

Building Adaptable Organizations: Leveraging Flexible Management Control Systems to Navigate War Crises

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Abstract: *This research proposal aims to examine how Palestinian companies adapted their Management Control Systems (MCS) in response to the challenges posed by the October 7, 2023, war. The Palestinian context, characterized by over seven decades of conflict, offers a unique opportunity to study MCS's role in fostering organizational adaptability during crises. The study will focus on assessing how MCS influence organizational performance and flexibility, particularly in environments marked by political instability and external uncertainty. A key aspect of the research is investigating how MCS can be used to build resilient, adaptable organizations capable of navigating external shocks. The research will involve a survey targeting top managers to explore adjustments in management practices and control systems aimed at not only surviving immediate crises but also enhancing long-term adaptability. The findings are expected to provide valuable insights into MCS applications in conflict zones and offer recommendations for improving crisis management strategies in such contexts.*

I. Introduction

Companies cannot isolate itself from its surrounding environment, which is inforce the management to plan for the environmental uncertainty before it hit the performance. Control planning need understanding that there is internal and external environment uncertainty that has to be in consideration (Keating 1994, Chenhall 2003, Auzair 2011, Amara and Benelifa 2017, Eker and Eker 2019, Erokhin, Endovitsky et al. 2019, Martins, Oliveira et al. 2023, Einhorn, Fietz et al. 2024). Internal one can be managed to a large extent as its usually related to challenge of operation issues such as customer relationships, employee productivity, product quality, technology adaptation among others, which can be predicts and solve with good experience and plan. In the other side, external changes and uncertainty is usually unpredictable or difficult to find a sign of the coming turbulent (Chenhall 2003, Ditillo 2004, Auzair 2011, Shurafa and Mohamed 2016, Amara and Benelifa 2017, Bundy, Pfarrer et al. 2017, Nguyen, Liu et al. 2023).

This paper will discuss the external uncertainty as one face of the challenges faced by companies in there process of designing responsive and dynamic management control practices to build adaptable organization to face fluctuated environment. Disruptive contexts and contingent external factors surrounding the business environment everywhere and there are different kind such as (1) Economic Factors like Changes in interest rates affecting consumer spending, Inflation or deflation impacting production costs and Economic downturns (e.g., recessions) reducing demand for products. (2) Political and Legal Factors such as Government regulations or deregulations (e.g., tax policies), Political instability in a country impacting market and New labor laws affecting hiring practices. (3) Social and Cultural Factors as Changing consumer preferences or trends (e.g., demand for sustainable products), Demographic shifts like an aging population influencing market needs, Cultural differences affecting marketing strategies in international markets. (4) Technological Factors like Emergence of disruptive technologies (e.g., AI, blockchain), increased reliance on e-commerce due to advancements in internet accessibility, and Cybersecurity threats impacting data protection strategies. (5) Environmental Factors as Natural disasters disrupting supply chains, Climate change regulations influencing production practices, and Consumer pressure for environmentally friendly products. (6) Competitive Factors as Entry of a new competitor into the market, Changes in pricing strategies by competitors, and Innovation by competitors making existing products obsolete. These factors are contingent because their impact depends on the specific industry, geographic location, and the organization's adaptability.(Keating 1994, Chenhall 2003, Auzair 2011, Shurafa and Mohamed 2016, Amara and Benelifa 2017, Eker and Eker 2019, Erokhin, Endovitsky et al. 2019, Martins, Oliveira et al. 2023, Einhorn, Fietz et al. 2024).

As previously discussed, this paper focuses on political instability, specifically war, as it represents one of the most significant threats to both life and business(Shurafa and Mohamed 2016). The study propose to examines the impact of war on businesses in general, with a particular emphasis on the Palestinian context,

which has endured one of the longest turbulent environments globally, spanning over seven decades (Gordon 2008). Recently in October 7, 2023 the Palestinian companies found themselves abruptly caught in one of the most devastating conflicts. Despite having developed flexible business processes to navigate the ongoing turbulence caused by occupation and prolonged conflict, the events of October 7 presented unprecedented challenges.

Several factors set this event apart: its sudden onset, the scale of the war, shifts in consumer behavior influenced by the boycott of Israeli and Western products, the war's prolonged duration, and its impact on the already fragile financial situation of the Palestinian Authority (PA). These factors forced many companies to undergo extreme transformations to remain viable, while others faced bankruptcy.

The extensive experience accumulated by Palestinian companies over time provides valuable insights into navigating challenging conditions, particularly in the context of the unprecedented uncertainty posed by the October 7, 2023, conflict. This experience holds significant value as a learning opportunity, given the possibility of similar crises occurring in other countries amid today's turbulent global environment.

II. Literature review and hypotheses development

Different researchers focus on how economic and environmental uncertainty shocks affect companies, placing significant pressure on management to redesign the functioning of MCS (Bhimani 1999, Ditillo 2004, Hopwood 2009, Otley 2014, Otley and Sooin 2014, Amara and Benelifa 2017, Stashkevych 2022, Martins, Oliveira et al. 2023). In challenging and turbulent contexts, managers seek to interconnect to MCS to operate in a corporate environment of innovation (Barros and Ferreira 2021). In such environment companies need to design flexible and environmental based control approach to keep up to date with challenges and changes that threaten the performance, as for that, MCS and management indicators allow managers to better monitor the firm's performance (Dimes and de Villiers 2021). Flexible and environmentally responsive MCS are crucial for monitoring, aligning, and guiding organizational activities to achieve higher performance outcomes (Rigby 2001, Chenhall 2003, Otley 2014, Otley and Sooin 2014, Shurafa and Mohamed 2016). Such systems are particularly essential during periods of extreme turbulence. Failing to update existing MCS in times of uncertainty can lead to inadequate monitoring, resulting in poor organizational performance due to the disconnect between environmental changes and control practices (Chenhall 2003, Sageder and Feldbauer-Durstmüller 2019, Stashkevych 2022, Nguyen, Liu et al. 2023).

Such link play a fundamental role in leveraging organisational performance due to their role in aligning and forecasting (Bourne, Franco-Santos et al. 2018, Erokhin, Endovitsky et al. 2019, Simons 2019). The importance of link between environment and control practices attract multi researchers attention (Malmi and Brown 2008, López-Gamero, Molina-Azorin et al. 2011, Otley 2014, Shurafa and Mohamed 2016, Bundy, Pfarrer et al. 2017, Eker and Eker 2019, Stashkevych 2022, Luiz and Beuren 2023, Martins, Oliveira et al. 2023, Nguyen, Liu et al. 2023).

For example, Sageder and Feldbauer-Durstmüller (2019) provide a detailed analysis of factors affecting control mechanisms, emphasizing that the relevance of non-financial indicators increases in uncertain environments. Additionally, they highlight that such indicators facilitate adaptations to local requirements. These local requirements can be interpreted as environmental demands, underscoring the critical importance of rapid responses to sudden changes that may arise in any context. This insight highlights the need for adaptable control mechanisms capable of aligning with dynamic environmental conditions in order to create adaptable and flexible organizations that can survive in tough situations.

Similarly, Malmi and Brown (2008) highlight the importance of collecting broad-scope information, extending beyond financial data in challenging environments to provide a comprehensive understanding of reality and support effective decision-making. This perspective underscores the need to redesign MCS to generate more extensive and diverse accounting information, particularly in contexts characterized by environmental uncertainty. Such redesigns enhance the ability of organizations to navigate complex and unpredictable conditions.

However, from a behavioral perspective, quick response to environmental uncertainty may require adaptable organizations with considerable employee empowerment and thus, less extensive use of accounting controls under these very same circumstances of environmental uncertainty (Malmi and Brown 2008, Sageder and Feldbauer-Durstmüller 2019, Martins, Oliveira et al. 2023).

The type of contingent factor, such as an uncertain environment, can significantly impact accounting systems (Chenhall 2003, Malmi and Brown 2008, Simons 2019, Petera, Wagner et al. 2021, Wu and Kong 2021). This implies that each uncertainty requires a tailored design for MCS to achieve two main objectives: first, to gather a wide range of information, and second, to create an adaptable organization based on that information. While it is unclear which comes first—an adaptable organization that allows its control practices to collect more information, or the broad information that makes the organization adaptable—both are essential for

survival in uncertain times. As the environment becomes more challenging, the need for extensive information and organizational adaptability increases. As discussed earlier, standard control practices are insufficient or even detrimental in uncertain environments.

In fact there is a good uncertain environmental example that hit the world suddenly which can benefit from to understand the practice and behavior during uncertainty and that COVID-19 crisis. Martins, Oliveira et al. (2023) argue that COVID-19 crisis has confirmed the capabilities of MCS in contexts of emergency, in which ordinary activities are tested. Noting that most organizations were unprepared for the pandemic, relying on reactive and adaptive responses rather than anticipatory or transformational ones, it becomes clear that the environment has a significant impact on organizational practices. Specifically, the use of Management Control Systems (MCS) is positively influenced by the environment, which in turn contributes to enhanced economic performance (Keating 1994, Malmi and Brown 2008, Otley 2014, Petera, Wagner et al. 2021, Laguir, Gupta et al. 2022, Martins, Oliveira et al. 2023, Nguyen, Liu et al. 2023). This highlights the need for adaptive responses to unforeseen circumstances, where MCS can support the organization in navigating challenging and uncertain times. A major challenge for MCS during the COVID-19 crisis was the rapid shift to remote work, which required MCS to adapt. This change involved the transition to online meetings and the integration of digital technologies (Leoni, Lai et al. 2021). This adaptability highlights the ability of MCS to respond to the dynamic nature of work environments, thereby improving organizational efficiency and performance by aligning with evolving business needs.

In the case of Palestine following the events of October 7th, a similar adaptation occurred as a result of the widespread closure of the country and the inability of employees to access their offices. Much like the global shift during the COVID-19 pandemic, Palestinian organizations had to swiftly adapt their MCS to accommodate remote work. This shift required organizations to implement digital tools and adjust their operational processes to ensure business continuity, highlighting the need for flexibility and resilience in the face of unexpected disruptions.

This stress the need for adaptive organization instead of rigid or a non-flexible organization. Pre-crisis planning helps an organization avoid panic during a crisis and enables it to maintain better control over events. This is because decision-making in times of crisis is often impulsive, unclear, and incomplete, which can put the organization at risk of survival. By preparing in advance, an organization can navigate crises more effectively, ensuring a more organized and strategic response to unforeseen challenges. In other words, the organization must be flexible and adaptable based on its surrounding environment.

Considering this, MCS played a leading role in organizational decision support during the crisis period, which ultimately enhance the overall performance (Chenhall 2003, Ditillo 2004, Endenich 2014, Amara and Benelifa 2017, Passetti, Battaglia et al. 2021) Based on the above, we develop the following hypothesis:

H1. Managers believe that Management Control Systems (MCS) have an impact on the performance of organizations.

Organizations that promote flexibility and competitiveness can recognize their strengths and weaknesses. This helps them take actions to improve and enhance their performance (Otley 2014, Otley and Soin 2014). By understanding these areas, organizations can adapt their strategies to better respond to changing situations and challenges (Chenhall 2003, Shaulska, Kovalenko et al. 2021). Considering the need to leverage both competitiveness and adaptability for higher performance outcomes, MCS plays a vital role, particularly in emergency situations such as pandemics, wars, or any other sudden crisis. In these contexts, MCS facilitates organizational adaptation to mitigate the inherent effects of such crises and ensure business continuity (Lebas 1994, Hu, Leopold-Wildburger et al. 2017, Leoni, Lai et al. 2021, Lodhia, Sharma et al. 2021).

Furthermore, MCS play a crucial role in enhancing competitiveness and adaptability by consolidating information, enabling organizations to maintain control in highly unpredictable situations. This allows businesses to navigate uncertainty and make informed decisions that improve overall performance and responsiveness (Lebas 1994, Hu, Leopold-Wildburger et al. 2017, Leoni, Lai et al. 2021, Lodhia, Sharma et al. 2021, Martins, Oliveira et al. 2023). Moreover, MCS provide an integrated view of the increased complexity brought about by the crisis. By consolidating and interconnecting all information, MCS not only offers a retrospective perspective but also facilitates the projection of a more resilient organization (Passetti, Battaglia et al. 2021, Martins, Oliveira et al. 2023)

The organizational environment and crises are expected to directly influence how MCS are applied and operate, especially under varying levels of environmental uncertainty, as in the case of the war in Palestine. This impact shapes how MCS are adjusted to respond effectively to both internal and external challenges, ensuring that organizations can maintain control and adapt to rapidly changing conditions (Shurafa and Mohamed 2016, Wu and Kong 2021, Laguir, Gupta et al. 2022, Martins, Oliveira et al. 2023).

Building on the previous discussion, the following hypothesis can be derived:

H2. Managers perceive that Management Control System (MCS) play a significant role in influencing and enhancing organizational adaptability.

III. Research design

To assess whether managers view MCS as a resource for supporting organizational transformation towards adaptability and improving performance in a crisis, such as the war that began on October 7, 2023, a questionnaire-based survey could be conducted. This survey would target top managers responsible for the design and implementation of MCS. This approach has been used successfully in previous research to gather relevant data on MCS perceptions and their role in crisis management (Grafton, Lillis et al. 2010, Zizlavsky 2014, Shurafa and Mohamed 2016, Micheli and Mura 2017, Shurafa and Mohamed 2018, Sarker, Ali et al. 2021, Martins, Oliveira et al. 2023). The questionnaire can utilize a 5-point Likert scale for validation, ranging from strongly disagree to strongly agree. This approach follows previous studies and allows for the measurement of the study's model dimensions. Organizational performance (OPER) will be assessed through seven variables derived from past research, as (Kaplan and Norton 1993, Kaplan and Norton 2009, Zizlavsky 2014).

The measurement of organizational adaptability is based on variables from Endenich (2014) study. In addition, MCS, is assessed using four variables adapted from scales utilized in several previous studies. These measures provide a comprehensive framework to analyze the study's core concepts and their relationship to organizational performance and adaptability (Kaplan and Norton 1993, Kaplan and Norton 2001, Hu, Leopold-Wildburger et al. 2017, Bollinger 2020, Martins, Oliveira et al. 2023).

The suggested model for this paper is presented in Figure 1.

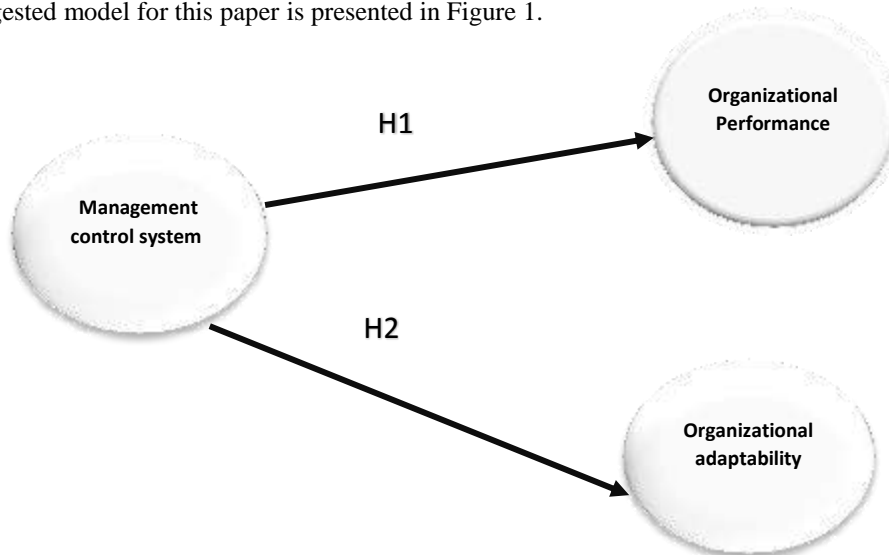


Figure 1. Suggested research mode

IV. Conclusions

Research has highlighted that organizations are often inadequately prepared to handle global disruptions, with their responses tending to be reactive rather than proactive or forward-thinking (Bundy, Pfarrer et al. 2017). During the global crisis triggered by the COVID-19 pandemic—a period of significant turbulence that posed substantial challenges to organizational performance and management, alongside increasing demands to support employees and society—it became essential to explore, through a comprehensive literature review, whether managers perceive Management Control Systems (MCS) as a valuable resource. Specifically, this involves assessing MCS's ability to transform organizational design toward greater adaptability and flexibility to effectively address sudden disruptions, such as wars, and navigate such turbulent conditions.

With the aim of analyzing the perceived influence of MCS on both organizational performance and on leveraging organizational adaptability in a war zone. The Palestinian companies deemed highly relevant for investigation due to their exposure to the impacts of the October 7th, 2023, war, serve as focal cases for this analysis. The study has to be grounded in a resource-based view, with two research hypotheses developed to analyze the relationships among the dimensions under investigation. Data has to be collected through a questionnaire survey to test these hypotheses. The expected findings aim to enhance the flexibility of MCS in navigating today's turbulent environments, fostering organizational adaptability to survive challenging

situations. Additionally, the results will contribute to existing literature by addressing the limited studies on MCS in war crises. Practitioners will be able to utilize these insights to implement robust and ambitious control systems. The paper proposes utilizing the following variable measurements shown in Appendix A, as they have been successfully applied in prior studies, as discussed earlier.

Appendix A – Variables Measurements

Dimension	Item	Question	Authors
Organizational Performance	OPER1	Management control tools make it possible to measure and monitor the company's performance.	(Grafton et al., 2010; Kaplan and Norton, 1993, 2005, 2007; Micheli and Mura, 2017; Sarker et al., 2021; Zizlavsky, 2014)
	OPER2	To achieve the desired success, it is essential that managers can rely on an efficient measurement system.	
	OPER3	Our organization is still only guided by financial indicators.	
	OPER4	Financial indicators alone are insufficient to monitor the performance of the organization.	
	OPER5	Currently, non-financial indicators, namely, intangible indicators, are the basis for organizational differentiation.	
	OPER6	The search for competitiveness forces managers to identify the needs of consumers quickly and at the lowest possible cost while maintaining the objective of achieving success.	
	OPER7	Management control systems are essential in shaping risk management processes.	
Leveraging Organizational Adaptability	LOA1	Management control tools improve the decision-making process in a crisis context.	(Endenich, 2014)
	LOA2	Management control tools play an important role in a crisis context.	
	LOA3	The integration and interconnection of indicators is fundamental for effective management control.	
	LOA4	The monitoring, guidance, and control of strategic decisions depend on using appropriate management tools in a crisis context.	
	LOA5	The management control tools increase our capacity for learning and continuous improvement in a crisis context.	
Management Control System	MCS1	The management tools we use allow us to manage our company better strategically.	(Bollinger, 2020; Hu et al., 2017; Kaplan and Norton, 1993, 2001; Lebas, 1994; Leoni et al., 2021)
	MCS2	Management Control tools are implemented because of the interconnection they allow between indicators and strategy.	
	MCS3	Strategic performance is improved through the complete integration of a strategic map.	
	MCS4	The Management Control tools allow us to keep the focus on the strategy previously defined.	

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