MASTER'S THESIS

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Topic: How does the design and mobilization of Management Control System (MCS) help in dealing with COVID-19 crisis in universities?? A case of Nord University.

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NORD University

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Abstract

This study examines how the design and mobilisation of MCS help Nord university Bodø to handle the COVID-19 crisis through the lens of Simons LoC. The COVID-19 pandemic is an extraordinary situation that has brought transformation within the organisation' MCS. Changes occur after the implementation of the draconian measures which led to shifts from traditional forms to online based patten in order to stay operational. This action led to the mobilisation and redesign of old MCSs. The mobilisation of different control systems radically transformed the organisation' actions and calls for different actors to intervene into the effects of the design. This mobilisation witnessed the intervention of top and middle level managers to supplement the design with processes and procedures oriented towards the government suppression strategy.

The case study of Nord university and qualitative research method have been followed to anticipate the purpose of this thesis. A semi-structured interview approach was followed to collect the data. The analysis shows that MCS was designed as the 'voice of calm in the chaos of the storm' and different MCSs were mobilised to handle the crisis. Also, the government exerted control on the institution, but the crisis gave room for creativity and innovation which resulted in greater flexibility thereby harmonizing control and flexibility, not generating tension but rather acting in synergy to mitigate the pandemic. The study contributes both to our knowledge and understanding of MC analysis during extraordinary crises and adds clarity to the fact that the LoC in combination helps in exogenous crisis management and leverage control.

Glossary of Concepts

ADSL - Asymmetric Digital Subscriber Line

BOD – Board of Directors

CV – Curriculum Vitae

ECT - Ebola Contact Tracing

HR – Human Resource

IT – Information Technology

LoC – Levers of Control

MAS – Management Accounting System

MC – Management Control

MCS – Management Control System

MERS - Middle East Respiratory Syndrome

SARS – Severe Acute Respiratory Syndrome

SOP - Standard Operating Procedures

WHO - World Health Organisation

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Chapter 1

1.1 Background of the study

In recent times, the world has experienced unanticipated turbulence and become more insured because of the emergence of the COVID-19 pandemic in China in 2019. Natural hazards, disasters, epidemics, and pandemics like Ebola virus disease, SARS, MERS-CoV, Cholera, Lassa Fever, Hendra Virus infection, Spanish flu, Yellow Fever, Monkeypox, Tsunami, Volcanic eruption, Earthquakes, just to name a few, have punctuated the rhythm of our lives. A few months into the novel pandemic, it is done on humanity that the crisis and it's several consequences will last for years. Although disasters and pandemics are not novel, the way we give attention and meaning to them through discourse and social practices matters. While pandemics are accompanied by undeniable losses and devastating consequences, it requires a crisis response through communicative actions. COVID-19 pandemic has increased the cognitive, psychological, physical, and social challenges (Finsterwalder & Kuppelwieser, 2020). For instance, a short span of time to take the decision, a higher level of uncertainty, lack of appropriate information for forecasting the foreseeable future, and poorly structured circumstances (Janke, Mahlendorg, & Weber, 2014). This has a huge impact on businesses and public organizations. It is an understatement to describe this pandemic as a once in a generation "black swan" (Taleb, 2007) situation which is perceived as an unprecedented environmental "shock" and a huge disruption to the everyday progress for which organizations around the world (Bourmistrov, 2020) including Nord University was not prepared. Thus, forcing them to make necessary adjustments and take extreme and appropriate measures at different levels to deal with such challenges. When a crisis occurs, nuances of the kind of information managers pay attention to when making strategic and operational decisions can have a profound effect on the organization's chances of survival (D'Aveni & MacMillan, 1990).

The design and mobilization of Management Control System (MCS) may experience some dramatic changes during the periods of crisis compared to a situation of serenity. The more uncertain the environment becomes, the more open and externally focused the MCS becomes and the greater the reliance on formal control systems (Chenhall, 2003) with the need for flexibility. The design of MCS to the researchers has been the extent to which the system provides information, the degree of information use ,how useful the information is, and its importance in

decision making (W.Anderson & Young, 1999; Cadez & Guilding, 2008). This design can be conceptualized in the form of information. From the perspective of the COVID-19 pandemic, the way senior management use the MCSs in a situation of crisis can have diverse implications for the organization' survival. Managers require innovative methods and novel decisions to tackle the extreme situation. COVID-19 pandemic challenges the existing design of MCS therefore managers need to mobilize the design to deal with the situation. MCS can support managers in this situation with tools such as planning, information-based-routines, rules, and procedures, budget, among others that can help management maintain or alter the pattern of organizations activities. This control system, using Simons LoC will design and mobilize resources and facilitate the search for new opportunities and innovation. In a situation like COVID-19 pandemic, goals to be pursued are often not clear as most managers tend to get confused on whether to focus on targets set before the crisis or to develop new objectives. The issue here is how managers should adapt their MCS to deal with the pandemic.

Bourmistrov & Kaarbøe, 2017; Kenno & Free, 2018 state that MCS has the tendency to work differently during extreme conditions compared to normal environments. Organizations that are equipped with the broad scale of MCS, can adopt more appropriate strategic moves during extreme situations (Verma & Gustafsson, 2020). Research also shows that top managers in companies with crises that demand that they survive pay more attention to external information (Bourmistrov & Kaarbøe, 2017). Prior research shows that the design and mobilization of management control systems shaped by the environmental variables for instance uncertainty (Chenhall, 2003) creates a higher level of uncertainty. Ezzamel & Bourn, (1990) state that, Organizations tend to focus on filtering during crisis as their prime and utmost ambition is fixed on responding proactively towards crisis and every other department just ignores their original strategies and goals. There is no doubt that COVID-19 pandemic is an extraordinary situation and therefore calls for adequate attention, as addressing a crisis by tightening organizational controls may jeopardize agility, flexibility, and dynamics (Bogsnes, 2016; Bhimani & Smith, 2007).

Valuable insights can be gained from empirical research that focused on what the previous crisis had for MCS. Based on the research, Simons argue that organizations need to balance MCS that focus on target achievement (diagnostic controls), with more flexible systems which facilitate

dialogue and learning (interactive control), values, and procedures describing the monitoring of environmental shock (belief system), with risk to be avoided (boundary system). This type of approach has implications for both business communities which need to support management in finding the appropriate control balance in times of crisis, and research fields which need to augment their understanding about crisis for future pandemics.

This thesis is based on data from a case study of Nord University Bodø, and documentary study on the design and mobilization of MCS that demonstrates how MCS was designed and mobilized in the situation of crisis. The main research question we address in the thesis is:

How does the design and mobilization of Management Control System (MCS) help in dealing with COVID-19 crisis in universities?

To analyze the data, we made use of Simons (1995) LoC and MCS, as well as accounting literature and empirical data were mobilized. The use of the four LoC creates tension between creative innovation and predictable goal achievement. We would like to analyze how control and flexibility was either achieved, maintained, or balanced; and how the design and mobilization of MCS mitigated the pandemic. Simons (1995) state that using the formal management control system empowers employees to think about new ideas to deal with the probable risks as well as identify new opportunities. Thus, we are keen to see how Simons LoC works in an extraordinary situation.

This thesis contributes in two ways; First to the role of MCS in an extraordinary situation. The literature affirms the tension between control and flexibility in crisis (Osipova & Eriksson, 2013). This study shows that, though the government adopted a controlling approach through strict regulations and soft guidelines there was room for creativity and innovation which led to greater flexibility. It reveals that control and flexibility were harmonized, not generating tension but rather they acted in synergy to mitigate the pandemic.

Secondly, this study contributes to the field of knowledge on education in crisis in general by focusing on the part played by MCS during the COVID-19 pandemic. It makes contributions to

MC analysis during crisis and adds empirically to the literature that addresses COVID-19 crisis at an organizational level (Vito & Gomez; 2020; Parker 2020). It shows how the design and mobilization of MC enabled the government suppression strategy during the crisis.

1.2 Problem Statement and Research Question

Research on the connection between MCS and crisis has been applied in previous studies which shows significant leads to the effect of MCS on crisis management during which the role of MCS was vital in mitigating the crisis. There are many literatures which show that various approaches exist which relate to MC both during times of stability and in times of turbulence or transformational change. Breslin, (2014, p.74) he states that in the amount of transformational change, Control wasn't that of overpowering management suppressing variations and innovation from within the organization. But rather MC was the voice of calm within the chaos of the storm, providing direction to the various actors within the organization and walking them along the skinny line between inaction and chaos.

Christina, Lee, & Schilling, (2010) stated that balancing exploration and exploitation through structural design may be achieved by breaking a company into small autonomous sub-units with fractions of cross-groups and teams. They also stated the degree of connection between teams and other divisions is critical to leverage ideas across the organization. However, the studies lacked discussion about how MCS may be mobilized in an exceedingly crisis.

Furthermore, several MA and MC studies in recent decades have investigated disaster and crisis management in several context. as an example, Sargiacomo & Walker, (2020); (Sargiacomo, Ianni, & Jeff Everettb; 2014) investigated crisis within the context of natural disaster and emergency relief effort, Bourmistrov & Kaarbøe, (2017) examined how MAS create tensions. We realized that limited knowledge existed about how MCS is mobilized to assist mitigate crisis. Sargiacomo (2015) had the origin of his studies about how classification systems helped to guide healthcare humanitarian emergency response in crisis. He stated that there's an indispensable has to investigate 'things which really do touch on people'. The mobilisation of accounting practices and MCS during crises really do matter for the operational continuity of each organization. the mix of latest accounting criteria and adequate training were necessary to blend accounting practices.

Simons, (1995) talked about the notion of balance in an exceedingly non-crisis situation and crisis is all about disturbing this balance. He also stated that organizations must maintain the balance between the four levers of control which are boundary system, interactive system, diagnostic system, and belief system to attain the trade-off between the dilemma of unlimited opportunities and limited managerial concern, control and empowerment, control, and suppleness, stability and alter, which cause the creation of dynamic tension. However, he didn't mention how a company can get the control or trade-off. Also, researchers are yet to explore the functioning of formal and informal interplay in MCS following pandemics.

The COVID-19 pandemic is an unprecedented situation given its rapid widespread both nationally and internationally, the planet is placed during a dilemma as new infections and death cases are on the increase daily. This has defiled all medical science; will it's easier for organizations to search out proactive solutions on their own? How are organizations visiting address the pandemic, how can mankind prevent this from happening again? What does the following normal hold for humanity? of these questions within us helped us to construct our main research question to fulfil the research purpose. We aim to analyze the subsequent problem statement:

How does the design and mobilization of Management Control System (MCS) help in dealing with COVID-19 crisis in universities?

By addressing the above research question, we aim to grasp how the look and mobilization of MCS help Nord University in handling the COVID-19 crisis because the COVID-19 pandemic is a unprecedented situation.

1.3 Purpose of this Study:

After thoroughly studying existing literature, we realized that very little research has been conducted on how universities' MCS could help in a crisis of this magnitude since COVID-19 is a global pandemic that has never occurred before. This study aims to increase our understanding of the current research gaps in the literature on design and mobilization of MCS, and to augment our knowledge on the interaction between crisis management and organizations. Doing this will improve our understanding of the link between MSCs and crisis management. In addition to

learning about the Nord University Bodø context, this project seeks to learn from it, and therefore contribute to further research on this topic. It will also help to prepare a more resilient society.

Also, we are still in the period of the pandemic, this calls for serious attention and further research to increase the knowledge of management control research on crisis management for future pandemics, as well as throw light on student's satisfaction during the pandemic. If possible, to design a set of recommendations for universities concerning strategic policies to curb crises. This will solidify scientific bases on which important decisions for MC can be made for the wellbeing of the society.

In addition, it seems to be a new reality the "New Normal'' (Motala & Menon, 2020. p80) that managers of various organizations must deal with pandemics and catastrophic events more regularly and Nord University Bodø is not an exception. Though the pandemic came unexpectedly with several challenges, Nord university managed to maintain the quality of education throughout the year 2020 and it is still maintaining this flow. In accordance with the barometer survey which is operated by NOKUT and initiated by the Ministry of Education in Norway, Nord University obtained better results than the average results in comparison with other Norwegian educational institutions and the students were satisfied in 2020 as they were in previous year (NOKUT, 2021). Therefore, we believe Nord University is an appropriate case study for our thesis.

1.4 Limitation of the study

This study is based on a single case study of one university in Norway. More specifically we have decided to base our focus on the business school, the administration, and some common services such as the library and international student office. The generalization of the results could be limited to the context of universities in Norway. Future research may be needed to extend the scope of data to confirm the generalization of the findings in some other context. In addition, some organizational factors and departments that could influence how the MCS was designed and mobilised during the crisis were not captured in the data collection. There could be some factors that were missed out for the data analysis. Lastly, it is important to consider the elements of time frame as a limitation because of the ongoing COVID-19 crisis, we are not aware of what the next moment holds; our results could be different at any time depending on the situation at hand.

Therefore, the findings should be further investigated to provide better understanding of the phenomenon.

1.5 Thesis Layout:

The layout of the content is as follows:

Chapter 2 (Theoretical framework): In this chapter, we present the different designs of MCS, the mobilisation of MCS in crisis and disaster, and the theoretical framework of Simons' (1995) "Levers of Control". Along with that, we will synthesize the other relevant findings from the literature review as well as the theory development and arguments. Besides, we describe our context in detail.

Chapter 3 (Research methodology and design): We will present our whole research methodology and design in this chapter. Particularly, the motivations behind the research design and method, for instance the justification of following the qualitative case study-based method, the process of selecting the interviewees, methods of data collection, way of data analysis, and some sort of limitations of this work.

Chapter 4 (Empirical data analysis and findings): The purpose of this chapter is to demonstrate the gathered empirical data. Precisely, we will present the empirical findings in relation to the theoretical framework and research question mentioned above. We have decided to segment it into three parts: the design of Nord University MCS, the dynamic tension between control and flexibility during the COVID-19 crisis, and the mobilisation of the control systems following Simons' LoC framework.

Chapter 5 (Discussion, Conclusion, and future research recommendation): In this chapter, we begin our discussion by analyzing our findings and addressing the balance between control and flexibility while highlighting how the LoC was mobilized to deal with the crisis. We also discuss our limitations, theoretical and practical contributions which will be derived from empirical data analysis. We present our concluding remark with regards to our research question. Finally, we end this chapter by making some recommendations and suggestions for likely areas of further research.

Chapter 2

2. 0 Theoretical Framework

This thesis aims to study the design and mobilization of MCS in crisis in the context of COVID-19 pandemic in Nord university. Our aim in this chapter is to provide the theoretical frame of reference for our research to answer the research question and to facilitate the understanding of important concepts. The theoretical framework acts as the backbone for any research, this helps in setting the pace for good analysis of the empirical data and for future work with the problem statement. In this chapter, we are going to present the relevant concepts that are going to help broaden our understanding on the topic. Our center of attention is; the MCS designs, and how the mobilisation of MCS through the lens of Simon's LoC framework can help the university in crisis management. These concepts explained below will aid us present our findings, discussion, and conclusion.

This chapter consists of six sections, in section 2.1, we will present the MCS as a design. In section 2.2 we will demonstrate the mobilization of MCS in crisis/disaster, in section 2.3 Simons LoC as our main design, in 2.4 we will present Past Crises and their relevance to the study, in section 2.5 mention the thesis context and lastly section 2.6 will present the summary of this chapter.

2.1 Management Control System (MCS) as a design

Management control system design is a crucial aspect for an organization, and it needs to be designed to accomplish the potential goal; however, the attainment of goals and objectives depends on the peripheral circumstances (Cugueró-Escofet & Rosanas, 2013). MCS design refers to the collaboration of the elements; elements consist of an organization's structure, way of communication, planning, implementing and reward systems etc (Hanif, 2015). We tried to demonstrate a few of the definitions to understand the design of the management control system during the period of crisis. According to the researchers, MCS has been defined in several ways and there are no universally accepted definitions available (Anthony, 1965; Simons, 1995; Malmia & Brown, 2008). Basically, the management control system includes all the devices and systems which managers use to ensure the behaviour and decision of their employees to be in line with the organization's objectives and goals apart from the pure decision-making systems (Malmi & Brown 2008). According to Otley (1999), MCS helps the manager to take the required decisions in order

to develop the business, do their jobs and maintain the patterns of employee's behaviour by providing the information. His framework basically turns to base partly on managerial motivation and behavioral issues (Otley,1999).

Ferreiraa & Otley, (2009) specified the MCS as the confirming tool for the managers which they want to guarantee that each one the specified resources they received and implemented perfectly in terms of accomplishing the set goals and objectives, while Chenhall (2003), described the MCS as a broader term and includes external market and client information, management register and other sorts of control like clan control and personnel control. In addition, scholars like Norrisa & O'Dwyer, (2004) have classified MCS into two control systems such as formal and informal control. Formal control systems consist of standardized and well-connected set of policies, procedures, rules, regulations, practices and rewards criteria that influence the behavior of organization members to implement strategies as well as to realize the desired goals whereas informal control systems focused on shared values, beliefs and traditions which control the employee' behavior (Simon,1995). It has been said that these types of control systems promote information dissemination, openness and adaptive decision making (Abdelrahim & Razdan, 2014; Stacey, 2010).

According to Simons (1995), MCSs vary in the ways they are used (Simons, 1995). Simons (1995) defined MCSs as the formal, information-based routines and procedures managers use to maintain or alter patterns in organizational activities. Simons (1995) focused on formal information-based systems and routines. He argues that these become MCSs if they are used to maintain and/or alter activities in an organization. He suggested the LoC framework that considers four key control systems. This study concentrates on Simons (1995) LoC framework which constitutes the four dimensions: belief system, boundary system, interactive control system, and diagnostic control system approaches to using the control systems. This is because the belief system defines the design and direction of any organization through communicating the organizations core values, the mission statement, and the statement of purpose; the boundary system set limits for opportunity -seeking by describing the acceptable domain of activities through code of conduct, and the strategic planning system, such controls are used to ''frame the strategic domain'' (Bisbe & Otley, 2004 p. 711). The interactive control system is designed to gather information and promotes

learning, dialogue, and debate through face-face meetings and managers' personal engagement with employees (Simons, 1995), and the diagnostic control system is designed to help managers strategically focus on important goals, organization outcomes, and the use of feedback for correction (Simons, 1995). Thus, we have found Simons LoC as an appropriate framework for our study and considered it as an example of MCS design.

All the companies and organizations faced the threat of operating their normal flow of work and achieving the potential objectives during the crisis (Knutsson and Thomasson, 2017), university is not the exception. Crisis is an unwanted event which generates risks or challenges to an organization, particularly in terms of enduring their positions (Bundy et al., 2017; König, Jäger-Biela, & Glutsch, 2020). In addition, the crisis is full of uncertainty, limited resources, and a short span of time (Brockner and James, 2008; Bundy et al., 2017). However, MCS scholars mentioned that management control system plays a crucial role in order to deal with the crisis (Carlsson-Wall, Goretzk, Kraus, & Lind, 2020) while the crisis management researchers stated that to manage the calamity event, companies should have reacted in both the long term (strategic) and short term (operational) goals (Brockner and James,2008). Brockner and James, (2008) also indicated that although the crisis creates a menace for the survival of an organization however, it also generates the opportunity to expand the organization's operations and strengthen its capacity. So, our aim is to explore the role of the management control system during the period of crisis through the lens of Simons LoC, particularly the Covid-19 pandemic which not only impacted the economic sector but also disrupted the flow of the health sector. According to Kober & Thambar, (2021) crisis like COVID-19 entails complications compared to the economic catastrophe that produces threats for both the economy and the health sectors. However, researchers argued that a management control system is required in both stable and unstable conditions (Breslin;2004).

In this thesis, we would like to investigate, are the management control design is only enough at the period of crisis or mobilization is also required?

2.2 Mobilisation of MCS

This involves understanding how MCSs and accounting actors' push to organisational action and towards each other. The design and mobilisation help to clarify how MCS are always in a process

of changing organisational actions. Mobilisation is the process where the design is carried, transformed, and bent around purposes, and where the design pushes to peoples' concern, interest, and ambitions (Mouritsen, 2005). We are going to examine the mobilization of MCSs in relation to crises and disasters. In this case Simons LoC (1995) is the example of MCS design that talks about balancing the four levers (Diagnostic Control, Boundary System, Interactive Control and Belief System) or balancing the control and flexibility.

According to Mouritsen, MCS design is the process of figuring out the management's roles, defining the performance and goals measurements, decision making authority but, this is not the end. He also mentioned that the MCS needs to be mobilized to see its effectives or identify the holes where it probably failed or require to modify some steps (Mouritsen, 2005). Mouritsen, (2005; P: 13) mentioned that "The design simply is full of tensions and therefore interventions are needed to make it stronger and more beautiful than it is."

Hence, we would like to study the mobilization of MCS along with the design of MCS regarding dealing with the COVID-19 pandemic and considering non-financial aspects. According to Breslin, (2014: P-74) MCS is "the voice of calm in the chaos of the storm" whereas Mouritsen, (2005) indicated that both the MCS design and mobilization are required hand in hand for an organization since the design can't visualize the outcomes. Below we have discussed the crisis and disaster as s pert of the MCS mobilization.

2.2.1 In Crisis

The subject of the crisis has received considerable attention within the accounting and management literature (Bundy, Pfarrer, Short, & Coombs, 2016; Bourmistrov & Kaarbøe, 2017; Lee, Yeo, & Na, 2020). Situation of crisis is known as an awfully special and extreme case of organisational change that needs integrated attention from all organisational members (T. O. Vuori, 2016). A crisis refers to a form of pertinent circumstances which jeopardized organisation so on survival furthermore as winds up in resources scarcity regarding to accommodate that threat (Khandwalla, 1978; Becker, Mahlendorf, Schäffer, & Thaten, (2015), there are several forms of crises like economic, idiosyncratic and endemic.

Crisis requires a strategic planning process that needs the organisation to require a gaggle of choices in circumstances of tension and uncertainty, at a selected time geared toward the right response to the events of the crisis and preventing its escalation, minimising its negative consequences, and eliminating risk. The literature agreed that in situations of crisis, senior managers act proactively, therefore, diverting attention to information from MCS. By doing this, managers can gain legitimacy with regards to internal and external actors and signal the arrival of crisis, so something is also done. The accounting literature argued that in hostile and turbulent environments, a situation of crisis is often a more permanent phenomenon and organisations tend to depend upon more formal control tools like organizational stabilizers (Chenhall, 2003). In such circumstances, the selection of MCSs wants to handle the crisis is proscribed. Consequently, it'll be problematic for management to use different sets of accounting measures for communicating with different actors. Overtime, organisations may face a necessity to balance control and empowerment. Bourmistrov & Kaarbøe, (2017) claimed that crisis can impact the choice makers established work situation by confronting the set mindset and actions as a result managers are forced to ploy from comfort to discomfort zone to require the alternatives and operates their daily activities.

In addition, supporting the view of MCS, it's vital to seem at the problems that different actors concentrate on under situations of calamity. Here, Shrivastava's (1993) framework is extremely useful because it focuses on the four special aspects of crisis – the four ''Cs''. Causes, consequences, caution, and coping. "Causes" includes issues and answers that focus managerial attention on the immediate, perceived failures that cause the crisis and also the antecedent conditions that allowed failure to occur. it's the triggering insight of the risk, it recognises the emerging risk before it occurs, intervenes immediately and effectively, and undertake actions for innovation. it's essential in activating the response process and recognises the necessity to make a typical content for collective actions in extreme events. the matter here is that the due to reframing the dynamic organisational issues in emergency control practice in such how that policymakers can understand and implement. This needs a rethink of the terms of communication, and coordination among actors.

Control in times of crisis, cannot be achieved through hierarchical measures alone, but rather through the tactic of rapid risk assessment, the blending of knowledge from multiple sources, the flexibleness to formulate a strategic plan of actions, identification, and correction of an error, and also the continual monitoring and feedback process among key actors can do control, and continuity. "Consequences" are perceived issues and answers in terms of the immediate and long-term impacts. "Caution" includes the perception of measures needed to forestall or minimise the impact of a possible crisis. "Coping" comprise measures taken to reply to the crisis that has already occurred. The four 'Cs' framework are often a useful insight for managing cognition, and what information that actors concentrate on during a crisis.

2.2.2 In Disaster

Drawing from the literature on disaster, analysis was made on the role of accounting during natural disasters. These studies present diverse roles for accounting and analysing different natural disasters. Some literature laid emphasis on the facilitating and morale role for accounting. Sargiacomo, Ianni, & Jeff Everettb, 2014) argued that accounting must contribute to others and their ability to achieve a ''collection of functioning''. Therefore, accounting actors have a responsibility to act in times of crisis to the obligation that precedes our self-interest. Accounting also facilitates socialising, like dialogue, trust, transparency, and mutual understanding among actors affected by the disaster and involved in the recovery process. Accounting and reporting systems were mobilised through the appointment of an interdisciplinary team. The accounting actors exhibited an ethical responsibility of mobilising both financial and non-financial resources to alleviate suffering and helping to establish a system of formal rationality. Though too much mobilisation of resources led to the problem of fraud.

Sargiacomo (2015) examines how a specific set of calculative practices and also the classification of MCS helped to guide the emergency response to the 2009 earthquake disaster in Abruzzo, Italy. It was mobilised to alleviate the suffering of the victims while focusing on economic calculations as a tool for financial provision. During the period of crisis, activities do not proceed according to the plan that we had and it's obvious that an unexpected event will occur and force to departure from the normal activities (Miller & Rose, 1990). These changes urge the investigation regarding

the doing throughout the state of emergency or exceptions and take the lead to follow exceptional rules and regulations to be stable at the time of extraordinary situation (Agamben, 2005).

Other literature provides critical insights into this study. Baker, (2014) affirmed the breakdown in the extent of accountability in the Hurricane Katrina disaster case. He argued that the importance of moving beyond calculative accountability to gain a moral dimension of analysis is prone to a responsibility towards others. The analysis emphasizes a focus on social needs and the health of people affected by these disasters, and the economic dimension for accounting. It also places emphasis on learning the intersection between crisis and MC to clearly understand how MC operates in an extraordinary setting.

2.3 Simons Levers of Control

Simons LoC framework will be used in this study as the theoretical lens to investigate how Nord University leverages its MCS in crisis through four processes: the belief system, boundary system, diagnostic system, and interactive system of control. The framework presents the idea of opposing forces that manage the tension between freedom and empowerment (Simons, 1995). This dilemma is managed by positive and negative control systems. Positive controls are the Yan force, they motivate, reward, guide, and promote learning while the negative controls are the Yin force, they coerce, punish, prescribe, and control (Simons, 1995). Figure 1 below represents Simon's LoC framework.

Figure 1: Simons Levers of Control Framework (Simons 1995; P - 7)

2.3.1 Diagnostic control systems:

Diagnostic control systems, according to Simons (1995), is a system that managers use to monitor organizational outcomes and correct deviations from pre-set standards. They ensure that important goals are achieved efficiently and effectively and help managers to track the progress of individual departments towards strategically important goals. Under this lever, managers' identify exceptions and deviations from organizations plans. Non-financial measures like goals and objective settings, all formal communication procedures, strategic dialogue, timely and accurate information about actual goal achievements enable managers to monitor and control critical success factors. It motivates management to achieve their goals, sometimes through novel means (Ittner & Larcker, 1998; Kato, Boer, & Chow, 1995).

2.3.2 Interactive control systems:

The interactive control system enables senior managers to focus on strategic uncertainty and learn about threats and opportunity-seeking behavior and respond proactively (Simons 1995). These are formal tools which enable management to get involved in the decisions of the employees through continual dialogue and debate, typically between top management and subordinates through which competitive pressures are internally developed, enabling the organization to adapt (Kober, Ng, &

J.Paul, 2007) to manage the uncertainties in their operating environment (Ramos & Hidalgo, 2003). This control system brings together individuals with different sets of information about the organizations activities (A.Abernethy & M.Lillis, 1995; Speklé, 2001). Management uses them to signal organizational priorities and to stimulate the emergence of new strategies (Bisbe & Otley, 2004; Simons,1995). By doing so, management is able to gain access to local knowledge that can be used to develop strategic plans (Ahrens & Chapman, 2004). Managers can open debates and discussions in a facilitative, 'non-invasive manner (Coenders, Bisbe, Saris, Foguet, & Manuel, 2006). The institution-initiated training and development programs for employees, to ensure quality learning outcomes for the students.

2.3.3 Belief systems:

The belief system was used by publishing information about gaps in CV on a personal handbook. The inclusion capacity, routines, purpose and goals, guided patterns of acceptable behaviors were also published in the book. It communicates the core values of the organization. These are "the explicit set of organizational definitions that senior managers communicate formally and reinforce systematically to provide basic values, purpose and direction for the organization" (Simons, 1995 p. 34). This control system monitors whether the organization has the proper strategy to ensure the attainment of its vision. Therefore, the role of this control system is "to signal the need to review strategies" (Ferreira & Otley, 2009, p. 274). Also, procedures describing the monitoring of environmental shock that could nullify the strategy are also included in this set of controls.

2.3.4 Boundary systems:

The boundary system communicates risks to be avoided, Simons stated that the "boundary systems are an organizational break and like racing cars, the fastest companies need the best breaks" (Simons, 1995, p. 84). The institution used the boundaries to limit opportunity-seeking behaviour. Through the communication of those prerequisites deemed acceptable and those deemed off-limits, boundary processes seek to inform employees of the limits imposed on their actions and to prevent them from wasting organizations resources. They help to direct activities to the desired endpoint preventing employees from seeking improvements that are beyond optimal solutions for the organization. The institution set guidelines for employee behavior as a boundary control system

through the codes of conduct, confidentiality, and rules and procedures that indicate the boundaries within which managers should carry out their activities.

2.4 Past Crisis and their relevance to the study

This study cannot be completed without mentioning past crises. Historically speaking, similar pandemics to COVID-19 occurred such as the SARS (Severe Acute Respiratory Syndrome), MERS (Middle East Respiratory Syndrome), Spanish flu, Ebola virus etc. A look at past pandemics offers guidance on how the current pandemic can be dealt with. During the Spanish flu of 1918, measures like isolation, quarantine, hand hygiene, social distancing, face mask, closure of schools, theatres, churches, banning of the public gathering were implemented and these helped to reduce the mortality rate. These same measures are being implemented in this current pandemic and we believe it is going to yield a positive result and reduce mortality rate. Also, the Spanish flu outbreak led to numerous scientific investigations that were completed after the 20th century and today they constitute an honest basis for research on COVID-19 Pandemic (Tomas Pizarro-Escuti 2020).

During the period of the outbreak of SARS, in 2003, teleconsultation was used in Taiwan. There was software that enabled doctors to communicate with patients using a computer, a webcam, and a microphone with speakers through the Asymmetric Digital Subscriber Line (ADSL) (Keshvardoost, Bahaadinbeigy, & Fatehi, 2020). This strategy helped to access patients speedily, reduce cost and increase the safety of health personnel. Also, the use of teleconsultation has been introduced in the COVID-19 crisis to reduce the spread of the virus and to increase the safety of health workers.

The outbreak of Ebola virus in Africa between 2014-2016 met with challenges of how to combat the spread of the disease. A range of novel Ebola diagnostic tools were introduced. Although COVID-19 presents a unique challenge, lessons learned from the Ebola crisis could be relevant to the COVID-19 pandemic. Telemedicine played an important role in handling the Ebola crisis (Keshvardoost, Bahaadinbeigy, & Fatehi, 2020).

Recent technological development makes the use of telehealth possible. It helps keep healthy people away from infected centers and hospitals by remotely screening them thereby reducing the

spread of the disease and increasing safety access to the elderly (Keshvardoost, Bahaadinbeigy, & Fatehi, 2020). A mobile app named Ebola Contact Tracing (ECT) was utilized to halt the spread by remotely monitoring and speak to tracing confirmed cases of the Ebola virus disease (Keshvardoost, Bahaadinbeigy, & Fatehi, 2020). The Ebola Standard Operating Procedures (SOP) has been used to speed up the development and updating of COVID-19 SOPs. Also, the Ebola contact follow-up approach has been leveraged for the follow- up of COVID-19 contacts with the difference in the case of the follow -up duration of 14 days for COVID-19 cases and 21 days for Ebola cases. In addition, a feedback mechanism was put in place, this mechanism has been used to collect feedback from various communities from the onset of the COVID-19 pandemic (Nachega, et al., 2020). China being the brain behind COVID-19 has applied this strategy in managing the pandemic and it yielded positive results.

2.5 The thesis context (Nord University)

Nord University is a state-owned higher education institution which was founded and accredited on 1st January 2016. The university is managed by the university's BOD and the rector. It is administered by the central administrative entities made up of the office of the rector, office of the pro-rector for research and development, office of the pro-rector for education, department of finance and human resources and the department of infrastructure and digital transformation. It has over one thousand three hundred employees, with eleven thousand students spread over five different faculties: the business school, faculty of Biosciences and Aquaculture, faculty of Education and Arts, faculty of Nutrition and Health Sciences, and the faculty of Social Sciences. It also runs four doctoral programs and has over nine study locations of which Bodø is one.

Nord University is a young university with strong regional ties and a worldwide perspective. Its objectives are to strengthen research and creative development, to strengthen educational programs, strengthen cooperation with society, business, and industry, and to develop as an organization using sustainable resources which ensures room for strategic action and renewal, among others. The university delivers high educational programs and research with a focus on blue and green growth, innovation, and entrepreneurship, health, welfare, and education. Its core values are respect, transparency, connectedness, and creativity.

Nord University also operates some services like the conference support, international office, IT helpdesk, library, print shop and student services which act as an auxiliary aid to the smooth functioning of the university. For this thesis, we are going to carry out our research mostly on the business school and a few common services like the library, IT helpdesk, and the student service. Nord university business school was established in 1985, it focuses on business education, research post-school training and business development. It is the leading educator for the management personnel of the business community in Northern Norway. Organizational structure of Nord University presented in Figure 2 (Attached under figure list).

2.6 Summary

The current thesis is focused on studying how the design and mobilization of MCS can help in dealing with the COVID-19 pandemic at Nord University. It considers the entire Simons LoC framework in relation to how managers use MCS in crisis. We are aware that Simons LoC was used in a situation of stability and serenity, not in crisis. Also, the LoC framework talks about balance and control but does not talk about how to keep the LoC in balance. So, we intend to find out how it works in the situation of crisis, and how the balance between control and flexibility is being challenged, maintained, or restored. In a nutshell, we would like to see the role of the Management control system during the crisis in the university context. For this reason, we are going to study the framework in its entirety because dilemmas are derived from the interrelationship between the levers (Simons, 1995). Isolating parts of the framework ignores the interplay between the different uses of MCS. The incomplete deployment of the framework may also fail to present the levers adequately, which may result in a conflict of attributes and inaccurate constructs. This framework offers a broad scope of the controls in the MCS and will be utilized for analyzing our empirical findings. By studying the design of MCS through the theoretical lens of Simons LoC and the mobilization of MCS, we intend to address our research question. Below mentioned our research model:
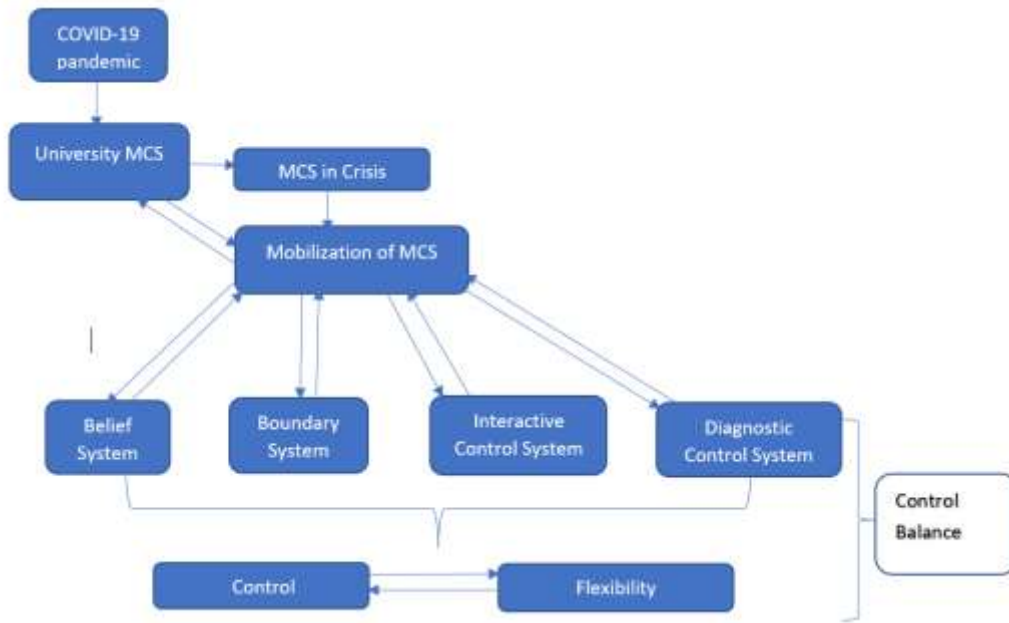
Figure 3: Research Model

Chapter 3

3.0 Research methodology and design

3.1 Research Design

Research design is required to shape up the data collection and analysis process. Bryman & Bell, (2015) define the research design as the framework of supporting the appropriate data collation and data analysis. For this study , we adopted the qualitative case study method which is explorative by nature. The reason behind choosing the case study is that it helps to investigate the phenomenon in-depth. According to Yin, (2018) case study method is suitable to study the contemporary phenomenon. He also stated that a case study approach is a type of empirical study which assists the researcher to investigate their research questions in relation to the real-world context particularly when the relationship between the context and the phenomenon may not be evidently clear (Yin, 2018). Halinen & Törnroos, (2005) mentioned that a case study-based research method delivers not only a broad and comprehensive portrayal but also simplifies an inductive and rich explanation. From the above meaning, it can be said that one should follow the case study-based research design to get in-depth knowledge with most likely appropriate assumptions when the study is probably involved with the relevant contextual conditions to one's case. In this work, the case (Nord University) consists of exploring the design and mobilization of Management Control Systems through the theoretical lens of Simons (1995) LoC framework.

There are several reasons for following the qualitative research method. Firstly, by nature, our study is descriptive because we are trying to investigate the design and mobilization of Management Control Systems in universities. We focus our attention on control and flexibility as well. We will study the context of Nord University where we explore control mechanisms before, and during the crisis, in the design and mobilization of MCSs. We are not following the quantitative approach due to its questionnaire or survey method, which might have the possibility to limit our research by asking the fixed questions only. Rather, our choice for the qualitative method is because it gives us an opportunity to open our minds during the data collection and research process where we ask open - ended and follow-up questions to the respondent.

Secondly, we are addressing how the design and mobilization of MCS can help in dealing with the crisis. We think there might be the possibility of missing out on some interesting scenarios if we

use the quantitative research method because the COVID -19 pandemic is an extraordinary situation and the universities have been forced to change their MCS and work strategy. In addition, due to the dynamic environment full of uncertainty involved and the circumstances are changing every minute. This situation plunges most organizations into a dilemma of whether to stick to their pre-defined goals, objectives, and solutions or to formulate new ones. Thus, the qualitative method will best suit our study.

Lastly, a qualitative method helps to clear the ambiguities and indistinct matters during the data collection phase to the population or interviewees. Since many of the terms are sometimes related to the academic field, it's difficult to understand the intrinsic meaning which leads to confusion to the respondents. However, a qualitative approach gives the space to the researchers to explain those ambiguous terms at the time of data collection and analysis as well. As mentioned by (Bryman & Bell, 2015; Qu & Dumay, 2011) that qualitative methods leave room for asking new and follow-up questions during the interview as well as give space to the interviewees to express themselves openly.

3. 2 Data Collection

Based on our thesis topic and context, we have decided to follow both the primary and secondary data collection techniques. Having a single source of data collection for example from the respondents only, or from the documentary study only, might limit our scope of understanding and clearly envisaging a vivid picture about how MCSs can be mobilized in a situation of crisis. Therefore, we have decided to conduct in-depth interviews with the administration, staff, and students at Nord University Bodø as part of our primary data collection technique, and documentary study as part of the secondary data collection. We also look at some publications on the COVID-19 pandemic, and the Nord university website for additional insight.

3.2.1 In-depth Interview (Semi-structured Interview): Primary Data

Qualitative interviews are considered the utmost source of primary data collection. According to Bryman & Bell (2015), interviews allow the respondents to provide or describe their responses in detail. There are two types of interview methods in the qualitative research approach, unstructured and semi- structured interviews (Bryman & Bell, 2015). However, we decided to follow the semi-

structured interview format to collect the necessary data we need for this study because the unstructured interview is like a conversation which repeatedly leaves a single topic and question that the response follows throughout the conversation which leads to the lack of relevant or satisfactory data to analyse the research question. While the semi-structured interview is structured with predefined interview guides concerning the research topic, the problem statement, and relevant themes and topics covering almost all aspects of MCSs and different aspects like student life such as academic online lectures and personal reflections on the pandemic. Bryman & Bell (2015) stated that structure is essential to shape up the specific topic and to collect the pertinent data as much as possible. That is why we made use of open-ended questions to give the interviewee more room for explanations and flexibility to tell their story to the fullest and even digress a little to things that could be beneficial to our topic we never thought of.

In this study, we prepared our interview guide in relation to Simons (1995) LoC framework with regards to MCS. Our interview guide is attached in (Appendix A, B & C). As the context of this thesis is a single case study ,therefore, the compatibility which required for a multiple case study was given less importance. Moreover, we modified the interview guide defending the candidate's position and responsibilities as well as increasing the extensiveness of data. Additionally, as recommended by Creswell, Hanson, Plano, & Morales, (2007) the subsequent questions were noted down in terms of aiding the research as there may be some answers that are incomplete or inadequate. Besides, the interview guide was sent to the interviewee well in advance by email, permitting them to clench the theme of the research and the interview. Also, a follow-up interview was conducted where we realized there is a need for further clarifications.

The interview guide sample selection was influenced by the theoretical framework of Simons LoC. This framework has its prime attention towards dealing with the nature of top management, middle managers, and their subordinates. Our focus is to select the informants who have satisfactory insight about the university's strategic change and developments during the COVID-19 pandemic and management control design and mobilization. Particularly, to select the participants who can give us the pertinent insights and data relevant to our research topic and question as well as be able to meet the purpose of the research. Bryman and Bell (2015) quantified that it is important to pick

the participants that can provide the appropriate insights and data for the research topic and question.

Our focus is specifically Nord University business school, administration and the common services like the library, Kolt, international office etc. To find the various participants for our interview, we initiated the snowball sampling method. Snowball sampling is the way of finding the respondents through the provided contact information by the other informants (Parker, Scott, & Geddes, 2019). In addition, snowball sampling assists the researcher when it is difficult to reach the participants and where some sort of trust is required to initiate the contact (Atkinson & Flint, 2001). For this thesis, we have decided to conduct a maximum of seven interviews to collect our relevant and expected empirical data needed for this work. Participant's list mentioned in Table no 1(Attached under table list).

With respect to social distancing, government, and local council regulations on COVID-19, we conducted 6 interviews through online digital platforms like teams and zoom and rest 1 interview was covered physically. Although face to face interviews is the best because of its effectiveness to get the profound and detailed data required, our hands were bound by the current situation of the pandemic. However, before the interview was conducted, we visited the university' website, and the annual reports 2019 & 2020 were examined in detail to articulate the contextual questions. But the main interview guide was rooted in the designated theoretical context along with allowing the flexibility for other probable topics. Basically, this approach was followed for the purpose of swelling the informant's understanding of the research topic and question.

In a nutshell, due to the above-mentioned flexibility and the time limitation, we considered the semi-structured interviews, the most appropriate format in relation to getting the depth of this study accomplished.

3.2.2 Document Study: Secondary data

Along with the above-mentioned techniques of gathering the primary data, in this study, we realized the inevitability of some supplementary approaches of gathering the additional data, that is generally in accordance with the secondary sources of data. In Particular, we investigated the related scientific articles and literature, books, several websites in relation to getting the

information about COVID-19 statistics in Norway, Nord University websites, University's annual report, different reports on our focused area, research reports and official statistics etc.

To be more specific, this research approach is anticipated with off-site data collection about the prior crisis scenario in university MCS, how MCSs works during the crisis, and the way of mobilization of MCS with regards to Simon's LOC framework. The prime concern behind these activities is to understand or provide a broader setting in the university context.

3.3 Data Analysis technique

The collected data of our research was analysed via content analysis, which allows us to test the theoretical subjects in regard to enhancing the understanding and thoughts of data, critical analysis of study purposes (Elo & Kyngäs, 2008). In this study, we will employ a deductive content analysis method, aimed to provide a new understanding of knowledge and insights by preparing valid and replicable interpretations between data and the context. By following Simons' (1995) framework which is an established theory, the deductive approach moves from the general concept to the specific one.

In deductive content analysis, it is necessary to develop a categorization matrix and then examine the gathered data following that category or matrix (Polit & Beck, 2013). In our case, the categorization was anticipated by following the levers of control and its subcomponents. The gathered data is studied by the illustration of correspondence with the pre-set categorization. According to Elo & Kyngäs, (2008) the type of matrix or category can be either structured or unstructured based on the purpose and scope of the study. An unstructured matrix supports creating various categories within the theoretical lens while the structured method only permits to include the information within the investigation which fits with the matrix. In this study, we intend addressing how the balance between control and flexibility was either achieved , maintained or restored during the crisis, the level of MCS's deployment to mitigate the COVID-19 pandemic and students satisfaction during this extraordinary situation which is mostly related with the university internal control systems and we are following the Simons " Levers of Control" (1995) framework , that added the flexibility to trail an unstructured matrix(Elo & Kyngäs, 2008).

As supplementary guidance for data analysis we followed Yin's (2018) recommended two methods i.e pattern matching and explanation building, within the principle of deductive content analysis. Yin (2018) stated that pattern matching, and explanation building are particularly desirable approaches for the single case study analysis and where required to explain the "how's" and "why's". This combination allows researchers to compare the theoretical expectations with the empirical findings. Particularly, we realized that the use of pattern matching as an appropriate method to verify the Simons (1995) "levers of Control " framework and to investigate the gathered data based on the preset categories or pattern. Mainly, pattern matching helps us to study the "how's" behind the application of four levers (Belief system, Interactive control system, Boundary system and Diagnostic control system) as it allows us to match the theoretical eagerness. Along with that, it also assists to get some sort of insight into the "why's" by either supporting or opposing the theory.

Finally, it is crucial to mention that there is no firm structure or right way available for content analysis and it's not possible to follow the same process for every study as (Elo & Kyngäs, 2008) stated that it varies depending on the type of research problem and putting additional pressure to establish the judgement on the researchers.

We applied our selected data analysis approach to triangulate the information which we gathered from the interviews and the documentation as well. In addition, after completing each interview we both invested time to listen to the interviews and transcribe it individually in terms of reducing the probability of missing information and to avoid the miss-interpretations. Regarding ensuring the equivalency on data interpretations and relevancy, all the documentations for instance the scientific literature or official documentation were reviewed independently and collected the relevant data by both of us.

3.4 Reliability and Validity

To ensure the trustworthiness and the relevancy, we were focused to test the credibility, transferability, dependability, and confirmability in line with Bryman and Bell (2015). As they quantified that these four tests are vital in terms of evaluating the reliability and validity of a qualitative research method.

Among the four tests, credibility defines the internal validity as well as the integrity towards the empirical findings and the possible results of a study. According to Bryman & Bell (2015) the adequacy of a study more likely depends on the credibility on the accounts of what investigator reaches at. Consequently, we have done our best efforts to ensure the credibility of our study by doing the interview with multiple and potential informants at the Nord University, specifically at Bodo campus. Formerly, we explained that the Simons (1995) "LoC" framework has an inherent attention towards the top management and the managers, which automatically narrows down our focus about selecting the respondents.

However, a total of seven interviews were selected following the business school, administration and common service at Nord University and data collected from those along with the documentations were analysed and demonstrated independently by both of us prior to examining it jointly. Another important fact that Yin (2018) talked about describing the "how" and "why" in case of explanatory single case-based research, is the ability of authors to develop the interpretations in terms of showing the casual relationships. Therefore, Yin (2018) recommended to follow the pattern matching and explanation validity together as the investigation approach as these techniques are crucial for ensuring the internal validity. We used both the pattern matching and explanation validity in our study and we are intending to use the direct quotes in our analysis section in the purpose to give the opportunity to the reader to make their personal judgements and to show the arguments on what the author's supported as a part of their analysis.

Transferability defines the external validity of research, precisely the generalizability of the empirical findings (Yin 2018). As mentioned in the research design, the aim of this thesis is to make a sweeping statement on the theory rather than to come up with findings in relation to large samples. Specifically, the ability of simplifying the findings can be considered as a common evaluation criterion for a single case-based study. According to the Bryman & Bell (2015) such kind of explanatory case base study whose prime concern is to generalize the theory, more likely interested to modify, confirm, and reject the theoretical proposals or maybe developing new concepts. Subsequently, we see the findings and conclusions of this thesis as a part of a generalizable theoretical development apt for future theory testing and aiding in explaining and

understanding other cases regarding the control and empowerment, both within and outdoors of the studied context (Nord University). These discussions are further expanded on within the final chapter with reference to the degree of generalizability for every conclusion.

Dependability while narrates the reliability of the research (Bryman & Bell, 2015), that additionally stances the question of whether this identical research may be appropriate to study going forward by other researchers and tranquil the apt findings and conclusions (Yin, 2018). To ensure the reliability of the study, it is important to demonstrate or present the appropriate documentation and motivation of the research methods procedures. And, throughout this chapter we have been described and documented precisely about the reason and motivation of choosing this research design.

Because the interviews were recorded and subsequently transcribed, it might yield future researchers to create their own interpretation and analysis of the information gathered. Finally, as described earlier we both processed all empirical data individually for initial individual interpretation, allowing for the decreasing of errors and biases, as is one stated goal of reliability (Yin, 2018). Nevertheless, we recognize the character of qualitative research in this even with a step-by-step approach, results and findings may differ because of possibly shifting internal and external circumstances during and after the initial study.

The final criterion refers to objectivity and the extent the researchers have acted in honesty and not blatantly allowed personal values to influence the ultimate results of the study (Bryman &Bell, 2015). As previously elaborated upon, per Yin's (2018) recommendation on objectivity, both triangulation and a sequence of evidence was applied to permit for cross-referencing, verification and increased transparency. Along similar lines like dependability, we also acknowledge complete objectivity to be an impossible feat in qualitative case research, in line with Bryman and Bell (2015).

Chapter 4

4. 0 Empirical data analysis and findings

In this chapter, we present the empirical findings that were collected through the interviews we conducted. This chapter has been structured according to the LoC framework in three dimensions; the organization's MCS design, how Nord University management tries to strike a balance between control and flexibility during this crisis, and the extent to which MCS was mobilised to mitigate the COVID-19 pandemic in this organisation. The LoC in combination always creates dynamic tension. In this regard we are keen to see how this balance can be achieved, maintained or restored because we know crisis is always about disturbing this balance as control and flexibility creates a dilemma. Furthermore, we are addressing the extent to which MCS was mobilised during this crisis through the lens of Simons' LoC framework by detailly looking into each lever and how it was used during this period of the COVID-19 crisis. We will begin with the first dimension.

4.1 The design of Nord University MCS

Universities are a great part of organization where management is required to continuously monitor the changes in the environment and apply the necessary tools to reach its goals. The MCS in Nord university is much more than the word 'control'; it is an organizational subsystem which ensures effective operation. The MCS design before the COVID-19 pandemic was "Quality in the Nord Framework" (University, 2021) which worked with the university's internal control system. Though they use this framework, the institution did not have an overall MCS, but systems and routines have been established to enable the institution to meet requirements for management and control (University, 2021). Before the crisis, the organization had four main goals with 'efficient, diverse, and solid higher education sector and research system' being the cross-cutting goal with the best possible contribution towards goal achievement on the first three goals. It also had standardized procedures, and working methods geared towards achieving internal control. It reported externally to NOKUT

[…….], Nord university submitted a self-report to NOKUT on 01.03.2019' (Nord University Annual Report 2019, p. 29), and internally to the heads of faculties, the vice-deans, the pro-rectors and to the rector. There was also self-reporting, and the reporting system was that of downward communication.

The organization established practices related to corporate governance through regular dialogue meetings with NOKUT officials and employees, seminars, knowledge sharing, to strengthen employee' educational competence among working groups. For example, training program for study program managers (SPA) (University, Annual Report 2020, 2021). The institution also had mutual collaboration in crisis and contingency management with studentinord. It made use of feedback and feedforward mechanisms by following up measures proposed in the report on education quality (University, Annual Report 2020, 2021). The management also had, as its value, gender balance in the department' top positions, in research management and in the professional job categories (University, Annual Report 2020, 2021). The institution sets guidelines for employee behavior through the codes of conduct, confidentiality, and rules and procedures that indicate the boundaries within which managers should carry out their activities.

These systems strengthened the institution's ability to meet goals and standards set and helped to facilitate control measures towards the institution's uniqueness and risk. These control systems are ''deliberately articulated'' control for decision making (Chenhalla, Hallb, & Smith, 2010). They are oriented towards personnel, action and results. This design represents MCS design as work.

4.2 Balancing Control and Flexibility during the crisis

4.2.1 Control

Control is defined as an approach that aims to mitigate all undesirable changes (Aaker & Mascarenhas 1984). It reduces uncertainty, complexity and increases the probability that employees will act in ways that lead to the achievement of organisational goals. These can be regulations limiting the choice of actions that the managers could take, although COVID-19 is an extraordinary situation. Based on the data we collected, we observed that control was exerted externally by the government and internally by senior management of the institution. In trying to strike a balance between control and flexibility, we address areas where control was exerted and areas where room was given for flexibility.

4.2.1.1 External control: Government Control

Based on the interviews conducted, and documentary study carried out, the government determines the decision-making of the de-centrally acting control entity: the "crisis decision group" and the

behaviour of the MCS. The standardised draconian measures from the government, suppressing the spread of the virus were implemented at Nord University through a joint strategy of soft guidelines, advice, and mandatory directives. The university' MCS was side-lined in the new plan of the government. Rules and regulations like social distancing, washing, and disinfecting of hands, avoiding shaking hands and hugs, limiting gatherings, wearing of face masks, as well as quarantining were strictly implemented at the university. The government' decision forced the staff and the students to change habits from the unusual norms they were accustomed to. It also forced the IT department to transform its digital service and look for new digital ways of delivery. The institution acted according to government regulations. The management kept more of the strategic control that was implemented by the government to the administration through the "crisis decision group" which gets advice and information directly from the regional government concerning the COVID-19 pandemic. We observed an aspect of control, one respondent said:

[…….] At the university level we have a "crisis decision group" which gets direct advice and information from the central and regional government on what we can expect in the next coming days and how the rules from the government should be implemented. We have a direct link with the regional government that works with the central government on the COVID-19 crisis. These rules and regulations influenced our activities at the university, for example what kind of decision to make, when and how to implement them and the actions to be taken. This "decision group" consists of the vice rector for education, those that are working with the HR, IT and infrastructure.

4.2.1.2 External control: Government Measures

Another aspect of control during this COVID-19 crisis can be seen through governmental measures towards the suppression strategy to reduce the spread of the virus. Preliminary information from the WHO indicated that the magnitude of the crisis was high in terms of death rates and infected cases. These reports put into motion some steps and pursuits that culminated into the government responding by imposing certain measures on educational institutions in which Nord university was one. One of such measures was mandatory closure of schools. The administration of this institution had limited authority to decide on the faith of the employees and the students. As a result, the work and study environment experienced some transformation from on-campus to online. Employees were forced to quit their office space on campus and work from home. Students also had to study from home through digital platforms. The administration of Nord University was bound to

implement these measures and follow the rules and regulations strictly by shutting her doors completely. There was no room for flexibility in terms of changing these rules to suit the context of the university MCS. Our respondent said, i quote:

[.......], As a response to the crisis, the government immediately announced the mandatory closure of all schools. The university had to shut its doors on the 13th of March and we (crisis decision group) had to look for new ways to continue learning since one of our priorities was the student's learning outcome and that the quality of education should not drop. We immediately decided that all courses and examinations must go through online platforms. The IT department had to make this possible given the short notice.

4.2.1.3 Internal control: Top Management control

On the other hand, control could be observed from the part of top management and the "crisis decision body" at Nord University. The COVID-19 pandemic with its complexity forced the organization to redesign her MCS in terms of changing how studies and examinations will be conducted. There was a need for drastic changes and timely decisions for the students to take their exams in a safe environment. One respondent said:

[.......], at the university, it was not easy because we are not allowed to change the way we conduct exams just two months ahead of the exams. This is the government regulation for universities. So, we had to change the regulations of how to conduct the studies and exams at Nord university from on-campus to online because of the crisis". "...., this had to be done solely by the rector. The rector has to change the law for studies and exams at Nord University.

Only the rector holds such power to effect such changes. Again, we see a hierarchical structure of control from top to bottom, where the senior manager provides instructions and makes the decisions. The employees, especially the teachers are being controlled by whatever decision the rector makes.

4.2.2 Flexibility

Flexibility is generally acclaimed as a mandatory capacity for organisations to adapt to a dynamic environment. It is also noted as a vital ingredient for crisis management, learning and resilience. It is closely linked to creativity, improvisation, and innovation. The central administration of the

university must know that flexibility is indispensable in this pandemic. Like we mentioned above, the combination of all four LoC generates dynamic tension between control and flexibility during a crisis. We are addressing areas where room was given for flexibility during the COVID-19 crisis though control was exerted externally and internally.

4.2.2.1 Flexibility in redesigning MCS and formulating new objectives/goals

Before the crisis, the University's MCS was that of "Quality in the Nord" (University, Annual Report 2020, 2021, p. 30), its goals/objectives were geared towards achieving high quality in education, good access to education, research and education for welfare, value creation and change; effective, diverse, and solid higher education sector and research system (University, Annual Report 2020, 2021, p. 18-21) among others. Also, its reporting system was mechanistic with a top-down approach where decisions were made by the BOD and senior managers. Ezzamel & Bourn, (1990) states that organizations tend to focus on filtering during a crisis. As the complexity of the crisis increased, there was the need for the management to focus on filtering by redesigning new control systems that would accommodate the complex nature of the pandemic as their prime ambition is fixed on responding proactively towards the crisis. We found out from our respondent that some new objectives/goals were formulated because of the crisis. The respondent went on to recall:

[.......], When the crisis began, we relied on the crisis management team the organization had before the crisis which was designed for risk management of campus violence, fire disasters etc not for a global crisis like COVID-19 crisis. We gave oral instructions based on personal opinions on ways of controlling the spread of virus. After the government regulations, efforts were initiated to establish new goals, control and reporting systems. The new 'crisis decision group' came to the lamp light. They changed the organization' goal from focusing on quality in the Nord to keeping the campus free of the virus, having zero campus infection, creating crisis awareness campaigns, implementing the government rules, and maintaining high quality education became part of our new goals.

The pandemic gave birth to some new goals/objectives that were absent before the crisis. This decision caused the MCS to be redesigned to handle the crisis. Also, the reporting system changed from mechanistic to organic. Our respondent recall:

[……], Usually, our reporting system is that of a high degree of formalization, specialization and standardised procedures. It was mostly centralized following a top-to-bottom pattern (Mechanistic). But due to the crisis, things changed. We now have some considerable degree of formality. The reporting system is decentralized, not just focused on the BOD and senior management alone, but also subordinates with cross hierarchical and cross functional teams like heads of faculties being able to possess clear information that entails lateral and upward communication and also downward communication where staff are given some degree of autonomy.

Flexibility became possible through filtering as the management responded proactively because of the actor's ability to manage higher workloads when collaborating with different employees.

4.2.2.2 Flexibility in decision making and collaborative culture

The decision-making process during this pandemic at Nord University was characterized by a strong desire to exercise discretion under conditions of great uncertainty and urgency. The main decision-making style and the handling process of the pandemic was consensual, based on collaboration, and flexibility, combining discussion and feedback. The 'crisis decision body' advice was quite cautious, but they accepted the draconian measures because these balance a wider range of considerations. The management tried measures that they think might work like dialogue, personal reflections, suggestions, and opinions. One respondent said:

[……], at meetings held over zoom and teams, the employees were empowered by asking if the decision of the rector is okay with them having their exams on the digital platform. There was communication between me and the teachers, where their opinions about the decision were heard. Also, the staff adopted a flexible position through dialogue by sharing their personal reflections, and suggestions were made concerning the necessity for other changes in conducting exams at the university.

Although control was exerted on the management by the government, certain decisions were made by the University' administration, "crisis decision body" and the heads of faculties. The middle management could also take decisions without going through the top management. The vice dean

of education took pertinent decisions to aid the suppression strategy at the faculty level. One respondent said:

[…….], during the crisis, the students and teachers rely on my way of interpreting the crisis and my way of being on guard on how the pandemic is influencing the society and the university and also relying on my decision making. Decisions were made at the faculty level by me and communicated to the students and employees through canvas. For example, I took decisions pertaining to instructional support roles for all faculties who were supposed to adjust to new forms and procedures of teaching. I went into emotionally supporting our staff, checking in with them and emphasizing on flexibility and empathy that has not been part of me. This action made the decision-making process more flexible.

Different MCSs were mobilised, like the interactive control system through dialogue and personal reflections, the belief system through trust and transparency of communicating information to all actors concerned. There was a reflective inquiry into how the administration could properly handle the pandemic. In addition, there was the interactive contribution of special skills, knowledge, and expertise especially for employees with little skills on online teaching and good communication and transparent information through nord.no. Also, subordinates were given opportunities to take part in the decision-making process as some autonomy was given to them to empower them. Such an approach makes sense given that the pandemic is an extraordinary one and there is a lack of adequate knowledge to handle the crisis.

In addition, the current situation brought about flexible changes in teaching delivery, from face-to-face to online learning. The management used reflective and innovative ideas to find solutions to continue studies. This decision, which is regarded as crisis flexibility, required both staff and students to collaborate at different levels in Nord University. During the pandemic, the IT department experienced some transformation with their resources and digital platforms. This aided collaboration at a higher magnitude. For example, carefully designed online learning through zoom and teams helped the students to interact with their peers and teachers while honing skills together as a group. Appropriate collaborative culture is characterized with clear and flexible structures, prioritization of responsibility, and good communication which Nord University MCS offered.

This improvised way of suppressing the spread of the virus shows the ability of the management to alter and test new ideas.

4.2.2.3 Flexibility to assign tasks, hold meetings and work from home

Although some sort of control was exerted by the government, there was a lot of room for flexibility and empowerment of the staff. The University MCS was too flexible to allow senior management to assign tasks and responsibility to middle management that will help accomplish government suppression strategy. For example, decision rights were given to faculty heads to make on study programs and individual courses for the smooth study and study outcomes of the students. For individual courses, the lecturer in charge takes the responsibility for posing these decisions on the canvas room for individual students.

Flexibility regarding human resources was high. Though the institution had a crisis management team before the pandemic, they immediately tried to mitigate the crisis when they acted proactively by creating an additional 'crisis decision body' with respect to finding resources to handle the pandemic. Also, the transformation of digital resources made it easier for meetings and seminars to be held as staff could have direct contact with each other. The use of these platforms witnessed an increase in attendees, staff could conveniently attend meetings from the comfort of their homes and the meetings were more effective.

We found out that the pandemic brought about a rise in workload for both students and staff. The transformation of IT resources eased the pain on the neck because both staff and students were allowed to work from home using digital platforms and combining their work tasks with other social responsibilities that are not work related. Also, during the pandemic, deadlines were met because of the flexibility of the home office as staff could work even after official working hours and at their convenience. Our respondent recall:

[…….], Although COVID-19 crisis has many negative effects, I can term it a two-sided coin. When the campus was closed by the government and work from home implemented, to me I felt it was a necessary strategy to keep the organisation operational. I used the opportunity to spend more time with family members and close friends without altering my work schedule. I could

conveniently combine work and social responsibility. Also, I was able to work from home even after the normal working hours. I think this is enough flexibility on its own.

4.2.2.4 Flexibility to prioritise and hold hybrid lectures

The decision to prioritise the students and staff's safety, wellbeing and health of students, students' ability to gain access to digital tools and platforms needed to continue their education remotely, faculty preparedness to deliver virtual learning, ability to communicate updates effectively with different actors and faculties members had some distinct elements of flexibility. Maintaining effective social relationships between staff and students was pertinent considering the protracted pandemic and its multiple consequences. Also, priority was given to first year students at the bachelor level. There was a need to have them on campus to reduce failure and have personal interaction with teachers. In addition, international students who studied global management, those offering executive MBA programs and single courses and exchange students were prioritized. Furthermore, lecturers were empowered to flexibly hybridize lectures by combining both online and onsite lectures, and video lectures for students especially where the student population was much. This necessitated improvisation that surpasses organisational routines.

4.3 Mobilisation of MCS to mitigate COVID-19 crisis

Since the beginning of the crisis, Nord university immediately started designing and implementing a crisis response strategy that was updated regularly according to the Norwegian government' rules and regulation, and in accordance with the institution's MCS. The organization rapidly mobilised new action controls, to curb the spread of the virus. Below we examine how the different MCS was mobilised to mitigate the pandemic through the lens of Simons' LoC.

4.3.1 Diagnostic control system
4.3.1.1 From face-to-face to online learning

To suppress the spread of the novel COVID-19 virus, Nord University rapidly mobilised its MCS diagnostically. When the government imposed the mandatory closure of schools, the administration immediately designed new learning strategies and mobilised digital tools and services which led to effective online learning. The management cancelled all traditional face-to-face classes and shifted their pedagogical processes to online learning. One of respondents said:

[.......], When the government shut down schools, we were forced to go digital, we shut down the campus in Bodø on Friday the 13th of March 2020, all studies and exams had to go digital. [.......], we must change the regulations on how to conduct studies and exams. It was quite bureaucratic with all the different departments concerned with the studies and exams.

Also, new goals and objectives were formulated which did not exist before the crisis. The management had as some of its new goals to stop the spread of the virus, students and employee's health and wellbeing and its overall ambition was to have a zero-campus infection by limiting the number of staff and students on campus. One of our respondents said:

[.......], during the pandemic we had the goal to protect the staff and students, and we cared about the wellbeing and health of our students and employees. [.......], the overall ambition between all people that makes decisions 'the crisis decision body' has always been that the students and teachers stay at home and study from home.

This action caused the administration to rapidly transfer different courses from onsite to online. Virtual learning became a mandatory teaching and learning process in this institution. Online teaching entails more than just putting materials online. Digital resources were mobilised, teachers had to organize the modules and teaching methods in accordance with the novel mode of delivery so that students do not feel left out nor found wanting during the learning process. For this to become a reality, there was the need for lecturers to acquire knowledge and new skills about conducting studies digitally. The management made provisions for this acquisition.

Students were asked about their personal observation and attitude, including their level of satisfaction towards virtual learning after face-to face classes were cancelled due to government measures. The students had some positive response saying:

[.......], The cancellation came because of the pandemic. New forms of virtual learning emerged where we needed to use online platforms for studies, and we were greatly satisfied with these new forms of learning. We also had some challenges like instability with the internet connection and noisy study environment with family and friends around.

The students expressed a great level of satisfaction about this form of learning. Though they preferred face-to-face learning because of the social interaction with teachers and their peers. Some challenges were also observed due to instability with the internet connection like low sound quality, and poor image quality. Also, the issue of an uncomfortable study environment related to lack of printing machines at home and inaccessibility to the library with close relatives and friends as distractions.

4.3.1.2 The Reporting System
The reporting system also experienced some changes from downward communication to flat communication. Our respondent recall:

[…….], Due to the crisis, things changed. We now have some considerable degree of formality. The reporting system is decentralized, not just focused on senior managers alone, but also subordinates with cross hierarchical and cross functional teams like heads of faculties being able to possess clear information that entails lateral and upward communication and also downward communication where staff are given some degree of autonomy to make decisions for the effective implementation of the draconian measures and the wellbeing of the organization.

The decision-making process through meetings were mostly held among heads of faculties after the information has been communicated from central administration. These decisions were conveyed to the various faculties by their heads of faculties then to the employees who report to their various faculty heads then to the vice dean of education who makes the final decision and manages education activities. Also, during the pandemic, the reporting system was mostly focused on the ways of interpreting the crisis, and the way of being on guard with information on how the pandemic is influencing the university and the society.

4.3.1.3 Academic work
To maintain the quality of education and remain operational, the organization cancelled its on-campus learning in favor of online learning because of the pandemic. For this institution, the online learning method of delivery was not novel though it was rarely used. Our respondent said:

[…….], The transition was fast, there was not enough time for the institution to consider preparing for online learning and exams. Though an online learning method has existed in this institution

before the pandemic. Most staff lacked skills and competencies for such kind of learning because the quality of teaching and learning during this period of uncertainty demands adequate attention. New formats of student evaluation also emerged which were challenging both to the students and the teachers. The examination format was more challenging to the students because they were not vested in taking digital exams. More so, converting the word document to the PDF format for the sake of submission was even more challenging and time consuming especially to international students. Nevertheless, the students expressed great satisfaction with the institution's teaching process. They were satisfied with the lectures, modules, and tutorials because these were well designed to meet their needs. The lecturers were fully engaged in the online learning process, they also engaged the students through breakout rooms for discussion and personal opinions which increased lecturer-student/student-student interactions. While studying from home, students had the opportunity to ask relevant questions and answers were given to them immediately. Furthermore, students also expressed their satisfaction with the way the lecturers responded to their academic needs and how assignments were prepared. For example, reading materials were made available on canvas, lecturers were open to student's suggestions and responded to posted questions. Information about exams were provided on time.

4.3.2 Boundary System

4.3.2.1 Creating Awareness

MCS was mobilised diagnostically by creating awareness on the symptoms of the virus, the spread, and the preventive measures through good communication channels. Several meetings were held during this period where pertinent decisions were made. Meetings with employees, teachers, and students were held through teams and zoom. The employees and students were communicated through canvas. The administration ensured that the right information was communicated to the right people. The management also created awareness on crisis management among its employees. One of our interviewees said:

"[.......], Many of us have been forced into crisis management even though it's not what we do on a regular basis, so it has really forced us to put all our attention and some of our resources on awareness in crisis management which has never been one of our duties. [.......], We try to sensitize our students and staff about the virus by verbalizing emotional support, checking on the students through calls and by pasting information about it on doors and strategic areas on the

campus and on the school website. This is because i am consciously aware of the necessity to help the staff and students be aware of their stress during this period.

4.3.2.2 Redesigning roles and rules during the crisis

The management of Nord university mobilised its MCS using the boundary system to communicate the risk to be avoided by limiting employee's actions, creating ethical guidelines and workforce awareness through the code of conduct, and safeguarding that employee's actions and solution meets the organisations demand within a predefined limit. In a setting of opportunity seeking such as that of the COVID-19, the crisis obstructed and shifted almost all we were accustomed to and knew about the boundary system. Formal boundary controls which were implemented have fallen away and others that did not exist have been imposed suddenly, through the draconian measures, implementing constraint and fringing our rights to freedom of movement. The solutions the government have imposed to mitigate the pandemic were strictly observed by the university, for example the social distancing in the auditorium, library and the reading rooms, the hand sanitizers, wearing of masks, maximum auditorium capacity, no handshakes and hugging, shutdown, self-isolation. These rules did not exist before the crisis. One respondent said, i quote: "[…….], we have to follow and implement all the government measures because our priority lies with the students and staff's safety […….], we have a lot of dispensaries (sanitizers) at the university so that the students and staffs can wash their hands and sanitize them. We have it in each of the classrooms".

Also, tapes and stickers could be seen on sitting positions in the auditorium and library maintaining the 1.5-meter social distancing rule. All the main entrances into the university campus and on some strategic positions one could easily spot these hand sanitizers. These were placed to increase the hygiene and sanitation of the students and staff.

Furthermore, MCS was mobilised, by limiting the number of students in each auditorium. In front of all auditoriums there is information communicating to students and teachers the maximum number of persons in that auditorium. The auditoriums were not supposed to carry more than a certain capacity of students and social distancing rules must be observed. Our respondent said:

[……], we have done everything, like in autumn, in August we have limited the access to the auditorium. ….. On each of the doors of the classrooms it says clearly how many students are allowed to be in each of these classes.

In addition, the University administration restricted student's mobility by asking those from different locations not to fly to Bodø for study as maintaining the 1.5-meter social distancing rule could not solve the problem of overcrowded auditoria because some study programs had a lot of students coming from different study locations that can easily spread the virus. We asked one of our interviewees, what are the risks to be avoided? And she responded as below:

[……], we do not want to contribute to mobility in the society between communities that will increase the risk of the spread. [……], we did not want students from Tromsø to fly up to Bodø to choke themselves up. A lot of study programs have a lot of students like 150 students and with a 1.5-meter rule you can't have 50 students in an auditorium".

4.3.2.3 Workplace and Space Boundaries

Before the crisis, the staff and students at Nord University left their homes for the campus. As the crisis struck, the government shutdown schools. Our findings reveal that there was a sudden shift in the workplace and space, from campus to home. This shift can be expressed as a work-life disruption in which our normal work behaviour was disrupted. This can also suffice as boundary demarcations. With the closure of the university, the loss of physical location was eminent, the offices and classrooms were physically within the boundaries of students and staff's homes, and family context. Living and dining rooms served a new purpose of being office space, and meeting room. While tables served as school desks with the inclusion of spouses, kids, and other family relatives. Privacy was lost because of zoom and teams' meetings as colleagues and students get to peek into each other's private personal space. While boundaries exist in the work environment, those boundaries can achieve flexibility. As much as the staff are willing to adhere to these boundary controls, they are allowed to make their own decisions without involving senior management. Boundary control enhances operational effectiveness in handling the pandemic at Nord University.

[……], As a consequence of the lockdown of schools, all of us have been forced to work from home using digital tools. This rapid shift brought lots of disruptions to our work-life. We needed

to implement new ways of working from a distance. Our normal work environment was changed and our workspace also changed. Our new offices were within our homes with family members who also work or go to school.

4.3.3 Interactive control system

4.3.3.1 Digital Meetings

Nord University mobilised different MCS to be used interactively in dealing with the pandemic. The management mobilised non-financial measures like staff and students' engagement, and evaluation by having frequent meetings with employees and students. The institution has a well-established system for strategic planning which is embedded in the wider MCS and used interactively. We ask the respondent how the frequency of the meetings during this period of pandemic is? And she answered:

[…….]Yeah, it is increasing a lot as compared to before the crisis. Because of the crisis we could no longer have a face-to-face meeting therefore we diverted to digital meetings which i think is more effective. I have also made new platforms for more efficient communication. We send out emails, that is more like a formal message as I regard it. But then i also have a teams-chat with everybody that is responsible for a study program. There are about eighteen people, and there is usually one person responsible academically for the program. I have a chat room on teams with them, every time there are new decisions made, I convey it to them on teams. In every meeting, we invited everybody to air their opinions and personal reflections. We know that they are in the loop all the time.

Also, regular meetings are held involving all the decision bodies (managers) and it's much easier to get everyone to these meetings digitally where employees and subordinates are given equal opportunity to interactively share ideas, opinions, and personal reflection.

4.3.3.2 Communication

The organisation mobilised good communication channels and designed different communication strategies to deal with the COVID-19 crisis. Our respondent recall:

Our respondent explained that communication strategy has experienced some changes from traditionally downward communication to flat communication. The application of existing control

mechanisms combined with employee training and the design of new communication activities helped the institution to deal with the pandemic, revealing high personnel control' relevance. The organisation adopted some emergency new solutions to accelerate the transmission of information and their implementation on campus. The staff and students were informed about the new health and safety procedures, allowing the action controls to become more effective. To communicate the rules quickly, the managers relied on existing communication tools that were already in place. Good communication strategy is vital to help maintain coherence and collaboration as the university seeks to maintain quality education during this pandemic. A critical component in a good communication strategy is having transparent communication with employees and subordinates depending on trust which was implemented in this institution. This new communication strategy connects different views and opinions and allows managers from different departments to develop concessions that lead to a widely accepted control strategy in the organisation. Management also encouraged proactive communication to enhance organisational resilience by encouraging continuous and open communication channels.

"[.......], the communication has changed quite a lot, with regular teams' and zoom meetings. To convey crucial messages to our staff, we keep these messages simple, precise, to the point and actionable. We have established a forum for all the managers at the different departments at the university so that we can have a common dialogue and come to a consensus about things that we need to change and things that require new decisions. [.......], There was a new forum that started. This forum engaged everyone in a proactive dialogue on interpreting how the pandemic affects us and where we need to make some changes and take action.

MCS was mobilised for strategic purposes. Interactive control systems made use of both formal and informal communication channels. Meetings for official decision-making by the 'crisis decision body' were communicated through emails and held through teams and zoom. Thus, using the formal communication channels and standardized procedures. Students' information was officially posed on canvas by the various teachers to the individual student groups. Whereas some 'prioritized' students were called personally to check on their wellbeing and to get feedback on how they are coping with the pandemic. This is a form of an informal interactive control system. Our respondent said:

[……], During the COVID-19 crisis, the organisation' staff and students are feeling confused, and anxious. They need facts, not speculations on how to protect themselves. They needed clear and concise instructions on how to stay positive during this period. [……], In January, we called all the first-year students at the bachelor and the masters to ask how they are doing, just to get feedback and to show them that we are here if they need something or a formal dialogue. We empathize with both the staff and students because we know it's a difficult situation to manage with the crisis and its many consequences.

During this uncertain period, communication was given serious attention and managers were thoughtful about what matters most considering the confused and anxious state of both the staff and the students. The employee desired for regular, trusted information from the management. The organisation communicates information to encourage calm and how to stay safe. They focused on clear and simple instruction about social distancing, lookdown guidelines and operational changes in the institution. They provide common information for all and empower communication through internal social media platforms. The managers tailored their communication to what the different actors needed most at the moment.

4.3.3.3 Staff interaction and learning

MCS was also mobilised interactively by engaging employees in staff interaction and in learning new skills and competencies during the pandemic. Our findings reveal good staff interaction around MCS and management control infrastructure. Information is brought regularly to the attention of the operating manager at different organisational levels and productive discussions in the form of dialogue, debate, and information sharing are initiated through zoom and teams' meetings between top management, subordinates, and peers, and accepted by all employees as a means of change and action plan. This empowers employees and gives subordinates an active role in handling the crisis. They were fully engaged in decision-making and formulating new strategies to suppress the spread of the virus and to continue studies. The interaction has been supported by relatively flat structure, clear reporting channels and executive responsibility for handling the pandemic. This action has reflected increased beliefs controls encouraged by leadership initiatives in an organisation where well embedded systems of governance and ethics operate.

The administration changed its learning design from face-to-face to digital learning. This called for the need to acquire new learning skills and competencies by the employees because most of the employees were not vested with using digital platforms in teaching. Our respondent recall:

[…….], the teachers must learn to be online. This information to shut down schools came on thursday 12th of March 2020 and many of them must be on zoom on Monday 16th March 2020. What I did was to engage some of our employees that already had the skills and competencies to deliver lectures online to teach everybody at the faculty.

4.3.4 Belief System

4.3.4.1 Students and staffs' safety and wellbeing

The cultural controls that are integrated into the organisation' MCS entails mobilising beliefs and social values that are necessary organic mechanism in creating organisational resilience They are essential in communicating values, securing commitment towards achieving organisation's goals, motivating employees to search for opportunities and solutions, and giving direction to the organisation on how to handle the crisis. As the COVID-19 crisis increased in severity, the management continued to lay emphasis on social values and beliefs. Their top priority was students and staff's safety and wellbeing. Our respondent said:

[…….], We have great value for human lives. We must ensure that the environment is safe and secure for work and studies. That is why we are committed to comply with our duty to provide a safe environment for our students and employees, an environment that is serene and free of infection where staff could work, and students could study without great concern. That has been the main priority, the safety of all. That is a better part of the belief system.

The mobilisation of MCS through the belief system gave visibility to students and staffs' need for safety and wellbeing. This encouraged individual and collective responsibility in keeping the school environment safe.

4.3.4.2 Trust and Transparency

Another value that Nord University management holds in high esteem is the issue of trust and transparency which is among its core values. The university MCS is transparent enough to communicate information concerning those who have been infected by the virus, what type of study program the student or employee is attending. There is an overview at nord university.no

where you can read every detail.

 [.......]., One great value is to build trust. For me it has always been to build trust towards my staff and students. In all my emails, I spend three hours writing one email to ensure that the information could not be misinterpreted and that everybody understood what I conveyed to them. And I have always been transparent when there have been some new measures or new decisions. I must send clear and concise emails to build trust, so that they can trust that I do my job. [.......], I always do a reflective interpretation of what is going on.

4.4 Summary

Our findings are in accordance with the LoC framework and our research question. This framework considers four types of control which allows for a comprehensive understanding of the MC that the organisation mobilised to deal with the crisis. Table 2 summarises our findings:

The design of Nord University MCS		
-Quality in the Nord Framework		
	Balancing Control and Flexibility during the crisis	
	Control External control: -Government Control -Government Measures **Internal control** -Top Management control	**Flexibility** -Flexibility in redesigning MCS and formulating new objectives/goals. - Flexibility in decision making and collaborative culture. -Flexibility to assign tasks, hold meetings and work from home.

		- Flexibility to prioritise and hold hybrid lectures			

Diagnostic Control	Boundary System	Interactive Control	Belief System
- From face to face to online learning -Reporting system (Top-down to down-top) - Academic work (Video & Hybrid lectures)	- Creating awareness - Redesigning ideas and rules during crisis - Limited number of persons in each auditorium - Restrictions on students' mobility - Workplace and space boundaries	- Digital meetings - Communications (From downward to flat, Formal & informal communications changes) - Staff interactions and learning	- Staffs/students safety and well-being - Trust and transparency - Maintain the quality of education& performance of the students

Table 2: An overview of Findings

Chapter 5

5.0 Discussion, Conclusion and Further Research Recommendation

5.1 Discussion

This study analyses how the design and mobilisation of MCS helped Nord University in handling the COVID-19 crisis. The COVID-19 crisis compelled the organisation to speedily adjust to novel circumstances, by exploring real-time solutions and changing their goals, objectives, decisions, actions, communications, and teaching delivery methods. The management must have lacked experience on how to handle a crisis of such magnitude thereby generating uncertainty about the actions, and decisions to be taken and objectives to achieve. MC can aid adjustments to these new circumstances by supporting managers in taking appropriate actions and decisions. We divide the discussion into two avenues; balancing control and flexibility, and MC design and mobilization as the voice of calm in the chaos of the storm.

Our findings reveal that according to Burns & Stalker (1961) contingency theory, a controlling management system is more applicable in a stable environment, while a flexible management system is best in a dynamic environment. COVID-19 crisis is an extraordinary situation that involves a great deal of uncertainty and transformational change. It can be argued that balancing the dynamic tension between control and flexibility involves understanding how MCS was designed and mobilized at the different hierarchical levels within the organization. Both a flexible management approach (organic) and a controlling/tighter system (mechanistic) enabled the organisation in dealing with the crisis. Control involves shifting pressure up the hierarchy to the top managers of the organization and flexibility involves a shift in emphasis at the level of employees. Each approach compliments the other to describe the institution's approach to handling the pandemic. Although a combination of both control and flexibility approaches was implemented in dealing with the pandemic, the extent of control and flexibility varied significantly during the crisis. Nord university' MCS was focused on flexibility more to deal with the pandemic's uncertainty, though the government adopted a controlling approach through strict regulations and soft guidelines. These findings agree with Burns & Stalker (1961) and add to empirical evidence on MC literature that discusses the different use of various control systems to deal with an unplanned situation (Bedford & Malmi 2015; Rikhardsson et al., 2021), investigating MC during a pandemic. The MC quickly evolved; administration, faculty heads and specialized teams used

existing control systems as well as newly designed MC mechanisms to handle extraordinary events.

This study makes its first contribution to the role of MCS in an extraordinary situation. The literature affirms the tension between control and flexibility in crisis (Osipova & Eriksson, 2013). This study shows that, though the government adopted a controlling approach through strict regulations and soft guidelines there was room for flexibility. It reveals that control and flexibility were harmonised, not generating tension but rather they acted in synergy to mitigate the pandemic. The control approach highlighted the appropriateness and the importance of government to respond to crisis, (Sargiacomo et al., 2014; Sargiacomo 2015; Sargiacomo & Walker 2020) while the flexibility approach focused on responding to the crisis triggered by the actor's needs and the implementation of operational issues. Theoretically this implies the two approaches are not in conflict. This study consents with literature that considers MC as a necessary mechanism in the context of crisis, (Sargiacomo et al., 2014). The analysis indicates the centrality of MC in building trust and transparency in times of crisis ((Enria, et al., 2021) and mobilising control systems (Mouritsen 2005). This study provides evidence to MCS attributes in the context of a pandemic and the convergence between crisis governance and MC, which Sargiacomo (2014) emphasized as issues to be addressed.

In a situation of high uncertainty and urgency, like that of COVID-19 crisis, an agile-adaptive MCS approach, effective crisis communication and individual voluntary cooperation are critical factors for an effective crisis management (Moon 2020). Our findings reveal that, the design and mobilisation of MCS mechanisms maneuver' a way forward to the increased complexity the pandemic generated. The LoC (interactive, boundary, diagnostic) enabled good operational coordination and remarkable health and safety procedures to suppress the spread of the virus. These levers operated flexibly through consensus by creating dialogue, trust, collaboration, pragmatic decision, effective communication, and COVID-19 related training skills. A good communication strategy for COVID-19' needs was put into action, based on clear, precise, and concise information depending on the audience, and frequency of communication increased with new platforms like Microsoft Teams, zoom, workplace chats, and video meetings. A productive discussion culture was inculcated into the MCS where managers on lower organisation level

trusted each other. Employees were empowered to actively participate in formulating new strategies to handle the crisis. The mobilisation of MCS brought together different views and opinions which enabled different departments and faculty heads to develop an understanding that led to acceptable control strategies. Our findings agree with Breslin, (2014) he states that during the period of transformational change, MC was the voice of calm in the chaos of the storm, providing direction to the many actors within the organization and walking them along the thin line between inaction and chaos. The drifting of emphasis from the management towards multi-level interaction throughout the institution's hierarchy by increasing the inter-relationship between managers and their employees and mobilizing different control systems is a way to get calm during a crisis.

Hybrid and complex organisational forms in which different actors work together in networks and teams in the shadow of hierarchy can be an appropriate way of managing this kind of crisis (Tom Christensen, Per Lægreid, 2020). Our findings reveal that the design and mobilisation of MCS during the COVID-19 crisis gave birth to a hybrid education system and new digital ways of working. The employees were more like the students and the students were more like a part of the organisation following up the rules. Training and the acquisition of new skills was pertinent for teaching delivery during this period. The management used reflective and innovative ideas to find solutions to continue studies. The organisation ensured that employees had to acquire the knowledge, skills and competencies needed to shift from face-to-face to online learning. An effective learning strategy and plan, including virtual learning platforms offered by the organisation prepared both the staff and students for digital learning. The management focused on hybrid learning where few students are on campus and some online. The focus was on learning programs with a mix of e-learning modules, simulations, videos, and social collaboration tools to adapt to the new normal. Also, new digital ways of working emerged, virtual interaction, team discussions, and a collaborative culture has become the new normal. New policies, procedures and agile working principles have emerged to support remote work in the organisation like encouraging middle managers to have frequent check-ins with their teams and top management. Holding virtual meetings and video conferences. The MCS is a work design that helped the institution to handle the crisis.

Furthermore, this study makes contributions to MC analysis during crisis, thereby detailing Parker's (2020) ideology on the role and characteristic of MC in crisis. It adds empirically to the literature that addresses COVID-19 crisis at an organisational level (Vito & Gomez, 2020; Parker 2020). It shows how the design and mobilisation of MC can enable a suppression and control strategy during a crisis. While the literature shows that the mobilisation of MCS works effectively in a tranquil environment Simons (1995), this study shows that MCS is also necessary to handle extraordinary events and its multifaceted consequences. Sargiacomo (2015) indicates that things do not always proceed according to plan and unexpected events require departure from the 'normal'. This study' findings complete this literature, indicating that MCS was designed and mobilised for mitigating the crisis. The organisation departed from the normal Control System to design new control systems to handle the crisis through its agile management control framework. Management control was used for social purposes, for the health and wellbeing of staff and students. This reveals a moral dimension of MC that includes partnering with actors in different activities as objects for MC (Mouritsen, Johansen, Larsen, & Bukh, 2001).

Through the lens of Simons (1995) LoC framework, all four levers reinforce each other in complimenting the mitigating effort of the organisation, although not in the same magnitude. The Belief control emphasizes the values that are fundamental to the strategic direction of the organisation for example staff and student' safety and wellbeing, trust and transparency. The boundary control restricts the behaviour of staff and students to minimize the spread of the virus, like creating awareness, restrictions on student's mobility. The belief system and the interactive use of MCS are related. The interactive control system provides information to senior managers to manage the strategic uncertainty involved in the crisis which are related to the core values held in the belief system. The interactive and boundary control strengthened one another in that the interactive control system is a positive inspirational control. It provides employees with opportunities to get involved in the formulation of new strategies and inspire the learning of new skills and competencies for digital learning, while the boundary system is a negative restraining control system limiting the number of persons on campus. The interactive control brought different views and opinions and enabled managers from different faculties and departments to develop understanding through productive dialogue and collaborative culture that led to acceptable control strategies in the institution. This empowerment gives the staff an active role in dealing with the

crisis. Our study reveals that such social forms of control are important for the enactment of flexible strategies that considers current circumstances without compromising the deeply rooted and long-lasting values and beliefs of an organisation (Carlsson-Wall, Goretzk, Kraus, & Lind, 2020). The belief system established safety and wellbeing as a priority for staff and students to mitigate the crisis effects. Through the formal communication of core values and free flow of information, staff were motivated to engage in spontaneous and responsive actions to curb the spread of the virus. The diagnostic control system ensures that managers identify negative deviations from targets and address them by reporting to top managers. The organisation followed a flat (horizontal) reporting system where there was free flow of information and decisions about the pandemic were well communicated. Our study also reveals that though Simons LoC was applicable in a stable environment, it can also work well in a dynamic environment full of uncertainty. The combination of the LoC has produced reinforcing strength to handle the crisis and its consequences. This proves that MC is a force to reckon with in crisis, and the foundation for a resilient organisation.

Also, our findings reveal that according to Sargiacomo et al., (2014), accounting actors respond to the 'justifiable neediness' of others by quickly involving themselves physically, mentally and emotionally. As the crisis unfolds, the organization quickly responded to the 'justifiable neediness' of the employees and students by shifting from a focus on its MCS - ''Quality in the Nord'' (University, Annual Report 2020, 2021) to a focus on mitigating the pandemic by redesigning and mobilising its MCS to aid the government suppression strategy. The managers were able to empathise by putting themselves physically, mentally and emotionally in the place of the employees and students. Checking in with them to see how they are coping with the stress and helping them relax. They also communicate with them while building a cross-functional central response team (crisis decision body) with experts from different functions such as administration, HR, IT, and infrastructure. They developed a crisis-response strategy keeping the various actors in perspective and prioritizing non-essential projects through filtering. This evolution has important implications for the organisation' flexibility, most notably through the 2nd and 3rd waves of the crisis. The organisation exchanged its focus on target achievement (diagnostic controls) with a more flexible control system, by mobilising the interactive control system that facilitates learning, and target adjustments.

To make a practical contribution, our findings indicate that different MCS (LoC) in combination help in exogenous crisis management and leverage control, thereby asserting the fact that MC supports both internal managerial activity and actor's (staff, students, and BOD) needs. Organisations should be able to design and use an agile MCS mechanism to handle crises.

5.2 Conclusion

This study has been to explore how the design and mobilisation of MCS through the lens of Simons (1995) LoC framework helped Nord University to deal with an extraordinary crisis (the COVID-19 crisis). Our findings indicate that the organization designed its MCS as a 'work' and as the 'voice of calm in the chaos of the storm' to handle the crisis. These results are compatible with the conceptualization of Simons LoC (1995) and Breslin, (2014) respectively. While MCS rules were mobilized in accordance with government regulatory measures to implement the suppression strategy, it also revealed an authoritative control approach emphasizing compliance. Although rules and regulations were imposed on the organisation, localized MCS practices were established to deal with the crisis in the organisation.

Under the circumstances, control was exerted by the government through the draconian measures, and control also came from the top management. The organisation experienced a shifting from control to flexibility as strong emphasis on control hinders a collaborative culture. This shift brought attention to the magnitude of changes as the institution tries to sail through the pandemic but the crisis gave room for creativity and innovation which led to greater flexibility thereby harmonising control, and flexibility, not generating tension but rather acting in synergy to mitigate the pandemic. During this period, control and flexibility were both maintained and balanced. Nord University managed to deal with the COVID-19 crisis well because it developed a rapid response strategy in combination with an excellent administration. The mobilisation of MCS helps in crisis management and leverage control, thereby asserting the fact that MC supports both internal managerial activity and actor's needs.

5.3 Further Research Recommendation

This study creates avenues for the future research in the field of MCS design and mobilization. Research could be done by focusing on how MCS can account for employees' emotions during

crises. In addition, we did not investigate how a particular MCS design can be mobilized and helpful in a crisis since the pandemic is ongoing. So, it also can be a potential area for further study. Further study is possible in the same topic but in a different context as the university is different from the usual corporate organisations and NGOs. A third avenue for further research could be to analyse how COVID-19 crisis has changed how organisations consider the complex interaction between social and financial inequalities and the role of MCS to balance these inequalities. A fourth avenue could be to investigate how Studentinord is accommodating international students' issues during the period of the pandemic. A fifth area could be to investigate how University MCS is helping the state to bridge the gap between current skills and needed skills during the COVID-19 crisis. We believe that these new insights have broadened our knowledge regarding the design and mobilization of management control systems in heterogeneous environments.

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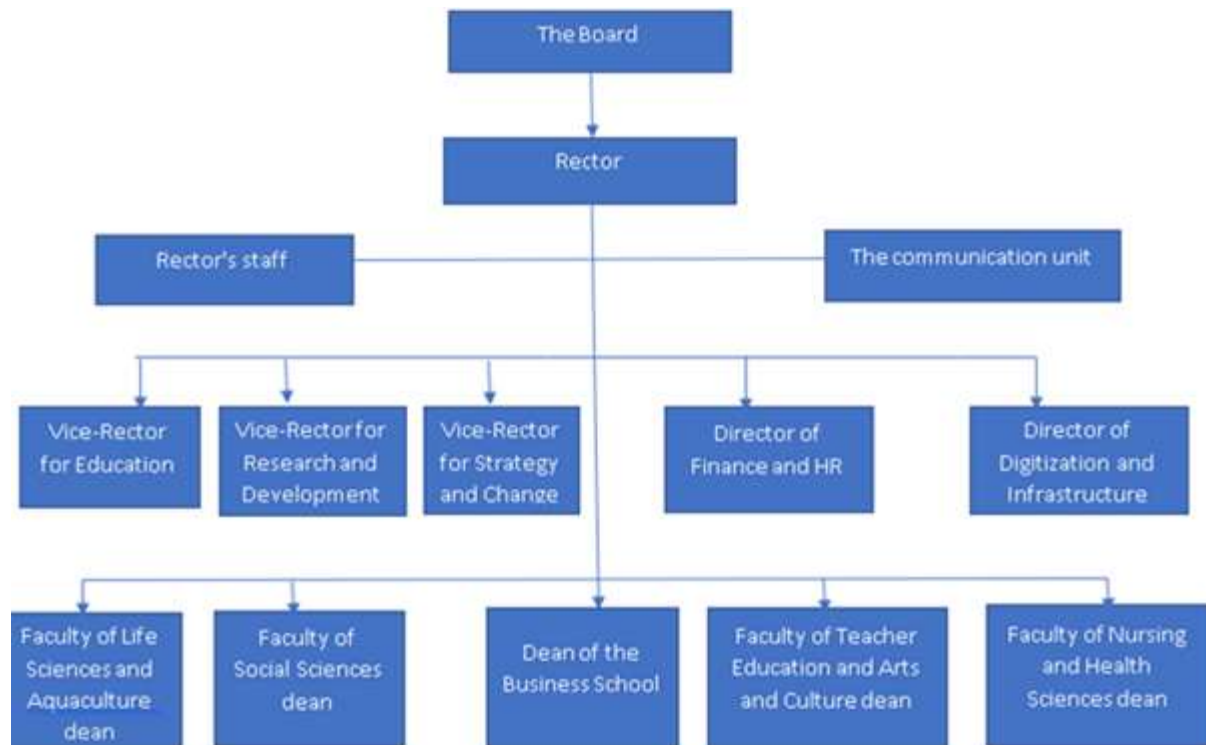
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Figure 2: Nord University Organizational Chart. Source: Annual Report 2019-2020.

https://www.nsd.no/polsys/data/filer/aarsmeldinger/AN_2019_57395.pdf

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Table 1: Interview Participants list

Participant	Department/Position	Duration
Respondent 1	Head of Library	1 hour 6 minutes
Respondent 2	Administration	1 hour 16 minutes
Respondent 3	PhD Student	1 hour 46 minutes
Respondent 4	International student office	50 minutes
Respondent 5	Administration	45 minutes
Respondent 6	Master's Student	30 minutes
Respondent 7	Kolt	1 hour

Appendices

Appendix A: General Interview Guide

Dear Sir/Madam,

Thank you for your time reading this. We are two 2nd year master's students from Bodø - Roberta Eneke Tambi and Amatullah Nur A Marzan. We are studying Management Control (økonomistyring) at the Nord University Business School. Currently, we are working on our research project (MOPP) on: How the design and mobilisation of Management Control Systems has helped Nord University to handle the COVID-19 crisis.

In this respect, we would appreciate if you could invest 20-45 minutes of your time to share your experience with us in a face-to-face or online meeting (Zoom, Teams, Skype, WhatsApp, phone). Here are some of the questions that are of interest to us based on your experience:

1.How has your work situation been affected by this pandemic (i.e., reporting system, ethical guidelines, number of limitations, frequency of meetings, workshops, seminars, classes etc)?

2. How has this institution responded to the COVID-19 pandemic? Explain briefly?

3. How effective has the implementation been in handling/responding to the situation? Were these measures helpful, what was not done and why?

4. In your opinion, do you think resources were adequately mobilised to handle the covid-19 pandemic in this institution. Explain briefly.

5. Can you suggest better ways of handling the Covid-19 crisis in this university other than those already mentioned?

Ideally, we would like to record the conversation on your permission. The recording will only be used for the analysis of this research. We assure you the confidentiality of your answers. We will not publish or expose this information to other parties except to use this in our thesis and the university.

Thank you for your time. Looking forward to hearing from you!

Appendix B: Interview guide for Kolt & IT

1)   How did the government measure to shut down this university affected your work situation?

2)   What new digital infrastructure (tools) and skills were acquired for the smooth functioning of the academic year during the pandemic. Both for the students and the staffs.

3)   Can you please identify what instructional resources had been deployed to support the academic instruction of students while they are unable to come to school?

4)   How were these resources deployed and/or implemented?

5)   How was the IT transformed to support the professional development of teachers in guiding online instruction during the covid-19 crisis?

Appendix C: Interview guide for Students

- In your opinion, how has your studies been affected by the COVID-19 crisis (Explain briefly)

- Can you please share your experience on your personal observation and attitude concerning on-line learning during the period of COVID-19 crisis?

- Did you experience some level of satisfaction towards the virtual learning after face-to-face classes were cancelled? (Explain briefly)

- Can you please tell us how the crisis has affected your new study location both positively and negatively?

- What are your takes on the new formats of evaluation instituted by the university because of the crisis? Were they okay or were they challenging? (Explain briefly)