mitgekriegt.
●	Interview Controlling Leadership 1	Widerstände/Verhalten\ Angst vor Transparenz	Transparenz der eigenen Leistung? B1: Eins. I: Angst vor Blaiming? B1: Eins.
●	Interview Controlling Leadership 2	Widerstände/Verhalten\ Angst vor Transparenz	a. Also, das eine ist natürlich nach meiner Wahrnehmung schon nach wie vor eine hohe Scheu, was das Thema Transparenz angeht. Weil eines ist klar, wenn Du die Informationen durch, durch das Controlling, neben dem, was ohnehin nach außen kommuniziert wird aufgrund von statistischen oder anderen Verpflichtungen, ja, wenn Du das nach innen hast, dann kannst Du das natürlich nach dem Informationsfreiheitsgesetz auch nicht verbergen, ja. Also, bei uns sind immer wieder die schönen Beispiele, im politischen Diskurs, Opposition nutzt ja die kleinen und großen parlamentarischen Anfragen ganz bewusst, um Politik zu gestalten. Und die wissen natürlich, dass die [Organisation 2] einen riesen Datenschatz hat. Und das nehme ich, wenn ich mit anderen Organisationen im Austausch bin, ja, nimm mal das Beispiel [Organiation 3], ja. Schon war-, das ist einer der Gründe, warum die da sehr-, sehr zaghaft und sehr zögerlich agieren.
●	Interview Controlling Leadership 2	Widerstände/Verhalten\ Angst vor Transparenz	etzt sind wir wieder bei diesem Transparenzthema in öffentlichen Organisationen, was das eigentlich ja auch für eine Macht für auch Personalvertretung bedeuten kann,
●	Interview Controlling Leadership 2	Widerstände/Verhalten\ Angst vor Transparenz	Die hat vielleicht gesagt: „Ich habe da kein Interesse, dass das transparent gemacht wird, was da so an Performance läuft, ja." Aber wenn ich sage: „Schau mal her, das Controlling bietet Dir an der Stelle aber eine Vorteilsübersetzung, einen Nutzen, ja, Du hast für Dich erst mal eine bessere Selbststeuerungsmöglichkeit, ja. Ich kann ja auch über Rechte, Rollenkonzepte, regeln, wer was sieht, ja.

Interview Top Manager	Widerstände/Verhalten\ Angst vor Transparenz	Wenn ich dort gesagt hätte, wir hätten Ziele nicht erreicht, war das eine Stimmungslage der Opposition gegen die Regierung. Für uns sind nicht erreichte Ziele, ein interessantes Merkmal, um zu sehen und sagen "Was haben wir uns vorgenommen? Was haben wir erreicht? Was können wir lernen? Was kann man besser machen?"
Interview Top Manager	Widerstände/Verhalten\ Angst vor Transparenz	wo wir Wirkungskreis haben, verhindert Politik auch Controlling. Weil es zu viel Transparenz schafft, weil die Politiker zu diesen Themen zu wenig Kenntnis haben.
Interview Top Manager	Widerstände/Verhalten\ Angst vor Transparenz	Transparenz über den Beitrag von Leistung und Erfolg. Politisch, diese Gefahr, Opposition und Argumente gegen die Regierung zu liefern, vice versa. Bei Rankings natürlich auch die mediale Wirkung. Wenn, was wir ein paar Mal gemacht haben, im Fokus stand, wo gute und schlechte stehen. Das mögen die überhaupt nicht.
Interview Top Manager	Widerstände/Verhalten\ Angst vor Transparenz	Transparenz eigener Leistungen? B: 1.
Interview Operative Manager 1	Widerstände/Verhalten\ Angst vor Transparenz	Weil ja für den Menschen gar nicht, der empfand das nicht als gut, weil, der musste damit mehr anhören. Und davor konnte er sich ja verstecken. Ich habe noch ganz viele Entscheidungen zu treffen. Und deshalb kann ich nicht anhören. Und wir haben so einen Teil von Aufgabe praktisch weggenommen. Hinter der du dich dann natürlich auch noch, weil es auch nicht transparent ist ein Stück verstecken kannst, ja.
Interview Operative Manager 1	Widerstände/Verhalten\ Angst vor Transparenz	Das glaube ich auch. Das Thema war, man hat Transparenz geschaffen, man wollte aber eigentlich diese Transparenz nicht. B: Und die wollte niemand.
Interview Operative Manager 1	Widerstände/Verhalten\ Angst vor Transparenz	Und dann war das auf einmal Feindbild. Also ich finde halt das, man muss immer sehen, wo hole ich Organisationen ab. Die Organisation haben wir ich glaube wirklich bei Null abgeholt, was Controlling anbelangte.
Interview Operative Manager 1	Widerstände/Verhalten\ Angst vor Transparenz	eil sie so leistungswillig sind. Ich sage mal in Bezug auf Nachweisbarkeit dieser Leistung.
Interview Operative Manager 1	Widerstände/Verhalten\ Angst vor Transparenz	Und haben eine irrsinnige Transparenz hergestellt in der Organisation, die jeden nur erschrocken hat
Interview Operative Manager 1	Widerstände/Verhalten\ Angst vor Transparenz	Weil die natürlich sagen, wie kann das denn sein, dass die Geschäftsstelle XY, die Außenstelle XY weiß, was in der Außenstelle Z passiert. Das darf doch nicht sein.
Interview Operative Manager 1	Widerstände/Verhalten\ Angst vor Transparenz	Transparenz der eigenen Leistung. B: Ganz, ganz vorne.
Interview Operative Manager 2	Widerstände/Verhalten\ Angst vor Transparenz	Na ja, für die Leistungsstarken ist das natürlich sehr positiv, für die Leistungsschwachen ist es ein großes Problem. Insofern ist das von hoher Bedeutung.
Interview Operative Manager 2	Widerstände/Verhalten\ Angst vor Transparenz	So. Und dann resultiert daraus natürlich in gewisser Weise auch eine Perzeption von denjenigen, die dadurch viel transparenter werden, also die dann in der Produktion drin sind und dann natürlich Fragen sich stellen, warum ist das an anderen Stellen besser, leistungsfähiger, was sind die Gründe?

●	Interview Operative Manager 2	Widerstände/Verhalten\ Angst vor Transparenz	So und damit sind wir bei dem harten Punkt, den Sie ja gefragt haben. Diese Transparenz ist natürlich nicht überall erwünscht. Und die ist natürlich auch an vielen Stellen unbequem, wo eben keine guten Erklärungen geliefert werden für dann, wenn die Unterschiede da sind, aber nicht erklärt werden können. Und also nicht erklärt werden können in dem Sinne, dass sie an Rahmenbedingungen beispielsweise liegen, sondern an, ja, eben unproduktiver Arbeit beispielsweise. Und das war natürlich ein heftiges Thema im [Organisation 1] gewesen, dass viele eingefordert haben, wir machen pro Tag so viele Gespräche und nicht mehr, auch wenn wir mehr machen könnten, aber ja. Also weil das heißt ja auch immer, als Vorgesetzter in den Konflikt einzutreten mit … #00:09:12# (Schnitt.) Also das heißt, die dadurch auftretende Transparenz ist natürlich Ursache dafür, dass es Hemmnisse und dass es dann eben Widerstände gab gegen ein Controllingsystem.
●	Interview Operative Manager 2	Widerstände/Verhalten\ Angst vor Transparenz	Natürlich ist es so, dass alle im [Organisation 1], ich sage mal, nicht Hurra gerufen haben und eigentlich über diese neue Transparenz nicht begeistert waren. Wobei man da auch wiederum sagen muss, diejenigen, die wahrscheinlich als Einheiten immer leistungsstark waren, die immer ihren Laden gut im Griff hatten und leistungsfähig, da sage ich, da werden die Vorbehalte niedriger gewesen sein.
●	Interview Operative Manager 2	Widerstände/Verhalten\ Angst vor Transparenz	Ergebnisse von Prozessen offengelegt werden. In der öffentlichen Verwaltung, wenn ich jetzt beispielsweise in den Bereich Sicherheitspolitik oder Außenpolitik gehe, da wäre ich etwas zurückhaltend.
●	Interview Operative Manager 2	Widerstände/Verhalten\ Angst vor Transparenz	Transparenz der eigenen Leistung. B: Also bezogen auf Widerstände. Das ist natürlich eins.
●	Interview Operative Manager 2	Widerstände/Verhalten\ Angst vor Transparenz	Angst vor Blaming. B: Eins.

Appendix F: Selected Excel Evaluation (for a Case Interview)

F1: Individual Evaluation Interview

Interviewpartner	Controlling Leadership 1
Datum:	28.09.2019

1.) EINLEITUNG

#	Frage	Antwort
1)	Welche Erfahrung haben Sie mit der Implementierung von Controlling gemacht? Welche Rolle spielt Controlling aktuell in Ihrer Organisation bzw. in den Ihnen bekannten Organisationen?	Controlling Mechanismus durchbricht etwas, was seit 100 Jahre besteht; der Gedanke, dass man gesetzt handeln steuern kann; Jedoch Handeln ist nicht immer gleich; Führung durch Zahlen hilfreich sein, Verhalten steuern kann; Rein juristisch
2)	In welcher Rolle haben Sie die Controlling-Implementierung begleitet? (Bei Unverständnis des Interviewten spezifizieren: Top-Management / Controller-Leadership / Controller / Operative Führungskraft / Top-Management)	Bei beiden Implementierung auf strategischer Ebene sondern eher als Führungsunterstützung; geschäftspolitische Begleitung

Top-Management		
Controlling-Leadership		1
Management Accountant / Controller		
Operative Manager		

#	Frage	Antwort
3)	Wie würden Sie den Fortschritt der Implementierung von Controlling in Ihrer Organisation bewerten? Ist die Implementierung in Ihrer Organisation abgeschlossen?	System nachhaltig implementiert; da sich große Teile eine Organisation nicht mehr vorstellen kann; Welche Bereiche sollen Teil des Controlling sein und welche nicht; Ist Controlling noch nicht ; Controlling existiert nur als Feigenblatt. Leiter einer modernen Organisation muss Controlling haben; Controlling verkommt zu einem besseren Monitoring oder Statistik
4)	Auf wie lange würden Sie die vollständige Implementierung eines Controllingsystems schätzen (allgemein)? Können Sie dies auf ihre Organisation spezifizieren? (Interviewter soll die Möglichkeit bekommen nochmals seine Organisation in Bezug auf die Implementierungsdauer einzuordnen)	8-10 Jahre — Hängt von der der Fluktation der Führungskräfte ab

2.) UMWELT / RAHMENBEDINGUNGEN DES ÖFFENTLICHEN SEKTORS

#	Frage	Antwort
5)	Welche Rahmenbedingungen des öffentlichen Sektors haben für Sie eine besondere Bedeutung im Hinblick auf die Ausübung ihrer Aufgabe und auf die Implementierung eines Controllingsystems?	Die Frage der dezentrale Verantwortung entscheidend; Nur gesetzliche Vorgabe wird exikutiert. Wenn es dezentrale Verantwortung dann schwerpunktsetzung, dann ist Controlling möglich
6)	Wie bewerten Sie die nachfolgenden Rahmenbedingungen im Hinblick auf ein mögliches Hindern bzw. Erschweren („Barrierepotential") bei der Einführung von Controlling- (1= „sehr relevant"; 4= „neutral"; 7= „nicht relevant")?	unterschiedliche Auslegung von Recht; keine Transparenz, kein Durchgriff einer Organisation - Controlling unabhängig von Kameralistik möglich

Rahmenbedingung	Bewertung	Weitere Angabe
Rechtmäßigkeitsstreben	1	[Organisation 2]: 3; [Organisation 1]: 1
Einflussnahme der Politik	2	[Organisation 2]: 5; [Organisation 1]: 2
Fehlende Wettbewerbsbedingungen und Unentgeltlichkeit der Dienstleistung	6	[Organisation 2]: 3; [Organisation 1]: 2
Weiterhin gelebte inputorientierte-Steuerung	-	
Know-How Defizite in der öffentlichen Verwaltung bzgl. Controlling	5	[Organisation 2]: 6; [Organisation 1]: 3
Kameralistik / defizitäres Rechnungswesen	7	[Organisation 2]: 3; [Organisation 1]: 1
Bürokratisches Verhalten und Prozesse	7	[Organisation 2]: 3; [Organisation 1]: 1
Fehlende Zielstellungen / Zieloperationalisierung	1	[Organisation 2]: 6 ; [Organisation 1]: 1 (Führungsverhalten 2;

#	Frage	Antwort
7)	Sehen Sie in Ihrer Organisation weitere spezielle Rahmenbedingungen, die für die Einführung eines Controllings relevant bzw. hinderlich sind?	keine weiteren Aspekte; Unabhängig und Selbstverständnis di Führung
8)	Können Sie Ihre Bewertung auf bestimmte Zeiträume spezifizieren. Bei welchen Events hatte die einzelnen Rahmenbedingungen einen besonderen Einfluss?	Haben unterschiedlichen Einfluss; stark ausgeübte Bürokratie kann vorteilhaft sein; bei einer Organisation, die es geowhnt ist auf Ansagen zu reagieren, kann man es leichter beibringen auf Zahlen zu reagieren

Rahmenbedingung	Antwort
Rechtmäßigkeitsstreben	Controlling wird nur als Mindeststandard gesehen und als interne Revision
Einflussnahme der Politik	Frage, wie frei ist man Auswahl der Kennzahlen (Beispiel Langzeitarbeitslosen)
Fehlende Wettbewerbsbedingungen und Unentgeltlichkeit der Dienstleistung	
Weiterhin gelebte inputorientierte-Steuerung	
Know-How Defizite in der öffentlichen Verwaltung bzgl. Controlling	
Kameralistik / defizitäres Rechnungswesen	Controlling unabhgängig von Kameralistik möglich
Bürokratisches Verhalten und Prozesse	Hierarchisch kann vorteilhaft sein, aber auch zu Target-Gaming zu sein
Fehlende Zielstellungen / Zieloperationalisierung	

#	Frage	Antwort
9)	Wie haben sich die Rahmenbedingungen in der Controllingimplementierung auf das System genau ausgewirkt?	Ermessenausübung in den Organisationen unterbinden;
10)	Haben Sie Widerstände / defensive Verhaltensweise beobachtet? Welche?	
11)	Welche Auswirkung hat sich dadurch ergeben?	
12)	Wie wurde den Barrieren entgegengewirkt?	Ermessenausübung in den Organisationen unterbinden;
13)	Welche Gründe für die Nicht-Einführung von Controlling sehen Sie darüber hinaus?	Angst vor Transparenz, Angst vor Produktivitäten - Unangenehm für Personalrat und Mitarbeiter vor Ort

3. CONTROLLINGKONZEPTION UND EINFÜHRUNGSPROZESS

Ziele

#	Frage	Antwort
14)	Wie wurde die Zieloperationalisierung in Ihrer Organisation vorgenommen? Wie bewerten Sie die Akzeptanz der Ziele in der Organisation?	-
15)	Wie sind Sie den Herausforderungen der Zieloperationalisierung im Planungsprozess begegnet?	-
16)	Top-Down-Planung oder Bottum-up. Welchen Ansatz halten Sie richtig, um Ziele im öffentlichen Sektor zu planen?	-
17)	Wie bewerten Sie die Bedeutung folgender Instrumente für eine Controlling-Konzeption in der öffentlichen Verwaltung auf einer Skala von 1-7 (1= "sehr wichtig"; 4= "neutral"; 7= „nicht wichtig")?	

Instrument	Bewertung
Reporting	1
Kennzahlen	2
Benchmarking/ Interne Leistungsvergleiche	4
Kosten- Leistungsrechnung	5
Balanced Scorecard	7

Kennzahlen

#	Frage	Antwort
18)	Wie wurden die ersten Kennzahlen in Ihrer Organisation eingeführt? Wieviel Kennzahlen haben Sie anfänglich für die Steuerung herangezogen?	Zu viele Kennzahlen für Steuerung verwendet; [Organisation 2]: 5-10; [Organisation 1]: 3 (unsicher) - nur statistische Zahlen;
19)	Wie hat sich der Einsatz der Kennzahlen entwickelt? Wieviel Kennzahlen existieren aktuell?	[Organisation 2]: Jede Kennzahlen die im FIS abbildbar ist - 7.000 Kennzahlen, wenn man nur die Kategorien, dann sind es 200; im [Organisation 1] sind es 7-8 (keine Ahnung)
20)	Wie würden Sie die Verständlichkeit und Nachvollziehbarkeit der Kennzahlen in Ihrer Organisation bewerten?	Paar Kennzahlen im System, mit dem die Organisation vertraut und Verständnis über alle Ebenen vertraut sind; Neue Kennzahlen - sehr viele Nachfrage, bei denene es 2-3 Planungsprozesse dauert bis Verständnis da ist.
21)	Welche Reaktionen gab es, als zum ersten Mal Kennzahlen zur Steuerung herangezogen wurden?	Unsicherheit; Wie verhalten sich Kennzahlen zu bekannten Systemen; Unterschiede in der Auslegung (Kunden vs. Arbeitslose); Wahrnehmung der Kennzahlen in der Organisation und dann die Operationalisierung vorzunehmen
22)	Haben Sie im Zuge der Einführung von Kennzahlen Fehlsteuerungen, wie Creaming-Effekte (Rosinenpickerei) oder Gaming-Strategies festgestellt?	Ja. Target-Gaming. Einfluss auf Nenner der Quoten. ; Integrationsquote; Creaming hat auch einen Touch von Effizienz; [Organisation 1]: Fokus auf Antragsbearbeitung auf Familien mit hohen Anzahl an Mitgliedern - sinnvoller gewesen nach bearbeiten Fällen zu zählen
23)	Wie bewerten Sie die Validität der Daten zu den Kennzahlen in Ihrer Organisation?	[Organisation 2] sehr weit und der tiefen Verankerung und Zugriff auf Fachsysteme sind Kennzahlen hochvalide; Zeitliche Erfassung als Problem; [Organisation 1]: schlechteste Datenquelle (EASY-System) - keiner wusste, wieviele eingereist sind;
24)	Wie bewerten Sie folgende Attribute von Kennzahlen im Hinblick auf die Vermeidung von Barrieren/Widerständen? (1= „sehr relevant; 4 ="neutral"; 7= „nicht relevant")?	

Attribut	Bewertung	Anmerkung
Nachvollziehbarkeit des ausgewiesenen Wertes	1	
Verständlichkeit der Kennzahl	2	
Validität der Daten	2	Mitarbeiter rechnen Controlling-Werte nach
Verwendung von Soll-werten	-	
Angemessenheit des Sollwerts	1	
Bildung der Kennzahl (Quote vs. Absolute Zahl; einbezogene Parameter)	5	

#	Frage	Antwort
25)	Wie bewerten Sie folgende Aussagen auf einer Skala von 1 bis 7 (1=stimme vollkommen zu; 4= neutral; 7 = stimme überhaupt nicht zu")?	

Aussage	Bewertung
"Mehr als 5 Kennzahlen sind nicht notwendig, um gezielt zu steuern"	7
„Die Fokussierung auf einzelne Kennzahlen kann zu Fehlsteuerungen führen"	1
„Die Bildung eines Soll-Wertes ist hoch komplex"	1
„Rankings sind ein geeignetes Mittel um Leistung im öffentlichen Bereich zu bewerten"	-
"Gaming-Strategien" treten im öffentlichen Bereich eher auf als im privatwirtschaftlichen Bereich"	-

Benchmarking

#	Frage	Antwort	
26)	Wie wurde der erste Benchmark in Ihrer Organisation eingeführt?	Dezentrale Organisation bietet sich die Business Units miteinader benchmarkt; längerer Prozess bis es funktioniert hat; Data-Envelopment-Anaylse (DEA) würde persönlich bevorzugt, um Vergleichbarkeit von Arbeitsmarkt und Einheiten zu analysieren	
27)	Wie hat sich der Einsatz von Benchmarks entwickelt?	längerer Prozess bis es funktioniert hat	
28)	Wie würden Sie Akzeptanz von Benchmarks in Ihrer Organisation bewerten?		
29)	Wie bewerten Sie die Validität des Benchmarks?	Gesamtindex über alle Einheiten zu haben, führt zu falschen Vorstellungen	
30)	Wie bewerten Sie folgende Aussagen auf einer Skala von 1 bis 7 (1= „stimme vollkommen zu"; 4= „neutral"; 7= „stimme überhaupt nicht zu")?		
	„Durch die Verwendung von Wirkungskennzahlen ist das Heranziehung von Benchmarks im öffentlichen Sektor essentiell, um Leistung zu messen"	1	
	„Die Identifizierung eines Benchmarks ist schwer"	3	
	„Ein nicht nachvollziehbarer Benchmark führt zu einer Blockadehaltung der betroffen Einheiten / Führungskräfte"	2	
	„Benchmarking-Parameter können immer angezweifelt werden"	1	
31)	Wie bewerten Sie folgende Attribute von Benchmarking im Hinblick auf Vermeidung von Barrieren/Widerständen? (1= „sehr wichtig"; 4= „neutral"; 7= „nicht wichtig")?		
	Nachvollziehbarkeit der Benchmarkbildung	3	
	Validität der Vergleichbarkeit	3	

REPORTING

#	Frage	Antwort	
32)	Wie wurde ein Reporting in Ihrer Organisation eingeführt und welche Taktung wurde in der Implementierungsphase gewählt?	Monatliche Taktung durch Abhängigkeit zur Statistik; [Organisation 1] war wöchentlich; teilweise tägliche Auswertung einzelner Kennzahlen möglich	
33)	Wie würden Sie die aktuelle Qualität des Reportings bewerten? Wie hat sich die Qualität des Reportings entwickelt?	Sehr gute Qualität und valide	
34)	Welche Reaktionen gab es, als zum ersten Mal ein Reportingprozess aufgesetzt und ein Reporting erstellt wurde? Interviewter soll zwischen Controller und operativer Führungskraft unterscheiden	Keine Widerstände im [Organisation 1] und der [Organisation 2] wahrgenommen	
35)	Wie bewerten Sie folgende Aussagen auf einer Skala von 1 bis 7 (1= "stimme vollkommen zu"; 4= "neutral"; 7= "stimme überhaupt nicht zu")		
	„Ein kritisches Reporting führt zu einer Blockadehaltung der betroffenen Einheiten/Führungskräfte"	6	
	„Eine Reporting-Frequenz von mehr als einmal im Monat führt zu einer Überforderung der Controller"	4	hängt von der Kennzahl ab
	„Eine Reporting-Frequenz von mehr als einmal im Monat führt zu einer Informationsüberladung der Führungskräfte"	3	
	„Eine zu hohe Reporting-Frequenz führt bei Führungskräften zu einer Wahrnehmung als Kontrolle"	2	
36)	Haben Sie im Zuge der Reportingprozesse Anzeichen für Übersteuerung wahrgenommen?	Ja. Geschäftspolitischer Fokus zu sehr auf einen Fokus. Creaming und Target-Gaming	
37)	Wie bewerten Sie das Auftreten der folgenden Attribute des Reportings im Hinblick auf mögliche Widerstände und Barrieren auf einer Skala von 1 bis 7 (1= „sehr relevant"; 4= „neutral"; 7= nicht relevant")?		
	Keine adressaten-gerechte Aufbereitung	1	
	Keine Visualisierung der Elemente	3	
	Schwachstellen-orientierte / kritische Formulierungen	6	
	Darstellen von Rankings mit Herausstellen der schlechtesten Einheiten	1	
38)	Nachfolgend eine Liste mit Faktoren für mögliche Barrieren für die Einführung von Controlling. Bitte bewerten Sie diese auf einer Skala von 1 bis 7. Dabei steht (1= „sehr relevant; 4= „neutral"; 7 = „nicht relevant").		
	Verzögerte Datenlieferung (Daten stellen erst nach längerer Wartezeit zur Verfügung)	2	Eintrittszahlen in Maßnahmem dauerte 3 Monate
	Eingeschränkte Validität der Daten	4	
	Zweifel an Aussagekraft der Wirkungskenntziffern	3	
	Fehlende Kausalität zwischen Wirkungskennziffern und operativer Arbeit	7	
	Widersprüchlich zueinander stehende Ziele/Kennzahlen	2	
39)	Sehen Sie inhaltliche Aspekte in der Controllingkonzeption die im Hinblick auf die Vermeidung von Barrieren/Widerständen anders ausgestaltet werden können? Was würden Sie ändern?	Gewählten Kennzahlen entsprechen ethischen Mindesgrundsätzen entsprechen (Sanktionsquote);	

Controllingorganisation:

#	Frage	Antwort	
40)	Wie bewerten Sie die Wichtigkeit der richtigen organisatorische Ansiedlung für den Erfolg einer Einführung von Controlling in einer öffentlichen Verwaltung auf einer Skala von 1-7 (1= „sehr wichtig; 4 = „neutral"; 7= „nicht wichtig")?	2	Unerlässlich vorstandsnah. Überführung in die Linie komplex, aber notwendig; gibt für jeden Lifecycel eine optimale Ansiedlung.
41)	Wie wurde die Controllingorganisation in den Ihnen bekannten Organisation gestaltet bzw. eingebunden? Welche Ausgestaltung der Controllingorganisation erachten Sie als optimal?	[Organisation 1]: Vorstands; Leitungs-Stabstelle; [Organisation 2] durch Verbinden mit [Organisation 2] als Vorstand verbunden; muss soziologisch so sein, dass man sich den Thema nicht entziehen, veweigern können	
42)	Welche Verantwortlichkeiten und Kompetenzen sollte die Controllingeinheit besitzen, um als wirkungsvoll agieren zu können?	Kompetenz haben vollkommene Transparenz herstellen zu können. Nicht auf Zulieferung von Daten einzelner Organisationen/ Führungskräfte angewiesen sein; Mechanismus für Transparenz, Benchmarking oder leistungsgerechte Bezahlung; Controlling muss Relevanz für Handeln der Führungskräfte bekommen	
43)	Wie wurde der Einführungsprozess geplant? Gab es spezielle Phasen für die Einführung bzw. welche typischen Phasen würden Sie sehen?	[Organisation 2]: ad hoc durchgeführt; [Organisation 1] "hands on" vorgenommen	
44)	Welche Ziele wurden mit der Einführung von Controlling adressiert?	In beiden Organisationen Transparenz herzustellen ; zweiter Punkt: Effizienz- und Wirtschaftlichkeit; jetzt auch Qualität und Organisationskultur (ist eine Herausforderung)	
45)	Mit welchen prozessbegleitenden Aktivitäten und Parallelprozessen wurde die Einführung von Controlling unterstützt bzw. welche kennen Sie ?	Personalbereich: Auswirkung auf Beurteilung und Qualität; auch auf Rekrutierung neuer Führungskräfte	
46)	Welche Change-Management-Aspekte bzw. Instrumentarium schätzen Sie als besonders bedeutsam bei der Einführung von Controlling ein?	Weiterbildung der Führungskräfte; Verständnis wie es funktioniert	
47)	Wie bewerten Sie den Aufbau einer Projektorganisation, um eine erfolgreiche Einführung zu gewährleisten?	Nein.	
48)	Wie bewerten Sie die Unterstützung durch externe Berater, um eine erfolgreiche Einführung zu gewährleisten? Für welche Themen/Aspekte halten Sie eine externe Unterstützung für sinnvoll?	Für die erste Phase notwendig, um Know-how aufzubauen; hierarchische Organisation, die in der Linie nur schwer ein System etablieren, dass Freiheit einschränkt	
49)	Wie bewerten Sie die Wichtigkeit von Behördenleitung / Führungskräften / Politik als Promotoren?	Ohne Behördenleitung ist keine Einführung möglich; Führungskräfte: Ebene ab; sind gegenstand abhängig ; Politik: Politik verfolgt gleiche Ziele wie Controlling; Controlling wurde implementiert, die zum Zeitpunkt als dysfunktional galten; Eine Einführung ist schwer ohne Krisensituation	
50)	Wie ordnen Sie die Bedeutung und Rolle des mittleren Managements ein? Welche Verhaltensweise haben sie im Rahmen der Controlling-Einführung beobachtet?	Multiplikatoren; Verständnis für Methode und Chancen geschaffen werden	
51)	Wie bewerten Sie die Aufgabe / Rolle des Controller im Sinne der Implementierung? Welche Verhaltensweise haben sie im Rahmen der Controlling-Einführung beobachtet?	Controller als "Evangelisten des Systems"	
52)	Welche Erfahrungen haben Sie mit der Einflussnahme durch die Politik im Rahmen der Einführung von Controlling gemacht?	-	
53)	Welche Erfahrungen haben Sie bei der Beteilung durch die Gremien (Personalvertretung, Gleichstellungsvertretung) im Rahmen der Einführung von Controlling gemacht?	-	
54)	Welche Fehler wurden ihrer Meinung nach im Einführungsprozess gemacht? Was ist gut gelaufen?	Zu schnell das Konzept als Performancesteuerung genutzt und dadurch andere Aspekte vernachlässigt hat; Erfolgsfaktor eine breite Controller-Community aufgebaut hat	
55)	Wie ist die Einführung im Hinblick auf die Anpassung der IT abgelaufen?	Am Anfang nur Nutzung Statistikdaten; ewiger Kampf ("man muss Leben was da ist")	
56)	Wie bewerten Sie die grundsätzliche Wichtigkeit folgender prozessbegleitender Aktivitäten/Maßnahmen (1= „sehr wichtig; 4 = „neutral"; 7= „nicht wichtig")?		
	Kommunikation der Führung	1	
	Einbindung externer Berater	3	
	Unterstützung durch operative Führungskräfte	3	
	Unterstützung der Politik	5	
	Unterstützung von Gremien (z.B. Personalrat)	3	
	Qualifizierung der Controller	2	
	Qualifizierung der Führungskräfte	4	
	Durchführung in einer Projektorganisation	6	
	Verfügbarkeit der IT	1	keine händische Erfassung ("Strichlisten")

Rolle des Controllers:

#	Frage	Antwort	
57)	Wie bewerten Sie die Qualität bzw. den Bildungsstand der Controlller in der Ihnen bekannten Organisation?	[Organisation 2]: 2; [Organisation 1]: 5	
58)	Wie und nach welchen Maßstäben erfolgte die Auswahl der Controller? Welche Anforderungen sollte ihrer Meinung nach ein „guter" Controller erfüllen?	Zu sehr auf technische Affinität fokussiert; zweiter Schritt Verständnis für Konzept; dann weitere Skills für Controller als Berater der Führungskräfte	
59)	Wie lange ist die durchschnittliche Verweildauer der Controller im Controlling?	[Organisation 2]: 7-8 Jahre; [Organisation 1]: 1 Jahr	
60)	Wie bewerten Sie die Wichtigkeit der richtigen Ausgestaltung der Rolle des Controllers für den Erfolg einer Einführung von Controlling in einer öffentlichen Verwaltung?	2; wichtig: Auftreten und Akezptanz	
61)	Wie sollte Ihrer Meinung nach das Zusammenspiel zwischen Führungskraft und Controller aussehen? Welche Aspekte sind wichtig?	Parnterschaftlich, Vertrauen und das Verständnis, dass am gleichen Ziel gearbeitet wird;	

	4. ORGANISATIONSVERHALTEN / MANAGEMENTPROZESSE / ENTSCHEIDUNGSVERHALTEN			
62)	Wie hat sich die Implementierung einer Controllingeinheit auf die Managementprozesse / Führungsstruktur ausgewirkt?	Tendenziell bei Nachbesetzung von Führungskräften, die ein Verstädnis über zielorientierte Steuerung		
63)	Wie hat sich die Implementierung einer Controllingeinheit auf die bestehenden Regeln und Routinen ausgewirkt?	Routinen ja; Zielprozesse und Reporting auch monatlich eigenes Handeln gespiegelt und gefragt sind		
64)	Gab es Umstände, Vorerfahrungen, Erfahrungen aus anderen Organisationen (oder Controllingprozessen) die Einfluss auf die Einführung hatte?	[Organisation 1] die Erfahrungen aus der [Organisation 2]; [Organisation 2] von Herrn Weise Vorstellungen aus der Logistikindustrie; [Organisation 2] galt in der [Organisation 1] nicht als "leuchtendes Beispiel", lag aber mehr an der [Organisation 2] als ganzes als am Controlling.		
65)	Wie hat sich die Implementierung von Controlling auf die Transparenz (z.B. in Bezug auf Effektivität und Effizienz) im Unternehmen ausgewirkt? Falls eine höhere Transparenz entstanden ist: Wie hat sich die erhöhte Transparenz auf Organisation ausgewirkt?	Weiss wo man selbst steht; Angleichung der bundesweiten Leistung; nur durch Transparenz; Vieles als Controlling wahrgenommen, bowohl es keines ist; IAB-Abfrage		
66)	Wie würden Sie die Einführung von Controlling hinsichtlich der Änderung der Entscheidungsfindung bewerten? Wie verbreitet ist Controlling als Entscheidungsgrundlage bei Führungskräften?			
67)	Sehen Sie weitere Barrieren im Kontext der Organisationen bzw. organisationalen Ebene?			
	5. INDIVIDUUM			
	Widerstände			
68)	Welche Widerstände sind im Zusammenhang mit der Controlling-Implementierung aufgetreten?	Durchbrechen der Organisationskultur; Messbarkeit und Transparenz nur die erfreut, die einen guten Job machen		
69)	Welche Personengruppen haben eine signifikante Verhaltensänderungen im Zuge der Controlling-Einführung gezeigt? Auf Nachfrage spezifizieren: Höchste Managementebene, mittlere Führungskräfte in der Zentrale, operative Führungskräfte in dezentralen Einheiten, operative ArbeitsebeneWie bewerten Sie die Intensität der Widerstände bei folgenden Personengruppen auf einer Skala von 1-7 (1= „sehr hoch; 4 = „neutral"; 7= „sehr niedrig")?	Attraktivät des Controlling erstellt in der Attraktivität des Strangs		
		Top-Management	3	[Organisation 2]: 7
		Mittlere Führungskräfte-Ebene	1	[Organisation 2]: 5
		Dezentrale operative Führungskräfte	4	[Organisation 2]: 3
		Operative Arbeitskräfte	5	[Organisation 2]: 5
		Politische Gremien	2	[Organisation 2]: 5
		Controller	2	[Organisation 2]: 7
70)	Welche Arten von Widerständen haben Sie in diesem Zusammenhang erlebt? Haben Sie eine Form von passiven Widerstand, Trägheit oder zögerliches Verhalten erlebt? Auf Nachfrage spezifizieren: z.B. Verzögerungen, Verhindern/Unterdrücken	Verschleppungstaktik, Eskalierende Ablehnung (Personalratsvorsitzende)		
71)	Falls Widerstände aufgetreten sind: Welche Gründe / Ursachen sehen Sie in den Widerständen der einzelnen Ebenen? Können Sie die Ursachen nach Personengruppen unterscheiden?	Gefahr des Karrieremodel (Sachen werden gemessen, bei den man nicht gut war), Unwissenheit; Angst vor leistungsorientierter Bezahlung		
72)	Wie bewerten Sie die nachfolgenden Aspekte im Hinblick auf das Auslösen von Widerständen bei der Einführung von Controlling (1= „sehr relevant; 4 = „neutral"; 7= „nicht relevant")?			
		Festhalten an Gewohnten/Gewohnheiten	2	
		Inhaltliche Überforderung mit der Thematik	1	
		Widerspruch gegen sozialen Auftrag	3	
		Widerspruch gegen Werte in der Organisation	2	Weg vom Amt hin zur Dienstleistung
		Widerspruch gegen politische Sicht	5	
		Angst vor Neuem	2	
		Bestehende Regeln werden geändert	3	
		Transparenz der eigenen Leistung	1	
		Angst von Blaming	1	
		Veränderung der Machtposition	2	
		Veränderung des Informationsflusses	6	
		Wirtschaftliche Gründe	5	
		Unsicherheit	2	
		Fehlende Erfahrung	1	
		Fehlende Zeit sich mit Neuem zu befassen	4	
		Wahrnehmung von Controlling als Kontrolle	1	
		Negative Belegung von Controlling	2	
		Keine Notwendigkeit für Controlling wird gesehen	1	
		Vertrauen in Verfahren der Vergangenheit	7	
73)	Welche Maßnahmen erachten Sie als sinnvoll um Widerstände / Abwehrverhalten im Implementierungsprozess entgegenzuwirken?	Kooperatives Einführen; z.B. Einbeziehung des HPR einzubeziehen		
	Informationsverarbeitung			
74)	Haben Sie eine aus Ihrer Sicht falsche Nachfrage an Controlling-Informationen festgestellt?	Nein		
75)	Sehen Sie Controlling in der öffentlichen Verwaltung als notwendig an, um die Rationalität der Führung zu sichern? Wie würden Sie die bisherigen Implementierungen dahingehend bewerten?	Ja; unterschiedlich zwischen [Organisation 1] und [Organisation 2]; Bewertung der Rationalität in den Organisationen [Organisation 2] 3; [Organisation 1] 6		
76)	Haben Sie Überforderung durch operative Führungskräfte und / oder Controller festgestellt?	Überraschend viele Führungskräfte ohne Zahlenverständnis		
77)	Haben Sie funktionale Fixierung auf bestimmte Daten / Informationen / o.ä. festgestellt?	Target Gaming		
	Lernen			
78)	Welchen Anforderungen stellt ihrer Meinung nach die Controllingeinführung an den Einzelnen? Unterscheiden Sie bitte hierbei in Controller und Führungskräfte	Controller-Schulungen; schwer Schulungen zu finden;		
79)	Für welche Aspekte sehen Sie einen konkreten Lernbedarf in Ihrer Organisation?	Unterschiede Statistik/Controlling		
80)	Welche Qualifizierungsmaßnahmen sehen Sie für die Einführung eines Controllingsystems für sinnvoll an? Mit welchen Qualifizierungsmaßnahmen wurde die Controlling-Einführung in Ihrer Organisation unterstützt?	Controller-Schulungen		
81)	Wie bewerten Sie die Auswirkung von einem falsch aufgesetzten Lernprozess im Hinblick auf die erfolgreiche Implementierung? Interviewter soll zuerst die Frage offen beantworten und dann auf einer Skala von 1-7 (1= „sehr hoch; 4 = „neutral"; 7= „sehr niedrig")	3		
82)	Wie bewerten Sie folgende Lernmethoden im Hinblick auf eine Controlling-Einführung?			
		Präsenz-Lehrveranstaltungen	1	
		E-Learning	5	
		Gruppentraining der Controllingabteilung	2	
		Training mit verschiedenen Controllern und anderen Abteilungen	1	
		Interdisziplinäres Training von Controllern und operativen Führungskräften	4	
		1:1 Coaching	3	
		Hospitationen in der Controlling- Organisation	6	
		Hospitationen bei externen Controllern	6	
83)	Sehen Sie eine Korrelanz/Einfluss zwischen der Motivation der Beschäftigten und der Einführung von Controlling?	Aussage auf Mehrwert durch Organisation kann durch Controlling beziffert werden. Controlling kann Sinnhaftig deutlich machen		
84)	Was sind für Sie Faktoren, die sich negativ auf die Motivation von Mitarbeitern im öffentlichen Sektor auswirken (in Bezug auf Controlling)? Wie charakterisieren Sie die Motivation der Mitarbeiter in Ihrer Organisation? Im speziellen der Controller und der Führungskräfte?	-		
85)	Wie bewerten Sie diese oft eingeschränkten Entwicklungsmöglichkeiten im öffentlichen Sektor im Hinblick auf die Motivation der Beschäftigten? Und im nächsten Schritt im Hinblick auf mangelnde Bereitschaft Controlling einzuführen?	Entwicklungsmöglichkeiten: Organisation mit Controlling kann Aufstiegsorientierte Spuren hinterlassen		
	6) Abschluss			
86)	Vermissen Sie eine Frage zu diesem Thema „Implementierungsbarrieren von Controlling öffentlichen Sektor"? Wurde eine Frage nicht gestellt, die Sie als wichtig erachten würden?	Verschiedenheit von Zielsystemen und Planungsprozessen (Bottom-up vs. Top-Down)		

F2: Overall Evaluation Interviews

Auswertung der quantitativen Fragestellungen

Nr.		Gesamt Case-Teilnehmer			Experte			Top Manager			Controlling Leadership			Controller			Operative Manager		
		Durch-schnitt	Median	Anzahl	Durch-schnitt	Median	Anzahl	Durch-schnitt	Median	Anzahl	Durch-schnitt	Median	Anzahl	Durch-schnitt	Median	Anzahl	Durch-schnitt	Median	Anzahl
	2.) UMWELT / RAHMENBEDINGUNGEN DES ÖFFENTLICHEN SEKTORS																		
6)	Wie bewerten Sie die die nachfolgenden Rahmenbedingungen im Hinblick auf ein mögliches Hindern bzw. Erschweren („Barrierepotential") bei der Einführung von Controlling- (1= „sehr relevant"; 4= „neutral"; 7= „nicht relevant")?																		
	Rechtmäßigkeitsstreben	1,8	1,0	5	1,8	1,0	5	2,0	2,0	1	2,5	2,5	2	1,0	1,0	1	1,0	1,0	1
	Einflussnahme der Politik	2,8	2,0	5	2,0	2,0	5	3,0	3,0	1	1,5	1,5	2	2,0	2,0	1	6,0	6,0	1
	Fehlende Wettbewerbsbedingungen und Unentgeltlichkeit der Dienstleistung	3,4	4,0	5	3,8	4,0	5	5,0	5,0	1	5,0	5,0	2	1,0	1,0	1	1,0	1,0	1
	Weiterhin gelebte inputorientierte-Steuerung	2,0	2,0	3	2,0	2,0	4	3,0	3,0	1	1,0	1,0	1	2,0	2,0	1			0
	Know-How Defizite in der öffentlichen Verwaltung bzgl. Controlling	2,3	1,5	4	2,4	2,0	5	2,0	2,0	1	3,0	3,0	2	1,0	1,0	1			0
	Kameralistik / defizitäres Rechnungswesen	5,8	7,0	4	4,8	6,0	5	2,0	2,0	1	7,0	7,0	2	7,0	7,0	1			0
	Bürokratisches Verhalten und Prozesse	3,8	3,5	4	4,0	4,0	5	3,0	3,0	1	5,5	5,5	2	1,0	1,0	1			0
	Fehlende Zielstellungen / Zieloperationalisierung	1,3	1,0	4	1,8	2,0	5	2,0	2,0	1	1,0	1,0	2	1,0	1,0	1			0
	3. CONTROLLINGKONZEPTION UND EINFÜHRUNGSPROZESS																		
	Ziele																		
17)	Wie bewerten Sie die Bedeutung folgender Instrumente für eine Controlling-Konzeption in der öffentlichen Verwaltung auf einer Skala von 1-7 (1= „sehr wichtig"; 4= „neutral"; 7= „nicht wichtig")?																		
	Reporting	1,4	1,0	7	1,0	1,0	5	1,0	1,0	1	1,0	1,0	2	1,5	1,5	2	2,0	2,0	2
	Kennzahlen	1,4	1,0	7	1,4	1,0	5	1,0	1,0	1	1,5	1,5	2	1,5	1,5	2	1,5	1,5	2
	Benchmarking/ Interne Leistungsvergleiche	2,3	2,5	6	2,6	3,0	5	1,0	1,0	1	3,0	3,0	2	3,0	3,0	2	1,0	1,0	1
	Kosten- Leistungsrechnung	4,2	4,0	6	4,2	4,0	5	2,0	2,0	1	6,0	6,0	2	4,0	4,0	2	3,0	3,0	1
	Balanced Scorecard	3,8	4,0	6	3,8	3,0	5	3,0	3,0	1	5,5	5,5	2	2,5	2,5	2	4,0	4,0	1
	Kennzahlen																		
24)	Wie bewerten Sie folgende Attribute von Kennzahlen im Hinblick auf die Vermeidung von Barrieren/Widerständen? (1= „sehr relevant; 4 = "neutral"; 7= „nicht relevant")?																		
	Nachvollziehbarkeit des ausgewiesenen Wertes	1,7	1,0	9	1,6	2,0	7	2,0	2,0	1	1,5	1,5	2	2,0	1,5	4	1,0	1,0	2
	Verständlichkeit der Kennzahl	1,4	1,0	9	1,7	2,0	7	2,0	2,0	1	2,0	2,0	2	1,0	1,0	4	1,5	1,5	2
	Validität der Daten	1,6	1,0	9	2,4	2,0	7	2,0	2,0	1	2,0	2,0	2	1,0	1,0	4	2,0	2,0	2
	Verwendung von Soll-werten	3,0	3,0	8	2,7	2,0	6	2,0	2,0	1	5,0	5,0	1	3,8	4,0	4	1,0	1,0	2
	Angemessenheit des Sollwerts	2,1	1,0	7	2,3	2,0	6	3,0	3,0	1	1,0	1,0	1	3,0	4,0	3	1,0	1,0	2
	Bildung der Kennzahl (Quote vs. Absolute Zahl; einbezogene Parameter)	3,3	4,0	7	4,2	3,5	6	2,0	2,0	1	3,5	3,5	2	3,3	4,0	3	4,0	4,0	1
25)	Wie bewerten Sie folgende Aussagen auf einer Skala von 1 bis 7 (1=stimme vollkommen zu; 4= neutral; 7 = stimme überhaupt nicht zu")?																		
	„Mehr als 5 Kennzahlen sind nicht notwendig, um gezielt zu steuern"	2,6	1,0	5	3,2	3,0	6	1,0	1,0	1	4,0	4,0	2	2,0	2,0	2			0
	„Die Fokussierung auf einzelne Kennzahlen kann zu Fehlsteuerungen führen"	1,6	1,0	5	1,5	1,0	6	4,0	4,0	1	1,0	1,0	2	1,0	1,0	2			0
	„Die Bildung eines Soll-Wertes ist hoch komplex"	3,4	3,0	5	4,2	3,5	6	3,0	3,0	1	4,0	4,0	2	3,0	3,0	2			0
	„Rankings sind ein geeignetes Mittel um Leistung im öffentlichen Bereich zu bewerten"	2,5	2,5	4	2,4	2,0	5	1,0	1,0	1	1,0	1,0	1	4,0	4,0	2			0
	„Gaming-Strategien" treten im öffentlichen Bereich eher auf als im privatwirtschaftlichen Bereich"	3,3	4,0	3	4,5	4,5	4	2,0	2,0	1			0	4,0	4,0	2			0
	REPORTING																		
35)	Wie bewerten Sie folgende Aussagen auf einer Skala von 1 bis 7 (1= „stimme vollkommen zu"; 4= „neutral"; 7= „stimme überhaupt nicht zu")																		
	„Ein kritisches Reporting führt zu einer Blockadehaltung der betroffenen Einheiten/Führungskräfte"	4,8	5,0	4	3,6	3,0	5	7,0	7,0	1	6,0	6,0	1	3,0	3,0	2			0
	„Eine Reporting-Frequenz von mehr als einmal im Monat führt zu einer Überforderung der Controller"	4,0	4,0	4	3,2	4,0	5	1,0	1,0	1	4,0	4,0	1	5,5	5,5	2			0
	„Eine Reporting-Frequenz von mehr als einmal im Monat führt zu einer Informationsüberladung der Führungskräfte"	3,8	3,5	4	3,6	4,0	5	1,0	1,0	1	3,0	3,0	1	5,5	5,5	2			0
	„Eine zu hohe Reporting-Frequenz führt bei Führungskräften zu einer Wahrnehmung als Kontrolle"	2,0	1,5	4	2,0	2,0	5	1,0	1,0	1	2,0	2,0	1	2,5	2,5	2			0
36)	Haben Sie im Zuge der Reportingprozesse Anzeichen für Fehlsteuerung wahrgenommen?																		
37)	Wie bewerten Sie das Auftreten der folgenden Attribute des Reportings im Hinblick auf mögliche Widerstände und Barrieren auf einer Skala von 1 bis 7 (1= „sehr relevant"; 4= „neutral"; 7= nicht relevant")?																		
	Keine adressaten-gerechte Aufbereitung	1,1	1,0	9	1,4	1,0	7	2,0	2,0	1	1,0	1,0	2	1,0	1,0	4	1,0	1,0	2
	Keine Visualisierung der Elemente	2,2	2,0	9	2,9	3,0	7	2,0	2,0	1	3,5	3,5	2	2,0	1,5	4	1,5	1,5	2
	Schwachstellen-orientierte / kritische Formulierungen	2,9	1,5	8	3,4	3,0	7	2,0	2,0	1	3,5	3,5	2	2,0	1,0	3	4,0	4,0	2
	Darstellen von Rankings mit Herausstellen der schlechtesten Einheiten	3,8	4,0	8	2,4	1,0	7	5,0	5,0	1	2,5	2,5	2	4,0	4,0	3	4,0	4,0	2
38)	Nachfolgend eine Liste mit Faktoren für möglichen Barrieren für die Einführung von Controlling. Bitte bewerten Sie diese auf einer Skala von 1 bis 7. Dabei steht (1= „sehr relevant; 4= „neutral"; 7 = „nicht relevant").																		
	Verzögerte Datenlieferung (Daten stellen erst nach längerer Wartezeit zur Verfügung)	1,5	1,5	4	2,3	2,0	4	2,0	2,0	1	2,0	2,0	1	1,0	1,0	2			0
	Eingeschränkte Validität der Daten	2,0	1,5	4	2,8	2,5	4	2,0	2,0	1	4,0	4,0	1	1,0	1,0	2			0
	Zweifel an Aussagekraft der Wirkungskennziffern	1,4	1,0	5	1,8	1,5	4	1,0	1,0	1	3,0	3,0	1	1,0	1,0	3			0
	Fehlende Kausalität zwischen Wirkungskennziffern und operativer Arbeit	2,4	1,0	5	3,0	2,0	4	2,0	2,0	1	7,0	7,0	1	1,0	1,0	3			0
	Widersprüchlich zueinander stehende Ziel/Kennzahlen	2,0	2,0	5	2,0	2,0	4	2,0	2,0	1	2,0	2,0	1	2,0	2,0	3			0
	Controllingorganisation:																		
40)	Wie bewerten Sie die Wichtigkeit der richtigen organisatorische Ansiedlung für den Erfolg einer Einführung von Controlling in einer öffentlichen Verwaltung auf einer Skala von 1-7 (1= „sehr wichtig; 4 = „neutral"; 7= „nicht wichtig")?																		
		1,3	1,0	4	1,5	1,5	4	1,0	1,0	1	2,0	2,0	1	1,0	1,0	2			0
56)	Wie bewerten Sie die grundsätzliche Wichtigkeit folgender prozessbegleitender Aktivitäten/Maßnahmen (1= „sehr wichtig; 4 = „nicht wichtig")?																		
	Kommunikation der Führung	1,2	1,0	6	1,2	1,0	6	1,0	1,0	1	1,5	1,5	2	1,0	1,0	3			0
	Einbindung externer Berater	3,2	3,5	6	2,7	2,5	6	1,0	1,0	1	3,5	3,5	2	3,7	4,0	3			0
	Unterstützung durch operative Führungskräfte	1,7	1,5	6	2,0	2,0	6	1,0	1,0	1	2,5	2,5	2	1,3	1,0	3			0
	Unterstützung der Politik	4,2	4,0	6	3,8	3,5	6	2,0	2,0	1	6,0	6,0	2	3,7	4,0	3			0
	Unterstützung von Gremien (z.B. Personalrat)	3,0	3,5	6	2,7	3,0	6	2,0	2,0	1	3,5	3,5	2	3,0	4,0	3			0
	Qualifizierung der Controller	1,3	1,0	6	2,0	2,0	6	1,0	1,0	1	2,0	2,0	2	1,0	1,0	3			0
	Qualifizierung der Führungskräfte	1,7	1,0	6	2,3	2,0	6	1,0	1,0	1	3,0	3,0	2	1,0	1,0	3			0
	Durchführung in einer Projektorganisation	4,2	5,0	5	3,7	3,0	6	2,0	2,0	1	6,5	6,5	2	3,0	3,0	2			0
	Verfügbarkeit der IT	1,2	1,0	6	2,2	2,0	6	2,0	2,0	1	1,0	1,0	2	1,0	1,0	3			0

Auswertung der quantiativen Fragestellungen

Nr.		Gesamt Case-Teilnehmer			Experte			Top Manager			Controlling Leadership			Controller			Operative Manager		
		Durch-schnitt	Median	Anzahl	Durch-schnitt	Median	Anzahl	Durch-schnitt	Median	Anzahl	Durch-schnitt	Median	Anzahl	Durch-schnitt	Median	Anzahl	Durch-schnitt	Median	Anzahl
	5. INDIVIDUUM																		
	Widerstände																		
72)	Wie bewerten Sie die nachfolgenden Aspekte im Hinblick auf das Auslösen von Widerständen bei der Einführung von Controlling (1= „sehr relevant"; 4 = „neutral"; 7= „nicht relevant")?																		
	Festhalten an Gewohnten/Gewohnheiten	1,7	1,0	9	1,8	2,0	6	1,0	1,0	1	2,5	2,5	2	1,8	1,0	4	1,0	1,0	2
	Inhaltliche Überforderung mit der Thematik	2,0	2,0	9	2,2	1,5	6	1,0	1,0	1	2,5	2,5	2	2,0	2,0	4	2,0	2,0	2
	Widerspruch gegen sozialen Auftrag	4,2	4,0	9	4,7	4,5	6	3,0	3,0	1	4,0	4,0	2	4,3	4,0	4	5,0	5,0	2
	Widerspruch gegen Werte in der Organisation	4,1	4,0	9	3,8	3,5	6	3,0	3,0	1	4,5	4,5	2	3,0	3,5	4	6,5	6,5	2
	Widerspruch gegen politische Sicht	4,3	4,0	9	3,7	4,0	6	5,0	5,0	1	3,5	3,5	2	4,3	4,0	4	5,0	5,0	2
	Angst vor Neuem	1,7	1,0	9	2,5	2,0	6	2,0	2,0	1	3,0	3,0	2	1,0	1,0	4	1,5	1,5	2
	Bestehende Regeln werden geändert	2,7	3,0	9	2,8	2,5	6	2,0	2,0	1	3,5	3,5	2	2,5	2,5	4	2,5	2,5	2
	Transparenz der eigenen Leistung	1,6	1,0	10	1,8	1,0	5	1,0	1,0	1	2,5	2,5	2	1,8	1,0	4	1,0	1,0	3
	Angst von Blaming	1,6	1,0	9	2,5	2,0	6	2,0	2,0	1	3,0	3,0	2	1,0	1,0	4	1,0	1,0	2
	Veränderung der Machtposition	2,1	2,0	8	1,8	2,0	5	2,0	2,0	1	2,0	2,0	1	2,3	2,0	4	2,0	2,0	2
	Veränderung des Informationsflusses	3,2	3,0	9	3,7	3,5	6	3,0	3,0	1	5,0	5,0	2	2,5	2,5	4	3,0	3,0	2
	Wirtschaftliche Gründe	4,9	5,0	9	5,2	6,0	6	2,0	2,0	1	6,0	6,0	2	5,3	5,5	4	4,5	4,5	2
	Unsicherheit	2,2	2,0	9	2,7	2,0	6	2,0	2,0	1	3,0	3,0	2	2,0	1,5	4	2,0	2,0	2
	Fehlende Erfahrung	2,0	2,0	9	2,5	2,0	6	2,0	2,0	1	2,5	2,5	2	2,0	1,5	4	1,5	1,5	2
	Fehlende Zeit sich mit Neuem zu befassen	1,8	1,0	9	4,3	4,0	6	3,0	3,0	1	3,0	3,0	2	2,0	1,5	4	1,5	1,5	2
	Wahrnehmung von Controlling als Kontrolle	1,5	1,0	10	2,7	2,5	6	4,0	4,0	1	1,5	1,5	2	1,3	1,0	4	1,0	1,0	3
	Negative Belegung von Controlling	1,9	2,0	9	2,7	2,5	6	3,0	3,0	1	2,5	2,5	2	1,8	1,5	4	1,0	1,0	2
	Keine Notwendigkeit für Controlling wird gesehen	2,4	2,0	9	2,3	2,0	6	4,0	4,0	1	2,0	2,0	2	2,0	1,5	4	3,0	3,0	2
	Vertrauen in Verfahren der Vergangenheit	3,4	3,0	8	3,8	3,0	6	4,0	4,0	1	6,5	6,5	2	2,0	1,5	4	2,0	2,0	1