

CONTROL WITH CARE

The value of soft controls in the management control system of the Dutch Defence organization

Propositions

- I. The internal stakeholders of the Dutch Defence organization differ from each other especially regarding the management of financial resources. The commanders assess the quality of financial management in their organization to be significantly more careful than other stakeholders do and their cost awareness also proved to be significantly higher (see chapter 4).
- II. Material resources management is perceived to be more careful when the military professional culture dominates in an organizational unit (see chapters 5 and 6).
- III. The Dutch Defence organization needs soft controls to improve the quality of financial and material resources management since only through soft controls do hard controls come to life (see chapter 5).
- IV. Congruency and discussability are the most effective categories of soft controls in managing the financial and material resources of the Dutch Defence organization (see chapter 6).
- V. The 'common source bias' in this study is considered as not problematic, since overall the assessment of the respondents regarding sensitive material resources management does not differ from the assessment of independent auditors (see chapter 7).
- VI. When implementing performance measurement for military deployment, only the functions of 'creating insights' and 'learning' should be strived for. The other functions of 'assessing' and 'sanctioning' may create perverse effects since the collective good of peace and safety is hard to measure and realised in cooperation with other parties.
- VII. The development of cost and management accounting may be traced back to the influence of the process of monitoring engineering graduates of the military academy of West Point, where a meticulous pedagogic system was devised in the years after 1817 (Hoskin and Macve, 1988: 38). In this way the military can be seen as the Genesis of accountability.
- VIII. In a professional organization where employees are intrinsically motivated, managers can largely build on trust to achieve the objectives of the organization.
- IX. "Leadership is the art of getting someone else to do something you want done because he wants to do it" (Dwight D. Eisenhower).
- X. Completing a dissertation is a Buddhist experience since the translation of the word Buddha is 'awakened', meaning 'awakened from the sleep of ignorance'.
- XI. Supervisors demanding a doctoral student to publish only in top-tier scientific journals is similar to asking him/her to participate in a Formula 1 Grand Prix in a go-kart.