

Extending our Understanding of Management Control Packages and Systems

Frank Moers
University of Maastricht, The Netherlands

While there is both a call for and a trend in simultaneously examining multiple Management Control practices, such research triggers a number of challenges. These challenges, which are both conceptual and empirical in nature, are put forward. Furthermore, although no individual study can address all of these challenges, they need to be addressed and a call is made to tackle these challenges head on, and opportunities to do so are provided.