

A conceptual framework of autonomous motivation driven management control

Society is facing major sustainability issues nowadays. One of these big societal challenges is good health and well-being for everyone. Shortage of health care workers is a (future) concern to the health care system (EY, 2018; VWS, 2017; Berenschot, 2017). Health care professionals feel demotivated by the amount of rules, procedures and administrative burden (Duyvendak, Knijn & Kremer, 2006). Studies on New Public Management in the public sector (Frey, Osterloh & Homberg, 2013; Speklé & Verbeeten, 2014) argue that the public sector does not meet the conditions that are needed for the introduction of businesslike procedures and control systems. From this urgency the search for a sustainable way of organizing within health care organizations has started (Laurant, 2015). Sustainable business model literature shows that mainstream accounting and management systems often stand in the way of an organization realizing its sustainable purpose (Lüdeke-Freund, Massa, Bocken, Brent & Musango, 2016). When motivation is a major factor in providing sustainable health care, the question arises how control systems should be designed and implemented in such a way that it preserves, enhances and leverages this motivation.

Although Sutton and Brown (2014) state that “in management accounting research, there is a significant range of existing work that considers the *potential* of MCS to enable autonomy, creativity, flexibility and innovation”(pp. 578), empirical findings that support this proposition are still scarce. Löfstål and Jontoft (2017) state that the employee perspective is missing in such studies. Van de Kolk, Van Veen-Dirks and Ter Bogt (2018) only found two recent studies (De Baerdemaeker & Bruggeman, 2015; Groen, Wouters & Widerom, 2017) showing the way management control (MC) can enhance motivation. Their latest research shows that MC can have positive influence on intrinsic and extrinsic motivation, specifically in the public sector. Wong-on-Wing, Guo and Lui (2010) show the importance of distinguishing between different sorts of motivation in MC research. Donnelly, Kennedy and Widener (2018) specifically focus on intrinsic motivation, which is particularly relevant for health care, because public sector employees choose more often for this sector from intrinsic motivation than their private sector’s counterparts (Frey et al., 2013).

In order to find out how MC can enhance (intrinsic) motivation, first we take Tessier and Otley’s (2012) framework as a starting point for the MC part of our conceptual model. Their paper analyses the internal consistency of Simon’s (1995) concepts and compares them with other similar concepts in the literature. Based on that, they present a revised framework with elements that have greater internal coherence. Relevant for our study is the separation between types of, objectives of and managerial intentions for controls on the one hand and employee perceptions of controls on the other hand. This is consistent with Van der Kolk et al.’s (2018) suggestion for research into different *uses* of MCS in order to search for different effects on employee motivation.

Second, earlier research on MC and motivation often used Self-Determination Theory (SDT) to conceptualize the relation between (elements of) MC and motivation (Sutton & Brown, 2016; Van der Kolk et al. 2018, De Baerdemaeker & Bruggeman 2015, Groen

et al. 2017, Wong-on Wing et al. 2010). Research on SDT demonstrates that autonomous motivation predicts greater work satisfaction, work commitment and performance as well as less burnout, work exhaustion and turnover. On the contrary, controlled motivation tended to show opposite results (Deci, Olafsen & Ryan, 2017; Van den Broeck, De Witte, Vansteenkiste, Lens & Andriessen, 2009).

The conceptual framework (figure 1) combines the MC elements of Tessier and Otley's framework (2012) with insights from SDT within the work environment (Deci et al., 2017). It differentiates between the workplace context, which includes the design of MC, and how this design is perceived by employees. Our casestudy research will investigate how these elements affect the basic psychological needs of autonomy, competence and relatedness, leading to autonomous versus controlled motivation.

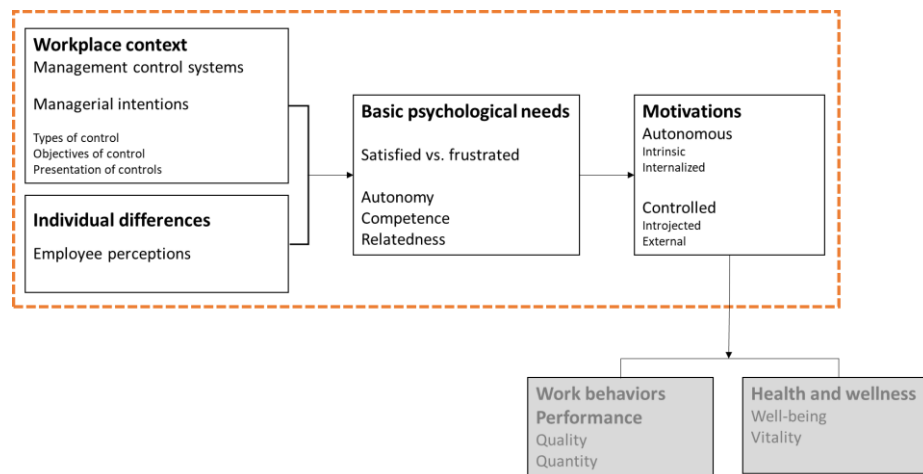


Figure 1: Conceptual model: design variables of MC and their influence on autonomous motivation (based on Deci et al., 2017, p. 23 and Tessier & Otley, 2012, p. 173)

Since there is a call for a better understanding of complete control systems in their daily practice and the social effects these systems have (Bromwich & Scapens, 2016; Berry, Coad, Harris, Otley & Stringer 2009; De Loo, 2015), this study has a qualitative, abductive approach. This research supplements earlier survey research in this domain. Otley (2016) states that “more insight will probably be gained, especially in what are early days in studying complete control systems in their entirety, by field studies of a small number of organizations in some depth and preferably over time” (p. 55).

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We have not submitted a support letter yet. We have not found specifications for this support letter on the website. We had email contact with Julia Mundy, and she referred back to the website for information. We hope to hear from you if a support letter is needed, from whom and what it should include.

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