



Dynamic tensions in the budgetary system of a family business and the duality of structure

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Received on 03.06.2021 – Desk acceptance on 04.12.2021 – 3rd version approved on 10.14.2021 – Ahead of print on 04.08.2022

Editor-in-Chief: Fábio Frezatti

Associate Editor: Cláudio de Araújo Wanderley

ABSTRACT

This article aimed to understand the dynamic tensions in the budgetary system of a family business based on the duality of structure perspective. The research on dynamic tensions in the budgetary system of family businesses is inconclusive. Dynamic tensions are explored in light of traditional theories, and few studies use Simons' (1995) four levers of control. Moreover, the management control systems (MCSs) of family businesses have particularities that need to be explored. These particularities of family businesses provide different explanations for the dynamic tensions in the budgetary system. Duality of structure enables an understanding of the interaction between the structure and agents' actions in the production and reproduction of the social order of a family business, within a context of dynamic tensions in the budgetary system. The research revealed the dynamic tensions in the budgetary system of a family business in one budgetary cycle. The findings are relevant since, based on a duality of structure perspective, they present indications that these dynamic tensions are associated with positive forces (belief and interactive control systems) in interaction with negative forces (boundary and diagnostic control systems). This is a single case study in a medium-sized family business engaged in the production and sale of foods. The data were collected through semi-structured interviews, observations, and documents, and analyzed based on discursive textual analysis. The evidence suggests that the social order of the family business is produced and reproduced with the dynamic tensions that occur in the planning and control stages of the budgetary system. The study contributes to the literature on dynamic tensions in the budgetary system of a family business by addressing what they are and how these tensions occur based on the duality of structure perspective. It contributes to practice, as it enables an understanding and better management of these tensions and the achievement of budgetary goals and objectives.

Keywords: management accounting, dynamic tensions, budgetary system, family business, duality of structure.

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1. INTRODUCTION

Family businesses present distinct characteristics from other types of organizations that involve differences both in the governance structures and goals and in the use of management control systems (MCSs) (Schulze et al., 2001; Steier, 2001). Specificities of family businesses with regard to ownership, return, rewards, and management (Stewart & Hitt, 2012) influence the budgetary system in its planning and control stages. However, the literature rarely addresses MCSs in family businesses, despite the distinctive role they can perform in these organizations (Songini et al., 2018).

Previous studies in family businesses have primarily been based, according to Songini et al. (2018), on types of control (e.g. Audretsch et al., 2013), on the role of the MCS in management and in the relationship with professionalization (e.g. Songini & Vola, 2015), on the determinants and impacts of the MCS on family businesses (e.g. Acquaah, 2013), and on differences between family and non-family businesses (e.g. Duller, 2010). Other authors (e.g. Hillen & Lavarda, 2020) have investigated the succession process in family businesses, considering the organizational life cycle. However, we identified no previous studies on dynamic tensions in the budgetary system of family businesses, which denotes a research gap.

Dynamic tensions are conceived as “organizational dilemmas present in organizations, represented by apparently conflicting organizational objectives” (Oyadomari et al., 2011), such as identifying opportunities, even with limited attention due to daily operations, or balancing employees’ interests, which are often different from organizational interests (Simons, 1995). In family businesses, the tensions can be due to asymmetric altruism, different interests between family and non-family members (Schulze et al., 2001), or non-economic objectives related to the family that may exist and rise above the economic objectives of the company (Chua et al., 1999), thus instigating further research. Specificities of the family business can generate dynamic tensions at the time of defining and controlling the budgetary goals and objectives, such as the search for company perpetuity versus a focus on short-term results or flexibility generated by emotional and intuitive management versus budgetary control.

In this study, dynamic tensions are analyzed based on the levers of control, an approach proposed by Simons (1995) that enables us to delimit the extent of the tensions that occur in the budgetary system. For Mundy (2010), the

levers of control model is a useful analytical instrument for studying the concept of dynamic tension, as it considers different uses of MCSs. However, the literature (e.g. Simons, 1995) is not specific on how social aspects of the organization can be shaped or incorporated into its practices.

The budgetary system is a management control mechanism involved in the building of the social reality, rather than just a passive mirror of a technical reality (Covaleski et al., 2007) that legitimizes the organizational hierarchy and the delegation of resources and responsibilities. However, disputes occur between managers in establishing meanings and developing and exerting power in this context, and this insight still needs to be explored in empirical studies on the budgetary system, according to Kilfoyle and Richardson (2011). Within this context, this study analyzes the dynamic tensions in the budgetary system of a family business based on the duality of structure perspective proposed by Giddens’ (1976, 1979, 1984) structuration theory (ST), which considers the interaction of agents’ actions (agency) and the social structure (rules and resources) in the production, reproduction, and regulation of the social order (Macintosh & Scapens, 1990).

Characteristics of family businesses can provide different explanations for the dynamic tensions in the budgetary system, based on the interaction between agency and structure. Thus, it is conjectured that the dynamic tensions caused in the budgetary system of a family business concatenate with the duality of structure and lead to a socially constructed order. Therefore, this study aims to understand the dynamic tensions in the budgetary system of a family business based on the duality of structure perspective. It uses the concept of budgetary system, one of the components of a MCS, referring to implementations that serve more than one of the budget functions (planning and control, in this study) and that represent a broader design of practices revolving around the annual budget (Ekholm & Wallin, 2000; Henttu-Aho, 2018).

The budgetary system has already been studied under the lens of ST (e.g. Chung & Parker, 2008; Conrad, 2005; Gurd, 2008; Macintosh & Scapens, 1990; Uppatumwichian, 2012; Wanderley & Cullen, 2012), but not within the context of dynamic tensions of the budgetary system of a family business. This perspective enables an understanding of the tensions with a view to management and the

achievement of organizational objectives. In addition, Kilfoyle and Richardson (2011) emphasize that the attempt to combine agency and structure, maintaining their dualism, creates an ontological paradox that does not lead to an effective theorization and so an ontological change from dualism to duality is needed.

The research contributes to theoretical-empirical development by studying dynamic tensions in the budgetary system of a family business, thus advancing in the research on management accounting in family businesses, which constitutes the first theoretical contribution. For Helsen et al. (2016), family businesses perform a significant role in the global economy, and the literature on management control within this context has grown in the last three decades, but it remains limited compared with other topics.

The study fosters discussions on accounting based on a viewpoint that goes beyond economic considerations and assumes a social perspective (Englund & Gerdin, 2014; Macintosh & Scapens, 1990, 1991). Mundy (2010)

explains that systematic research on the nature of dynamic tensions and on the balance of control has been hindered by a one-dimensional vision of control systems use, based on traditional approaches that ignore questions related to power and opportunism. Thus, this study advances in relation to the topic, by recognizing the dynamic tensions in the budgetary system using Simons' (1995) levers of control in a family business, based on a duality of structure perspective, which constitutes the second theoretical contribution.

Regarding the practical contribution, by discussing a budgetary system considering the rules and resources (structure) and actions of agents (agency) based on a duality perspective, the study enables an understanding of the influence of the structure on budgetary planning and control and how it helps in achieving the objectives established by the organization and in the decision-making process, as well as enabling managers to improve the management of dynamic tensions in the budgetary system.

2. LITERATURE REVIEW

2.1 Dynamic Tensions and the Levers of Control

Tensions are organizational paradoxes (Henri, 2006) and derive from perceptions of opposing and interlinked elements (Sundaramurthy & Lewis, 2003). English (2001, 2003) and Lewis (2000) illustrate tensions as two elements, as a yin and yang, which simultaneously oppose and reconcile each other, or complement and compete with each other, with intensities that can vary over time. For Smith and Lewis (2011), the juxtaposition of coexisting opposites intensifies experiences of tension, challenging actors' cognitive limits and requiring the construction of a creative sense and the search for more fluid, reflexive, and sustainable management strategies. For Smith and Lewis (2011) and Aoki (2019), dynamic tensions constitute opposing elements that lead to contradictions, they exist simultaneously, and they persist over time.

Van der Kolk et al. (2020) explored how combinations of management control elements create tensions and what supervisors do to manage them. They conclude that due to their dynamic and complex nature, tensions require continuous attention from the managers who influence them, affecting the balance, the tendency for equilibrium, and the intensity of the management control elements.

In the levels of control (LOC) framework, Simons (1995) proposes four levers of control or systems that help to manage dynamic tensions, involving control with positive forces – belief system and interactive control system – and with negative forces – boundary system and diagnostic control system. For Smith and Lewis (2011) and Aoki (2019), dynamic tensions constitute opposing elements that lead to contradictions, they exist simultaneously, and they persist over time. Oyadomari et al. (2011) argue that dynamic tensions are useful for organizations, since, despite being contradictory and apparently conflicting, they create a healthy creative tension.

The belief system represents a positive control and communicates values that inspire and motivate collaborators to explore, create, and engage in suitable actions. However, in dynamic environments, it is also important for there to be constraints on collaborators to avoid them engaging in risky attitudes. Constraints represent the boundary system, a negative control, which acts in the opposite direction to the belief system. This opposition can lead to dynamic tensions (Widener, 2007).

The interactive control system represents a positive force by being used to expand the search for opportunities

and learning in the entire organization, it stimulates the development of new ideas and initiatives, and it guides the emergence of bottom-up strategies, focusing on strategic uncertainties (Henri, 2006). The diagnostic control system, a negative control system, communicates the critical performance variables and is a formal information system used to monitor organizational results and correct deviations from performance standards (Simons, 1995).

Dynamic tensions and levers of control have been explored in the literature in different contexts. Henri (2006) tested the relationships between the use of MCSs and organizational capacities and found that the interactive use of a performance assessment system promotes organizational capacities and that the dynamic tension resulting from the balanced use of a performance assessment system in a diagnostic and interactive way influences capacities and performance. Mundy (2010) explored how organizations balance coercive and enabling control and how that balance favors the creation of dynamic tensions and unique organizational capacities. Frow et al. (2010) explored the role of the budget in uncertainty conditions based on tensions between the need to achieve financial goals and having more flexible and innovative forms of management.

Dynamic tensions and levers of control have also been studied in family businesses. Acquaah (2013) examined the relationship between MCSs, positioning strategies, and performance, comparing family and non-family businesses, and found that the simultaneous use of diagnostic and interactive control systems to create dynamic tension is more beneficial for family businesses than for non-family ones. Oro and Lavarda (2019) analyzed how the interface occurs between MCSs and strategy and performance measures in a family business based on LOCs, and Oro and Lavarda (2020) investigated how the use of MCSs occurs in the balance of dynamic tension to implement innovation strategy as a differential for competitiveness in a family business. However, no studies were identified that address dynamic tensions and levers of control in the budgetary system of a family business based on the duality of structure perspective.

2.2 Dynamic Tensions and Budgetary Systems of a Family Business based on the Duality of Structure Perspective

Dynamic tensions are influenced by the activities of the budget and by the characteristics of the family business. In the planning function, the budget consists of the definition of a set of goals and objectives to be achieved and, in terms of control, it focuses on guaranteeing that actual

performance is consistent with the plans (Wickramasinghe & Alawattage, 2007), enabling feedback to managers on how much they are perceived as presenting adequate performance and to redirect their activities and priorities, feeding back into the planning process itself (Frezatti et al., 2010).

In family businesses, the budgetary system leads to organizational dilemmas that can be analyzed from a social perspective. Duality of structure enables us to study the social order of a family business amidst the dynamic tensions caused by the positive and negative forces of Simons' (1995) belief and boundary systems and interactive control and diagnostic control systems.

Misaligned belief and boundary systems along with interactive control and diagnostic control systems can generate tensions during budgetary planning, as well as later on at the moment of control, when the actual results are compared with the forecasted ones. Frow et al. (2010) explored tensions between the use of budgets and the development of more flexible modes of management. They observed that the budget can be used for diagnostics, but it can also be used as an interactive control, which is corroborated by Oro and Lavarda (2020) when they affirm that diagnostic and interactive controls are complementary and the budget can be characterized as both.

For Frow et al. (2010), informational and coercive aspects of the budget are also evident in belief and boundary systems. The use of the budget as a belief system aims to align managers' decisions and behaviors according to the organization's strategic goals, to communicate objectives, and to provide a decision-making structure. As a boundary system, it will be a limiter of managers' behavior to prevent them from acting according to different interests from those of the organization and adopting dysfunctional behaviors (Frow et al., 2010).

The budget acts as an interactive control system when the discussion of performance is routine for managers, and as a diagnostic control when they are only concerned about unfavorable budgetary variations (Van der Stede, 2001). In the interactive control, senior executives frequently use planning and control systems to monitor and intervene in business unit managers' decisions, while the diagnostic control is only subject to the attention of senior management when important targets are missed (Simons, 1995; Van der Stede, 2001).

Too much emphasis on the diagnostic control can inhibit innovation and learning, and a lot of emphasis on the interactive control can unnecessarily undermine the established operating procedures and the discipline needed to ensure the achievement of the predicted results. In addition, managers will probably experience situations

in which there is some ambiguity about what to do. Belief systems prescribe what is desired and boundary systems define what should be avoided, but the boundary between these may be unclear (Bisbe & Otley, 2004; Frow et al., 2010; Henri, 2006; Widener, 2007). Situations such as this, in the budgetary system, lead to dynamic tensions and to the structuration of the company's social order.

Kilfoyle and Richardson (2011) explain that the structure (rules and resources) is represented as underlying the agents and forms part of their decisions (agency). When an actor is involved in the budgetary process, they use common understandings about what that means within the organization, what the consequences are, and what is appropriate in that process. The skillful production of the budget, both as a document and as a social interaction process, recreates the budget as a significant organizational activity and reaffirms its capacity to strengthen and restrict future actions.

Giddens (2013) believes that duality of structure enables an investigation of the production and reproduction of the social order, that is, the structuration, conceived as a social process that involves the reciprocal interaction of actors and structural characteristics of the organization. For Chung and Parker (2008), MCSs are conceived as part of social systems that have three main properties: (i) structures – systems of rules and resources; (ii) modality – means through which structure produces action; and (iii) interaction – actions taken by the members of the organization. Thus, duality of structure enables us to study the social order of a family business caused by the dynamic tensions in the budgetary system through the interaction between structure, formed by the dimensions of signification, domination, and legitimization, and agency, constituted by communication, power, and sanction.

The budgetary system amidst these dynamic tensions can be seen as an interpretative framework in the signification structure, enabling the communication of its activities between managers at the strategic, tactical, and operational levels. For Conrad (2005), budgetary systems are reference frameworks and stocks of knowledge used by actors in the production of interaction. According to Macintosh and Scapens (1990), they are formed by shared rules and concepts of the budgetary accounting practice that managers use to interpret past results, carry out actions, and make plans. It follows that dynamic tensions caused in the use of the budgetary system

of a family business promote interaction between the social rules, which constitute the budgetary functions of planning and control, and the communication between individuals, which occurs in budgetary discussions, of the signification dimension, and concatenates with the formation of the duality of structure in the family management.

In the domination dimension, the management accounting systems are a facility that all levels of management can use to coordinate and control other participants (Macintosh & Scapens, 1990). Domination refers to the power of the members of the organization based on the authorization of actions and allocation of resources enabled by these systems. The modality via which this is produced largely depends on the enabling role performed by the organizational planning and by the control systems that authorize actions and allocate resources (Chung & Parker, 2008). Thus, it is assumed that the dynamic tensions caused in the use of the budgetary system of a family business promote interaction between authoritative and allocative resources and power, of the domination dimension, and these are associated with the formation of the duality of structure in the family management.

Accounting can be used to establish a moral consensus (Gurd, 2008), and management accounting systems legitimize actions and interactions of managers in the entire organization, due to them establishing values and ideals, institutionalizing managers' reciprocal obligations and rights (Macintosh & Scapens, 1991), and legitimizing the use of certain rewards and sanctions (Macintosh & Scapens, 1990). The modality via which this is produced is largely that of creation and maintenance of accepted social norms of belief and behavior (Chung & Parker, 2008). Thus, the budget can also be a social norm of rational organizational behavior, granting legitimacy to the decisions reached through the budgetary process (Covaleski et al., 2007). Therefore, it follows that the dynamic tensions caused in the use of the budgetary system of a family business promote interaction between normative rules and sanctions, of the legitimization dimension, and they contribute to forming the duality of structure in the family management.

The theoretical model of the research, in Figure 1, summarizes the dynamic tensions in the budgetary system of a family business based on the duality of structure perspective.

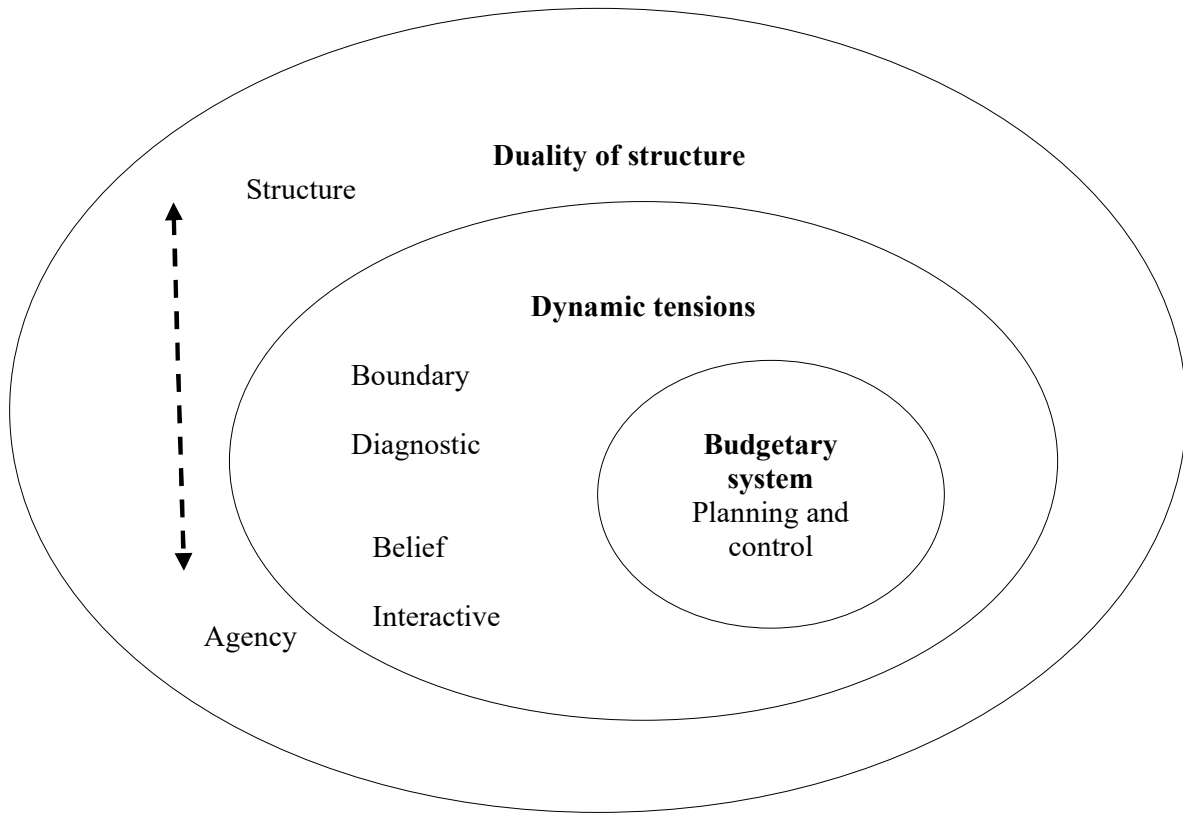


Figure 1 *Theoretical research model*
Source: *Elaborated by the authors.*

In light of the above, the dynamic tensions caused in the budgetary system of a family business concatenate with the duality of structure.

3. RESEARCH METHOD

To achieve the proposed objective, we conducted qualitative research based on a single case study in a medium-sized company that has been operating for 57 years in the food production and sales sector and that is primarily run by the second and third generations, who hold all of the equity. Considering the characteristics of family businesses identified by Chua et al. (1999), the vision of continuity of the family business is crystalized through the succession process and ownership control, as a way of ensuring the family's interests regarding future directions.

Based on the initial contacts with the controller, we perceived that the company had the structure, characteristics, and information needed to understand how the dynamic tensions occur in the budgetary system,

as it fulfills conditions such as: (i) it is a company with family management and ownership; (ii) it has a budgetary system that enables the investigation of dynamic tensions; and (iii) it has a culture, maturity, size, resources, and rules that enable us to analyze the duality of structure.

To carry out the interviews, in September of 2019, we presented the case study protocol and free and informed consent form (FICF) to the controller for analysis and approval, which occurred in the same month. The research project was approved by the ethics committee in November of 2019 and the data collection lasted 10 months, from 2019 to 2020, involving semi-structured interviews, observations, and documents, based on the construct of Table 1, which presents categories and subcategories of analysis and constitutive definitions.

Table 1
Research construct

Categories	Subcategories	Constitutive definition	Authors
Dynamic tensions in the budgetary system (planning and control)	Positive forces (belief and interactive control systems) and negative forces (boundary and diagnostic control systems)	Dilemmas inherent to the organizational environment generated by the combined use of belief and interactive control systems (positive forces) and boundary and diagnostic control systems (negative forces)	Acquaah (2013), Henri (2006), Mundy (2010), Simons (1995), Van der Stede (2001), Widener (2007)
Duality of structure	Structure (signification, domination, and legitimization); agency (communication, power, and sanction).	Production and reproduction of the systems through the interaction between structure (rules and resources) and agency (agents' actions), constituting the duality of structure. Management control systems (MCSs) can be conceived as part of social systems and have three main properties: (i) structure – rules and resources; (ii) modality – means through which the structure produces action; (iii) interaction – actions taken by the members of the organization.	Chung and Parker (2008), Englund and Gerdin (2014), Englund et al. (2011), Giddens (1976, 2013), Gurd (2008), Kilfoyle and Richardson (2011), Macintosh and Scapens (1991, 1990)

Source: *Elaborated by the authors.*

The research subjects, presented in Table 2, were chosen considering: (i) their being members and non-members of the family; and (ii) their being involved with the budgetary system.

Table 2
List of research subjects

Function	Family member	Activity sector	Time in the company (years)	Time in the role (years)	Duration of the interview (minutes)
Controller	Yes	Controllershhip	7	7	192
Payroll analyst	No	Human resources	29	19	92
Financial manager	No	Finance	16	16	85
Costs analyst	No	Production	1.8 months	1.8 months	92
Production manager	Yes	Production	21	16	66
Sales manager	Yes	Sales	40	18	74
Consultant	No	External consultancy	1.2 months	1.2 months	52
Financial administrative director	Yes	Senior management	41	33	34

Source: *Elaborated by the authors.*

At the start of every interview, we presented the case study protocol, the FICE, and the request to authorize the recording, which was accepted by all of the interviewees. Other means of contact were used, such as emails and WhatsApp, to clear up any doubts related to the research questions or on the interviewees' own initiative, to complement points that had been commented on during the face-to-face interview.

The interviews followed a script composed of three sections: (i) the interviewee's profile, history in the organization, and perception about the family characteristics; (ii) belief, boundary, interactive control, and diagnostic control systems and dynamic tensions in the budgetary system; and (iii) signification, domination, legitimization, and duality of structure in the budgetary system. The interview script was operationalized according to the research construct.

Non-participant observation was used during the visits to the company, which helped us to understand: (i) the organizational environment, such as the physical spaces

of the sectors, the entrance hall, the productive process, products, and images in the environments; (ii) the daily activities linked to budgetary planning and control, which involve beliefs, values, rules, characteristics of the family business, and interaction between sectors; and (iii) the behavior of the individuals, both family members and non-family members. Field notes were elaborated based on the observations in order to understand the problem and seek support for analyzing the data. The company's business intelligence, website, Facebook page, Instagram page, management controls, such as standard operating procedure (SOP) reports, standard budget template, commented trial balance, cost center structure template, and a book on the company's 50-year history were among the documents accessed for triangulation with the aim of complementing the data collected in the interviews and observations. We also used images observed in the interview environments, in the reception, and in the entrance hall.

For the data analysis, we employed discursive textual analysis, a self-organized process of building an

understanding in which new understandings emerge from a recursive sequence of three main stages that compose a cycle: (i) unitarization – deconstruction of the texts with an in-depth examination of the materials, splitting them up to reach analysis units, that is, assertions referring to the studied phenomenon; (ii) categorization – establishment of relationships between the unitary

elements with the definition of thematic analysis categories and subcategories; and (iii) communication – capturing the emerging new element in which new understanding is communicated and validated (Moraes, 2003). This analysis enabled us to understand how the dynamic tensions occur in the budgetary system of the family business based on the duality of structure perspective.

4. DISCUSSION AND RESULTS OF THE RESEARCH

4.1 The Family Business Studied, its Characteristics, and the Budgetary System

The company was founded in 1962 and is today run by the second, third, and fourth generations, with it currently being passed on to the latter, and the businesses involve the production and sale of foods and a shipping section. The factory is located in the southern region of the state of Santa Catarina, in an installation of approximately 17 thousand square meters, in which around 325 collaborators work. The factory has a production capacity of 3,500 tons per month and produces more than 120 items in the sweets, sauces and condiments, and powdered soft drinks categories. Around 80% of sales go to the food service segment and 20% go to retail (Diário de Campo, 2020).

The family's predominance is perceived in the management positions. The superintendent director and financial administrative director positions are currently occupied by second generation managers. The production, sales, human resources, and purchasing managers and the controller are third generation family members. The financial manager does not belong to the family and the submanager of production belongs to the fourth generation.

With relation to the family characteristics mentioned by Stewart and Hitt (2012), the business is family-owned,

has emotional and intuitive management influenced by the second generation, and is primarily focused on economic return, despite valuing non-economic results.

In the budgetary planning there is the communication of goals and objectives, carried out by the controller and directors. The budgeting activities are primarily coordinated by the controller, but there is participation from managers and analysts. The budgetary control occurs based on monthly monitoring, through the "I'm Results" meeting and indicators that compare the budgeted figures with the actual ones. The performance assessment is indirectly carried out in the meetings in which the results are presented.

4.2 Dynamic Tensions in the Budgetary System of the Family Business

Based on the analysis of the family business studied and on the understanding of the belief, boundary, interactive control, and diagnostic control systems, we found the presence of four levers of control in the use of the budgetary system and identified five dynamic tensions. Table 3 presents the dynamic tensions identified in the budgetary system of the family business studied and the empirical evidence.

Table 3

Dynamic tensions and empirical evidence

Dynamic tensions	Levers of control	Empirical evidence
First: organizational values versus search for opportunities	Belief system and boundary system	Stated mission, vision, and values Standard operating procedures The controller's guidance to managers Standard budget template Cost center structure template Limitation of resources Management characteristics of the second generation
Second: flexibility versus control	Interactive control system and diagnostic control system	Involvement of various levels of the organization in budgetary planning and control Routine discussion between superiors and subordinates about budgetary control Flexibility in placing demands and adjusting the goals Superior and subordinate being from the family
Third: emotive decisions versus rational decisions	Belief system, boundary system, interactive control system, and diagnostic control system	Second generation: intuitive, emotional, and organic management Third and fourth generations: they seek professionalization, with a greater balance between the four levers

Table 3

Cont.

Dynamic tensions	Levers of control	Empirical evidence
Fourth: company perpetuity versus focus on short-term results	Belief system and diagnostic control system	Stated values Time of the company in the market Presence of the second, third, and fourth generations in management Short-term goals and objectives
Fifth: profit and growth versus risk	Interactive control system and diagnostic control system	Stimulating the search for growth opportunities, investment in new technologies, research and development, and new product lines Forecasts through the budgetary system Absence of monitoring and risk analysis

Source: *Elaborated by the authors.*

The first dynamic tension (organizational values versus the search for opportunities) is identified when the company stimulates in its values, in the belief system, being proactive, aligning knowledge and creativity, while at the same time imposing restrictions through the SOPs, the controller's guidance to the managers, the standard budget template, the cost center structure template, and, especially, limitations of resources and the emotional and intuitive form of management of the second generation. This tension can inhibit proactivity and reduce creative capacity and the identification of opportunities.

Evidence of the first dynamic tension is observed in the report of E1, when they mention the means for achieving the budgetary goals and objectives: *“it's necessary to make a separation into two worlds, the administrative one is one world and the factory is the other.”* They mention that the second generation does not encourage managers to seek innovative and lucrative opportunities and highlight that *“the innovation part is hard. The third and fourth generations [...] are more concerned about that search.”*

For Pletsch et al. (2016) and Simons (1995), the MCSs are used so that the collaborators fulfill the organization's objectives. However, due to boundaries imposed by the tasks or limitation of resources, collaborators may feel hindered, reducing creative capacity and the capacity to identify opportunities.

In the productive sector of the company there are practices that incentivize creativity and the search for opportunities, with managers encouraging their subordinates; however, the resource constraints are an impediment. E4 reports that:

there's a research and development sector that has around seventy active projects. The supervisors have many ideas, but today, with the ever-decreasing workforce, the production supervisors suffer quite a lot, as they're often engaged in operations.

The second dynamic tension (flexibility versus control) is between flexibility, provided by the interactive use, and control, generated by the diagnostic use of the budget. The involvement of various levels of the organization

in the budgetary planning and control and the routine discussion between superiors and subordinates occur with directors and managers; however, as most of the managers are family members, the demands placed and adjustment of goals are flexibilized, causing interactive control. Acquaaah (2013) highlights that the desire of family businesses to preserve their socioemotional wealth, as well as their interest in economic and non-economic benefits, motivates them to find a balance between the use of diagnostic and interactive control systems to guide and capacitate the employees to achieve the goals.

Emotive decisions of the second generation and rational decisions of the third and fourth generations lead to the third dynamic tension (emotive decisions versus rational decisions). The second generation is more intuitive and uses the belief and interactive control system to define objectives and control goals, which is aligned with Stewart and Hitt (2012), who point out that intuitive, emotional, and organic management is a characteristic of the family business.

E7 mentions that decision making *“is based a lot on the knowledge and on the trajectory that the family has within the business. They mention studies of a strategic plan, with a long-term vision, but in practice that's not quite the case.”* The interviewee mentions one example: *“they're thinking of launching a new product that the second generation thinks is the best, because of what they know they've been at the top of the business for practically fifty years.”* For E4, the second generation, still inspired by the founder, influences the decisions in an intuitive and organic way:

It can be an entirely great project, but if it's presented and he says it's not going ahead, it doesn't, and sometimes with the whole viability in place. Today in the group we have the shipper, which doesn't turn a profit [...]. Despite showing losses, the best decision isn't taken, because of feelings.

The interviews revealed that the third and fourth generations seek professionalization and manage aiming for a greater balance between the four levers of control based on the stated mission, vision, and values (belief system), involving managers from all levels of the organization in the budgetary planning and control, routine discussion

between superiors and subordinates about budgetary control, stimulating the search for opportunities with ideas and solutions and learning in the achievement of budgetary objectives (interactive control), limits on the behavior of members of the organization in the budgetary planning and control activities (boundary system), and monitoring of the achievement of goals, as well as superiors placing demands on subordinates (diagnostic control).

The fourth dynamic tension (company perpetuity versus a focus on short-term results) relates to the interest of the generations in the company's perpetuity and the focus on short-term results. Within the concept of family business, the intention of the dominant coalition to continue shaping and pursuing the business vision is implicit, and this is potentially sustainable among the generations of the family, according to Chua et al. (1999). Such aspects are perceived in the company through the values stated in the belief system, in the 57 years of existence of the business, and through the presence of three generations in its management. However, in the day-to-day the agents are oriented toward the short term, in terms of goals and objectives, according to the report of E4: *“the vision foresees being among the biggest in Brazil, the greatest concepts, but I don't really see that. I've also heard phrases from the governance consultancy such as “they don't really know ‘where to go,’ maybe they know their limitation.”*

The focus on short-term results is also evident in the control of goals and objectives observed in the diagnostic control system of the budgetary system. Reports from the interviewees and documents consulted reinforce the short-term focus, as mentioned by E6:

it's undoubtedly short term. This week we were discussing the brand, within this line, with marketing. We have to work on the brand, on raising its long-term value, there's a guerilla sales action. The brand has to be considered in the budget.

They reinforce this by stating that *“the pressure is for the short term, to have an immediate result.”* Thus, it is perceived that the budgetary system is present as a diagnostic control system for the short term.

The fifth dynamic tension (profit and growth versus risk) refers to seeking profit and growth and, at the same time, balancing risk. For Oyadomari et al. (2011, p. 319), this tension of seeking growth and monitoring risks “should be adequately balanced, as it seems natural for organizations to seek growth, but recent history has shown that it is necessary to manage the risks derived from that growth.”

Based on the interviewees' reports, the company seeks growth opportunities with investments in new technologies,

research and development, and launching new product lines, and the budgetary system makes forecasts, but it does not formally monitor and analyze risk. For E5:

we currently make investments, a short time ago we launched a particular product line, we follow our intuition a lot, in the entrepreneurial part. Analyzing, stopping, getting the information, conducting research, and analyzing risks, the positive points and the negative ones, using a methodology, we don't do that.

The interactive control system is perceived through the discussion between managers and the director, aligned with the study of Acquaah (2013), who found that in the family business there is the presence of interactive control, but not of diagnostic control in an accentuated form to control risk.

4.3 Dynamic Tensions in the Budgetary System of a Family Business based on the Duality of Structure Perspective

In the company studied, the signification structure of the budgetary system is constituted by the social rules with the functions of planning (communication of expectations, coordination of activities, and motivation for achieving results) and of control (monitoring and assessment of performance). Regarding planning, for E3, *“there is open communication of the organization's expectations, in the sense of how much we'll grow, what's intended, what the objectives are, what was achieved in the previous year, and what we're going to change for the next year.”* The coordination of activities and the motivation for achieving results, according to E1, are primarily carried out by the controller, in the support and orientation of the managers. Regarding control, E3 mentions that the monitoring of the budget is monthly, through I'm Results and indicators defined for budgetary control. E1 highlights that performance is assessed indirectly in the meetings in which the results are presented.

The domination structure covers the allocative resources, such as the forecast and constraints on financial, physical, and technological resources, and the authoritative resources, that is, the domination of some actors over others, with regard to technical knowledge and authority, in the planning. E1 mentions that it is the second generation managers who decide on the forecast for financial, physical, and technological resources raised, fixed investment, and fundraising. E5 adds that when

making the presentation to senior management, I already filter what's actually a priority, including because all the areas have their needs, and we know that there's up to a certain value of the company's turnover that can be invested.

With regard to authoritative resources, E1 mentions that, normally, *“the superior has more technical knowledge than the subordinate for defining and controlling the goals and objectives.”*

The legitimization structure is formed by the normative rules, that is, responsibilities for and commitments to the activities carried out in the budgetary system. *“The definition of the responsibilities and commitments is very clear, everyone knows them, they monitor them monthly, they answer, they explain,”* highlights E4. E3 adds: *“it’s very clear.”*

In the boundary system, the company studied restricts tasks developed in the budgetary system, the agents are oriented toward the short term with regard to defining and controlling goals and objectives, the third and fourth generations, with more rational decisions, aim for professionalized management and guide the agents’ behavior, and there is limitation of allocative resources and domination of the second generation in management, which is carried out in an emotional and intuitive manner.

In the diagnostic control system, monitoring of the achievement of goals and objectives is perceived, as well as superiors placing demands on subordinates, the third and fourth generations aiming for professionalized management, using control mechanisms for defining and controlling goals and objectives, and a focus on short-term results.

With relation to the interpretative framework modality, in the signification dimension, the agents apply and share technical knowledge about budgetary planning and control through this modality and produce the communication in the interaction. E4 highlights that *“the people involved in the budget apply their technical knowledge in the communication of activities and the knowledge is shared.”* Regarding the facility modality in the domination dimension, the agents of the budgetary system rely on control through indicators monitored in the business intelligence and frequent discussions to exert power in the interaction, reflecting what Englund and Gerdin (2014) explain, in that the domination structure provides facilities for exercising power. The norm modality, in the legitimization dimension, is exerted by norms that are given to the managers and analysts in terms of growth or not of the budget, premises to be used, and dates to be met. E1 highlights that *“the general orientations and norms are given to the managers and analysts through emails, area meetings, in terms of growth or not of the budget, premises to be used, dates to be met.”*

The results also suggest that the interaction is associated with the dynamic tensions, especially in relation to positive forces, that is, belief and interactive control systems from

Simons’ (1995) levers of control. In the interaction, the communication promoted by the signification structure, through the agents’ knowledge, occurs via budgetary planning meetings and in the discussion of results and control of budgetary goals and objectives, with the participation of various manager levels and with weekly and monthly frequency. E3 highlights that in the communication of the budget there is an exchange of information between the manager and subordinate to define and control goals.

The power generated by the domination structure, by means of the facilities, generates the subordinates’ autonomy to carry out the activities and their influence in the budgetary activities of their sectors, in which the analysts are involved in the operational part, of organization of the budget. In some areas, the budget is elaborated by the analyst, but the decisions are made by the superior. E1 reports that the subordinate’s influence occurs in operational terms, while the power is in the hands of the family managers: *“they’re the owners of the budget. The subordinates’ influence is in the operationalization. Nothing is sent to controllership without being analyzed by the superior, who’s the manager.”*

The sanction, derived from the legitimization structure and intermediated by normative rules, is not rigid, as it involves only a reduction of commission for the sales team; however, there is the production of morality, revealed by the conscience and responsibility that the agents have regarding the budgetary system, which is seen as consecrated, from senior management down to the lower levels, such as that of analysts. E3 does not perceive sanctions for rewards or penalization: *“There’s no punishment, no sanction, no warning, there isn’t a more emphatic form of placing demands. There are light demands, there are light demands every month, all the time.”*

In the belief system, the dynamic tensions are caused by the stimulation, through the values, to be proactive, aligning knowledge and creativity, a vision that contemplates being among the best options in the market, a more intuitive second generation, and partly using the stated intentions, the third and fourth generations using budgetary planning and control more, and a vision of growth and interest of the generations in the company’s perpetuity.

In the interactive control system, the organizational dilemmas are caused by the flexibility in placing demands and adjusting goals, by the management primarily being carried out by directors and managers from the family, by the goals and objectives being developed interactively by the second and third generations, and through having a research and development sector, investing in new technologies, seeking new opportunities, profit, and

growth. These findings for the dynamic tensions reveal conformity with the studies of Acquaah (2013), Frow et al. (2010), Henri (2006), Mundy (2010), Oro and Lavarda (2019), Oyadomari et al. (2011), Pletsch et al. (2016), Simons (1995), and Widener (2007).

It follows, according to the interviews and observations carried out, that the dynamic tensions concatenate with the duality of structure with the negative forces through rules and resources (structure), and the interaction (agency) with the positive forces. This finding is consistent with that of Van der Kolk et al. (2020), who explain that dynamic tensions involve a complementary relationship and a conflict and, as such, they are bidimensional relationships that, according to English (2001, 2003) and Lewis (2000), simultaneously oppose and reconcile each other, or complement and compete with each other.

We found that the social order of the family business studied is produced and reproduced with the practices generated by the dynamic tensions in the budgetary

system, as according to Figure 2, which summarizes the categories analyzed. This (re)production of the social order occurs based on the reciprocity between structure and agency (duality of structure), through rules (social and normative), resources (allocative and authoritative), and agency (agents' actions).

It follows that the structure of the budgetary system is formed by the social and normative rules and by the resources that interact with the boundary and diagnostic control systems – negative forces for the dynamic tensions. The social rules were constituted by the budgetary planning and control functions and the normative rules by the moral obligations, in which all the agents know and monitor the activities carried out in the budgetary system. The allocative resources constitute the forecast and the restriction on financial, physical, and technological resources, and the authoritative resources are represented by the domination of some actors over others, of technical knowledge and authority.

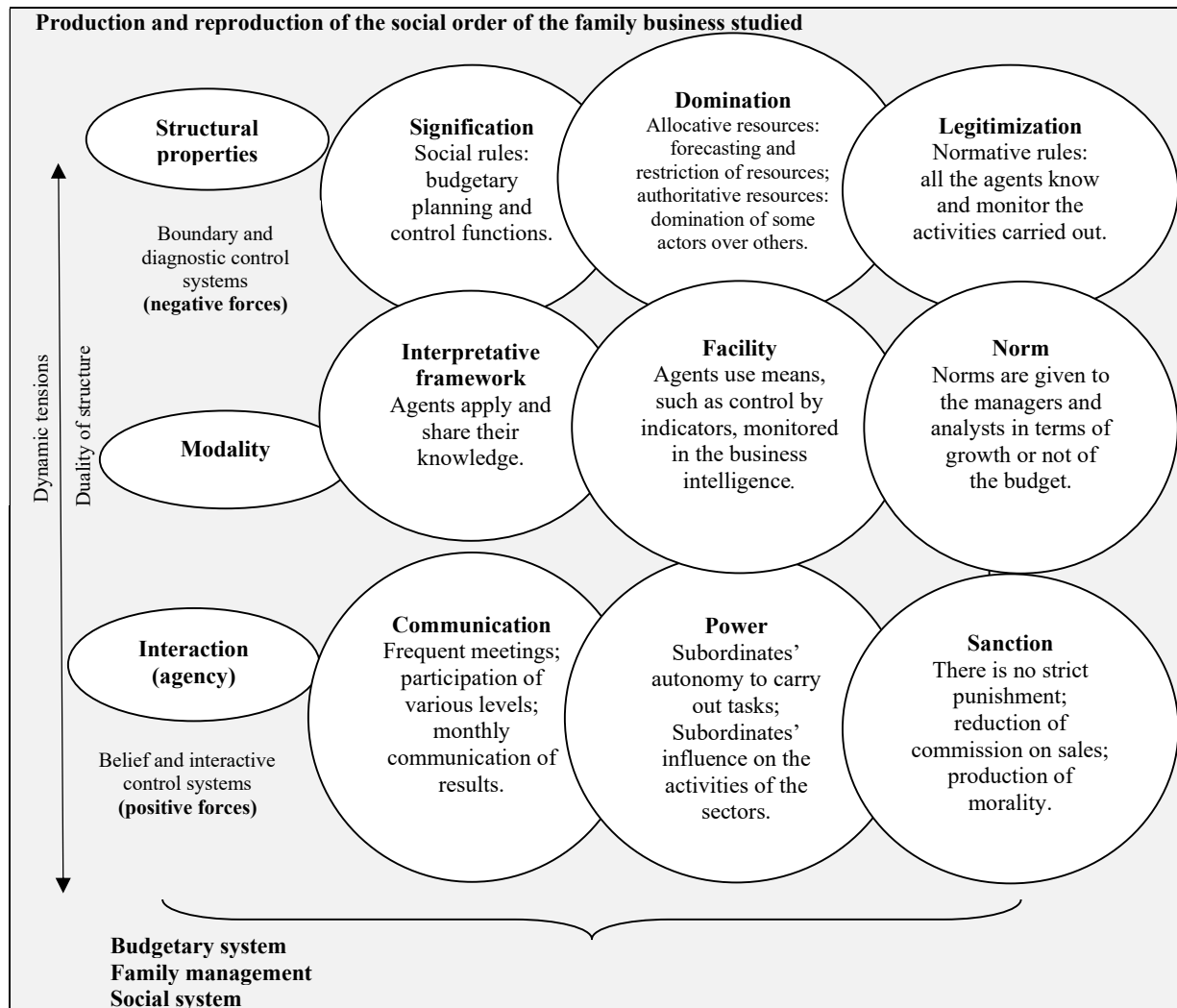


Figure 2 Production and reproduction of the social order of the family business studied

Source: Elaborated by the authors.

This structure is influenced by the interaction of the agents who concatenate with the belief and interactive control systems and represent the positive forces of the dynamic tensions. The communication is crystalized through meetings, participation of various levels, and monthly communication of the results, mediated by the application and sharing of the agents' knowledge. The power is expressed by the subordinates' autonomy to carry out the activities, but not to make decisions on the budgetary system, as well as through their influence on the budgetary activities of their superior sectors through the facilities modality, in which the agents use means such as control through indicators monitored in the business intelligence. Finally, despite the budgetary system not leading to strict punishment, but merely to the reduction

of commission on sales, we observed the existence of sanctions mediated by the norms, that is, normative rules given to the managers and analysts. However, the budgetary system leads to the production of morality, that is, the people have a conscience and responsibility, which are seen as consecrated, from senior management down to the lower levels.

The findings reveal conformity with the literature where Englund and Gerdin (2014) and Giddens (2013) explain that the distinction between situated practices in themselves, that is, what the actors actually say and do (social systems), and what generates these practices, that is, what constitutes the basis and produces the standards as such, is necessary for understanding the social order (social structures).

5. CONCLUDING REMARKS

This study aimed to understand the dynamic tensions in the budgetary system of a family business based on the duality of structure perspective. We carried out a single case study in a medium-sized family business engaged in food production and sales.

We identified five dynamic tensions in the budgetary system: (i) organizational values versus the search for opportunities; (ii) flexibility versus control; (iii) emotive decisions versus rational decisions; (iv) company perpetuity versus a focus on short-term results; and (v) profit and growth versus risk.

The findings reveal that the dimensions of ST (signification, domination, and legitimization) are present in all the dynamic tensions in the budgetary system of the company studied with regard to (i) structure, (ii) modality, and (iii) interaction. Regarding (i) structure, i.e. social rules, allocative and authoritative resources, and normative rules, these relate with the boundary and diagnostic control systems of the budgetary system, that is, the negative forces; regarding (ii) modality, i.e. interpretative framework, facility, and norm, these relate with all the levers of control; and regarding (iii) interaction, i.e. communication, power, and sanctions, these interact with the belief and interactive control systems of the budgetary system, that is, the positive forces.

The results reveal that the interaction between the dynamic tensions in the budgetary system (positive and negative forces) (Simons, 1995), in the family business studied, and the structure and agency (duality of structure) (Giddens, 2013), may be constituted by the relationship of interdependency and of complementarity that exists between the levers of control systems (Oro & Lavarda,

2019; Van der Kolk et al., 2020; Widener, 2007). In light of the above, the social order of the company studied is produced and reproduced (duality of structure) with the practices generated by the dynamic tensions that exist in the planning and control functions of the budgetary system.

The research presents some theoretical contributions. The first consists of exploring the vision of the budgetary system of a family business as a duality, that is, based on the interaction between structure and agency. Kilfoyle and Richardson (2011) highlight that the traditional literature on budgets has primarily been built based around the agency and structure dualism. This study contributes by using one of the core concepts of ST, duality of structure, as a backdrop for analyzing how the dynamic tensions occur in the budgetary system. We perceived that the structure, formed by social rules, such as the budgetary planning and control functions, allocative and authoritative resources, and normative rules, interacts with the agency, formed by the communication, power, and sanctions.

The second theoretical contribution of the study consists of advancing the research on management accounting in family businesses. The study recognized the dynamic tensions in the budgetary system using Simons' (1995) four levers of control. In addition, Songini et al. (2018) indicate that the impact of the distinctive characteristics of family businesses on the MCS represents an underdeveloped research field, together with the way in which the MCS can be developed and used differently in different types of family businesses.

The results of this research also present contributions of a practical nature for organizations and family

management. The first consists of the fact that the results provide managers with knowledge about possible dynamic tensions regarding the definition and control of budgetary goals and objectives and, based on this, they can better manage positive and negative forces and seek a balance in the daily activities of the budgetary system.

The second practical contribution relates to the knowledge that it can generate for family business managers and entrepreneurs in relation to the interaction between social, normative, and resource rules (structure) and the agents' actions (agency) in terms of communication, power, and sanctions in the planning and control stages of a family budgetary system. The discussion enables an understanding of how this interaction influences budgetary planning and control and how it affects achieving the objectives established by the organization and the decision-making process.

This study has some limitations that need to be considered regarding the results analysis, which

encourage new research. The first relates to the data collection and analysis period, which covered only one budgetary cycle. Future research could investigate the problem by considering more than one budgetary cycle and develop a longitudinal study in other types of organizations, given the specificities of the family business.

The second limitation relates to the form of data collection and analysis and involves possible omissions of data by the interviewees as a result of confidentiality. Another limitation in the data collection was the lack of authorization to participate in budgetary meetings.

Also constituting a limitation was the theoretical model adopted, as we used the construct we judged to be the most suited to the study objectives. Despite seeking to use the best practices, the results may be sensitive to its selection. Thus, future studies could use other analysis categories and subcategories or another theoretical basis.

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