THE DYNAMICS OF CONTROL AND TRUST IN INTERFIRM RELATIONSHIPS—THE GOVERNANCE OF FACILITY SERVICES

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ABSTRACT

Through a longitudinal field study concerning a long term interfirm relationship between a managing agent and an outsourcer of facility management services it is demonstrated that there exists an interactive relationship between control and trust. Moreover, adding to many of the prior research findings that only informal accounting signals build trust, the field evidence shows how (changes in) the formal accounting and control system may also build trust. Hence it is concluded that both formal and informal accounting information can be instrumental in the building of trust. Moreover, the study shows how contextual factors, particularly the institutional environment and boundary spanners, may also influence the unfolding of the governance of an interfirm relationship.

Key words: Management Control; Trust; Facility Management
1- INTRODUCTION:

There has been a proliferation of accounting studies dealing with interfirm transactional relationships during the last decade or so. One of the major drivers is the call from eminent scholars in the field that the scope of management control no longer confines within the legal boundaries of the firms (Otley, 1994) and the need for examination of the accounting and informational consequences of more explicit concerns with the management of supply chains (Hopwood, 1996). These calls were in response, inter alia, to changing organizational realities characterized by different forms of interfirm relationships such as joint ventures, franchises, joint research and development, long term-term supply relationships and outsourcing relationships. This paper aims to contribute to this stream of accounting research which has studied the interfirm transactional relationships and governance of these relationships either through different forms of control or other mechanisms especially trust. Many of these studies have drawn upon transaction cost economics (TCE) in discovering mechanisms, archetypes or patterns of control (e.g; Van der Meer-Kooistra & Vosselman, 2000; Langfield-Smith & Smith, 2003; Tomkins, 2001; Dekker, 2004; Emsley & Kidon, 2007). However, there have also been performative studies which discussed and investigated control and trust in interfirm relationship by drawing upon Actor Network Theory (ANT) (e.g; Mouritsen and Thrane, 2006).

Both control and trust have been seen as instrumental in absorbing uncertainty and behavioral risks. The predominant view is that these instruments are either substitutive or complementary to each other (Dekker, 2004). The substitution perspective shows an inverse relationship between control and trust, which means that less control leads to more trust and vice versa. The complementary perspective reveals control and trust as being mutually reinforcing. In an interactive perspective (Vosselman & Van der Meer-Kooistra, 2009), the focus is on how (mis)trust produces control and how control produces (mis)trust. Such an interactive perspective focuses on process. They (ibid) argue how accounting information that is exchanged outside the contractually agreed upon formal accounting and control system (e.g; ad hoc calculations, ad hoc accounts, open books) may be instrumental to the building of trust.

In this paper we argue and demonstrate that (changes in) the formal accounting and control system may also help producing cooperation and trust. In doing so, we not only
emphasize the monitoring / supervising aspects of control, but also its more salient aspects of coordination (Velez, Sanchez & Alvarez-Dardet, 2008) that could help in reducing suspicions or mistrust. As for the monitoring, supervising and rewarding aspects of control we claim that they have the propensity to mitigate relational risk (Seal, Cullen, Dunlop, Berry & Ahmed, 1999) by compensating for legitimate mistrust and by producing thin trust (Vosselman and Van der Meer-Kooistra, 2009). It might even be possible that, similar to intrafirm collaborative relationships (Colleti, Sedatole & Towry, 2005), a strengthening of formal incentive and feedback systems may thicken the layer of thin trust in interfirm relationships. The analyses and interpretations particularly suggest both formal and informal as well as self-agency to be important for the creation and maintenance of trust in the interfirm relationship.

The interaction between control and trust and the implication of accounting in that interaction does not take place in a vacuum. There are contextual factors and external institutions influencing this interaction. Therefore, this study aims to contribute by demonstrating the interaction between control and trust in a specific context and over a certain period of time. It particularly presents a longitudinal study into the dynamics of control, trust and accounting in a specific interfirm context. It emphasizes both processes and the context in which interactions between control and trust take place. By doing so we add to the latest calls in the academy of management accounting and control in interfirm relationships to put emphasis on the processes and dynamics of interfirm relationships (Caglio & Ditillo, 2008; Vosselman & Van der Meer-Kooistra, 2009) and the influence of external institutions on the design of hybrid control structures (Berry, Coad, Harris, Otley & Stringer, 2009).

This field study concerns the long-term outsourcing of the management of facility services by a big semiconductor company. Interviews were conducted in order to understand and analyze the development of the relationship as well as the interaction between control and trust and the way accounting is implicated in that interaction. The computer program ATLAS.ti was used for the coding, management and analysis of the data.

The contribution to the extant literature on the ‘accounting-control-trust’- nexus in interfirm relationships is threefold. First it adds to many prior studies that highlight the need for
trust in situations where the interfirm relationship involves considerable complexity, uncertainty and continuous change (Van der Meer-Kooistra & Vosselman, 2000; Van der Meer-Kooistra & Scapens, 2008) by arguing and demonstrating that trust may also be present and functional in the relationships irrespective of the level of uncertainty and complexity. Second, it is observed and demonstrated that formal control indeed produces trust, thus suggesting that the conclusions by Coletti et al. (2005) on intrafirm collaborative relationships might indeed be transplanted to interfirm relationships and that formal control indeed may produce trust through coordination (Véléz et al., 2008) and through compensation of legitimate mistrust (Vosselman and Van der Meer-Kooistra, 2009). Particularly, it is shown how the negotiation and the use of formal controls may exceed the compensation of appropriation concerns through an alignment of interests by revealing cooperative behaviour and by giving relational signals. That is, safeguarding by formal controls and trust building behaviour may be intertwined in such a way that it may be difficult to disentangle them. Third, the field study shows how the relationship between control and trust becomes dynamic, organic and interactive. It is demonstrated how accounting information in any form (formal or informal) affects the level of trust and how the level of trust affects the level of control and the future of the interfirm relationship. Fourth, it is argued and illustrated that the interaction between control and trust may not necessarily lead to a successful interorganizational relationship. Context is very important in this regard. In the field study important contextual factors proved to be boundary spanners and the institutional environment. These factors conditioned the development of the relationship.

The remainder of the paper is organized as follows. The next section discusses the theoretical background of the paper. Section 3 describes the research methodology. Section 4 gives a description of the case. Section 5 contains the analysis of the case study and in the final section conclusions are drawn.

2- CONTROL AND TRUST IN INTERFIRM RELATIONSHIPS:
THEORETICAL BASIS

Organizational control has been defined as the processes by which organizations govern their activities so that they continue to achieve the objectives they set for themselves (Emmanuel
It is a process of regulation and monitoring for the achievement of organizational goals (Das & Teng, 2001, pp.258). Management control is about strategic issues (the general stance of the organization towards its environment) as well as the operational issues (the effective implementation of plans designed to achieve overall goals (Emmanuel et al. 1990). There are two major types of control: external measure-based control (formal control/objective control) and internal value-based control/social control (Eisenhardt, 1985). The formal controls are of two types, i.e. output control and behavior control. The use of formal controls is based on the idea that something which is measured is either output of employees or their behaviors (Thompson, 1967; Ouchi, 1979). Hence external measure-based controls relate to the establishment and utilization of formal rules, procedures and policies to monitor and reward desirable performance. Formal control may exist in the form of contracts, service level agreements, performance measurement systems, incentive-penalty system and reporting related to these aspects. Social control pertains to the establishment of organizational norms, values, culture and internalization of goals to encourage desirable performance and behaviour (Das & Teng, 2001). Social control is also called informal control, clan control or normative control.

Both control and trust may be placed under an umbrella of governance. As Nooteboom states, the notion of governance includes the notion of control but it is a wider concept (Nooteboom, 1999). A governance structure is the “institutional matrix within which transactions are negotiated and executed”. (Williamson, 1979, pp.239). Transaction cost economics distinguishes three generic governance structures: a market, a hierarchy and a hybrid (such as a strategic alliance or a longstanding outsourcing relationship). As a number of studies have demonstrated (e.g; Speklé, 2001; Van der Meer-Kooistra & Vosselman, 2000, 2006; Vosselman 2002; Vosselman & Van der Meer-Kooistra, 2009), that the theory also has the potential to explain (management) control structures that are at a less generic level, there being elements within the meta-institution of a market, a hierarchy or a hybrid. Borrowing the word ‘governance’ from transaction cost economics, Nooteboom (2002) has extended it quite considerably to include issues of trust along with relational risks and transactions costs (Van der Meer-Kooistra & Scapens, 2008). Governance therefore is the broad concept that incorporates both control and trust. It is a safeguard against the opportunistic behaviour of the parties (e.g; Van der Meer-Kooistra & Vosselman, 2000; Dekker, 2004), facilitates coordination (e.g; Kumar
and Seth 1998; Dekker, 2004); helps in learning (Makhija & Ganesh, 1997); and it provides stability, predictability and adaptation mechanisms to an interfirm relationship (Gulati et. al, 2005; Williamson, 1991).

Prior research has shown that trust may act as an informal control mechanism in addition to the formal control mechanisms in the management of interfirm relationships (e.g; Sako, 1992; Zaheer & Venkatraman, 1995; Nooteboom, 1996, 2000; Nooteboom, Berger & Noorderhaven, 1997; Das & Teng, 1998, 2001; Bachmann, 2001; Poppo & Zenger, 2002; Inkpen & Currall, 2004; Bijlsma-Frankema & Costa, 2005). Trust is “a type of expectation that alleviates the fear that one’s exchange partner will act opportunistically” (Bradach & Eccles, 1989, pp. 104). Partner’s confidence (trust) in each other maintains stable interfirm relationships or prevents their failures (Das & Teng, 1998). Trust also encourages partners to accept bigger risks and enlarge the scope of the interfirm relationship (Inkpen & Currall, 2004). Furthermore, trust can reduce costs of coordination and monitoring, enhance the performance of partners, or result in an increase in investments in the relationships (e.g; Van der Meer-Kooistra & Vosselman, 2000; Dekker, 2003; Langfield-Smith & Smith, 2003). In other words, trust can provide benefits similar to the formal control such as reducing opportunism and facilitating adaptation (e.g; Bradach & Eccles, 1989; Granovetter; 1985; Macaulay; 1963; Macneil, 1978; Uzzy, 1997) and it could thus be an efficient governance mechanism in interfirm relationships (Dyer, 1997). Firms may use trust instead of contractual safeguards in the repeat alliances (Gulati, 1995). But trust cannot be instituted instantaneously as it is developed over time (Nooteboom et al., 1997). Summing up control and trust can be either substitutes or complements (Bijlsma-Frankema & Costa, 2005; Woolthuis, Hillebrand & Nooteboom, 2005).

Accounting literature on management control of interfirm relationships (see recent reviews; Berry, et. al., 2009; Caglio & Ditillo, 2008; Van der Meer-Kooistra & Vosselman, 2006) also discusses the relationship between control and trust as either substitutes or complements. Both control and trust have been studied as instrumental in absorbing uncertainty and behavioral risks (e.g; Dekker, 2004; Emsley & Kidon, 2007; Langfield-Smith & Smith, 2003; Tomkins, 2001; Van der Meer-Kooistra & Vosselman, 2000). Control and trust may show a complex (variable) pattern over time during an interfirm relationship (Tomkins, 2001).
Therefore, the simple complements-substitutes dichotomy should be further analyzed (Puranam & Vanneste, 2009). Trust and control may be conceptualized as a trust/control duality instead of dualism which means that trust and control assume existence of each other, refer to each other and create each other but remain irreducible to each other (Möllering, 2005). To a great extent this is similar to the interaction perspective between control and trust (Vosselman & Van der Meer-Kooistra, 2009). According to them (ibid) the interaction of control and trust is an ongoing dynamic process in which accounting can be related to both control and trust building. Accounting for control is a formal safeguarding and incentivizing device and accounting for trust is an informal information-sharing device. However, we argue and show that a formal accounting system may serve not only as a safeguarding device but also as a trust building device, for instance, by providing apparently objective evidence of the happenings of things according to agreements and competence of the other party. Accounting based on a formal system may signal ‘objectivity’ and may provide a clear flow of information and coordination that may contribute to trust building (Vélez et. al., 2008). This information flow may induce cooperation that entails trust building. (Colleti et al., 2005) or formal controls may build trust by mitigating relational risks (Seal et al., 1999). Still, these studies only provide for a one sided view of the relationship between control and trust where control affects trust. However, trust may also affect control. Furthermore, trust depends on time and context and on the positive development of relationship (Nooteboom et. al., 1997). Extant literature so far ignores the influence of contextual factors on the dynamics between control and trust.

Summing up, there is still a lot to be learned from the complex and dynamic interaction of control and trust and the way accounting is implicated in that interaction. That is why the focus of this longitudinal field research is on the dynamics between between control and trust. It aims to not only produce knowledge on the interaction, but also on contextual factors that help shaping that interaction. It acknowledges that the interaction is located in space and time.

**3- RESEARCH METHODOLOGY:**

This is an exploratory study that tries to study the dynamics of control and trust in interfirm relationships. With theoretical stock of literature on governance & control and trust, we
wanted to understand the processes how companies manage their relationship to attain the objectives they set for the relationship. We also wanted to explore the interaction between control and trust in the interfirm relationships and also the development of such controls and trust mechanisms as well as the relationship generally. Hence, the nature of research question and the dynamic nature of the research relationship between control and trust make case study an appropriate method for such kind of investigation / exploration (Yin, 2003, Silverman, 2005). Further the calls (e.g; Caglio & Ditillo, 2008) for more in depth and process studies on the relationship between control and trust also render case study a suitable approach here.

An interfirm relationship between two companies was explored. We studied the management control system as well as the role of accounting in this relationship. Further it was researched how control and trust interacted over the course of the relationship. The attention was also paid to the context within which the interfirm relationship was operating. This research is descriptive and interpretive in a nature. This type of research methodology preserves complexity and integrity of the phenomenon under study, offers views and experiences of the study participants and critically examines the views and perceptions in an interpretive manner (cf. Covaleski & Dirsmith, 1986). The field research involved an ongoing reflection on data and positioning data against theory to contribute to theory building (Ahrens & Chapman, 2006). We have tried to retain the context specific information (authenticity) and draw plausible conclusions in order to contribute to theory (Lukka & Modell, 2010). We did not test the theory but the purpose was to use the insights of the field to contribute to theory building. The theory was used to understand the practice but the researchers were the part of the process of construction of knowledge where existing knowledge as well as field data is used to draw plausible conclusions. We agree that ‘social reality is emergent, subjectively created and objectified through human interaction’ (Chua, 1986). So as researcher our task was not simply to describe something as given but to analyze it. Hence, field study is not simply empirical but a profoundly theoretical activity which is shaped by the theoretical interests of the researcher (Ahrens and Chapman, 2006).

The data was used in different forms and major source of data was semi-structured interviews. We had questions based on the existing literature in governance & control and
trust. These questions were important for conducting the interviews. But sometimes new questions (relevant to the broad research questions and topic) emerged during the interviews and such discussions and interactions were also insightful. Other sources of information included annual reports for 2006, 2007 & 2008, Service Level Agreements (SLAs), Quarterly Reports, Roadmap documents (monthly meetings) and industry magazine. These documents and interview transcripts were used to triangulate and cross check what was said and what appeared in the documents. Different sources of evidence were analyzed to make a chain of evidence, observe patterns and draw conclusions. In total 14 semi-structured interviews were conducted. The data was analyzed by using qualitative data analysis software ATLAS.ti 6. The list of interviewees and list of codes used in the data analysis is presented in the appendices 1 and 2. In order to maintain confidentiality the pseudonyms have been used for the companies.

4- FIELD STUDY DESCRIPTION

This field study is about an interfirm relationship between a Client Firm (CF) and a Management Firm (MF) regarding facility management outsourcing in the Netherlands as shown in figure 1.
The above figure 1 shows that the CF and MF entered into a relationship where MF will manage various suppliers who have contracts with CF. The diagram also shows the focus of research on control and trust between CF and MF. The quotes and case description remains incomplete for the words limit.

5- ANALYSIS AND DISCUSSION:

The analysis is as follows:
- The development of the relationship and the role formal control in the building of trust
- The interaction of control and trust
- Context is important for the interaction of control and trust

5.1 The development of the relationship and the role of formal control in the building of trust
We now analyze the development of the relationship with the help of timeline (table 1) and different events taking place during the interfirm relationship.

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<th>May 2006</th>
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The timeline summarizes the history in terms of major events. The original decision to outsource the management of facility services was made on the basis of previous experience of PF with MF in May 2006. It seems that PF had trustworthy relationship with MF and as a result they also outsourced the management of facility services of PF Semiconductors. Another evidence of trust in MF is that PF renewed its own contract with MF after the expiry of 4 year term old contract. The decision to outsource the management of facility services was made just 4 months before PF sold the PF Semiconductors to a group of private equity investors in September 2006. The local management was not involved in the outsourcing decision amid the news of sale of the PF Semiconductors. This situation had a negative effect on the interfirm relationship between CF and MF though CF had no distrust in MF. The facility manager at that time did not cooperate and the country manager at that time was also against the outsourcing decision. Hence, the interfirm relationship could not develop positively. Then there was a change in the local management of CF at the end of 2006 (new facility manager and new country manager joined). In the beginning of 2007, the new local management revised the contract with
The contract was revised due to some institutional factors such as 5 people of CF had been transferred to MF and the contract was still valid till 2010. This event in the time line initiated the beginning of a durable and trusting interfirm relationship. This revision produced trust (contractual trust). The local management was also glad because they were part of contract writing. This change in formal control system created clarity in the contract, cost savings targets, performance measurement and rewards system. The revised contract included incentive for equal sharing of savings. The rewriting of contract (change in the formal control) produced ownership, cooperation and positive expectations about the future (trust). Here the contract became a sign of commitment (partners’ tangible expression of trust in each other and their intention to be loyal partners (Woolthuis et al., 2005). During 2007, there was extensive communication & coordination, joint development of plans and information sharing (financial as well as non-financial). All the reports formal or informal; financial or non-financial were prepared by MF. The relational signals from both parties further developed the relationship. At the end of 2007 MF met the cost savings target that enhanced the level of competence trust. The years 2008 brought another problem for CF in the form of financial crisis and they suffered huge losses in their core business. Despite such a bad financial situation, MF and CF relationship met cost saving targets in the facility services Netherlands. They in fact produced savings beyond the target. The two years (2007 & 2008) produced a track record of competence and integrity observed through formal accounting and control system and hence building of trust in the relationship. Finally in the year 2009 till now (Sep-2009), there has been such a durable and trusting relationship that both the parties are discussing future possibilities in terms of enhancing the scope to include not only the management of contracts of facility services but also the contracts. In other words, they want to move to total facility management (TFM) where the entire function of facility services will be outsourced to MF.

Traditionally the formal control system is associated with curbing opportunism, facilitating coordination and adaptation and only informal controls are associated with trust building. We argue that formal control systems through their above described functions can also produce positive expectations about future behavior of other party by providing apparently objective evidence of performance and by helping in coordination of tasks between partners. The changes in the formal control system also send signals to other party and help in building trust by
giving signals of commitment and loyalty of partners. The formal control system can, of course, destroy trust if they disclose opportunism and performance lapses. Similarly extremely high level of control or focus on only on monitoring part of control or disclosure of opportunism may hamper trust building or destroy trust.

Both formal and informal control (e.g; shared values, beliefs and goals) can produce trust. Informal controls aim at reducing discrepancies in goal preference (Kirsch, 1996). Some examples of informal controls include joint decision making processes, rituals, ceremonies & networking. A third mechanism produces or destroys trust is self-agency. Structure can influence agency but it does not fully control agency. Hence trust/distrust may emerge out of self-action (benevolent or manevolent) despite the presence of structure i.e. formal or informal control (Möllering, 2005). In our case study this self-action / self-regulating mechanism was evident when new local management (the managing director and the manager RE & FM) came in the beginning of 2007. These managers drew upon self-regulating mechanisms to make the relationship work. These local signals originating from the self and not coming from the top helped in building good relationship and trust. We show these different sources of trust creation or destruction in the following figure 2.

5.2 The interaction of control and trust

The previous section described how control affects trust. Trust can also influence control. The relationship between control and trust is dynamic, organic and interactive. How trust affected control can be evidenced by two examples. One is the change in the meetings. Previously they had more and detailed meetings (focused on one aspect only) but now they have
only one monthly review meeting in which they discuss all the aspects the focus of the monthly meeting is to steer the relationship. This decline in the frequency of meetings points to a decrease in the need of information and hence control (trust affects control). Wicks et al. (1999) suggest that growing trust will be accompanied by a decrease in the exchange of information.

The second example where trust has affected control is the development of more effective KPIs. Now both parties are mutually working on the development of new KPIs. KPIs are the part of formal control and it is being changed as a result of a trusting interfirm relationship (trust affects control) and they are mutually working in this direction. This indicates an increase in trust leading to increase (change) in controls. Considering the interactive nature of control and trust the diagram 2 can be modified as follows:

![Diagram](image-url)

**Figure 3.**

In figure 3, the interaction perspective shows that control and trust are dynamically related to each other and they influence each in the processes of an interfirm relationship. However, this does not mean that interaction always leads to a successful relationship. The interactive perspective helps in the understanding the relationship between control and trust. In order to understand when interactive perspective or duality of control and trust is helpful in the
success of an interfirm relationship we need to consider the context i.e. the capacity and autonomy of boundary spanners to influence the structures (controls) and the institutional environment. This takes us to the next section.

5.3 Context is important for the interaction of control and trust

The interorganizational relationships are enacted by the boundary spanners who are the organizational members for the processing of information from the partner organization and representing their organization in the relationship (Janowicz-Panjaitan & Noorderhaven, 2009; Aldrich & Harker, 1977; Perrone et al., 2003). There can be boundary spanners at two levels in the hierarchy of an organization: the operating level and the corporate level. Contextual factors include the role of individual boundary spanners occupying different positions in the organization and these contextual factors are very important in interfirm collaboration (Perrone et al., 2003). The human behavior is driven by a combination of calculative and non-calculative motivations and the interaction of these two motivations is influenced by the contextual variables (Elster, 1989). The initial award of contract to MF by the PF was done by the corporate boundary spanners based on their own prior experience with MF, reputation of MF as one of the market leaders and also based on their strategy to save costs and focus on core operations. The corporate boundary spanners of PF concluded the contract and handed over it to the operating boundary spanners (local management of MF). The local management (operating boundary spanners) had no influence whatsoever on this. This had consequences on the behaviour of operating boundary spanners because this structure (contract) limited the agency of the operating boundary spanners and the relationship could not develop into a good relationship. Several problems were experienced till the end of 2006. In the beginning of 2007 the local management (operating boundary spanners) i.e. managing director and the real estate and facility manager left the organization and new operating boundary spanners came in the CF. The new operating boundary spanners could not completely revoke the contract because of the institutional constraints (additional contextual factors) as well as good reputation of MF in the market as one of the few market leaders. There were two obvious institutional constraints. One was that 5 people of CF had been transferred to MF and second is that the contract was still valid till 2010. However, the new operating level boundary spanners had the influence (agency) to change the structures and
systems (contract and control system). They revised the contract with MF and changed the incentive structure for cost savings. This also created positive expectations between CF and MF and subsequent development of trusting and successful relationship in the next three years. It is therefore, the interaction of control and trust in a positive way when the operating boundary spanners have the ability to influence the structures and systems that affect them. In other words, the contextual factors may determine that a particular interaction of control and trust leads to success or failure of an interfirm relationship. In our case study the role of boundary spanners and institutional environment were the contextual variables.

6. CONCLUSION

We conclude that both control and trust interacted with each other and resulted in a stable and durable interfirm transactional relationship. The interaction takes place whether the relationship is successful or not. Different patterns of control prescribed in earlier studies seem to be static because control and trust interact and change each other and they both exist and cannot be reduced to each other. We also conclude that formal accounting and control system can also contribute to trust building in addition to informal control and self-agency. The factors generating a willingness to cooperate in an interfirm relationship may come out of institutional context or change in the intraorganizational context or change in the formal control system. These factors may also provide a context for the development of trust and its interaction with control. The relationship might have developed differently if decision to outsource had been made by the boundary spanners themselves. We would like to study further development in this relationship in the second round of interviews. Lastly, this research focused on the dyadic relationship between the outsourcer and the managing agent. Future research may also include other actors in the network (e.g; suppliers) in the analysis.

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APPENDIX 1 (INTERVIEWEES):

i. Director CF Netherlands (Country Manager)
i. Real Estate & Facility Manager CF Netherlands
iii. Facility Manager CF Nijmegen
iv. Facility Manager CF High Tech Campus Eindhoven
v. Director of Services Industrial Center Nijmegen
vi. Manager Facilities & Material Management Industrial Center Nijmegen
vii. Purchase Manager Nijmegen
viii. Manager Purchase Operations
ix. Controller accounting and finance
x. Controller CF Netherlands
xi. Account Manager MF

APPENDIX 2 (LIST OF CODES):

MF Information
Accounting by MF
Accounting by accountants
Accounting by non-accountants (CF)
Accounting role
Accounting tools
Ambiguity
Amounts
Background of manager
Benefits
Capacity for Action
Coercive Isomorphism
Complexity
Consequences of relationship
Continuous Change
Cost savings
Demand Management
Economic Structure
Events
Expected changes in future
Field Institutional Entrepreneur
Field of FM
Field of CF
Flexibility
Hierarchical Practices
History of FM
horizontal control
Institutional Context
Institutional Structure
Interdependence
Interest Dissatisfaction
Legitimacy
Leverage
Management Control
Market Context
Market Practices
Mimetic Isomorphism
non-core
Normative Isomorphism
CF information
Opponents
Organizational Institutional Entrepreneur
Path Dependency
Pattern of Value Commitments
performance management
Power Dependencies
Professionalization of MF
Rationalized Myths / Institutional Logics
Relationship information
Relationship Issues
Relationship Practices
Reputation
Social Structure
strategy
Technical Structure
top management
Trust
Type /nature of Services
Uncertainty
vertical control