How management control becomes achievement control: “entrepreneurs of the self” in a social enterprise

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Published in Social Enterprise Journal | DOI 10.1108/SEJ-05-2025-0122

Abstract

Purpose – This study aims to investigate how a management control system (MCS) package in a social enterprise is enacted in achievement-oriented ways that support employees’ identification as “entrepreneurs of the self.”

Design/methodology/approach – An interpretive qualitative case study of Waste4Change (W4C), a waste management enterprise in Indonesia, was carried out drawing on semi-structured interviews and organizational documents, analyzed through Foucault’s biopolitics and Han’s “achievement society.”

Findings – MCS in W4C operate in achievement-oriented ways through cultural controls that promote autonomy and self-discipline, supporting employees’ identification as “self-entrepreneurs.” These cultural controls support planning, cybernetic and reward mechanisms so individuals internalize organizational goals as personal aspirations. As a result, control extends beyond coordination and monitoring to align behavior with W4C’s dual aims of financial performance and social impact.

Practical implications – The study shows how social enterprises can design achievement-oriented MCS by using cultural controls to connect mission, targets and feedback, while monitoring unintended consequences such as uneven cultural alignment across departments and excessive performance pressure.

Originality/value – This paper introduces achievement control systems as a conceptual extension of MCS packages, offering a theoretically grounded explanation of how control operates through autonomy, cultural embedding and internalized achievement norms. It advances understanding of management control in social enterprises by linking accounting, biopolitics and entrepreneurial subjectivity.

Keywords: MCS package, Entrepreneurial mindset, Foucault, Biopolitics, Waste management, Indonesia

Paper type: Research paper

1. Introduction

The rise of entrepreneurial mindsets among employees has become a defining feature of contemporary organizations. Individuals are no longer governed primarily through hierarchical authority, surveillance and compliance-based rules, but are increasingly encouraged to act as autonomous, self-managing and achievement-oriented subjects (Foucault, 2010; Han, 2015). Within this context, employees are expected not only to perform assigned tasks but also to continuously optimize themselves, internalize organizational goals, and actively contribute to value creation (Cooper, 2015). This transformation reflects broader institutional shifts associated with neoliberal rationalities, in which individuals are shaped as "entrepreneurs of the self" who treat their own capabilities, motivation and productivity as forms of human capital (Foucault, 2010; Brown, 2015; Christiaens, 2020).

Accounting and management control systems (MCS) play a central role in enabling this transformation. Prior research shows that accounting operates as a powerful technology that translates abstract organizational and societal objectives into calculable, monitorable and comparable forms, thereby shaping organizational behavior and individual subjectivities (Hopwood, 1987; Miller and Rose, 1990; Cooper, 2015). Traditionally, MCS have been conceptualized as systems designed to coordinate activities, monitor performance and ensure accountability (Simons, 1995a, 1995b; Chenhall, 2003; Malmi and Brown, 2008). The influential framework of MCS as a package highlights the interplay between planning, cybernetic, reward and compensation, administrative and cultural controls in aligning employee behavior with organizational objectives (Malmi and Brown, 2008). While this framework provides a robust typology for analyzing organizational control, it is less explicit about how control systems shape employees' subjectivities, identities and internal motivations, particularly in contexts where autonomy, innovation and self-regulation are central.

This limitation becomes particularly salient in hybrid organizations such as social enterprises. Social enterprises simultaneously pursue financial sustainability and social impact, requiring them to balance accountability, efficiency and innovation in highly complex environments (Ebrahim and Rangan, 2014; Grossi et al., 2017; Kallio et al., 2021). Unlike purely commercial firms, social enterprises must demonstrate financial viability while remaining deeply committed to their social mission, often under conditions of resource scarcity and institutional uncertainty. Consequently, they face a persistent tension: controls that are too rigid may undermine creativity, autonomy and mission-driven engagement, while controls that are too loose risk mission drift, inefficiency and weak accountability (Boland et al., 2008; Busco et al., 2017; Bukh and Svanholt, 2020).

Existing research on MCS in hybrid and nonprofit organizations has examined how accounting and control mechanisms support accountability, coordination and the balancing of competing institutional logics (Chenhall et al., 2010; Ströbele and Wentges, 2018; Busco et al., 2017). However, comparatively little attention has been paid to how control systems evolve to actively cultivate achievement-oriented subjectivities, that is, how employees come to internalize organizational goals as personal aspirations and govern themselves accordingly. This represents a critical gap in the literature, as it leaves under-theorized the micro-level mechanisms through which organizations reconcile the dual demands of accountability and entrepreneurial autonomy.

We argue that addressing this gap requires extending the conventional understanding of MCS. While MCS frameworks explain how organizations coordinate actions and monitor outcomes, they do not fully capture how control systems operate as technologies of self-regulation and subject formation.

Drawing on Foucault's (2010) concept of biopolitics and Han's (2015) theory of the achievement society, we conceptualize achievement control systems (ACS) as a mode of governing in which control operates primarily through autonomy, cultural embedding and internalized achievement norms rather than through external supervision alone. In this framing, control systems do not merely regulate behavior; they actively shape employees' identities, motivations and aspirations, transforming organizational targets into personal achievement standards.

In an achievement society, individuals are no longer disciplined through prohibitions and surveillance but are driven by internalized imperatives to perform, optimize and excel (Han, 2015). This shift from external discipline to self-discipline fundamentally alters the operation of control systems. Planning tools, performance measurement and reward mechanisms increasingly function as feedback devices that promote continuous self-optimization, while cultural controls embed values and missions that align personal identity with organizational purpose (Malmi and Brown, 2008; Marginson, 2002; Chenhall, 2003). Through these mechanisms, employees become "entrepreneurs of the self" (Foucault, 2010), willingly regulating their own conduct in pursuit of organizational and personal success. By integrating these perspectives, ACS capture a transformation in the mode of governing from managing actions to shaping subjectivities.

This conceptual move is particularly relevant for social enterprises, where sustaining both social impact and financial performance depends heavily on employees' intrinsic motivation, commitment and entrepreneurial initiative. Unlike traditional firms, social enterprises cannot rely solely on extrinsic incentives or hierarchical authority to achieve their mission. Instead, they must cultivate strong belief systems, shared values and achievement-oriented cultures that encourage employees to take ownership of organizational objectives while remaining accountable to multiple stakeholders (Ebrahim and Rangan, 2014; Civera et al., 2020; Perrini et al., 2021). Yet, the mechanisms through which MCS achieve this transformation remain poorly understood.

This study addresses this theoretical and empirical gap by examining how MCS evolve into ACS within a social enterprise context. Drawing on an in-depth qualitative case study of Waste4Change (W4C), an Indonesian waste management social enterprise, we investigate how planning, cybernetic, reward, administrative and cultural controls interact to foster achievement-oriented self-governance. Building on Malmi and Brown's (2008) MCS-as-a-package framework, we analyze how cultural controls anchor the broader control system so that organizational goals become internalized as personal aspirations. Using Foucault's (2010) biopolitics and Han's (2015) achievement society as interpretive lenses, we explore how control at W4C operates through autonomy, cultural embedding and self-discipline, enabling employees to act as "entrepreneurs of the self."

Our central research question is therefore: How do management control systems become ACS that cultivate entrepreneurial self-governance in a social enterprise? This study makes three main contributions. First, it extends the management control literature by conceptualizing ACS as a theoretical extension of MCS packages, capturing how control operates through subjectification rather than compliance. Second, it integrates critical perspectives from Foucault and Han into management accounting research, offering a richer understanding of how control systems shape identity, motivation and achievement. Third, it provides empirical insights into how social enterprises design and enact control systems that balance accountability, autonomy and social mission, thereby advancing research on hybrid organizational governance.

The structure of this paper is as follows. First, we present the theoretical perspective, incorporating Han's concept of the achievement society into the MCS framework. Next, we describe the research methodology, followed by an in-depth exploration of W4C's implementation of the MCS as an emerging ACS. In each section, we connect the relevant literature to the case findings, demonstrating how entrepreneurial self-discipline and cultural controls enhance our understanding of MCS. Finally, we conclude by discussing the theoretical and practical implications of this study.

2. Conceptual and theoretical perspective

2.1 Management control system as a package

Research on MCS has long emphasized their role as packages of interacting elements that shape organizational behavior (Malmi and Brown, 2008; Simons, 1995a, 1995b). Building on these foundations, scholars have shown how controls enable not only efficiency but also adaptability and innovation (Chenhall, 2003). Recent studies have extended this work into entrepreneurial firms, highlighting how controls support growth and strategic alignment (Akroyd et al., 2019, 2020). Our study adds to this line of inquiry by examining how these systems transform in hybrid organizations such as social enterprises.

While institutional logics research has offered important insights into how hybrid organizations navigate competing demands (e.g. Thornton, Ocasio, and Lounsbury, 2012; Pache and Santos, 2013), our focus in this research is different. Rather than examining how organizations negotiate across institutional logics, we concentrate on how internal control systems shape employees' subjectivities and practices. By mobilizing Foucault's biopolitics and Han's achievement society, we emphasize the micro-level processes through which MCS evolve into ACS. This approach complements, but does not replicate, the institutional logics perspective by focusing on how controls operate as technologies of self and achievement within a hybrid enterprise.

The concept of MCS as a package, introduced by Malmi and Brown (2008), has become a cornerstone for understanding how organizations use various control mechanisms to align employee behavior with organizational goals (see for example, Akroyd and Kober, 2020; O'Grady and Akroyd, 2016; Sandelin, 2008). MCS is not viewed as a singular system, but as a collection of interconnected systems consisting of five key components: planning, cybernetic, reward and compensation, administrative and cultural controls. These controls work interdependently to balance efficiency, strategic alignment and organizational coherence that group and individual activities are in harmony with desired organizational outcomes.

Malmi and Brown (2008) argued that the effectiveness of MCS lies in the way these controls interact to create a robust framework for managing organizational behavior. Planning controls set the direction and priorities; cybernetic controls provide real-time feedback; reward and compensation systems incentivize desired behavior; administrative controls establish structural boundaries; and cultural controls embed shared values and norms. This holistic perspective enables organizations to manage complexity and effectively adapt to dynamic environments effectively (Frow et al., 2010).

Akroyd et al. (2019) explored MCS in an entrepreneurial company from the perspective of complementarity theory (Milgrom and Roberts, 1990, 1995). Activities are considered complementary when increasing one activity's involvement enhances the returns from other related activities (Milgrom and Roberts, 1995). This theory is well suited for studying how management controls interact with one another, examining whether these controls operate independently or synergistically as a system. Management control packages can either be in balance, where controls work interdependently or off balance, where one or more controls hinder complementary performance effects. In a scenario where management controls operate independently rather than complementarily, the control package would be unbalanced (Kristensen and Israelsen, 2014), making it challenging for an entrepreneurial company to successfully scale its business.

Akroyd et al. (2019) showed that the entrepreneurial company initially introduced cultural controls in the form of a vision statement and core values. These cultural controls were consistently reinforced and expanded as companies grew. Subsequently, the company introduced administrative and financial controls to support cultural controls. The company maintained the balance of its control package by ensuring that cultural controls were consistently reinforced when new management controls were introduced. This balance was preserved, as management controls worked interdependently in a complementary manner, enabling the company to scale rapidly while maintaining control.

2.2 Management control system in hybrid and social contexts

Beyond commercial firms, a growing body of research has examined how MCS are designed and enacted in hybrid or mission-driven organizations. Boland, Sharma, and Afonso (2008) emphasize how control in hybrid organizations is shaped by path creation and morphogenesis, showing that MCS design is not static but evolves as organizations balance competing demands. Busco, Giovannoni, and Riccaboni (2017) similarly highlight how accounting mediates multiple logics within hybrid settings, enabling innovation while maintaining accountability. Chenhall et al. (2010) and Ströbele and Wentges (2018) extend this argument by foregrounding the role of social capital in shaping MCS design and use, demonstrating that informal networks and trust interact with formal controls in nonprofit and collaborative organizations. Moreover, Bukh and Svanholt (2020) illustrate how MCS can empower middle managers in social services, shifting the focus from compliance toward enabling practices that support distributed decision-making.

These studies suggest that MCS in hybrid and nonprofit contexts cannot be understood solely as technical mechanisms of efficiency or accountability. Instead, they are deeply embedded in social, cultural and institutional processes that shape both organizational practices and individual subjectivities. Yet, while this literature demonstrates the adaptability of MCS in complex organizational environments, it has paid less attention to how control systems can evolve into achievement-oriented regimes. Specifically, prior work has not fully addressed how MCS may cultivate self-disciplining, entrepreneurial behaviors by encouraging employees to internalize organizational goals as personal achievements. It is this gap that our study addresses by introducing the concept of ACS. By extending Malmi and Brown's (2008) MCS package with insights from Han's (2015) achievement society and Foucault's (2010) concept of "entrepreneurs of the self," we show how control systems in social enterprises function not only to balance multiple logics but also to actively produce achievement-oriented subjectivities.

2.3 Han's theory of the achievement society

Han (2015) argues that contemporary societies are characterized less by external forms of discipline and prohibition, and more by internalized imperatives of achievement and self-optimization. In this achievement society, individuals are not primarily constrained by what they cannot do, but are driven by what they feel they must accomplish. The emphasis on positivity, self-improvement and productivity fosters a form of self-exploitation, where individuals willingly push themselves beyond external requirements. Unlike disciplinary regimes, where power is exerted through visible rules and surveillance, achievement-oriented regimes operate by aligning personal identity with organizational and societal expectations of continuous performance.

MCS are commonly understood as packages of interrelated mechanisms that include planning, cybernetic, reward, administrative and cultural controls (Malmi and Brown, 2008). In the context of an achievement society, these mechanisms take on particular significance in shaping how employees internalize organizational goals. Planning controls, for example, set ambitious targets and foster a results-driven culture by aligning objectives across functional areas. Such systems not only coordinate activities but also encourage individuals to treat organizational objectives as personal aspirations, reflecting Han's (2015) notion of self-imposed discipline, where achievement becomes an extension of one's identity (Marginson, 2002).

Cybernetic controls, relying on feedback loops, reinforce this orientation by providing real-time data on performance. Budgets, performance measures and hybrid systems such as the Balanced Scorecard allow employees to monitor progress, identify deviations and self-correct. From Han's perspective, these mechanisms intensify self-optimization, turning employees into self-surveilling agents who continuously strive to improve their performance (Green and Welsh, 1988; Chenhall, 2003). Reward and compensation systems further embed this drive for achievement by tying performance to tangible outcomes such as bonuses, recognition or promotion. In doing so, they entangle employees' self-worth with organizationally defined success, creating a cycle in which the pursuit of achievement is both externally rewarded and internally valued (Flamholtz et al., 1985).

Administrative and cultural controls provide the structural and symbolic anchors that sustain this system. Administrative mechanisms such as organizational design, governance structures and policies establish boundaries and accountability, enabling employees to channel their entrepreneurial efforts within a defined framework. At the same time, cultural controls embed shared values, missions and belief systems that align personal identity with organizational purpose (Simons, 1995a, 1995b; Otley, 1999). From Han's perspective, these cultural elements are crucial in sustaining coherence within an achievement society, as they allow autonomy and self-expression to be framed as consistent with organizational expectations. By internalizing organizational values and goals, employees come to see themselves as "self-entrepreneurs," accountable not only to their organization but also to their own sense of achievement.

By integrating Han's achievement society into the MCS literature, our study shifts attention from the design of control systems to their role in shaping how employees perceive themselves and their responsibilities. This perspective complements Foucauldian analyses of power and subjectification (Cooper, 2015) by illustrating how neoliberal logics of self-management permeate organizational controls. Together, these insights provide a theoretical foundation for analyzing how social enterprises sustain accountability while fostering entrepreneurial mindsets among employees. Recent research in green human resource management (HRM) also complements this perspective by showing how HRM practices shape employees' internalization of sustainability-oriented performance expectations. Shah et al. (2025) demonstrate that strong green HRM practices enhance green performance management by embedding environmental values into appraisal, training and reward systems. Their findings align with our argument that cultural and reward controls within a social enterprise operate not only as external mechanisms of coordination but also as internal moral technologies that guide employees toward sustainable development goals (SDGs) or sustainability-oriented achievement. This reinforces the idea that ACS integrate HRM and cultural practices to cultivate self-regulating individuals who pursue both social and organizational goals.

This study addresses how a control package evolves into an ACS, a configuration in which cultural controls anchor planning, cybernetic and reward systems so that employees come to see organizational objectives as their own. This framing explains not just what elements are present, but how their interplay produces achievement-oriented subjectivities – clarifying the mechanism by which social enterprises maintain control and foster entrepreneurial mindsets. Inserting Han's concept of an achievement society into Malmi and Brown's (2008) MCS framework enriches our understanding of how organizations manage behavior in contemporary work environments. By emphasizing self-discipline, autonomy and entrepreneurial mindsets, MCS evolve into ACS that align individual aspirations with organizational objectives. This theoretical perspective provides valuable insights for researchers and practitioners seeking to design control systems that balance performance, creativity and sustainability.

2.4 Biopolitics and the entrepreneurialization of people

The transformation of MCS into ACS requires a theoretical lens that explains not only how organizations regulate behavior but also how individuals internalize organizational logics as their own. Foucault's (2010) concept of biopolitics is particularly relevant here. It highlights how power operates through the entrepreneurialization of individuals, framing employees as "entrepreneurs of the self" who are expected to continuously optimize their human capital. In this view, controls are not merely external mechanisms of compliance but technologies that shape subjectivities, enabling individuals to perceive organizational demands as opportunities for self-realization.

Foucault's (2010) concept interprets human beings as a form of human capital, representing the core idea of neoliberal ideology. From this perspective, humans undergo a transformation from being mere salaried employees to becoming self-entrepreneurs. The neoliberal analysis does not view the worker as a passive object subjected to supply and demand forces but as an active economic agent, serving not only as human capital for themselves but also for their employers and/or shareholders. In the context of corporations, without proper control, this can be translated into employee exploitation due to the power owned by the capitalist class, however, in our case when the social enterprise does not only aim for profit but also social objectives, the entrepreneurialization of people is a moral practice that will bring about wealth not only for the organization but also for the society.

The "entrepreneurialization of people" also mirrors business goals to enhance competitive positioning and value and maximize ratings or rankings. Accounting with several calculative tools, including financial and nonfinancial performance measures, ratios and balanced scorecards, plays a role in creating an assessment of the value, ranking and position of human capital. From a managerial perspective, accounting measures have the potential to motivate, monitor and rank employees' efforts. Within the framework of neoliberalism, these metrics do not pertain to traditional salaried workers, but rather to self-driven, income-focused entrepreneurial entities of human capital (Cooper, 2015). However, granting employees greater autonomy and empowerment can have adverse consequences. As found by Ittner and Larcker (1997), enabling employees to adopt entrepreneurial roles, collaborate in teams, and choose projects without requiring managerial consent could hinder organizations from identifying and executing improvement initiatives that have the greatest potential to enhance overall business performance.

Han's theory of achievement society builds upon Foucault's concept of biopolitics, in which power is exercised to manage populations by optimizing life processes rather than through overt domination (Foucault, 1978). In disciplinary societies, Foucault argued that institutions such as schools, factories and prisons imposed external control through surveillance and normalization (Foucault, 1977). However, in modern achievement societies, as Han (2015) asserts, external disciplinary mechanisms are replaced by internalized self-control. Individuals regulate their behavior not because of external compulsion but because of internalized expectations of achievement and self-optimization.

This shift represents a fundamental change in control mechanisms. Power in the achievement society operates through autonomy and freedom, transforming individuals into "entrepreneurs of the self." According to Han, this entrepreneurialization involves individuals perceiving themselves as projects that must be constantly improved, optimized and made competitive. This aligns closely with the logic of neoliberalism, which frames individuals as self-reliant agents responsible for their own success or failure (Brown, 2015).

In the context of MCS, this theoretical shift can be observed in the increasing reliance on cultural controls to embed organizational values and norms in employees' self-concept. Unlike administrative or cybernetic controls, which enforce compliance through external mechanisms, cultural controls encourage employees to internalize organizational objectives as their own. Consequently, employees become self-regulating agents that align their personal ambitions with organizational goals (Malmi and Brown, 2008). This aligns with Han's critique of biopolitical control, where freedom itself becomes a tool for governance and individuals willingly participate in systems that exploit their labor and creativity.

Biopolitics explains the mechanism through which MCS evolve into ACS. Traditional MCS rely heavily on external forms of discipline such as through budgets, procedures, reporting lines and monitoring. Biopolitics, however, shows how modern organizations increasingly govern through the production of entrepreneurial subjectivities, encouraging individuals to internalize organizational goals as personal aspirations. When employees begin to view performance metrics, planning tools and cultural values as part of their own identity and self-worth, control becomes internalized rather than imposed. This shift from externally enforced discipline to self-discipline is the essence of ACS. ACS are therefore not a new set of tools but a new mode of governing: they are MCS that have become infused with biopolitical logics, producing employees who regulate themselves through autonomy, aspiration and continuous self-optimization aligned with the organization's hybrid mission.

Through this lens, the shift from MCS to ACS can be understood as a movement from governing actions to governing subjectivities. While MCS ensure that employees behave in ways consistent with organizational objectives, ACS ensure that employees want to behave in those ways. The calculative devices of MCS such as performance dashboards and social-impact indicators gain their disciplinary power not from external enforcement but from employees' internalized desire to achieve and contribute. Biopolitics thus reveals that ACS function through freedom, not coercion; they mobilize autonomy and entrepreneurial identity as techniques of control.

The entrepreneurialization of people has significant implications for organizational control systems. While it fosters creativity, autonomy and innovation, it also places immense pressure on individuals to perform and achieve, often at the expense of well-being. Han (2015) warns that this relentless drive for achievement can lead to burnout and a diminished sense of self-worth as individuals equate their value with their productivity. This dynamic underscore the importance of designing an MCS that balances the benefits of autonomy with safeguards against excessive self-exploitation. These observations are consistent with recent evidence on entrepreneurial orientation in social enterprises. Peng et al. (2024) show that core self-evaluations such as self-efficacy, internal locus of control and emotional stability significantly influence the extent to which individuals engage in entrepreneurial behaviors within social enterprises. Their findings reinforce our argument that cultural and planning controls in W4C cultivate psychological dispositions that encourage initiative, confidence and self-directed achievement. By shaping these internal evaluations, ACS enable employees to internalize organizational goals and behave proactively, thereby advancing both financial and social objectives.

We argue that the perspective within a social enterprise, unlike the neoliberal view, does not see humans solely as individuals valued solely for their income-generating potential. Instead, in a social enterprise, the entrepreneurial development of employees aims to fulfill not only profit-related but also social objectives. This perspective acknowledges intrinsic human qualities such as empathy and compassion without reducing them to financial considerations. To prevent unintended outcomes such as undue pressure to form individuals into hyperentrepreneurial subjects, it is advisable to implement management control strategies and technologies that foster a morally grounded form of entrepreneurship among employees.

Han's notion of the achievement society complements this perspective by showing how contemporary forms of control rely less on external discipline and more on internalized pressure to achieve. Whereas Foucault emphasizes the production of neoliberal selves, Han underscores the psychological dimension of achievement, where individuals willingly subject themselves to relentless self-optimization. When applied to MCS, this framework reveals how planning, performance measurement and cultural values no longer simply align behavior with organizational goals, but also transform employees into self-monitoring agents who equate organizational success with personal worth.

By linking Foucault's biopolitics to Han's achievement society, we gain a deeper understanding of how contemporary control systems operate not only at the organizational level, but also at the level of individual subjectivity. This perspective enriches the study of MCS by highlighting the interplay between freedom, control and self-entrepreneurship in modern organizations. Foucault and Han provide a powerful lens to analyze how MCS evolve into ACS in hybrid organizations such as social enterprises. They explain how controls function simultaneously as enablers and constraints, empowering employees with autonomy while embedding achievement pressures that align with both financial and social objectives. This theoretical perspective allows us to see MCS not only as technical systems of coordination and measurement but as cultural and psychological infrastructures that shape the very subjectivity of workers in ways that sustain dual logics of profit and purpose.

2.5 Social enterprise

Social enterprises are organizations in the nonprofit sector that aim to achieve social goals through market-driven mechanisms (Costa and Pesci, 2016). Social enterprises combine the elements of traditional nonprofit organizations, emphasizing their social mission, with the attributes of typical for-profit companies, focusing on financial efficiency. However, their primary objective is to generate social value for beneficiaries of their social mission, with financial performance serving as a means to that end. Essentially, social enterprises integrate a commitment to social values with the pursuit of economic value. The dual nature, encompassing both mission and financial considerations, categorizes social enterprises as hybrid organizations, highlighting their inclination to blend conventional for-profit practices with traditional nonprofit approaches (Grossi et al., 2017; Kallio et al., 2021).

Nonprofit organizations' fundamental objective is not centered on maximizing the economic value for shareholders, unlike for-profit entities. Instead, their mission is more extensive and intricate, encompassing the creation of "social value" for the broader community. While for-profit companies typically encapsulate their economic and financial achievements in financial statements because their primary mission is profit generation, social enterprises do not establish a direct link between their mission success and financial performance (Civera et al., 2020). To facilitate the dual nature of social enterprises, a more intricate multidimensional performance measurement system involving multiple stakeholders is needed. Investors and financiers require data on the social impact of social enterprises, as their investment decisions partly rely on the social effects generated (Perrini et al., 2021).

Social enterprises must continuously generate economic value to sustain their operations and ensure that they continue pursuing their missions. In the realm of social and nonprofit organizations, both financial and nonfinancial aspects are crucial and tightly interconnected, necessitating comprehensive performance measurement systems (Grossi et al., 2017). Through a variety of tools, such as performance appraisals, benchmarking, evaluation techniques and balanced scorecard methods, it becomes possible to assess financial components while also evaluating the organization's mission fulfillment.

3. Research method

This study adopts an interpretivist qualitative case study design to explore how MCS evolve into ACS in a social enterprise context. An interpretivist approach is particularly suitable for examining how organizational actors construct meanings, internalize control mechanisms, and enact subjectivities through everyday practices (Burrell and Morgan, 1979; Chua, 1986; Ahrens and Chapman, 2006; Lukka and Modell, 2017). Rather than seeking causal generalization, this approach enables an in-depth understanding of the social, cultural and symbolic processes through which control operates.

Interpretivist research in management accounting has emphasized the importance of qualitative inquiry in capturing the micro-processes of control, sensemaking and identity formation that remain inaccessible through positivist methods (Hopwood, 1987; Ahrens and Chapman, 2006; Lukka and Modell, 2017). Given our focus on subjectification, autonomy and achievement-oriented self-governance, a qualitative interpretive design is especially appropriate, as it allows us to access participants' lived experiences, interpretations and meaning constructions.

We conducted a case study focusing on management control practices at W4C, a prominent waste management platform serving businesses, individuals and government entities in Indonesia. Since its inception in 2014, the company's primary objective has been to tackle waste-related issues with the aim of preventing environmental pollution and reducing waste sent to landfills.

We employed a combination of interviews and document analysis to ensure the reliability and credibility of the study. This approach allowed us to cross-verify information and address inconsistencies, thereby enhancing the overall quality of the data. It is worth noting that the interviewees readily acknowledged their uncertainty about certain events and were proactive in identifying others who could provide accurate information. Our data collection process involved semi-structured interviews, in which we posed similar questions to multiple interviewees while maintaining the flexibility to explore intriguing lines of inquiry.

We strengthened the credibility of our analysis by employing triangulation across both data sources and researchers. Interviews were complemented with company documents, business press articles and information from the W4C website, enabling cross-verification and reducing single-source bias (Modell, 2005; Denzin, 2017). Researcher triangulation further enhanced interpretive rigor, as multiple authors independently coded and discussed the data, providing intersubjective validation.

We interviewed six members of the organization, including one founder, three executives and two managers. The founder and two of the executives have been with W4C since its establishment, while the other executives have been with the organization for nine years. The two managers had been part of the team for six and five years, respectively. Key informants were chosen purposively to provide access to diverse perspectives on the design and enactment of MCS. The founder was included to capture strategic vision and entrepreneurial intent, three executives were interviewed to shed light on governance and system design, and two managers were selected for their proximity to day-to-day operational practices. This mix ensured coverage across hierarchical levels, enabling us to explore both top-down and bottom-up dynamics of control. The selection of informants was guided not by representativeness but by their capacity to illuminate the research question, in line with interpretivist principles of theoretical relevance (Leitch et al., 2010).

This study adopts an interpretivist qualitative approach to examine how MCS evolve into ACS within a hybrid social enterprise. An interpretivist perspective is appropriate because it emphasizes the subjective meanings that actors ascribe to organizational practices, allowing us to explore how individuals experience and reproduce control systems in their everyday work. Rather than seeking generalizability or replication, our aim was to generate a rich, contextualized understanding of how controls are mobilized and how they shape, and are shaped by, organizational members' subjectivities.

All interviews, except for the founder's, which lasted 1.5 h, were one hour in duration. The interviews were audio-recorded, transcribed verbatim, and analyzed thematically. To analyze the interview data, we employed thematic analysis to preserve the depth and richness of the data's meaning. In line with the comparative method, we followed a self-reflective approach, continuously cross-referencing data with earlier interpretations and emerging theoretical constructs (Miles and Huberman, 1984). This approach allowed us to identify emerging themes and investigate any discrepancies in opinions or perceived facts, which warrant further exploration in subsequent interviews.

Our coding process followed established qualitative procedures. Open, axial and selective coding were conducted iteratively to allow themes to emerge from the data while remaining grounded in theoretical constructs (Strauss and Corbin, 1990). We employed a three-stage coding process. In the first stage, open coding identified recurring ideas related to control, autonomy and achievement. In the second stage, axial coding grouped these codes into broader categories aligned with Malmi and Brown's (2008) MCS package. In the final stage, selective coding connected these categories to theoretical constructs derived from Foucault's biopolitics and Han's achievement society. Coding was carried out independently by two researchers and subsequently reconciled in joint discussions to enhance interpretive reliability. Thematic analysis was guided by Braun and Clarke's (2021) emphasis on reflexivity and active researcher interpretation. Maintaining reflexive memos throughout the coding process further enhanced the transparency and rigor of our analytic decisions (Gioia et al., 2013). Reflexive notes were maintained throughout the process to track assumptions, decisions and alternative interpretations.

In qualitative interpretivist research, credibility and trustworthiness are established through transparency of process, triangulation of data sources, and reflexivity (Leitch et al., 2010). We therefore employed member checking with selected participants, triangulated interview data with documents and media sources, and documented the analytic process in reflexive journals. We also acknowledge the authors' positionality in this research. The first author has prior experience with sustainability initiatives in Indonesia, which facilitated access and rapport with participants but also required reflexivity to minimize bias. To address this, we adopted a reflexive journal throughout the research process, systematically noting assumptions, preconceptions and interpretive choices. This reflexive practice, combined with triangulation of interviews, company documents and media reports, strengthens the credibility and trustworthiness of our findings.

As for the sample size, we recognize that traditional notions of "data saturation" are not the aim of interpretivist thematic analysis. As Braun and Clarke (2021, p. 206) argue, "data saturation is not a universally useful or meaningful concept for all types of thematic analysis research." Instead, our concern was to achieve sufficient information power to address the research question. The six interviews, combined with extensive documentary and media material, provided a robust basis for interpretation. The recurrence of central themes (e.g. cultural controls, achievement orientation, hybrid accountability) across data sources reinforced the adequacy of the sample for generating rich and meaningful insights.

Although thematic saturation is not the primary aim in interpretivist research, our interviews demonstrated a clear point of convergence. By the fourth and fifth interviews, recurring patterns related to cultural controls, autonomy and achievement orientation had become consistent across participants, with the final interview confirming rather than expanding the thematic structure. The adequacy of our sample is therefore grounded in the principle of "information power" (Malterud et al., 2016), which depends on the specificity of the case, the clarity of our research aim, and the strong quality of the interview dialogue. Because our study focuses on a single organization with key informants who possess deep, role-specific knowledge (founder, executives and managers), the data carried high information power, enabling a rich and nuanced understanding of how MCS evolve into ACS within W4C. Thus, the combination of participant expertise, thematic convergence and the narrow, well-defined research focus ensured that the data set was analytically robust despite the small sample size.

The reflexive approach was extended throughout the research process, even during the writing of this article. The authors consistently revisited both the literature and their thematic analysis, reorganized content and refined coding. This iterative process enables the identification of patterns, formulation of explanations, and development of theoretical insights. To structure our analysis, we use the framework proposed by Malmi and Brown (2008) to categorize management controls. Malmi and Brown (2008) developed a comprehensive framework comprising five types of control (administrative, planning, cybernetic, reward and compensation, and cultural) by synthesizing and analyzing prior research on management control over the past four decades.

4. Results and analysis

4.1 Implementation of management control systems

The analysis of W4C revealed a robust implementation of MCS that support the dual objectives of profit and social impact. The MCS framework adopted by W4C is comprehensive, integrating planning, cybernetic, reward and compensation, and administrative and cultural controls, as outlined by Malmi and Brown (2008). The analysis also provides a clear trajectory of how MCS evolve into ACS by embedding entrepreneurial and achievement-oriented practices within its framework. By integrating planning, cybernetic, reward and compensation, administrative and cultural controls as defined by Malmi and Brown (2008), W4C not only supports its dual objectives of profit and social impact but also fosters a culture where employees act as "entrepreneurs of the self" (Foucault, 2010).

In its early years, W4C relied primarily on informal cultural controls and shared values to coordinate activities and guide employee behavior. Founders emphasized environmental commitment, social mission and entrepreneurial initiative, which fostered strong intrinsic motivation and personal responsibility among employees. To examine how MCS are evolving into ACS as guided by the research question, we begin with planning controls, which provide the foundation for coordination and goal alignment at W4C. Planning is central to understanding how control mechanisms balance the dual demands of accountability and entrepreneurial autonomy within a hybrid social enterprise. W4C uses planning controls to set strategic objectives and guide operational activities. This includes the development of detailed plans for waste management services that align with both the environmental sustainability goals and business growth targets. These plans are communicated throughout the organization to ensure alignment and coherence in the actions taken by various departments. According to the interviews, strategic planning is a key component in ensuring that waste management services align with both environmental sustainability goals and business growth targets. The planning process involves developing detailed action plans that are communicated throughout the organization, fostering coherence in efforts across different departments. One interviewee mentioned:

> Planning is crucial for us to align our operations with our sustainability goals. We regularly communicate these plans across departments to ensure that everyone is on the same page (Executive 1).

Planning in MCS involves setting objectives, determining strategies and devising action plans to achieve an organization's goals. It also includes processes for setting standards and defining the roles of the individuals and teams. W4C employs Objective Key Results (OKRs) as a planning tool to set and monitor goals. The use of OKRs reflects Han's achievement society, where continuous improvement rather than fixed success becomes internalized as self-discipline. Planning thus operates not only as a coordination tool but also as a technology of the self, enabling employees to frame organizational goals as personal achievements in line with Foucault's notion of entrepreneurial subjectivity. This approach allows the organization to be flexible in its goal-setting and evaluation processes, focusing on continuous improvement rather than rigid success metrics. While OKRs provide flexibility, they are not tied to strict success criteria, which could lead to a lack of clarity regarding what constitutes achievement within the organization. Through planning controls, employees are encouraged to take ownership of their roles, embodying an entrepreneurial mindset that aligns their personal and organizational goals. The move from traditional MCS to ACS is evident as planning transforms from static goal-setting to dynamic, self-directed achievement strategies:

> We use OKR tools or objective key result tools, so at the beginning of the year or semester, we project what our goals are for the next year or six months and what is considered

> successful. The difference with KPI is that in OKR, we do not demand success; there are standards measured, but improvement is already good (Executive 1).

Cybernetic control systems at W4C involve feedback mechanisms to monitor performance against established benchmarks. This includes both financial measures, such as revenue growth and cost management, and nonfinancial measures, such as the amount of waste diverted from landfills and customer satisfaction. The Balanced Scorecard approach was used to integrate these diverse metrics, providing a holistic view of organizational performance. The integration of diverse metrics provides a holistic view of organizational performance, enabling continuous improvement. This feedback system allows the organization to assess its impact holistically, from revenue growth to waste diversion and customer satisfaction. The integration of financial and nonfinancial measures through the Balanced Scorecard exemplifies Han's view of feedback loops that drive self-optimization. In Foucauldian terms, these systems transform employees into self-monitoring agents who regulate their behavior by internalizing organizational performance standards.

Cybernetic controls at W4C illustrate how traditional performance measurement systems evolve into achievement-oriented feedback mechanisms. By framing targets as opportunities for reflection and learning, rather than rigid benchmarks, these controls empower employees to regulate themselves while maintaining accountability. The integration of diverse metrics fosters an environment in which employees can continuously adapt and refine their approaches, embodying the self-regulation characteristics of ACS. By providing transparent and actionable feedback, W4C encourages employees to internalize performance standards and strive for excellence, reinforcing their role as self-motivated achievers. This is reflected in one interviewee's statement:

> We use a mix of financial and non-financial measures to track our performance. This helps us see the bigger picture and make the necessary adjustments (Executive 2).

Reward systems at W4C are designed to incentivize behaviors that align with the organization's mission. Employees are rewarded not only to achieve financial targets but also to contribute to social and environmental goals. This dual focus helps maintain a balance between economic and social objectives, encouraging employees to pursue innovative solutions that benefit both the organization and community. By rewarding behaviors that align with the organization's mission, W4C supports the transition from MCS to ACS, where achievement is measured in broader terms, encompassing both individual and collective impacts. As one manager explained:

Our reward system is designed to recognize not just financial achievements but also contributions to our social and environmental goals. This motivates our team to think creatively and act responsibly (Manager 1).

By linking rewards to both financial and social contributions, W4C extends Han's logic of achievement into a hybrid domain where self-worth is tied to multidimensional success. These incentives also legitimize Foucault's "entrepreneurs of the self," reinforcing the idea that individual advancement is inseparable from organizational purpose. Reward and compensation systems at W4C show how control mechanisms evolve to balance profit and purpose. By linking achievement to dual logics, these controls cultivate entrepreneurial mindsets while sustaining accountability, thereby illustrating the transformation from MCS to ACS.

Administrative controls at W4C include organizational structures, governance frameworks and standard operating procedures (SOPs). These controls ensure a clear delineation of roles and responsibilities, enabling effective oversight and coordination across different functional areas. Policies and procedures are regularly reviewed and updated to reflect the changes in the operational environment and strategic priorities. A clear delineation of roles and responsibilities, along with regularly updated policies, ensures that employees have the tools and guidance needed to innovate and adapt. This balance between autonomy and oversight is central to the evolution toward ACS, where employees are empowered to navigate complex challenges while adhering to organizational standards. The presence of SOPs and governance frameworks illustrates Foucault's concept of biopolitics, where freedom operates within structured boundaries. Administrative controls therefore balance autonomy with discipline, ensuring that entrepreneurial subjectivities are cultivated without drifting into unregulated self-exploitation.

Cultural controls involve the values, beliefs and norms that influence employee behavior within an organization. They are often informal and embedded in an organization's daily practices. This type of control is the most prominent aspect of W4C MCS. The company has cultivated a strong organizational culture centered on its social mission. This is reinforced through regular communication of the company's vision and values as well as through the behavior of leaders who model these values. Cultural controls foster a sense of shared purpose among employees, encouraging them to act as "entrepreneurs of the self" (Foucault, 2010) and take initiative in their roles.

Cultural controls are the cornerstones of W4C's transition from MCS to ACS. The organization's "CHANGE" values – Conquer the Ocean, Harness Resiliency, Assure Sustainability, Nurture Mutual Partnership, Guarantee Service Excellence and Excel in Work Sportsmanship – serve as guiding principles that shape employee behavior and decision-making. These values embed a sense of purpose and shared commitment, encouraging employees to take the initiative and act as agents of change.

The "CHANGE" values highlighted on the W4C website represent the core principles that guide the organization's operations and culture. These values are:

- Conquer the Ocean: This value symbolizes W4C's commitment to tackling vast and complex challenges, much like navigating the open ocean. This reflects the organization's determination to address large-scale environmental issues with confidence and strategic planning.
- Harness Resiliency: W4C emphasizes the importance of resilience in overcoming obstacles. This value underscores the organization's ability to adapt to changes, bounce back from setbacks, and maintain steady progress toward its goals.
- Assure Sustainability: Sustainability is at the heart of the W4C's mission. This value reflects the organization's dedication to implementing practices that ensure long-term environmental, social and economic well-being, aligning with its core mission of responsible waste management.
- Nurture Mutual Partnership: W4C values collaboration and believes in the power of its strong partnerships. This principle emphasizes building and maintaining mutually beneficial relationships with stakeholders, including communities, businesses and governments, to achieve common goals.
- Guarantee Service Excellence: Commitment to high standards of service is central to W4C operations. This value ensures that the organization consistently delivers quality services that meet or exceed the expectations of its clients and stakeholders.
- Excel in Work Sportsmanship: W4C promotes a culture of professionalism, integrity and teamwork. This value encourages employees to work together harmoniously, respect each other's contributions, and uphold the highest ethical standards in all their interactions.

These “CHANGE” values collectively encapsulate W4C’s approach to its mission, fostering a strong organizational culture that drives its efforts in waste management and sustainability. Through these cultural controls, W4C fosters a sense of belonging and accountability, enabling employees to internalize the organization’s mission and act as “entrepreneurs of the self” (Foucault, 2010). This cultural shift is a defining feature of ACS in which intrinsic motivation and self-regulation drive performance.

The embedding of W4C’s “CHANGE” values also demonstrates Han’s achievement society in action, as employees internalize organizational values as guiding principles for self-realization. This also reflects Foucault’s view of control through norms and discourses, where individuals willingly align their identities with organizational missions and become “entrepreneurs of the self.” Cultural controls at W4C highlight the role of values in transforming MCS into ACS. By aligning personal identity with organizational purpose, cultural controls foster autonomy and self-discipline, thereby sustaining entrepreneurial mindsets while maintaining collective accountability. This directly addresses the research question by showing how cultural control mechanisms empower employees while reinforcing the social enterprise’s dual mission.

4.2 Emergence of entrepreneurial mindset

The research confirmed the emergence of an entrepreneurial mindset among W4C employees, a phenomenon strongly influenced by neoliberalism, as described by Foucault (2010). Employees at W4C are encouraged to view themselves as self-entrepreneurs, actively seeking ways to enhance their human capital and contribute to the organization’s mission. This mindset is supported by the MCS framework, which provides the tools and autonomy needed for employees to innovate and take ownership of their work. One interviewee highlighted this by saying:

> At W4C, we are empowered to take initiative and think like entrepreneurs. This has been crucial for our growth and impact (Manager 1).

This entrepreneurial mindset reflects a significant evolution within the MCS framework, aligning with Foucault’s concept of biopolitical control and the shift toward ACS. By embedding cultural controls that encourage self-regulation and innovation, W4C facilitates a transition where employees internalize organizational goals as their own, embodying the characteristics of “entrepreneurs of the self.”

An entrepreneurial mindset is evident in the proactive problem-solving and decision-making approaches of W4C employees. The interviews revealed that managers and staff consistently identify opportunities for improvement and implement changes that drive both social and business outcomes. One manager highlighted this by stating that:

> We constantly look for ways to improve our processes and deliver better results, both financially and socially (Manager 1).

This approach is reinforced by cultural and reward controls within the MCS framework, which aligns employee behavior with the dual objectives of profit and social impact. The flexibility provided by planning controls, such as the use of OKRs, further supports this mindset by fostering continuous improvement, rather than rigid adherence to success metrics. As Akroyd et al. (2019) observed, the strengthening of cultural controls becomes increasingly important as a company grows, enabling organizations such as W4C to adapt and innovate while maintaining strategic coherence.

These findings demonstrate how W4C's MCS framework supports the emergence of an entrepreneurial mindset, which in turn facilitates the transition to ACS. By empowering employees to take the initiative and internalize organizational goals, W4C exemplifies how modern control systems can balance autonomy and accountability, driving both financial and social performance. This reinforces an organization's ability to achieve its mission while fostering a culture of innovation and self-motivation.

The emergence of an entrepreneurial mindset at W4C highlights the evolving role of MCS in fostering self-entrepreneurship and intrinsic motivation. The integration of cultural controls and planning mechanisms creates an environment in which employees are not only aligned with organizational objectives, but also actively contribute to their achievement. This shift from traditional MCS to ACS reflects a broader trend in contemporary organizations, where control systems are designed to enable autonomy and innovation, while ensuring alignment with strategic goals.

4.3 Social impact measurement

W4C employs a multidimensional performance measurement system to assess the social impact. This system includes both quantitative and qualitative measures that reflect the organization's commitment to transparency and accountability. Key performance indicators (KPIs) include metrics, such as the volume of waste processed, reduction in landfill contributions, and environmental education provided to communities. These indicators are tracked using standardized reporting templates, digital monitoring tools and periodic audits that feed into the organization's planning and review processes. By integrating these metrics into performance dashboards and monthly coordination meetings, social impact becomes a calculable and monitored organizational output rather than a symbolic aspiration. This reflects a control logic in which social mission is operationalized through measurable, trackable and comparable indicators that guide both organizational and individual performance.

The integration of social impact measurement into MCS ensures that W4C remains focused on its broader mission. By tracking these metrics, an organization can demonstrate its social value to stakeholders, including investors, customers and the communities it serves.

This approach also supports continuous improvement, as the data collected from these measures inform strategic decisions and operational adjustments. One interviewee mentioned:

> "Our social impact metrics are integral to our strategy. They help us stay accountable and continuously improve" (Founder).

4.4 Balancing financial and social objectives

W4C's experience highlights the importance of balancing the financial and social objectives within a social enterprise. An organization's MCS facilitates this balance by integrating various controls that support both types of goals. Financial controls ensure that the organization remains economically viable, while social impact measures ensure that it continues to fulfill its mission. This balance is achieved through a combination of formal and informal control. Formal controls such as financial reporting and performance appraisals provide structure and accountability. Informal controls such as cultural norms and values foster a sense of commitment and engagement among employees. Together, these controls create a cohesive system that supports sustainable growth and social impact.

W4C's experience highlights the critical role of MCS in balancing the financial and social objectives within a social enterprise. The integration of various controls ensures that the organization remains economically viable while fulfilling its social mission. This balance is achieved through a combination of formal controls such as financial reporting and performance appraisals, and informal controls such as cultural norms and values. An interviewee noted:

> "Our MCS framework helps us balance our financial goals with our social mission, ensuring sustainable growth" (Founder).

One of the executives discussed the challenges and strategies for managing W4C. He said, "We are a hybrid organization with both profit motives and social missions. Balancing these can be tough, but it is essential for our sustainability and impact" (Executive 1). This reflects the complex navigation between economic imperatives and social responsibilities, which is characteristic of entrepreneurial governance.

4.5 Biopolitics and the entrepreneurialization of people

Foucault's concept of biopolitics interprets human beings as human capital, aligning with the neoliberal ideology where individuals are seen as self-entrepreneurs. Biopolitics refers to the governance of populations through the regulation of life processes, emphasizing the management of human life in terms of health, productivity and capability. The entrepreneurialization of people involves encouraging individuals to see themselves as self-entrepreneurs, constantly seeking to enhance their value and productivity. The interviews from W4C revealed how this concept materializes in practice within a social enterprise.

The interviews highlighted that employees at W4C are empowered to take initiative and act as entrepreneurs of their own roles. This empowerment aligns with Foucault's notion of biopolitics, where individuals are encouraged to enhance their human capital and meaningfully contribute to both organizational and social goals. For example, one interviewee mentioned:

> We are given the freedom to come up with new ideas and implement them, which makes us feel more responsible and motivated to contribute to the company's mission (Manager 1).

Another manager who was involved in communication and engagement described how her team promoted W4C's services and educated clients about proper waste segregation. The manager emphasized, "We want our clients to understand the importance of waste segregation from the source, which differentiates us from other services" (Manager 2). This responsibility and autonomy in their roles exemplify the entrepreneurial mindset fostered within the organization.

Cultural controls in W4C play a significant role in fostering an entrepreneurial mindset. By embedding the company's vision and values in everyday practices, employees are encouraged to view themselves as an integral part of the organization's mission. One interviewee stated, "The company's culture really motivates us to think beyond our immediate tasks and consider how we can contribute to the larger goals of the organization" (Executive 1). Executive 3, who handled strategic services, highlighted the importance of aligning employees with the company's mission, stating, "Our goal is not just to maximize revenue but to create a significant impact through sustainable waste management practices" (Executive 3). This alignment encourages employees to think about and act as self-entrepreneurs.

Employees' empowerment at W4C to act as self-entrepreneurs fosters a culture of innovation and proactive engagement. This is particularly important in a social enterprise, where achieving social impact requires innovative solutions and continuous adaptation. As one manager explained, "Encouraging employees to take initiative and think creatively has led to numerous innovations that benefit both our business and the environment" (Manager 2). Similarly, a manager discusses the significance of maintaining both revenue and impact goals, illustrating how employees are encouraged to balance profit motives with social responsibility:

> We must choose what is more impactful. It is essential that we do not incur losses and still create margins, because we do not burn money. This critical question was discussed and answered by mutual reminders (Manager 1).

4.6 Challenges in the management control system

The MCS at W4C, while comprehensive, faces several challenges that affect its effectiveness. The complexity of balancing profits with social objectives, delays in implementing performance management tools, and inconsistencies in applying cultural controls are significant issues. In addition, the organization's dependence on external consultants for strategic development reveals a potential weakness in internal capacity building. Addressing these challenges is crucial for W4C to fully leverage its MCS to achieve both financial sustainability and social impact.

The dual objectives of profit generation and social impact often create tension within an organization. This duality necessitates a delicate balance, making it difficult to align all activities and decisions with financial and social goals. The development and implementation of performance management systems during at W4C also experienced delays. Although the concept and tools have been approved, the actual rollout has been slow, impacting the overall effectiveness of management controls.

> "The performance management system is still being developed… It's approved, but not yet implemented" (Executive 2).

To develop sufficient controls, W4C relied heavily on external consultants to help shape its human capital (HC) strategies and MCS. While this has provided valuable insights, it also indicates a dependency on external expertise, which could be a limitation to building internal capacity:

> We had a mentor who helped us shape our HC strategies. Without their guidance, we were jumping from one task to another without a solid foundation (Executive 2).

Another challenge is that, despite having strong cultural controls, there have been inconsistencies in their application across different departments, leading to a lack of uniformity in how employees engage with the organization's mission and values. Integrating the various components of MCS with the organization's operational and strategic goals has been challenging, particularly in ensuring that all employees understand and work toward these goals cohesively.

W4C's approach to reward and compensation also appears to be disconnected from its OKR system, as the organization does not tie incentives directly to the achievement of set objectives. Although this approach may prevent undue pressure on employees, it may also reduce the motivational impact of the reward system. This finding aligns with Bonner and Sprinkle (2002), who argued that performance-based incentives are crucial in motivating employees to achieve organizational goals. However, it also raises concerns about the potential misalignment between individual motivations and organizational objectives, a challenge noted by Kohn (1993) in his critique of extrinsic rewards:

> There are incentives, but they are not because of the achievement of OKRs. For example, there might be a monetary incentive if a program is closing or for some other reason, but not for achieving internal targets (Executive 2).

Finally, the administrative controls at W4C included structured procedures for waste management and operational practices. However, the findings highlight challenges in the decision-making process, where the complexity and slow pace of approval can lead to inefficiency. This issue is consistent with the findings of Simons (1994), who found that slow decision-making processes can hinder an organization's ability to respond to market changes and internal challenges. Moreover, the lack of formal accountability mechanisms may exacerbate these inefficiencies, potentially leading to delays in strategy implementation:

> Some departments may not be fully educated about the importance of responsible waste management, leading to a disconnect in how decisions are made and implemented (Executive 2).

Across these practices, a clear shift emerges from conventional MCS that focused on procedures, monitoring and compliance to ACS, which emphasize autonomy, internalization and personal aspiration. While planning and cybernetic controls remain present, they are infused with cultural expectations that encourage employees to treat organizational goals as personal achievement standards. Employees are not merely following targets, they are motivated to exceed them as part of their own professional identity. This transformation marks the transition from regulating actions externally (MCS) to shaping achievement-driven subjectivities internally (ACS), illustrating how control at W4C increasingly operates through self-discipline, initiative and intrinsic commitment to both financial and social goals.

5. Discussion

This study extends research on MCS in hybrid organizations (Malmi and Brown, 2008; Chenhall et al., 2010; Busco et al., 2017; Akroyd et al., 2019) by showing that control systems do not merely coordinate activities and ensure accountability, but actively cultivate achievement-oriented subjectivities. Our findings demonstrate how cultural controls anchor planning, cybernetic and reward mechanisms, transforming MCS into ACS that operate through autonomy, internalization and self-discipline.

While prior studies conceptualize MCS primarily as mechanisms of coordination, monitoring and strategic alignment (Simons, 1995a, 1995b; Malmi and Brown, 2008; Chenhall, 2003), our findings show that in social enterprises, control increasingly operates through cultural embedding and achievement-oriented self-governance. This extends Akroyd et al.'s (2019, 2020) insights on entrepreneurial controls by demonstrating how cultural and belief systems function as foundational mechanisms for subjectification, rather than merely enabling flexibility and growth.

The findings contribute to our understanding of MCS in social enterprises by demonstrating how a well-designed MCS can support the dual objectives of financial performance and social impact. This reveals that fostering an entrepreneurial mindset among employees and integrating comprehensive performance measurement systems are crucial for balancing these objectives. Moreover, the study underscores the importance of cultural controls in reinforcing organizational values and aligning employee behavior with the mission of the organization, a factor particularly critical in social enterprises, where social goals are as vital as financial success.

The analysis of W4C's MCS shows a complex interplay between various control mechanisms tailored to the organization's unique dual mission of achieving both financial sustainability and social impact.

These findings align with and extend previous research on MCS in hybrid organizations, where the balance between profit and purpose is critical, yet challenging to maintain.

This study highlights the role of cultural and reward controls in facilitating the evolution from MCS to ACS, particularly within the hybrid context of social enterprises, such as W4C. The progression from informal to formal systems reflects the increasing complexity and scalability demands of organizations. Consistent with Akroyd et al. (2016), this transition underscores the importance of adapting control mechanisms to align with both operational and strategic needs as the organization grows. Along with Simons' (1995a, 1995b) notion of belief systems and Malmi and Brown's (2008) conceptualization of cultural controls, our findings reveal that values and shared meanings play a pivotal role in aligning individual identity with organizational purpose. Extending Widener (2007) and Marginson (2002), we show that cultural controls do not merely foster commitment, but actively cultivate achievement-oriented subjectivities, thereby functioning as the core mechanism through which MCS become ACS.

W4C's emphasis on cultural controls is evident through its strong alignment with core values, such as collaboration, sustainability and service excellence. These cultural controls are designed to reinforce behaviors consistent with the organization's mission. This is consistent with the findings of Malmi and Brown (2008), who argued that cultural controls, including shared values and beliefs, are crucial in shaping employee behavior in organizations with complex goals. However, evidence indicates inconsistencies in the application of these cultural controls across different departments. Employees not directly involved in core operations may lack a deep understanding of these values, leading to a potential misalignment with the organization's broader mission. This echoes the findings of Widener (2007), who highlighted that the effectiveness of cultural controls diminishes when not uniformly enforced across an organization.

W4C utilizes OKRs as a planning tool, which allows for flexibility and adaptability in goal-setting. This approach is particularly well suited to an organization such as W4C, which operates in a dynamic environment where both social and financial objectives must be balanced. The use of OKRs aligns with the broader literature on strategic planning in hybrid organizations, which suggests that flexible planning mechanisms can enhance organizational responsiveness (Simons, 1995a, 1995b). However, the findings revealed a potential weakness in the lack of strict success criteria within the OKR framework, which might lead to ambiguities in defining and achieving success. This concern is reflected in Abernethy and Brownell (1999), who noted that clear performance targets are essential for effective management control.

The analysis suggests that W4C's use of cybernetic controls such as financial measurement systems and performance monitoring is somewhat limited. While OKRs are used for setting and tracking objectives, there appears to be a gap in the use of more traditional financial controls such as budgeting and variance analysis. This could be a significant oversight, as previous research by Chenhall (2003) emphasizes the importance of integrating financial controls with other MCS elements to ensure organizational alignment and performance. The lack of stringent financial controls might impede W4C's ability to measure and manage financial performance effectively, thereby increasing its financial sustainability.

The findings from W4C align with existing research on MCS in social enterprises, highlighting the need to integrate various control mechanisms to balance financial and social objectives. Consistent with Chenhall et al. (2010), W4C illustrates that cultural controls play an important role in reinforcing organizational values and fostering innovation. The focus on sustainability and social responsibility at W4C reflects the concept of "entrepreneurs of the self," where employees internalize the organization's mission and drive its success through personal initiative and accountability.

The findings also demonstrate how traditional elements of the MCS package – planning, cybernetic, reward and cultural controls – are reshaped at W4C into mechanisms that cultivate achievement-oriented subjectivities. Planning controls, through OKRs, emphasize continuous improvement rather than fixed goals; cybernetic controls provide feedback that encourages self-optimization; reward systems reinforce achievement by recognizing both financial and social contributions; and cultural controls embed organizational values that align personal identity with collective purpose. Across these domains, employees are encouraged to internalize organizational objectives as personal achievements, embodying both Han's (2015) notion of the achievement society and Foucault's (2010) concept of the entrepreneur of the self. By illustrating how MCS evolve into ACS, these findings directly address our central research question and highlight the distinctive ways in which social enterprises maintain control while simultaneously fostering entrepreneurial mindsets among employees.

W4C's approach to MCS embodies the dual bottom-line strategy discussed by Ebrahim et al. (2014), in which social enterprises strive to achieve both financial sustainability and social impact. The dual objectives of financial performance and social impact are central to W4C's mission. The evolution from MCS to ACS ensures that employees not only align with these objectives, but also take proactive ownership of their roles. By fostering an entrepreneurial mindset, W4C leveraged the potential of its workforce to innovate and achieve meaningful results. The performance measurement systems at W4C, which link individual performance to organizational goals, demonstrate how MCS can effectively support these dual objectives.

The emergence of ACS at W4C is characterized by the empowerment of employees as "self-entrepreneurs of the self" (Foucault, 2010). By providing the tools and cultural reinforcement required for employees to thrive, W4C exemplifies how MCS can evolve into ACS. As discussed by Akroyd et al. (2019), management controls in entrepreneurial firms often evolve from informal to more formalized systems as the company grows. The W4C reflects this evolution (see Table 1) by transitioning from informal cultural controls to a structured MCS framework that incorporates formal planning, cybernetic controls, reward and compensation systems and administrative controls. This formalization was necessary as W4C expanded to ensure consistency and alignment with organizational goals.

The insights gained from W4C offer valuable lessons for social enterprises on how to manage and measure performance effectively. The integration of various controls, supported by a strong organizational culture, enables social enterprises to achieve their dual objectives and drive positive community impacts. The findings provide compelling evidence that fostering an entrepreneurial mindset; enhancing employee motivation through autonomy, competence and relatedness; and aligning organizational culture with strategic goals are critical for the sustainable growth and social impact of social enterprises.

The integration of HRM and psychological perspectives further strengthens the interpretation of our findings. Shah et al. (2025) emphasize how HRM systems embed sustainability values through performance management, while Peng et al. (2024) highlight how individuals' core self-evaluations shape their entrepreneurial orientation in social enterprises. Together, these insights support our conceptualization of ACS as systems that function not only through formal control mechanisms but also through cultural, HRM and psychological pathways that cultivate achievement-driven, sustainability-oriented subjectivities. This reinforces our theoretical claim that ACS extend beyond coordination and monitoring toward shaping the very dispositions through which employees pursue hybrid organizational goals.

The theoretical implications of this study extend to the concept of biopolitics and the commercialization of individuals, as proposed by Foucault. The case of W4C illustrates how MCS can cultivate an entrepreneurial mindset among employees, aligning with Foucault's notion of individuals as "entrepreneurs of the self'." This process is not merely about economic efficiency but also about enabling employees to contribute meaningfully to the organization's social objectives.

Foucault's concept of biopolitics, which interprets human beings as human capital within the neoliberal framework, is evident in W4C, where employees are encouraged to see themselves as active agents who enhance their human capital through entrepreneurial activities that benefit both the organization and society. This aligns with Foucault's view that neoliberalism transforms individuals into self-entrepreneurs. This study shows that MCS can play a pivotal role in this transformation by providing the necessary tools, autonomy and cultural reinforcement.

Table 1. Evolution of MCS to ACS at W4C: Key stages

Stages	**Time period**	**Focus**	**Details**	**Key characteristics**
Founding stage	2014–2015	Informal cultural controls and shared values	Founders relied on personal vision and values to guide initial operations	Strong dependence on informal collaboration and individual initiatives
Early growth stage	2016–2017	Introduction of planning and basic administrative controls	Scaling operations introduced goal-setting frameworks and clarified roles and responsibilities	Early formalization to support scaling efforts
Expansion stage	2018–2020	Integration of cybernetic controls	Implemented feedback mechanisms to track financial and nonfinancial metrics holistically	Balanced integration of diverse metrics to ensure dual objectives
Current stage	2021–Present	Full integration of culture and reward systems	Emphasis on cultural controls and reward mechanisms fostering innovation and entrepreneurial behavior	Transition to ACS, characterized by achievement-oriented behaviors

Source(s): Adapted from interviews with W4C employees and Akroyd, Kober, and Li (2019)

In the context of social enterprises, this socialization can be viewed as a moral practice that supports both financial performance and social impact. This moral entrepreneurialization contrasts with the potentially exploitative tendencies of neoliberalism in traditional for-profit contexts, offering a more balanced and socially responsible approach to leverage human capital.

From a practical perspective, lessons from W4C are invaluable to other social enterprises. The integration of comprehensive controls, emphasis on cultural alignment, and fostering an entrepreneurial mindset are essential elements of success in a social enterprise context. These practices can serve as a blueprint for organizations seeking to balance financial viability with social impact.

To clarify how our empirical findings align with the theoretical framing, we developed a summary that maps each element of Malmi and Brown's (2008) MCS package against the evidence from W4C, interpreted through the lenses of Foucault's biopolitics and Han's achievement society. This synthesis helps to demonstrate the central argument of the paper that MCS evolve into ACS by embedding entrepreneurial and achievement-oriented practices within everyday organizational routines. Table 2 summarizes how each element of the MCS package at W4C connects empirical evidence with Foucauldian and Han's perspectives, highlighting our unique contribution to the MCS literature.

Table 2. Transformation of MCS into ACS at W4C: Evidence, theoretical implications and contributions

MCS Element (Malmi and Brown, 2008)	Evidence from W4C	Theoretical implications (foucault/han)	Contribution to literature
Planning controls	Use of OKRs emphasizes continuous improvement rather than fixed success; strategic plans communicated across departments	Han (2015): self-imposed discipline where organizational targets are internalized as personal goals	Shows how planning functions as a mechanism of achievement internalization rather than mere coordination
Cybernetic controls	Balanced scorecard combines financial (revenue, cost) and nonfinancial (waste diverted, customer satisfaction) measures	Han (2015): feedback loops drive self-optimization; Foucault (2010): workers as self-monitoring agents	Demonstrates that cybernetic controls in social enterprises shape self-regulating achievers, not only efficiency
Reward and compensation	Rewards linked not only to financial outcomes but also to social and environmental contributions	Han (2015): achievement tied to self-worth; Foucault (2010): entrepreneurship of the self-legitimated through incentives	Extends reward system literature by highlighting dual logics (profit and social impact) as criteria of achievement
Administrative controls	SOPs, governance frameworks, and clear structures ensure oversight while allowing autonomy	Foucault (2010): biopolitics where freedom operates within boundaries; control provides moral and procedural guardrails	Reveals how administrative controls in social enterprises balance autonomy with safeguards against neoliberal exploitation
Cultural controls	“CHANGE” values (conquer the ocean, harness resiliency, assure sustainability, etc.) embedded in daily practices and modeled by leaders	Han (2015): achievement society realized through value internalization; Foucault (2010): identity shaped through norms and discourses	Core contribution: cultural control as the foundation of the MCS to ACS transformation in hybrid social enterprises

Source(s): Authors own work

As shown in Table 2, each component of the MCS package at W4C contributes to the emergence of achievement-oriented control in a distinctive way. Planning and cybernetic controls foster self-discipline and continuous improvement; reward and administrative controls ensure that autonomy remains aligned with both financial and social objectives; and cultural controls serve as the pivotal foundation through which employees internalize the organization's mission and act as "entrepreneurs of the self." This integrated view not only strengthens our theoretical argument but also positions our study as an extension of existing research on control systems in hybrid organizations, offering novel insights into how MCS transform into ACS within the context of social enterprises.

6. Conclusion

This study examined how MCS in a social enterprise can transform into ACS. The findings reveal that W4C's controls have shifted from traditional, compliance-oriented mechanisms to a model that cultivates autonomy, self-regulation and achievement-oriented identities among employees. Cultural controls play a pivotal role in this evolution, reshaping planning, cybernetic and reward systems so that organizational goals become internalized as personal aspirations. Through this reconfiguration, control moves beyond monitoring behavior to shaping entrepreneurial subjectivities that drive both financial sustainability and social impact.

The study contributes to the literature by illustrating how ACS emerge within hybrid organizations and by showing that control operates most effectively when employees are motivated not only by external targets but by intrinsic commitments aligned with the mission. For social enterprises seeking to balance dual goals, the findings suggest that embedding cultural expectations, articulating meaningful performance indicators, and fostering an achievement-oriented mindset can create a control environment that supports innovation, mission alignment and long-term organizational resilience.

This study offers important practical implications for W4C and for enterprise practitioners more broadly, particularly those operating in hybrid and mission-driven organizational contexts. For W4C, the findings provide a concrete framework for designing and refining achievement-oriented MCS. Specifically, W4C can further strengthen its cultural controls by systematically aligning mission, performance targets and feedback mechanisms to reinforce employees' internalization of social and financial objectives. However, the study also highlights potential unintended consequences, including uneven cultural alignment across departments and excessive performance pressure. To mitigate these risks, W4C should complement achievement-oriented controls with structured reflection mechanisms, psychological safety practices and well-being safeguards, ensuring that autonomy and achievement do not translate into burnout or normative overload.

Beyond the focal case, this study offers broader insights for social enterprise practitioners and scholars. First, the findings suggest that control systems need not be designed purely as mechanisms of compliance, but can be deliberately structured to cultivate achievement-oriented behaviors that align with both financial and social objectives. For practitioners, this means that tools such as OKRs and balanced scorecards can be adapted to emphasize learning and improvement rather than rigid target attainment, thereby fostering autonomy while maintaining accountability.

Second, our analysis highlights the critical role of cultural controls in embedding values that sustain entrepreneurial mindsets. Practitioners should therefore invest in articulating and modeling clear organizational values, ensuring they are integrated into everyday practices such as onboarding, training and performance reviews. Doing so helps prevent the risks of mission drift or burnout, while reinforcing the hybrid identity of social enterprises.

Third, reward systems can be leveraged to legitimize the dual logics of profit and purpose. By explicitly recognizing contributions to social and environmental goals alongside financial performance, leaders can motivate employees to pursue achievements that reflect the full scope of the organization's mission. This provides a practical pathway for social enterprises to retain talent and sustain engagement in environments where resources are often constrained.

The analysis of W4C's MCS as a package reveals a nuanced landscape in which the integration of various controls is both a strength and a challenge. The organization's strong cultural controls and flexible planning systems are well suited to its hybrid mission, yet gaps in financial controls, incentive alignment and decision-making efficiency pose significant challenges. These findings contribute to the broader literature on MCS in social enterprises by highlighting the importance of a balanced and integrated approach to control mechanisms, especially in organizations with dual financial and social objectives.

This study is subject to several limitations that should be acknowledged. First, the research adopts a cross-sectional qualitative case study design, capturing organizational practices and interpretations at a particular point in time. While our analysis incorporates retrospective reflections and documentary evidence of past developments, the study does not constitute a longitudinal design. Consequently, we are unable to observe directly how MCS evolve dynamically over extended periods. Future research could adopt longitudinal qualitative or mixed-method designs to examine how ACS emerge, stabilize and potentially transform over time, particularly as social enterprises scale, professionalize or face institutional shocks. Such designs would allow scholars to capture temporal dynamics, critical turning points and path-dependent processes in greater depth.

Second, the single-case design limits the statistical generalizability of our findings. However, consistent with interpretivist research traditions, our aim is analytical rather than statistical generalization (Yin, 2018). Future studies could employ comparative case designs across different types of social enterprises, industries or national contexts to examine how institutional environments shape the operation of ACS.

Finally, while this study highlights the productive role of achievement-oriented control, future research could further explore potential unintended consequences, such as excessive performance pressure, emotional exhaustion or normative control tensions, thereby contributing to a more balanced understanding of control in hybrid organizations.

Ethics statement

This study received ethical approval, as documented in the decision letter for the ethical review of research protocols involving human subjects (reference number: 028/UN2.F6.D2/LPM/PPM.ADM/2021).

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Funding: This research is funded by the Indonesian Endowment Fund for Education (LPDP) on behalf of the Indonesian Ministry of Higher Education, Science and Technology and managed under the EQUITY Program (Contract No. 4302/B3/DT.03.08/2025 and 573/PKS/R/UI/2025).