

## Appendix I: Descriptive Contributions on Performance Evaluation

Author	Aim of Research	Empirical Design	Described Variable(s)	Main Findings
Leksell 1981a, 1981b	<ul style="list-style-type: none"> <li>description and discussion of the design and primary functions of financial reporting systems</li> <li>financial reporting systems consisting of formal and standardized reports containing quantitative and qualitative information</li> </ul>	<ul style="list-style-type: none"> <li>case studies covering six Swedish MNCs</li> <li>three to five subsidiaries within each MNC</li> <li>data collection via interviews at headquarters level and at subsidiary level; company documents used in addition</li> </ul>	<p>Content:</p> <ul style="list-style-type: none"> <li>financial measures: balance sheet items, income statement items, specification of cash and credit, inventory, sales per product,</li> <li>non-financial measures: production output, market share</li> <li>qualitative measures: political and economic conditions in the host country</li> <li>standards of comparison: budget, past, internal</li> </ul> <p>Process:</p> <ul style="list-style-type: none"> <li>format: ~ financial reporting system, manuals for the reporting system</li> <li>personal: ~ personal visits and informal communication</li> </ul>	<ul style="list-style-type: none"> <li>The reporting system is found to be the major formal channel of communication within the MNCs.</li> <li>The reporting frequency differs between the MNCs; on average specification of cash and credit and inventory are most often supplied.</li> <li>Most MNCs have standardized their financial reporting system; still, differences exist between wholly owned subsidiaries and joint venture subsidiaries.</li> <li>The MNCs use elaborated manuals describing the reporting system; time schedules etc. to guide the subsidiaries in this area.</li> <li>The reliance of headquarters executives on formal reports is found to be limited; rather informal communication and personal visits are used to satisfy their information needs.</li> <li>Different headquarters representatives (i.e. from finance or a product line) ask for different performance information from the subsidiaries.</li> </ul>
Czechowicz et al. 1982: 93-103	<ul style="list-style-type: none"> <li>description of the reporting and evaluation methods at Hewlett-Packard</li> </ul>	<ul style="list-style-type: none"> <li>case study of a US MNC in the computer industry: Hewlett-Packard</li> </ul>	<p>Content:</p> <ul style="list-style-type: none"> <li>financial measures: profit, assets, receivables, capital purchases, CF, sales, cost of sales, selling expenses, expense levels, inventory</li> <li>non-financial measure: manufacturing capacity</li> <li>standard of comparison: budget</li> </ul> <p>Process:</p> <ul style="list-style-type: none"> <li>format: ~ reporting system</li> </ul>	<ul style="list-style-type: none"> <li>Reporting units do not necessarily coincide with the legal units because foreign units are grouped by division and product line.</li> <li>Foreign units supply product line reports and regional management reports which put emphasis on differing financial and non-financial measures.</li> <li>Manufacturing subsidiaries are considered profit centres, while marketing subsidiaries are considered cost centres.</li> <li>The same evaluation system is used for domestic and foreign operations.</li> </ul>
Czechowicz et al. 1982: 104-108	<ul style="list-style-type: none"> <li>description of the reporting and evaluation methods at General Electric</li> </ul>	<ul style="list-style-type: none"> <li>case study of a US MNC in the electronic industry: General Electric</li> </ul>	<p>Content:</p> <ul style="list-style-type: none"> <li>financial measures: net income, ROI, ROS</li> <li>non-financial measures: market share, receivable turnover, inventory turnover, currency exposure</li> <li>qualitative measures: government relations, employee relations</li> <li>standard of comparison: budget</li> </ul> <p>Process:</p> <ul style="list-style-type: none"> <li>format: ~ reporting system</li> </ul> <p>Content:</p> <ul style="list-style-type: none"> <li>financial measures: ROCE, ROE, compensation related to sales, receivables as percentage of sales, debt-equity-ratio</li> </ul>	<ul style="list-style-type: none"> <li>Diversified subsidiaries are reporting to the international division, while non-diversified subsidiaries report to their product group. Some subsidiaries incorporate both characteristics and therefore report to the international division and to one or more product group(s).</li> <li>Countries are ranked according to their relative risk and a higher ROI is required from subsidiaries in riskier countries.</li> </ul>
Czechowicz et al. 1982: 109-111	<ul style="list-style-type: none"> <li>description of the reporting and evaluation methods at ITT</li> </ul>	<ul style="list-style-type: none"> <li>case study of a US MNC in the electronic industry: ITT</li> </ul>	<p>Content:</p> <ul style="list-style-type: none"> <li>financial measures: ROCE, ROE, compensation related to sales, receivables as percentage of sales, debt-equity-ratio</li> </ul>	<ul style="list-style-type: none"> <li>Reporting units do not necessarily coincide with the legal units; rather units are grouped by product line. The German subsidiary is for example subdivided by product line into five units which are evaluated.</li> </ul>

Author	Aim of Research	Empirical Design	Described Variable(s)	Main Findings
Czechowicz et al. 1982: 112-113	<ul style="list-style-type: none"> <li>description of the reporting and evaluation methods at BOC</li> <li>details on inflation adjustment at BOC</li> </ul>	<ul style="list-style-type: none"> <li>case study of a UK MNC in the electronic industry: BOC</li> </ul>	<ul style="list-style-type: none"> <li>non-financial measures: inventory turnover, market share</li> <li>standards of comparison: budget, past</li> <li>Process: ~ reporting system</li> <li>formal: ~ reporting system</li> </ul>	<ul style="list-style-type: none"> <li>Countries are ranked according to their relative risk and a higher ROCE is required from subsidiaries in riskier countries.</li> <li>BOC believes in granting autonomy to the subsidiaries so that headquarters representatives do not interfere in subsidiaries' operations.</li> <li>Standards for performance evaluation of foreign subsidiaries are being developed.</li> </ul>
Czechowicz et al. 1982: 114-115	<ul style="list-style-type: none"> <li>description of the reporting and evaluation methods at Company X</li> <li>details on the local capital charge approach of Company X</li> </ul>	<ul style="list-style-type: none"> <li>case study of a US MNC in the electronic industry: Company X</li> </ul>	<ul style="list-style-type: none"> <li>Content: financial measures: RI, return on capital change</li> </ul>	<ul style="list-style-type: none"> <li>Based on a local capital charge system, specific capital charges are calculated for each subsidiary and subtracted from the operating profit after tax.</li> </ul>
Czechowicz et al. 1982: 116-121	<ul style="list-style-type: none"> <li>description of the reporting and evaluation methods at ESAB</li> <li>details on the calculation of capital cost at ESAB</li> </ul>	<ul style="list-style-type: none"> <li>case study of a Swedish MNC in the manufacturing industry: ESAB</li> </ul>	<ul style="list-style-type: none"> <li>Content: financial measures: EBT, sales, ROI, gross margin, stocks, trade debt, overhead</li> <li>non-financial measure: market share</li> <li>standard of comparison: budget</li> <li>Process: ~ reporting system</li> <li>formal: ~ reporting system</li> </ul>	<ul style="list-style-type: none"> <li>Performance is primarily evaluated by subsidiary and secondarily by product line.</li> </ul>
Czechowicz et al. 1982: 122-123	<ul style="list-style-type: none"> <li>description of the reporting and evaluation methods at the international division of a major health company</li> </ul>	<ul style="list-style-type: none"> <li>case study of a division of a US MNC in the health care industry: Health Care Company</li> </ul>	<ul style="list-style-type: none"> <li>Content: financial measures: EBT, income statements in total and by product line, balance sheet, sales per product, working capital</li> <li>non-financial measure: market share</li> <li>qualitative measures: governmental relations, employee relations, management development</li> <li>standards of comparison: budget, past</li> <li>Process: ~ reporting system</li> <li>formal: ~ reporting system</li> </ul>	<ul style="list-style-type: none"> <li>International markets are geographically grouped as management centres (e.g. management centre Germany with five corporate entities).</li> </ul>
Czechowicz et al. 1982: 124-156	<ul style="list-style-type: none"> <li>description of the reporting and evaluation methods of ICI</li> <li>details on inflation accounting at ICI</li> </ul>	<ul style="list-style-type: none"> <li>case study of a UK MNC in the chemical industry: ICI</li> </ul>	<ul style="list-style-type: none"> <li>Content: financial measures: CF per product, ROI, net income</li> <li>standards of comparison: budget, past, internal benchmarking</li> <li>Process: ~ reporting system</li> <li>formal: ~ reporting system</li> </ul>	<ul style="list-style-type: none"> <li>In Western Europe performance is primarily evaluated by product line and secondarily by subsidiary. In other countries such as Brazil or Australia, performance is primarily evaluated by subsidiary.</li> <li>In Western Europe, profit is measured before interest and taxes (EBIT), while for other subsidiaries profit after interest and taxes (operating income) is decisive.</li> </ul>
Miller 1982: 199-205	<ul style="list-style-type: none"> <li>description of the management reporting and review process of</li> </ul>	<ul style="list-style-type: none"> <li>case study of a US technology company: 3M</li> <li>description based on information</li> </ul>	<ul style="list-style-type: none"> <li>Content: financial measures: sales, profits, cash, debt and fixed asset, dividend payouts, inventories, current</li> </ul>	<ul style="list-style-type: none"> <li>The subsidiaries worldwide are organized by country and divided into regions.</li> <li>The performance measures are supplied in</li> </ul>

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<b>Abdallah 1984, Abdallah/Keller 1985</b>	<ul style="list-style-type: none"> <li>description of the performance evaluation of foreign subsidiaries</li> <li>examination of differences in performance evaluation between domestic and foreign subsidiaries as well as between subsidiary managers and subsidiary</li> </ul>	<ul style="list-style-type: none"> <li>survey answered by international division managers of 64 US MNCs with at least one foreign subsidiary</li> </ul>	<ul style="list-style-type: none"> <li>ratio, debt/equity ratio, ROA, additional income statement and balance sheet items, sales by product, costs by product, capital expenditures, sales costs</li> <li>non-financial measures: growth, tax-rates, accounts receivable ratios, asset turnover ratio, gross national product, consumer prices, industrial production, wages, market size, market share</li> <li>qualitative measures: general economic situation, labour, success of sales programs, new product introductions, product quality, service quality, pricing</li> <li>standards of comparison: budget, past, external benchmarking</li> <li>Process: <ul style="list-style-type: none"> <li>reporting and review system, overview books, economic profiles on host countries, monthly sales flashes</li> <li>personal: ~ on-site meetings with review teams, international support team travelling to the host countries</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>overview books by all regions containing information on the each country operations.</li> <li>On-site corporate reviews take place once a year. Review teams from headquarters are sent to the countries. Prior to these meetings a verbal briefing on the review issues is conducted with the person responsible for the region.</li> <li>Local managers present details on the overall position of the subsidiary.</li> <li>Division managers add details on the positioning within their business with a special focus on sales and profits. They also compare product quality, service and pricing to competitors.</li> <li>The most common financial measures are profit and ROI.</li> <li>Within the MNCs the same performance evaluation and budgetary procedures are used for domestic and foreign subsidiaries.</li> <li>Within the MNCs the same performance evaluation is used for subsidiary managers as for the subsidiary.</li> <li>63% of the respondents indicated that environmental differences were considered in performance evaluation at least to a little extent.</li> <li>It is stated that profit can be measured in several ways.</li> <li>Recommendations on how to design performance evaluation systems are put forward: "Performance needs to be clearly defined. The system should be objective, reflect accountability with responsibility, facilitate active communication and identify problems early. Additionally, it should be fair, provide quality information and be cost effective.</li> <li>Foreign units are grouped by country and region for evaluation purposes.</li> <li>Detailed manuals (Accounting Manual and Manufacturing Accounting manual) are provided to the countries for guidance on accounting rules, procedures, classifications and requirements.</li> <li>Communication between the accounting</li> </ul>
<b>Donaldson/Pai 1984</b>	<ul style="list-style-type: none"> <li>description of performance evaluation at Burroughs</li> </ul>	<ul style="list-style-type: none"> <li>case study of an US MNC in the computer industry: Burroughs Corporation</li> </ul>	<ul style="list-style-type: none"> <li>Content: <ul style="list-style-type: none"> <li>financial measures: profit, CF, ROA</li> <li>non-financial measures: order growth, receivable days, months of inventory, manpower</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>It is stated that profit can be measured in several ways.</li> <li>Recommendations on how to design performance evaluation systems are put forward: "Performance needs to be clearly defined. The system should be objective, reflect accountability with responsibility, facilitate active communication and identify problems early. Additionally, it should be fair, provide quality information and be cost effective.</li> <li>Foreign units are grouped by country and region for evaluation purposes.</li> <li>Detailed manuals (Accounting Manual and Manufacturing Accounting manual) are provided to the countries for guidance on accounting rules, procedures, classifications and requirements.</li> <li>Communication between the accounting</li> </ul>
<b>Rubino 1986</b>	<ul style="list-style-type: none"> <li>description of accounting techniques used for performance evaluation of foreign subsidiaries at IBM</li> <li>details on the organizational structure</li> </ul>	<ul style="list-style-type: none"> <li>case study of an US MNC in the computer industry: IBM</li> </ul>	<ul style="list-style-type: none"> <li>Content: <ul style="list-style-type: none"> <li>financial measures: gross profit margin, ratio of expense to revenue, operating margin, net profit margin, ROA, quick ratio as measure of liquidity and ability to meet obligations</li> <li>non-financial measures: inventory turnover, asset turnover</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Foreign units are grouped by country and region for evaluation purposes.</li> <li>Detailed manuals (Accounting Manual and Manufacturing Accounting manual) are provided to the countries for guidance on accounting rules, procedures, classifications and requirements.</li> <li>Communication between the accounting</li> </ul>

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	<ul style="list-style-type: none"> <li>of IBM and the region Europe, Middle East and Africa as well as its accounting department</li> </ul>		<ul style="list-style-type: none"> <li>standards of comparison: budget, past, internal benchmarking</li> <li>Process:               <ul style="list-style-type: none"> <li>formal: ~ accounting system for evaluation, accounting manuals</li> <li>personal: ~ personal communication via telexes and personal visits</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>department and the businesses in each country is important for ensuring that the financial data appropriately reflects the business.</li> </ul>
<b>Kang/Park 1986</b>	<ul style="list-style-type: none"> <li>description of performance evaluation at GoldStar</li> <li>details on the organizational structure of GoldStar, its management philosophy and its planning system</li> </ul>	<ul style="list-style-type: none"> <li>case study of a Korean MNC in the chemical industry: GoldStar</li> </ul>	<ul style="list-style-type: none"> <li>Content:               <ul style="list-style-type: none"> <li>financial measures: sales, profitability, net income, product cost, investment, per capita sales ratio, export sales price ratio, ratio of sales to private label sales, new non-discount store sales</li> <li>non-financial measures: product mix ratio, market diversification ratio, production quantity</li> <li>qualitative measures: new market development, product development, product quality</li> <li>standards of comparison: budget, past, internal benchmarking</li> </ul> </li> <li>Process:               <ul style="list-style-type: none"> <li>formal: ~ formal evaluation system</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Performance evaluation differs for the three US subsidiaries.</li> <li>For the newly established subsidiary no formal evaluation procedures were developed yet</li> <li>The manufacturing subsidiary is evaluated based on a mixture of financial, non-financial and qualitative measures: net income, production quantity, product development, product quality, product cost, investment.</li> <li>The marketing subsidiary is evaluated based on a mixture of financial, non-financial and qualitative measures: sales, net income, new market development, per capita sales ratio, export sales price ratio, product mix ratio, market diversification ratio, profitability.</li> <li>Domestic and foreign units are primarily grouped by product line.</li> <li>The same performance evaluation procedures are applied for domestic and foreign units.</li> <li>For free-standing operations emphasis is placed on earnings and efficiency measures, for more dependent units operating incomes or gross margins are used and support units are evaluated based on operating costs.</li> <li>The same performance evaluation procedures are used for domestic and foreign units.</li> <li>Net contribution (operating profit after tax less an earnings target on the capital employed) is used as the main financial measure.</li> </ul>
<b>Miller 1982: 206-214, 1986</b>	<ul style="list-style-type: none"> <li>description of performance evaluation at Monsanto</li> <li>details on the organizational structure of Monsanto, its reorganization and planning system</li> </ul>	<ul style="list-style-type: none"> <li>case study of an US MNC in the chemical industry: Monsanto</li> </ul>	<ul style="list-style-type: none"> <li>Content:               <ul style="list-style-type: none"> <li>financial measures: sales, net income, ROC, asset management, CF, operating income, gross margin, product costs, operating costs</li> <li>non-financial measures: local economic and market data</li> <li>standards of comparison: budget, external benchmarking</li> </ul> </li> </ul>	
<b>Evans 1986</b>	<ul style="list-style-type: none"> <li>description of performance evaluation at FMC</li> <li>details on inflation accounting and the current cost reporting system at FMC</li> </ul>	<ul style="list-style-type: none"> <li>case study of an US MNC in the engineering and chemical industry: FMC</li> </ul>	<ul style="list-style-type: none"> <li>Content:               <ul style="list-style-type: none"> <li>financial measures: net contribution, sales, EBIT, net income, funds flow, working capital</li> <li>non-financial measure: orders</li> <li>standards of comparison: budget, past</li> </ul> </li> <li>Process:               <ul style="list-style-type: none"> <li>formal: ~ formal performance reports</li> </ul> </li> </ul>	
<b>Schoenfeld 1986a</b>	<ul style="list-style-type: none"> <li>description of performance evaluation at Aldephi (a subsidiary of N.V. Phillips)</li> <li>details on strategic planning and the overall reporting system</li> </ul>	<ul style="list-style-type: none"> <li>case study of a German-subsidary of a Dutch MNC in the electronics industry: Aldephi</li> </ul>	<ul style="list-style-type: none"> <li>Content:               <ul style="list-style-type: none"> <li>financial measures: sales, gross margin, operating results, results before taxes, inventory, receivables</li> <li>non-financial measures: production output, number of employees</li> <li>standards of comparison: budget, past</li> </ul> </li> <li>Process:               <ul style="list-style-type: none"> <li>formal: ~ formal reports</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Subsidiaries responsible for one country are managed jointly by the management of the subsidiary and the major industrial groups.</li> <li>The subsidiaries have to monthly supply inventories reports, personnel reports and sales reports.</li> <li>In addition, a new performance indicator system is being developed.</li> </ul>

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Schoenfeld 1986b	<ul style="list-style-type: none"> <li>description of performance evaluation at Nixdorf</li> <li>details on the planning system, the "Best Performing Subsidiary" contest at Nixdorf</li> </ul>	<ul style="list-style-type: none"> <li>case study of a German MNC in the computer industry: Nixdorf</li> </ul>	<p>Content:</p> <ul style="list-style-type: none"> <li>financial measures: revenues by segment, consolidated expenses, personnel expenses, interest expenses, consolidated total assets, accounts receivable, consolidated indebtedness, CF, profit after elimination of transactions which are not the result of a specific subsidiary's activity</li> <li>non-financial measures: incoming orders, number of employees per function, backing of hardware orders, productivity (incoming orders per salesman or sales employee, consolidated revenues per employee, consolidated gross profit per employee, total expenses per employee), ratio of booking to billing</li> <li>standards of comparison: budget, past</li> <li>Process:</li> <li>format: ~ formal reports</li> <li>cultural: ~ contest for the best performing subsidiary</li> </ul>	<ul style="list-style-type: none"> <li>Subsidiaries have to supply a monthly report with financial and non-financial data.</li> <li>Every year a contest is conducted and the best performing subsidiary wins a prize.</li> </ul>
Appleyard et al. 1990, 1991	<ul style="list-style-type: none"> <li>description of the budgeting techniques and performance evaluation practices of foreign subsidiaries of UK MNCs</li> </ul>	<ul style="list-style-type: none"> <li>sample of 11 UK MNCs</li> <li>data collection via structured interviews with senior accountants and senior treasurer</li> </ul>	<p>Content:</p> <ul style="list-style-type: none"> <li>financial measures: profit, ROI, ROCE, CF to subsidiary, ROS, sales</li> <li>non-financial measures: productivity, market share, growth, employee turnover</li> <li>qualitative measures: cooperation with the rest of the group, cooperation with the host government, safety</li> <li>standards of comparison: budget, past, internal benchmarking, external benchmarking</li> </ul>	<ul style="list-style-type: none"> <li>The most common financial measure are profit an ROI or ROCE.</li> <li>The most common non-financial measures are productivity, market share and growth.</li> <li>Cooperation with the rest of the group and with the host government as well as safety are used as qualitative measures.</li> <li>Most firms transfer their domestic performance evaluation system to foreign subsidiaries without adaptations.</li> </ul>
Duangploy/ Gray 1991	<ul style="list-style-type: none"> <li>description of performance evaluation practices in US MNCs in the 1970s and 1980s</li> </ul>	<ul style="list-style-type: none"> <li>survey answered by 11 US MNCs</li> <li>12 follow-up interviews</li> </ul>	<p>Content:</p> <ul style="list-style-type: none"> <li>financial measures: profit, ROI, EPS, CF potential to US, ROA, ROS, ratio of current assets to current liabilities, ratio of cash to total liabilities</li> <li>non-financial measures: inventory turnover, accounts receivable turnover</li> <li>standards of comparison: past, external benchmarking</li> </ul>	<ul style="list-style-type: none"> <li>The most common financial measures are profit and ROI.</li> <li>Most common non-financial measures is inventory turnover.</li> <li>The most common comparison standard is comparison to the past.</li> <li>When comparing performance evaluation in the 1970s and 1980s, only slight changes were discovered: emphasis on profits increased, while emphasis on ROI decreased.</li> </ul>

## Appendix II: Explanatory Contributions on Performance Evaluation

Author	Aim of Research	Independent Variable(s)	Relevant Dependent Variable(s)	Empirical Design	Main Findings
<p><b>Hulbert/Brandt 1980</b></p>	<ul style="list-style-type: none"> <li>▪ description of management control systems of MNCs</li> <li>▪ the management control system is conceptualized as steering controls, controls coupled with headquarters approval and post-action controls</li> </ul>	<p>MNC characteristic:</p> <ul style="list-style-type: none"> <li>▪ nationality</li> </ul> <p>Subsidiary characteristic:</p> <ul style="list-style-type: none"> <li>▪ objectives, profitability, market position, cash flows, host country relations</li> </ul>	<p>Content:</p> <ul style="list-style-type: none"> <li>▪ financial measures: profitability, sales growth, sales volume</li> <li>▪ non-financial measures: market share, productivity, control of expenses</li> <li>▪ qualitative measure: personnel development</li> </ul> <p>Process</p> <ul style="list-style-type: none"> <li>▪ format: ~ bureaucratization = use of formal standardized planning procedures</li> </ul>	<ul style="list-style-type: none"> <li>▪ 125 interviews with operating executives and marketing managers of 36 Brazilian subsidiaries</li> <li>▪ MNCs: 24 from the US, 36 from Europe and 11 from Japan</li> <li>▪ statistical analysis: frequency distribution</li> </ul>	<ul style="list-style-type: none"> <li>▪ The most common financial measures are profitability, sales growth and sales volume.</li> <li>▪ The most common non-financial measure is market share.</li> <li>▪ MNC nationality plays a minor role in the selection of performance measures, but European managers use a higher number of measures than Japanese or US managers and place more emphasis on sales-oriented measures.</li> <li>▪ Less bureaucratization was discovered for European and Japanese MNCs than for US MNCs.</li> <li>▪ An inconsistency is discovered between subsidiary objectives and the measures of their performance.</li> </ul>
<p><b>Morsicato 1980</b></p>	<ul style="list-style-type: none"> <li>▪ description of evaluation practices of foreign subsidiaries and their managers of US MNCs</li> <li>▪ detailed examination of the currency choice</li> </ul>	<p>MNC characteristics:</p> <ul style="list-style-type: none"> <li>▪ degree of internationalization: ~ size in terms of foreign commitment determined via total sales of foreign subsidiaries</li> <li>▪ organizational structure: segregated structure with an international division, integrated structure organized by function, division or geographic area, global matrix</li> </ul> <p>Subsidiary characteristic:</p> <ul style="list-style-type: none"> <li>▪ geographic location by region: Europe, Middle East, Africa, Asia and Far East, Australia, Latin America, Canada</li> </ul>	<p>Content:</p> <ul style="list-style-type: none"> <li>▪ financial measures: ROI, ROE, RI, profit, CF potential from subsidiary to parent, comparison to budgeted ROI, profits, sales, ratios, others</li> <li>▪ standards of comparison: past, internal benchmarking in the home, host or other foreign countries</li> <li>▪ currency choice: local currency, parent currency</li> </ul>	<ul style="list-style-type: none"> <li>▪ survey answered by 70 top executives in international divisions of US MNCs in the chemical industry</li> <li>▪ personal and telephone interviews with 33 selected executives from the survey sample</li> <li>▪ statistical analysis: frequency distribution, student's t-test, correlation analysis, analysis of variance, X<sup>2</sup>-test</li> </ul>	<ul style="list-style-type: none"> <li>▪ The most common financial measures are profit and comparison of budgeted profits/sales.</li> <li>▪ A positive relationship between MNC internationalization and the use of budget comparison of profit and sales is discovered.</li> <li>▪ 66% of the respondents state a preference for local currency.</li> <li>▪ The currency choice is not significantly related to the MNC size.</li> <li>▪ Organizational structure by product division and by geographic areas relates significantly to a preference for the parent currency.</li> <li>▪ Only for subsidiaries operating in the Middle East a significant adaptation of the performance evaluation system is found.</li> <li>▪ 58.6% of the interviewees state that the environment of the subsidiary is considered in their performance evaluation and even more (64.3%) see this as necessary. During the interviews again more executives opted in favour of an adaptation.</li> </ul>

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Weige 1980, 1981	<ul style="list-style-type: none"> <li>analysis and explanation of differences in the internal structure of the management systems and efficiency of foreign subsidiaries</li> <li>the management system is conceptualized as: delegation, concentration, coordination (structural, personal and technocratic mechanisms), conflict resolution, authority and motivation</li> </ul>	<ul style="list-style-type: none"> <li>Subsidiary characteristics: <ul style="list-style-type: none"> <li>geographic location by country</li> <li>size</li> <li>age</li> <li>ownership: equity stake</li> </ul> </li> <li>form of market entrance: <ul style="list-style-type: none"> <li>own subsidiary, acquisition, joint venture</li> <li>technology: manufacturing technology, information technology</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Process: <ul style="list-style-type: none"> <li>personal - personnel oriented coordination = frequency and motivation for personal visits, transfer of headquarters personnel</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Interviews with 25 top level managers at headquarters and 21 top level managers at subsidiaries of 6 MNCs within the chemical industry</li> <li>MNCs: 6 from Germany and 15 of their subsidiaries in India, France and the US</li> <li>statistical analysis: descriptive statistics, correlation analysis</li> </ul>	<ul style="list-style-type: none"> <li>The use of personnel oriented coordination mechanisms differs between the subsidiaries in different countries: In French subsidiaries personal oriented coordination is more widely used than in Indian or US subsidiaries.</li> <li>Personnel oriented coordination and subsidiary size as well as subsidiary age seem to be positively related.</li> <li>A weak positive correlation is stated for the equity stake and personal oriented coordination.</li> <li>The form of market entrance is correlated with personal oriented coordination implying a lower level of personal coordination for entrance forms which rely heavily on external partners.</li> <li>Only weak correlations are discovered between manufacturing technology and personnel oriented coordination mechanisms. Information technology is found to be negatively correlated with personnel oriented coordination.</li> </ul>
Hedlund 1981	<ul style="list-style-type: none"> <li>examination of the autonomy and formality of headquarters-subsidiary relationships</li> </ul>	<ul style="list-style-type: none"> <li>MNC characteristics: <ul style="list-style-type: none"> <li>nationality</li> <li>size</li> </ul> </li> <li>Subsidiary characteristics: <ul style="list-style-type: none"> <li>geographic location by country</li> <li>autonomy</li> <li>frequency of conflicts with HQ</li> <li>product flow integration</li> <li>performance</li> <li>market share</li> </ul> </li> <li>Environmental factor: <ul style="list-style-type: none"> <li>uncertainty</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Process: <ul style="list-style-type: none"> <li>formal - formality = degree to which decisions are made and activities carried out according to explicit routines and lines of authority</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Interviews in 24 subsidiaries of 6 large Swedish MNCs</li> <li>survey answered by HQ officials of 39 MNCs from Sweden, the US and Japan with 77 subsidiaries</li> <li>In-depth case studies</li> <li>statistical analysis: correlation analysis</li> </ul>	<ul style="list-style-type: none"> <li>More informal management was discovered in Swedish and Japanese compared to US companies.</li> <li>Subsidiaries located in developing countries tended to be managed in less formal ways than those located in developed.</li> <li>A negative correlation is revealed for subsidiary autonomy and formality for the sample of Swedish, Japanese and US MNCs.</li> <li>For Swedish MNCs subsidiary size and subsidiary performance are negatively related to formality. The frequency of conflicts and the degree of product flow integration are positively related to formality. The market share of the subsidiary is not related to formality.</li> <li>Uncertainty is negatively related to formality.</li> <li>Differences in the degree of formalization are discovered with Swedish MNCs scoring lowest and Japanese MNCs scoring highest. The size of the MNC and the size of the subsidiary are positively correlated with the degree of formalization.</li> <li>Only a weak positive correlation is discovered for the degree of automation and formalization.</li> </ul>
Horvath et al. 1981	<ul style="list-style-type: none"> <li>examination of the impact of culture on organizational control</li> <li>organizational control is conceptualized as formalization, specialization and centralization</li> </ul>	<ul style="list-style-type: none"> <li>MNC characteristics: <ul style="list-style-type: none"> <li>nationality</li> <li>technology: degree of automation</li> </ul> </li> <li>Subsidiary characteristics: <ul style="list-style-type: none"> <li>size</li> <li>dependence: - internal</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Process: <ul style="list-style-type: none"> <li>formal - formalization</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>structured interviews with chief executives or senior managers of 36 manufacturing MNCs</li> <li>MNCs: 12 from Great Britain, 12 from Japan and 12 from Sweden</li> <li>statistical analysis: descriptive statistics.</li> </ul>	<ul style="list-style-type: none"> <li>Only a weak positive correlation is discovered for the degree of automation and formalization.</li> </ul>

Author	Aim of Research	Independent Variable(s)	Relevant Dependent Variable(s)	Empirical Design	Main Findings
<p><b>Negandhi/ Baliga 1981</b></p>	<ul style="list-style-type: none"> <li>analysis and explanation of differences in management orientations, strategies, policies and practices of US subsidiaries with headquarters in different countries (Germany and Japan)</li> <li>analysis of bureaucratic versus personal control strategies</li> </ul>	<p>dependence (on the parent organization) and external dependence (on other organizations)</p>	<p>Process:</p> <ul style="list-style-type: none"> <li>bureaucratic = reliance on formal reports, rules, regulations and procedures</li> <li>personal = personal = control by placing trustworthy personnel (from headquarters) in key positions in the subsidiary</li> </ul>	<ul style="list-style-type: none"> <li>structured interviews with 91 CEOs and top executives of 33 US subsidiaries of MNCs</li> <li>MNCs: 17 from Germany and 16 from Japan</li> <li>statistical analysis: frequency distribution</li> </ul>	<ul style="list-style-type: none"> <li>The correlation between internal dependence and formalization differs between the countries: Japan and Sweden show a positive relationship between internal dependence and formalization, while Britain shows a weak negative relationship.</li> <li>External dependence was expected to show a negative correlation with formalization, but a positive correlation is discovered.</li> <li>Japanese and German MNCs require written performance with almost the same frequency from their subsidiaries.</li> <li>Subsidiaries of German MNCs tend to be controlled more bureaucratically than subsidiaries of Japanese MNCs where personal control is more frequent.</li> </ul>
<p><b>Czechowicz et al 1982, Choi/ Czechowicz 1983</b></p>	<ul style="list-style-type: none"> <li>comparison of evaluation practices of foreign subsidiaries and their managers of US and non-US manufacturing companies</li> <li>additional analysis of the consideration of currency choice, inflation, inter-company pricing, taxes and fund allocation</li> </ul>	<p>MNC characteristic:</p> <ul style="list-style-type: none"> <li>nationality</li> </ul>	<p>Content:</p> <ul style="list-style-type: none"> <li>financial measures: ROI, ROE, ROA, ROS, EPS, CF to subsidiary, CF to parent, RI, comparison to budgeted sales/profit/ROI/ROA/ROE; others</li> <li>non-financial measures: market share, quality control, labour turnover, R&amp;D, productivity, others</li> <li>qualitative measures: environmental compliance, employee development, intra-company cooperation, relationship with host government, employee safety, community service</li> <li>standards of comparison: comparison with budget, past, other unit or competitor</li> <li>currency choice: local currency, parent currency</li> </ul>	<ul style="list-style-type: none"> <li>survey answered by 88 MNCs</li> <li>MNCs: 64 from the US and 24 from the UK, Sweden, Switzerland and other European countries</li> <li>interviews with 20 financial executives from US and non-US MNCs</li> <li>10 telephone interviews with US MNCs</li> <li>3 roundtable discussions with a total of 50 US MNCs</li> <li>8 case studies</li> <li>statistical analysis: frequency distribution</li> </ul>	<ul style="list-style-type: none"> <li>Performance evaluation practices are similar within US and non-US MNCs.</li> <li>The most common financial measures are profit/sales, ROS and ROI.</li> <li>The most common non-financial measures are market share, productivity improvement and quality control.</li> <li>The most common qualitative measure is the relationship with host country government.</li> <li>The most common performance standards are comparison to the budget and comparison to the past.</li> <li>US MNCs rely more on parent-currency while non-US MNCs prefer a local currency perspective.</li> </ul>



Author	Aim of Research	Independent Variable(s)	Relevant Dependent Variable(s)	Empirical Design	Main Findings
<b>Dobry 1983</b>	<ul style="list-style-type: none"> <li>analysis and explanation of differences in subsidiary control and coordination of US and German MNCs</li> <li>personal and bureaucratic mechanisms are addressed as control mechanisms</li> </ul>	<p>MNC characteristic:</p> <ul style="list-style-type: none"> <li>nationality</li> </ul>	<p>Process:</p> <ul style="list-style-type: none"> <li>formal: ~ bureaucratic control determined via analysis of the internal reporting system, budgeting, planning system</li> <li>personal: ~ personal control determined via analysis of communication patterns, visits, transfers of managers to foreign subsidiaries, development of managers, incentive system for managers</li> </ul> <p>Content:</p> <ul style="list-style-type: none"> <li>financial measures: profit-oriented: ROE, ROA, ROS, CF to parent, RI, net income; growth-oriented: sales growth; cost-oriented: cost reduction</li> <li>non-financial measures: growth-oriented: market share; innovation-oriented: new product innovation, production technology innovation</li> <li>standards of comparison: budget-goal-oriented (adherence to budgets; meeting plan goals) subjective measures (specifically tailored standards) and objective measures (company-/ industry-/ economy-wide standards)</li> <li>currency choice: local currency; parent currency</li> </ul>	<ul style="list-style-type: none"> <li>survey answered by 39 subsidiaries (12 US subsidiaries and 17 German subsidiaries of US MNCs)</li> <li>statistical analysis: frequency distribution</li> </ul>	<ul style="list-style-type: none"> <li>A higher degree of formalization is discovered in US MNCs compared to German MNCs.</li> <li>Personal communication is more frequent in US MNCs compared to German MNCs.</li> <li>Management transfers are equally used for control purposes in MNCs from both countries.</li> </ul>
<b>Yunker 1983</b>	<ul style="list-style-type: none"> <li>survey of the relationship between several exogenous variables and three policy areas for US MNCs</li> <li>the policy areas are subsidiary autonomy, performance evaluation and transfer pricing</li> </ul>	<p>MNC characteristics:</p> <ul style="list-style-type: none"> <li>size: sales volume, number of subsidiaries</li> <li>degree of internationalization: ~ determined via number of host countries, foreign subsidiary ratio, foreign sales ratio</li> <li>short-run profit orientation</li> </ul> <p>Environmental factor:</p> <ul style="list-style-type: none"> <li>perceived environmental variability</li> </ul>	<p>Content:</p> <ul style="list-style-type: none"> <li>financial measures: profit-oriented: ROE, ROA, ROS, CF to parent, RI, net income; growth-oriented: sales growth; cost-oriented: cost reduction</li> <li>non-financial measures: growth-oriented: market share; innovation-oriented: new product innovation, production technology innovation</li> <li>standards of comparison: budget-goal-oriented (adherence to budgets; meeting plan goals) subjective measures (specifically tailored standards) and objective measures (company-/ industry-/ economy-wide standards)</li> <li>currency choice: local currency; parent currency</li> </ul>	<ul style="list-style-type: none"> <li>survey answered by 52 US MNCs</li> <li>statistical analysis: frequency distribution, correlation analysis</li> </ul>	<ul style="list-style-type: none"> <li>The most common measures are market share, cost reduction and net income.</li> <li>For the standards of comparison a high budget-orientation is stated.</li> <li>Furthermore, company-wide standards are preferred to industry- or economy-wide standards.</li> <li>MNC size has a significant positive impact on the use of objective criteria and a negative impact on the use of growth-oriented and budget-goal-oriented measures.</li> <li>The foreign subsidiary ratio has a positive impact on the use of growth-oriented measures on which the foreign sales ratio has a negative impact.</li> <li>Short-term profit orientation and perceived environmental variability have a significant positive impact on budget-goal-orientation in terms of the standards of comparison.</li> <li>Perceived environmental variability positively affects the performance evaluation within most dimensions.</li> </ul>
<b>Egelhoff 1984</b>	<ul style="list-style-type: none"> <li>examination of the control intensity and control type exercised by MNCs from different countries</li> <li>control within three functional areas (marketing, manufacturing, finance)</li> </ul>	<p>MNC characteristic:</p> <ul style="list-style-type: none"> <li>nationality</li> </ul> <p>Control variables:</p> <ul style="list-style-type: none"> <li>MNC characteristics: length of experience abroad</li> <li>degree of internationalization: ~ number of foreign subsidiaries</li> <li>industry</li> </ul> <p>Subsidiary characteristics:</p> <ul style="list-style-type: none"> <li>host country</li> </ul>	<p>Control mix:</p> <ul style="list-style-type: none"> <li>output control: ~ output control = performance reporting systems: use and frequency of performance measures in three functional areas (marketing, total sales, sales by product line, sales to specific accounts, total selling expense, components of selling expense, selling expense by product line: manufacturing: total manufacturing expense; components of manufacturing expense, cost of specific raw materials, units of</li> </ul>	<ul style="list-style-type: none"> <li>structured interviews with executives responsible for foreign subsidiaries within 50 MNCs: 24 from the US, 6 from the UK and 20 from Continental Europe</li> <li>94 headquarters- subsidiary relationships covered</li> <li>statistical analysis: correlation analysis.</li> </ul>	<ul style="list-style-type: none"> <li>MNC nationality has a strong influence on the choice of the control type: US MNCs use more output control while European MNCs rely more on behavioural control.</li> <li>The control variables can be interpreted as follows: The size of the subsidiary is positively associated with the use of output control in manufacturing. The age of the subsidiary, the number of subsidiaries and the years of the company abroad are negatively associated with the use of output control in finance.</li> <li>Differences in the types of control are discovered when comparing MNCs by industry. The control variables do not</li> </ul>

Author	Aim of Research	Independent Variable(s)	Relevant Dependent Variable(s)	Empirical Design	Main Findings
		<ul style="list-style-type: none"> <li>▪ size</li> <li>▪ age</li> </ul>	<p>output by product, manufacturing variances, quality control data, finance: subsidiary profit, inventory level, accounts receivable turnover)</p> <ul style="list-style-type: none"> <li>▪ behaviour control: ~ assignment of parent company managers to foreign subsidiaries as subsidiary CEO and within three areas (marketing, manufacturing, finance)</li> </ul>	variance analysis	<ul style="list-style-type: none"> <li>▪ Manufacturing interdependence has a significant positive correlation with system-sensitivity and personal communication between subsidiaries and central staff as well as among subsidiaries.</li> <li>▪ Additionally, a positive (but non-significant) trend is discovered between manufacturing interdependence and the use of impersonal methods.</li> </ul>
<b>Mascarenhas 1994</b>	<ul style="list-style-type: none"> <li>▪ examination of the relationship between interdependence of subsidiaries within the MNC and their coordination patterns</li> <li>▪ coordination patterns consist of: impersonal methods, personal communication, system sensitivity and compensation system</li> </ul>	<p>Subsidiary characteristics:</p> <ul style="list-style-type: none"> <li>▪ interdependence: ~ manufacturing interdependence: pooled, sequential, reciprocal</li> </ul>	<p>Process:</p> <ul style="list-style-type: none"> <li>▪ formal: ~ impersonal methods (e.g. regular reports, work plans, budgets)</li> <li>▪ personal: ~ personal communication (e.g. group meetings, telephone conversation, face-to-face communication)</li> <li>▪ cultural: ~ system sensitivity acquired through socialization (e.g. recruitment, training programs, transfers)</li> </ul>	<ul style="list-style-type: none"> <li>▪ interviews with top executives of 25 US subsidiaries with headquarters in different countries (European countries and Japan)</li> <li>▪ statistical analysis: correlation analysis</li> </ul>	
<b>Kanter 1985</b>	<ul style="list-style-type: none"> <li>▪ analysis and explanation of the use of control and coordination mechanisms for foreign subsidiaries within German MNCs</li> <li>▪ coordination mechanisms are conceptualized as person-oriented and technocratic mechanisms</li> </ul>	<p>MNC characteristics:</p> <ul style="list-style-type: none"> <li>▪ size</li> <li>▪ degree of internationalization</li> <li>▪ strategy: corporate strategy, international strategy, investment strategy</li> <li>▪ interdependence: flows top down, flows bottom up</li> <li>▪ industry</li> <li>▪ R&amp;D intensity</li> <li>▪ technology: ~ manufacturing technology</li> <li>▪ market share</li> <li>▪ competition intensity</li> </ul>	<p>Process:</p> <ul style="list-style-type: none"> <li>▪ personal: ~ direct instructions in three functional areas (marketing, human resources, finance)</li> <li>▪ cultural: ~ socialization</li> </ul>	<ul style="list-style-type: none"> <li>▪ interviews with managers responsible for the international activities of 22 German MNCs</li> <li>▪ explorative study for generating hypotheses</li> <li>▪ statistical analysis: cross-classified tables, correlation analysis, X<sup>2</sup>-test</li> </ul>	<ul style="list-style-type: none"> <li>▪ With an increasing MNC size, the use of direct instructions decreases in human resources.</li> <li>▪ No impact on direct instructions and socialization is found for the degree of internationalization.</li> <li>▪ A global integrated strategy leads to more direct instructions in human resources and finance.</li> <li>▪ Flows from bottom to the top lead to a lower socialization and more direct instructions within human resources.</li> <li>▪ Within the chemical industry direct instructions are significantly used to a higher extent than in other industries.</li> <li>▪ An increase in the R&amp;D intensity leads to a lower use of direct instructions in human resources.</li> <li>▪ No impact on direct instructions and internationalization is found for manufacturing technology.</li> <li>▪ An increase in the relative market share leads to a decreasing level of socialization.</li> <li>▪ An increase in the intensity of competition leads to a decreasing level of socialization.</li> <li>▪ The lower the intensity of competition, the higher the use of direct instructions, especially</li> </ul>

Author	Aim of Research	Independent Variable(s)	Relevant Dependent Variable(s)	Empirical Design	Main Findings
<b>Brownell 1987</b>	<ul style="list-style-type: none"> <li>examination of the relationship between environmental uncertainty and the use of accounting based control as well as their impact on managerial performance</li> <li>control: output versus behaviour control</li> </ul>	Environmental factor: <ul style="list-style-type: none"> <li>environmental uncertainty in two dimensions: environmental complexity, environmental dynamism</li> </ul>	Control mix: <ul style="list-style-type: none"> <li>output control: ~ output control via budgeting systems</li> <li>behaviour control: ~ behaviour control: assignment of home country managers to foreign subsidiaries</li> </ul>	<ul style="list-style-type: none"> <li>survey answered by 56 sales and customer service managers in Australian offices of one MNC</li> <li>interviews with key personnel at headquarters and subsidiary level</li> <li>statistical analysis: regression analysis</li> </ul>	in marketing. <ul style="list-style-type: none"> <li>Within the sample, output control is the dominant type of control while behaviour control is almost not used at all.</li> <li>Differences in environmental complexity are found between sales and customer service, while environmental dynamism is constant.</li> <li>Thus, further analysis is only conducted for environmental complexity: Heavy reliance on accounting information (and output control) in performance evaluation is inappropriate where environmental complexity is high.</li> </ul>
<b>Dentrag 1988, 1990</b>	<ul style="list-style-type: none"> <li>description of evaluation practices of foreign subsidiaries and their managers of UK MNCs</li> <li>detailed examination of the relationship between contextual variables and the currency choice</li> </ul>	MNC characteristics: <ul style="list-style-type: none"> <li>degree of internationalization: ~ foreign commitment determined via total sales of foreign subsidiaries</li> <li>organizational structure: segregated structure with an international division, integrated structure organized by function, division or geographic area, global matrix</li> <li>locus of decision-making: centralization versus decentralization</li> <li>industry: more or less technologically intensive</li> </ul> Subsidiary characteristic: <ul style="list-style-type: none"> <li>geographic location by region: Europe, Middle East, Africa, Asia, Australia, Latin America, North America</li> </ul>	Content: <ul style="list-style-type: none"> <li>financial measures: ROI, ROE, RI, profit, value added, CF potential to the parent, comparison of budgeted ROI/profit/sales, ratios, others</li> <li>standards of comparison: past, internal benchmarking in the home, host or other foreign countries</li> <li>currency choice: local currency, parent currency</li> </ul>	<ul style="list-style-type: none"> <li>survey answered by 105 financial directors of UK MNCs</li> <li>interviews with 23 of these directors</li> <li>statistical analysis: frequency distribution, Z-tests, X<sup>2</sup>-test</li> </ul>	<ul style="list-style-type: none"> <li>The most common measures are ROI, comparison of budgeted profit and comparison of budgeted sales.</li> <li>The most common comparison standards are comparison to the past and internal benchmarking either with units in the home or host country.</li> <li>The majority of MNCs use both currencies in performance evaluation.</li> <li>Internationalization, the locus of decision-making, industry groups and the subsidiary environment have no significant impact on the currency choice.</li> <li>The organizational structure can have an impact on currency choice: MNCs structured by geographic areas have a greater tendency to prefer the parent currency than other MNCs.</li> <li>No relationship between the currency choice and the degree of internationalization was discovered.</li> <li>Firms operating in all geographic areas were found to use more local currency than parent currency.</li> </ul>
<b>Egelhoff 1988</b>	<ul style="list-style-type: none"> <li>examination of the influencing factors on formal control of foreign subsidiaries</li> </ul>	MNC characteristics: <ul style="list-style-type: none"> <li>nationality</li> <li>size</li> <li>length of experience abroad</li> <li>degree of internationalization: ~ size of foreign operations</li> <li>strategic and environmental complexity</li> <li>industry</li> </ul>	Control mix: <ul style="list-style-type: none"> <li>output control: ~ performance control = use and frequency of performance measures in three functional areas (marketing: total sales, sales revenue by product line, sales to specific accounts, total selling expense, components of selling expense, selling expense by product or product line;</li> <li>manufacturing: total manufacturing</li> </ul>	<ul style="list-style-type: none"> <li>structured interviews at 50 MNCs with 3 representatives (head of international division, persons executives of foreign subsidiaries report to) of each MNC</li> <li>MNCs: 24 from the US, 6 from the UK and 20 from Continental</li> </ul>	<ul style="list-style-type: none"> <li>US MNCs tend to exercise the highest level of performance control, while European MNCs exercise the lowest.</li> <li>The length of experience abroad negatively affects the level of performance control in finance.</li> <li>The degree of performance control decreases with an increase in the size of the foreign operations.</li> <li>The level of performance control is reduced with an increase in strategic and</li> </ul>

Author	Aim of Research	Independent Variable(s)	Relevant Dependent Variable(s)	Empirical Design	Main Findings
<b>Ghoshal/Nohria 1989</b>	<ul style="list-style-type: none"> <li>examination of the fit between subsidiaries' situations and their governance structure</li> <li>as: centralization of authority, formalization of rules and systems and normative integration</li> </ul>	<ul style="list-style-type: none"> <li>Subsidiary characteristics: <ul style="list-style-type: none"> <li>size</li> <li>age</li> <li>strategic and environmental change</li> <li>interdependence</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>expense, components of manufacturing expense, cost of specific raw materials, units of output by product, manufacturing variances, quality control data, finance: subsidiary total profit, subsidiary profit by product line, inventory levels, accounts receivable turnover)</li> <li>behaviour control: ~ assignment of parent company managers to foreign subsidiaries as subsidiary CEO and within three areas (marketing, manufacturing, finance)</li> </ul>	<ul style="list-style-type: none"> <li>survey answered by executives responsible for the international operations of 66 MNCs and their national wholly-owned subsidiaries</li> <li>MNCs: 36 from the US, 30 from Europe</li> <li>reporting on 618 HQ-subsidary-relationships</li> <li>statistical analysis: correlation analysis</li> </ul>	<ul style="list-style-type: none"> <li>environmental complexity.</li> <li>industry has only a significant influence in the case of manufacturing where automotive MNCs are exercising most and pharmaceutical MNCs least performance control.</li> <li>Larger subsidiaries tend to have more manufacturing control.</li> <li>Older subsidiaries are financially less controlled.</li> <li>The level of performance control tends to be high, when subsidiaries experience high interdependencies or a high degree of strategic or environmental change.</li> <li>Formalization is positively correlated with the environmental complexity and the local resource level.</li> <li>Normative integration is positively correlated with environmental complexity and the local resource level.</li> </ul>
<b>Rolander et al. 1989</b>	<ul style="list-style-type: none"> <li>examination of the performance evaluation practices and their changes during the 1980s in Swedish MNCs</li> <li>analysis of the impact of different context factors</li> </ul>	<ul style="list-style-type: none"> <li>MNC characteristics: <ul style="list-style-type: none"> <li>size</li> <li>ownership</li> <li>organizational structure</li> <li>growth: ~ historical and potential growth</li> <li>product type</li> <li>industry and competitive situation</li> <li>task-related demands (e.g. need for flexibility, need for creativity or innovativeness, requirements that other than trained financial controllers can understand the reports)</li> </ul> </li> <li>Subsidiary characteristics: <ul style="list-style-type: none"> <li>host market risk: ~ political risk, inflation risk and foreign exchange risk</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>financial measures: sales contribution, operating profit, net profit, ROCE, return on total capital, ROE, ROS, CF, RI</li> <li>non-financial measures: market share, productivity, quality, production volume, R&amp;D, personnel turnover, order bookings, capital turnover, inventory turnover</li> <li>Process: ~ formalization = formal feedback and financial measures for assessing subsidiary managers' performance</li> </ul>	<ul style="list-style-type: none"> <li>first survey answered by 55 finance directors and chief controllers at corporate HQ of Swedish MNCs in 1983</li> <li>second survey answered by 69 finance directors and chief controllers at corporate HQ of Swedish MNCs in 1989</li> </ul>	<ul style="list-style-type: none"> <li>The most common measures are sales, operating profit, market share and inventory turnover.</li> <li>An increase in formalization was discovered when comparing the results from the 1983 survey to the 1989 survey.</li> <li>The external influencing factors (like size of the MNC, political risk in the host country or environmental turbulence) were not found to impact the design of the performance evaluation system.</li> <li>The controllers in the 1989 survey reported that the design of the performance evaluation system was influenced by task related factors such as the need for rapid indication of performance development, the requirement that people with limited training in accounting understand the reports, the need for short but information dense reports, the need to make use of the system for communication.</li> </ul>

Author	Aim of Research	Independent Variable(s)	Relevant Dependent Variable(s)	Empirical Design	Main Findings
Hosseini/ Rezaee 1990	<ul style="list-style-type: none"> <li>analysis of changes in evaluation practices of foreign subsidiaries after the introduction of SFAS No. 52</li> <li>additional analysis of the consideration of currency fluctuations</li> </ul>	<ul style="list-style-type: none"> <li>Environmental factor:               <ul style="list-style-type: none"> <li>turbulence or uncertainty</li> </ul> </li> <li>Environmental factor:               <ul style="list-style-type: none"> <li>accounting standards change</li> </ul> </li> </ul>	Content: <ul style="list-style-type: none"> <li>financial measures: ROI, ROE, RI, segmented profit margin, CF potential, comparison of budgeted sales/profit</li> <li>currency choice: local currency, parent currency</li> </ul>	<ul style="list-style-type: none"> <li>survey answered by 109 controllers of international operations of US MNCs</li> <li>statistical analysis: frequency distribution</li> </ul>	<ul style="list-style-type: none"> <li>The most common financial measures are segmented profit, comparison of budgeted profit and ROI.</li> <li>65% of the respondents use the local currency for performance evaluation.</li> <li>Changes in SFAS 52 had no impact on the choice of performance measures and on the currency choice.</li> </ul>
Martinez/Jarillo 1991	<ul style="list-style-type: none"> <li>examination of the relationship between subsidiary strategy expressed by their level of integration and differentiation across subsidiaries and their coordination mechanisms</li> <li>coordination mechanisms: formal and subtle</li> </ul>	Subsidiary characteristics: <ul style="list-style-type: none"> <li>subsidiary roles based on level of integration and level of differentiation</li> </ul>	Process: <ul style="list-style-type: none"> <li>formal: ~ formal mechanisms = centralization, formalization, standard routines, planning, output control</li> <li>cultural: ~ subtle mechanisms = informal communication, organizational culture, lateral relations</li> </ul>	<ul style="list-style-type: none"> <li>structured interviews with one of the top five executives of 50 Spanish subsidiaries of foreign MNCs</li> <li>statistical analysis: cluster analysis</li> </ul>	<ul style="list-style-type: none"> <li>For receptive subsidiaries (low localization, high integration) a higher use of subtle mechanism is found compared to other subsidiaries.</li> <li>A higher integration goes in line with a higher use of coordination mechanisms both formal and subtle.</li> <li>A higher localization seems to go in line with a lower use of coordination mechanisms, both formal and subtle.</li> <li>Subtle mechanisms seem to be used additionally, when formal mechanisms are already in place.</li> </ul>
Coates et al. 1991, 1992	<ul style="list-style-type: none"> <li>examination of the performance evaluation practices of German, UK and US MNCs</li> <li>analysis of their relation to the MNCs' mission statements</li> </ul>	MNC characteristics: <ul style="list-style-type: none"> <li>nationality</li> <li>mission statement</li> </ul>	Content: <ul style="list-style-type: none"> <li>financial measures: profitability (EPS, ROE, ROCE, ROA, ROS, sales/fixed assets, gross contribution, EBIT, EBT, EBITDA, net income, EVA, operating expenses, NPV); CF liquidity (operating CF, positive CF, cover financing costs, working capital ratios), financial stability (gearing, dividend cover), sales</li> <li>non-financial measures: market share, productivity (added value ratios, payroll cost ratios, yield, JIT ratios, output), new products, new business orders, deliveries, orders in hand</li> <li>qualitative measures: quality, customer service, safety, employee statistics, environment, others</li> </ul>	<ul style="list-style-type: none"> <li>interviews with members of the MNC top management team and representatives from subsidiary management within 15 MNCs</li> <li>5 from Germany, 5 from the UK and 5 from the US</li> <li>statistical analysis: yes/no distribution</li> </ul>	<ul style="list-style-type: none"> <li>German MNCs favour ROS and market share as performance criteria, while UK and US MNCs put less emphasis on sales and concentrate on profitability-oriented measures.</li> <li>UK and US MNCs place more emphasis on financial stability than German MNCs.</li> <li>Performance measures at corporate level are generally consistent with the mission statements, but subsidiary performance measures sometimes diverge from corporate performance measures. At subsidiary level a wider range of measures is used compared to corporate level.</li> </ul>

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Gupta/ Govindarajan 1994	<ul style="list-style-type: none"> <li>examination of the relationship between knowledge flows and corporate control</li> <li>control as structural, personal and cultural</li> <li>control as well as managerial selection, performance assessment, performance compensation and process variables</li> </ul>	<ul style="list-style-type: none"> <li>Subsidiary characteristic: <ul style="list-style-type: none"> <li>subsidiary roles based on magnitude and directionality of knowledge inflow and magnitude and directionality of knowledge outflow</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Process: <ul style="list-style-type: none"> <li>personal: ~ intensity of communication = frequency, informality, openness and density of communication</li> <li>cultural: ~ socialization of subsidiary managers = process through which values and norms become closely aligned with the company culture</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>survey answered by 359 heads of subsidiaries from US, Japanese and European MNCs</li> <li>MNCs: 19 from the US, 45 from Japan, 15 from Great Britain and from Scandinavia</li> </ul>	<ul style="list-style-type: none"> <li>The use of formal lateral integrative mechanisms and the intensity of communication between a subsidiary and headquarters is highest in the case of integrated players, medium for global innovators and implementors and low for local innovators.</li> <li>The socialization of subsidiary managers is (in contrast to the prediction) highest in the case of implementors, medium for integrated players and local innovators and lowest for global innovators.</li> </ul>
Gencurk/ Aulakh 1995	<ul style="list-style-type: none"> <li>examination of the impact of different uncertainty sources on the choice of control types and its performance implications</li> <li>control is conceptualized as process and output control; both types are considered to be "formal controls"</li> </ul>	<ul style="list-style-type: none"> <li>MNC characteristics as source of uncertainty: <ul style="list-style-type: none"> <li>business unit size</li> <li>degree of internationalization: ~ business unit internationalization</li> <li>interdependence: ~ horizontal interdependence</li> </ul> </li> <li>Environmental factors: <ul style="list-style-type: none"> <li>perceived host market attractiveness</li> <li>perceived host market risk</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Control mix: <ul style="list-style-type: none"> <li>output control: ~ output control = measurement of outcomes</li> <li>behaviour control: ~ process control = direct surveillance</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>survey answered by top level informants of 78 business units across 42 US firms</li> <li>statistical analysis: regression analysis</li> </ul>	<ul style="list-style-type: none"> <li>Business unit size has a positive impact on the use of output control and no impact on the use of process control.</li> <li>Business unit internationalization has a positive impact on the use of output control and a negative impact on the use of process control.</li> <li>Horizontal interdependence has no impact on the use of output control and a positive impact on the use of process control.</li> <li>The perceived host market attractiveness has a negative impact on the use of output control and a positive impact on the use of process control.</li> <li>The perceived host market risk has no impact on output control and process control.</li> </ul>
Hamilton III et al. 1996, Hamilton III/Kashlak 1999	<ul style="list-style-type: none"> <li>elaboration of a model for selecting the right control system for subsidiaries in differing country environments</li> <li>control is conceptualized as input, behaviour and output control</li> </ul>	<ul style="list-style-type: none"> <li>Environmental factors: <ul style="list-style-type: none"> <li>cultural distance</li> <li>host market risk: ~ political risk (host country policies, host government restrictions) and economic risk (instability of foreign exchange rate, host country restrictions)</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Control mix: <ul style="list-style-type: none"> <li>output control: ~ output control</li> <li>behaviour control: ~ behaviour control</li> <li>input control: ~ input control</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>n.a.; conceptual work</li> </ul>	<ul style="list-style-type: none"> <li>Output and behaviour control are proposed for countries with low political risk, low economic risk and low cultural distance.</li> <li>Behaviour control is proposed for countries with high political risk, low economic risk and high cultural distance.</li> <li>Input control is proposed for countries with high political risk, high economic risk and low cultural distance.</li> </ul>
Murallidharan 1998, Murallidharan/ Hamilton III 1999	<ul style="list-style-type: none"> <li>identification of strategic development stages of foreign subsidiaries and recommendation of appropriate control systems</li> <li>control is conceptualized as input, behaviour and</li> </ul>	<ul style="list-style-type: none"> <li>Subsidiary characteristic: <ul style="list-style-type: none"> <li>development stage: early, intermediary, mature</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Control mix: <ul style="list-style-type: none"> <li>output control: ~ output control</li> <li>behaviour control: ~ behaviour control</li> <li>input control: ~ input control</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>n.a.; conceptual work</li> <li>integrating a review of six case-based studies</li> </ul>	<ul style="list-style-type: none"> <li>Mainly output control and partly input control is recommended for the early stage.</li> <li>Behaviour control and still partly output control and some input control are proposed for the intermediary stage.</li> <li>Mainly input control, still partly output control and some behaviour control are recommended for the mature stage.</li> </ul>

Author	Aim of Research	Independent Variable(s)	Relevant Dependent Variable(s)	Empirical Design	Main Findings
Chang/Taylor 1999	<ul style="list-style-type: none"> <li>examination of factors determining the degree and type of control used by US and Japanese MNCs</li> <li>control as output control and staffing control</li> </ul>	<p>MNC characteristics:</p> <ul style="list-style-type: none"> <li>nationality</li> </ul> <p>Subsidiary characteristics:</p> <ul style="list-style-type: none"> <li>ownership</li> </ul> <p>Control Variables:</p> <ul style="list-style-type: none"> <li>MNC characteristics: <ul style="list-style-type: none"> <li>degree of centralization of decision-making</li> </ul> </li> </ul> <p>Subsidiary characteristics:</p> <ul style="list-style-type: none"> <li>relative importance: intra-firm sales, relative size, functions</li> <li>tenure of the subsidiary president</li> <li>age of the subsidiary</li> </ul>	<p>Control mix:</p> <ul style="list-style-type: none"> <li>output control: ~ output control = measuring the desired quality and/or quantity of output</li> <li>input control: ~ staffing control = employment of parent nationals to fill top subsidiary positions</li> </ul>	<ul style="list-style-type: none"> <li>survey answered by 107 top executives of Korean subsidiaries of US and Japanese MNCs</li> <li>statistical analysis: regression analysis</li> </ul>	<ul style="list-style-type: none"> <li>MNC nationality has no impact on output control, but on staffing control; Japanese MNCs rely more heavily on staffing control than US MNCs.</li> <li>The degree of ownership is positively related to the level of output control and staffing control.</li> <li>Subsidiary size has a moderating effect.</li> </ul>
Harzing 1999	<ul style="list-style-type: none"> <li>examination of MNC and subsidiary characteristics which cause differences in the use of control mechanisms</li> <li>control along two dimensions: personal versus impersonal, direct versus indirect</li> </ul>	<p>MNC characteristics:</p> <ul style="list-style-type: none"> <li>nationality</li> <li>size</li> <li>degree of internationalization: ~ level of multinationality</li> <li>organizational model: <ul style="list-style-type: none"> <li>multidomestic, transnational, global</li> </ul> </li> <li>level of diversification: ~ complexity/heterogeneity</li> <li>industry</li> </ul> <p>Subsidiary characteristics:</p> <ul style="list-style-type: none"> <li>size</li> <li>age</li> <li>local responsiveness</li> <li>subsidiary roles determined by the level of interdependence and local responsiveness</li> <li>value chain activity: ~ subsidiary function: R&amp;D, sales</li> <li>interdependence</li> </ul> <p>Environmental factors:</p> <ul style="list-style-type: none"> <li>cultural distance</li> </ul>	<p>Control mix:</p> <ul style="list-style-type: none"> <li>output control: ~ output control = indirect/impersonal control</li> <li>behaviour control: ~ personal</li> <li>centralised control = direct personal control</li> </ul> <p>Process:</p> <ul style="list-style-type: none"> <li>formal: ~ bureaucratic formalised control = direct impersonal control</li> <li>cultural: ~ control by socialization and networks = indirect personal control</li> </ul>	<ul style="list-style-type: none"> <li>survey answered by managing directors of 287 subsidiaries of 104 different headquarters (1 to 11 responses per headquarters)</li> <li>MNCs from European countries, Japan and the US with subsidiaries distributed all over the world</li> <li>statistical analysis: correlation analysis, regression analysis</li> </ul>	<ul style="list-style-type: none"> <li>With an increase in headquarters size an increase of output control and control by socialization and networks is revealed.</li> <li>The level of multinationality does not significantly affect the type of control mechanisms which are used.</li> <li>Direct control mechanisms are mostly used by British MNCs and far less in Swiss MNCs. Indirect control mechanisms are most frequently used by Swedish MNCs and least used in German and Japanese MNCs.</li> <li>Output control and control by socialization and networks are dominantly used in multidomestic companies; there is a tendency for global firms to use more direct control than transnational firms to which control by socialization suits better.</li> <li>No significant influence of complexity/heterogeneity is found on the type of control mechanisms in use.</li> <li>A strong industry effect is discovered: While subsidiaries in the chemical and electronics industry are strongly controlled, subsidiaries in the paper industry are far less controlled.</li> <li>A positive relationship between subsidiary size and the use of control by socialization and networks is found.</li> <li>The age of the subsidiary does not seem to</li> </ul>

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<p><b>Weigel/ Holtbrügge 1999</b></p>	<ul style="list-style-type: none"> <li>elaboration of individualized performance measures for subsidiaries according to their value chain activity</li> </ul>	<ul style="list-style-type: none"> <li>Subsidiary characteristics: value chain activity: R&amp;D, production, sales</li> </ul>	<p>Content:</p> <ul style="list-style-type: none"> <li>financial measures: development costs, sourcing costs, production costs, labour costs, sales, profit, ROI</li> <li>non-financial measures: development time, number of registered products, number of new products, number of customer complaints, reject rate, lead time, employee suggestions for improvement, number of implemented product and process innovations, time for order processing and delivery, number of regular customers</li> <li>qualitative measures: employee qualification, name recognition</li> </ul>	<ul style="list-style-type: none"> <li>n.a.; conceptual work</li> </ul>	<p>have a significant influence on the type of control mechanism exercised by headquarters.</p> <ul style="list-style-type: none"> <li>A negative relationship is discovered between local responsiveness and personal centralised control as well as bureaucratic formalised control.</li> <li>Subsidiary roles have the following effects on control: Autonomous subsidiaries experience a lower level of control than receptive and active subsidiaries, but no significant differences can be stated for the level of output control.</li> <li>Sales subsidiaries experience a significantly higher level of output control and lower level of other control types compared to other subsidiaries. R&amp;D subsidiaries on the other hand experience a higher level of control by socialization and networks.</li> <li>Highly interdependent subsidiaries experience a higher level of personal centralised control as well as bureaucratic formalised control compared to other subsidiaries.</li> <li>Cultural distance has a negative effect on the level of output control.</li> <li>Environmental uncertainty is not found to significantly affect the type of control.</li> <li>Size, subsidiary role, function and cultural distance were found to have the highest explanatory power with regard to the level and type of control.</li> <li>For R&amp;D Centres development costs, development time, number of registered products, number of new products, employee qualification and number of customer complaints are recommended.</li> <li>For Production Centres sourcing costs, production costs, labour costs, reject rate, lead time, employee suggestions for improvement, number of implemented product and process innovations and number of customer complaints are recommended.</li> <li>For Sales Centres sales, profit, ROI, time for order processing and delivery, number of regular customers and name recognition are recommended.</li> </ul>



Author	Aim of Research	Independent Variable(s)	Relevant Dependent Variable(s)	Empirical Design	Main Findings
<p><b>Chung et al. 2000</b></p>	<ul style="list-style-type: none"> <li>examination of the relationship between intra-company flows and headquarters management style and control</li> <li>control as output, behavioural and cultural control</li> </ul>	<p>MNC characteristic:</p> <ul style="list-style-type: none"> <li>parenting style: ~ strategic management style; strategic planning, financial control, strategic control</li> </ul> <p>Subsidiary characteristics:</p> <ul style="list-style-type: none"> <li>knowledge flows: knowledge inflows and knowledge outflows</li> <li>product flows: product inflows and product outflows</li> <li>capital flows: capital inflows and capital outflows</li> </ul>	<p>Control mix:</p> <ul style="list-style-type: none"> <li>output control: ~ performance reporting systems</li> <li>behaviour control: ~ behaviour control = assignment of parent company managers to key management positions of the foreign subsidiary</li> </ul> <p>Process:</p> <ul style="list-style-type: none"> <li>cultural: ~ socialization control</li> </ul>	<ul style="list-style-type: none"> <li>survey answered by 56 top executives of Australian subsidiaries of MNCs from different countries around the world</li> <li>statistical analysis: correlation analysis</li> </ul>	<ul style="list-style-type: none"> <li>Headquarters with a strategic control style require output information less frequently than those with a strategic planning style and a financial control style. The use of behaviour control and socialization control is not found to be significantly related to the strategic management style.</li> <li>An increase of knowledge inflow leads to more reliance on socialization control. But no significant relationships are found between the output control and behaviour control and knowledge flows.</li> <li>Product flows are not significantly related to one of the control types.</li> <li>Capital flows do neither impact output control nor socialization control, but an increase in capital flows leads to more reliance on behaviour control.</li> </ul>
<p><b>O'Donnell 2000</b></p>	<ul style="list-style-type: none"> <li>examination of an efficient way to control subsidiaries within MNCs</li> <li>control object of interest: behaviour of subsidiary management</li> </ul>	<p>Subsidiary characteristics:</p> <ul style="list-style-type: none"> <li>lateral centralization = specialized knowledge at subsidiary level</li> <li>subsidiary autonomy</li> <li>interdependence</li> </ul>	<p>Process:</p> <ul style="list-style-type: none"> <li>format: ~ bureaucratic mechanisms = rules, programs, procedures</li> <li>personal: ~ headquarters supervision = presence of headquarters personnel in the top management of the foreign subsidiaries</li> <li>cultural: ~ clan control = various types of contact and communication to facilitate interaction between headquarters management and subsidiary management (vertical) as well as among subsidiaries (lateral)</li> </ul>	<ul style="list-style-type: none"> <li>survey answered by 89 key informants at headquarters-level responsible for subsidiary management of US MNCs</li> <li>reporting on 20 headquarters-subsidiary relationships</li> <li>statistical analysis: correlation analysis, regression analysis</li> </ul>	<ul style="list-style-type: none"> <li>Lateral centralization has no impact on headquarters supervision and the use of bureaucratic mechanisms.</li> <li>Subsidiary autonomy is negatively related to headquarters supervision and the use of bureaucratic mechanisms.</li> <li>With an increase in headquarters-subsidiary interdependence, the use of vertical integration mechanisms (clan control) increases.</li> </ul>
<p><b>Chung et al. 2002</b></p>	<ul style="list-style-type: none"> <li>examination of the performance evaluation practices in US, Japanese and Western European MNCs</li> <li>analysis of the impact of parenting style and MNC nationality on the selection of performance metrics (based on the Balanced Scorecard approach), the transfer of parent company nationals and corporate acculturation</li> </ul>	<p>MNC characteristics:</p> <ul style="list-style-type: none"> <li>nationality</li> <li>parenting style: strategic planning, financial control, strategic control</li> </ul>	<p>Content:</p> <ul style="list-style-type: none"> <li>financial measures</li> <li>non-financial measures: internal business, customer and innovation &amp; learning</li> </ul> <p>Process:</p> <ul style="list-style-type: none"> <li>cultural: ~ socialization practices in terms of the transfer of parent nationals and corporate acculturation</li> </ul>	<ul style="list-style-type: none"> <li>survey answered by 308 subsidiary managers in Australia, Ireland, Malaysia and Singapore</li> <li>MNCs: 122 from the US, 76 from Japan and 110 from Western Europe</li> <li>statistical analysis: analysis of variance (ANOVA and MANOVA)</li> </ul>	<ul style="list-style-type: none"> <li>Most MNCs place highest emphasis on financial measures, followed by customer, internal business and innovation and learning.</li> <li>Japanese MNCs place a little less emphasis on financial measures and put more emphasis on internal business and customer performance than US and Western European MNCs.</li> <li>Japanese MNCs rely less on corporate acculturation for control and transfer more parent company nationals to their subsidiaries compared to US and Western European MNCs.</li> <li>When analyzing the effect of the parenting style, it is also found to significantly affect the focus of the performance metrics.</li> </ul>

Author	Aim of Research	Independent Variable(s)	Relevant Dependent Variable(s)	Empirical Design	Main Findings
Tseng et al. 2002	<ul style="list-style-type: none"> <li>examination of the use of control mechanisms for various types of subsidiaries</li> <li>control as bureaucratic, personnel, performance and cultural control</li> </ul>	Subsidiary characteristics: <ul style="list-style-type: none"> <li>knowledge flows: ~ knowledge transactions within the local network and knowledge transactions within the MNC network</li> </ul>	Control mix: <ul style="list-style-type: none"> <li>input control: ~ personnel management mechanisms = training and selection of subsidiary management</li> <li>output control: ~ performance management mechanisms = mechanisms which rely on a clearly defined output</li> <li>Process:               <ul style="list-style-type: none"> <li>formal: ~ bureaucratic management mechanisms = structural and formal administrative mechanisms</li> <li>cultural: ~ cultural management mechanisms = management development and socialization</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>survey answered by top executives of 50 Taiwanese subsidiaries of foreign MNCs</li> <li>statistical analysis: cluster analysis, F-tests</li> </ul>	<ul style="list-style-type: none"> <li>MNCs with the strategic planning style transfer more of their parent company nationals to their subsidiaries than MNCs with the strategic control style or the financial control style. MNCs with the financial control style rely more on corporate acculturation than MNCs with a different parenting style.</li> <li>For operation-centred subsidiaries (high knowledge transaction density within the MNC and low knowledge transaction density within the local network), bureaucratic mechanisms and personnel mechanisms are more frequently used than in other subsidiaries.</li> <li>Self-sufficient subsidiaries (low knowledge transaction density within the MNC and high knowledge transaction density within the local network) performance management mechanisms and cultural mechanisms are more frequently used than in other subsidiaries.</li> <li>For production-based subsidiaries (high knowledge transaction density within the MNC and low knowledge transaction density within the local network), bureaucratic mechanisms are used more frequently and cultural mechanisms are used less frequently than for self-sufficient subsidiaries.</li> </ul>
Harzing/Sorge 2003	<ul style="list-style-type: none"> <li>analysis of country of origin effects and other contingencies and their impact on organizational policies</li> <li>corporate control on two dimensions: personal versus impersonal and direct versus indirect</li> </ul>	MNC characteristics: <ul style="list-style-type: none"> <li>nationality</li> <li>size</li> <li>age</li> <li>industry</li> </ul> Subsidiary characteristics: <ul style="list-style-type: none"> <li>size</li> <li>age</li> </ul>	Control mix: <ul style="list-style-type: none"> <li>output control: ~ output control, planning = indirect impersonal control</li> <li>behaviour control: ~ centralization, direct supervision, expatriate control = direct personal control</li> <li>Process:               <ul style="list-style-type: none"> <li>formal: ~ standardization and formalization = direct impersonal control</li> <li>cultural: ~ socialization, informal communication, management training = indirect personal control</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>survey answered by managing directors of 287 subsidiaries of 104 different headquarters (1 to 11 responses per headquarters)</li> <li>MNCs: from European countries, Japan and the US with subsidiaries distributed all over the world</li> <li>statistical analysis: GLM factor analysis</li> </ul>	<ul style="list-style-type: none"> <li>The country of origin highly explains the use of impersonal control and indirect personal control.</li> <li>The level of direct control is not explained by any of the factors, but one of its elements – expatriation – is strongly influenced by the country of origin. Age, industry and size also affect the use of expatriates.</li> <li>Subsidiary size has a significant influence on the level of indirect personal control with large subsidiaries experiencing more indirect control from headquarters.</li> </ul>
O'Clock/Devine 2003	<ul style="list-style-type: none"> <li>elaboration of a performance evaluation system for foreign strategic business units which integrates role of strategy and culture</li> <li>additional development</li> </ul>	Subsidiary characteristics: <ul style="list-style-type: none"> <li>strategy at business unit level: build, hold, harvest</li> <li>strategy at product line level: low cost, differentiate, focus, defender, prospector</li> <li>culture characteristics</li> </ul>	Content: <ul style="list-style-type: none"> <li>financial measures: sales, return-based (ROI, EVA), costs</li> <li>non-financial measures: market share, new products, efficiency</li> <li>qualitative measures: quality, customer service</li> </ul>	<ul style="list-style-type: none"> <li>n.a.; conceptual work</li> </ul>	<ul style="list-style-type: none"> <li>Suggestion for the content and process of performance evaluation for each combination of Hofstede's cultural dimensions and the strategic alternatives.</li> <li>Examples include: Focus on market share and sales in the case of a builder strategy, focus on cost and efficiency measures when</li> </ul>

Author	Aim of Research	Independent Variable(s)	Relevant Dependent Variable(s)	Empirical Design	Main Findings	
Madureira 2004	<ul style="list-style-type: none"> <li>exploration of specific coordination mechanisms for local implementers</li> <li>coordination mechanisms as formalization, socialization and lateral communication</li> </ul>	<ul style="list-style-type: none"> <li>Subsidiary characteristic: perceived dependence: lack of authority</li> <li>Environmental factor: perceived uncertainty</li> </ul>	<ul style="list-style-type: none"> <li>standards of comparison: budget</li> </ul>	<ul style="list-style-type: none"> <li>Process: <ul style="list-style-type: none"> <li>formal: ~ formalization = coordination via written rules, policies and procedures</li> <li>cultural: ~ socialization = organization's norms, values and beliefs are communicated to its members</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>n.a.; conceptual</li> </ul>	<ul style="list-style-type: none"> <li>harvesting and in the case of a low cost product strategy, quality and customer service measures for a defender strategy and tight budget control in the case of low individualism, high power distance and high uncertainty avoidance.</li> <li>It is proposed that formalization in local implementers is negatively associated with the perceived degree of uncertainty and informational dependence.</li> <li>It is proposed that socialization in local implementers is negatively associated with the perceived degree of uncertainty and decisional dependence.</li> </ul>

### Abbreviations:

CF	cash flow	R&D	research and development
EBIT	earnings before interest and tax	RI	residual income
EBITDA	earnings before interest, tax, depreciation and amortization	ROA	return on assets
EBT	earnings after interest before tax	ROC	return on capital
EPS	earnings per share	ROCE	return on capital employed
EVA	economic value added	ROE	return on equity
JIT	just in time	ROI	return on investment
NPV	net present value	ROS	return on sales

### Appendix III: Interviews and Additional Material

<b>P1</b>	Interview with the CFO of Eucom
<b>P2</b>	Interview with the CEO and the CFO of Eucom Germany
<b>P3</b>	Interview with the CEO of Eucom Spain
<b>P4</b>	Interview with the CFO of Eucom Spain
<b>P5</b>	Interview with the CEO of Eucom Sweden
<b>P6</b>	Additional interview the CFO of Eucom Germany
<b>P7</b>	Interview the CFO of Eucom Finland
<b>P8</b>	Blue book Eucom
<b>P9</b>	Gloneer internal documents <ul style="list-style-type: none"> <li>▪ P9a: Presentation of Gloneer</li> <li>▪ P9b: Main Organization Chart Gloneer</li> <li>▪ P9c: Overview of Product Management at Gloneer</li> <li>▪ P9d: Presentation of Product Management at Gloneer</li> <li>▪ P9e: Document on Controlling of Subsidiaries of Gloneer</li> </ul>
<b>P10</b>	Interview/Workshop with the Director of Controlling, the Assistant Controller for Subsidiary Controlling and the Assistant Controller for Strategic Controlling of Gloneer
<b>P11</b>	Additional Interviews with one Assistant Controller of Gloneer
<b>P12</b>	Summary of Discussion on the Roles of Gloneer's Subsidiaries
<b>P13</b>	Interview with the CEO and Financial Manager of Gloneer Sweden
<b>P14</b>	Interview with the President of Gloneer USA L
<b>P15</b>	Interview with the Vice President of Gloneer USA L
<b>P16</b>	Balanced Scorecard of Gloneer USA L
<b>P17</b>	Interview with the CEO of Gloneer Germany L
<b>P18</b>	Interview with the Commercial Manager of Gloneer Germany L
<b>P19</b>	Interview with the Head of Controlling Gloneer Germany L
<b>P20</b>	Balanced Scorecard of Gloneer Germany L
<b>P21</b>	Interview with the President of Gloneer China L and P

<b>P22</b>	Interview with the Commercial Manager of China L
<b>P23</b>	Interview with the Commercial Manager of China P
<b>P24</b>	Interview with the CEO of Gloneer Germany S
<b>P25</b>	Interview with the Commercial Manager of Gloneer Germany S
<b>P26</b>	Interview with the CEO of Gloneer Switzerland
<b>P27</b>	Interview with the CEO of Gloneer Germany P
<b>P28</b>	Draft of a Balanced Scorecard of one of Gloneer's subsidiaries
<b>P29</b>	Interview with the CEO of Gloneer India
<b>P30</b>	Interview with the Commercial Manager of Gloneer India
<b>P31</b>	Interview with the CEO of Gloneer Great Britain
<b>P32</b>	Interview with the Commercial Manager of Gloneer Great Britain

# Appendix IV: Interview Guide

## Introduction

- Information on the interviewer
- Information on the project
- Time-frame of the interview

## Subsidiary Situation

- Which are the main lines of business/product lines of the subsidiary?
- Who are your main internal and/or external customers?

## Subsidiary Roles

### *Subsidiary Role – Strategic importance of the market*

- Please describe the market area you are serving. Can you estimate the total revenue volume of the market you are serving?
- Please describe how intense competition is within the market you operate in. How many competitors are you competing against within your market?
- Please describe how demanding your customers are. How would you estimate the intensity of customer demands for your industry?
- Please describe how innovative the market is you operate in. How many product and process innovations have been generated during the last year?

### *Subsidiary Role – Competence of the Local Organization*

- Which functions are you active in and how do you characterize your competence level within this function compared to other subsidiaries of the company?

	Active?  (yes/no)	Competence level				
		0	1	2	3	4
		not at all	to a little extent	medium	to a high extent	to a very high extent
research & development						
purchasing						
logistics and distribution						
production						
marketing & sales						
human resource management						
general management						

*Subsidiary Role – Knowledge Inflow*

- To which degree are you receiving knowledge (market data on customers, market data on competitors, product designs, process designs, marketing know-how, distribution know-how, purchasing know-how, management systems and practices) from other units of the company?

knowledge type	Knowledge inflow				
	0	1	2	3	4
	not at all	to a little extent	medium	to a high extent	to a very high extent
market data on customers					
market data on competitors					
product designs					
process designs					
marketing know-how					
distribution know-how					
purchasing know-how					
management systems and practices					

*Subsidiary Role – Knowledge Outflow*

- To which degree are you providing knowledge (market data on customers, market data on competitors, product designs, process designs, marketing know-how, distribution know-how, purchasing know-how, management systems and practices) to other units of the company?

knowledge type	Knowledge outflow				
	0	1	2	3	4
	not at all	to a little extent	medium	to a high extent	to a very high extent
market data on customers					
market data on competitors					
product designs					
process designs					
marketing know-how					
distribution know-how					
purchasing know-how					
management systems and practices					

## **Control Mix**

- Which control mechanisms are used by headquarters for the subsidiary? Examples of control mechanisms are written company manuals, trainings of subsidiary managers at headquarters, performance reports or transfer of expatriates to the subsidiary.

### *Input Control*

- In some companies, parent-country nationals are assigned to subsidiaries to ensure that headquarters policies are carried out. Please indicate the degree to which headquarters use expatriates to directly control the subsidiary's operations and activities?
- Which impact do headquarters have on the hiring of managers for the subsidiary?
- To which degree do headquarters provide training for managers (for instance before they assume their jobs at the subsidiary)?

### *Behaviour Control*

- In some companies, headquarters managers strive for a close surveillance on the behaviour of their subsidiary managers. Please describe the degree of behaviour surveillance that headquarters manager execute towards the subsidiary.
- To which degree are procedures predefined by headquarters or do subsidiary executives have the choice on how to reach certain outcomes?
- To which degree are subsidiary managers held accountable for their behaviour and activities by headquarters no matter which output is reached?

### *Output Control*

- In some companies, the performance of subsidiaries is highly linked to concrete results (for instance financial results or the number of new customers). Please describe the degree to which headquarters link their performance judgement to concrete results of your subsidiary?
- To which degree are pre-established targets used for evaluating subsidiary managers?
- To which degree is pay of subsidiary managers based on the performance of the subsidiary?



## **Performance Evaluation – Content**

- Which measures are used by headquarters to evaluate the performance of the subsidiary?

### *Financial Measures*

- Which financial measures (such as EBIT, ROI, cost per unit or EVA) are used by headquarters to evaluate the performance of the subsidiary? How important are they?

### *Non-financial Measures*

- Which non-financial quantitative measures (such as market share, production volume or labour turnover) are used by headquarters to evaluate the performance of the subsidiary? How important are they?

### *Qualitative Measures*

- Which qualitative measures (such as product quality, customer service or employee safety) are used by headquarters to evaluate the performance of the subsidiary? How important are they?

### *Additional*

- How frequently are these performance measures supplied?
- How important are different standards for performance evaluation of the subsidiary, such as comparison to budget, comparison to the past, internal benchmarking and external benchmarking?

## **Performance Evaluation – Process**

- Can you describe how headquarters execute the performance evaluation of the subsidiary? Which evaluation procedures (such as performance reports, personal communication or management meetings) are used?

### *Formal Process*

- Some companies mainly use written reports for performance evaluation. Other firms rely more on informal performance evaluation. Please describe the degree of formalization that headquarters exert towards the subsidiary in performance evaluation.
- How often are formal reports used for performance evaluation purposes?

### *Personal Process*

- Do management meetings or similar gatherings take place at headquarters and/or at the subsidiary site for evaluation purposes? If so, how often are they scheduled? And how long are they?

- Do people talk face-to-face or on the phone or write e-mails for evaluation purposes? If so, how many people are involved and how often do they communicate?

#### *Cultural Process*

- Within some firms informal communication among headquarters and subsidiary executives is common while others refrain from this. How important is informal communication on subsidiary performance?
- To which degree do the executives of the subsidiary share the corporate values and common performance goals?

#### *Summing up*

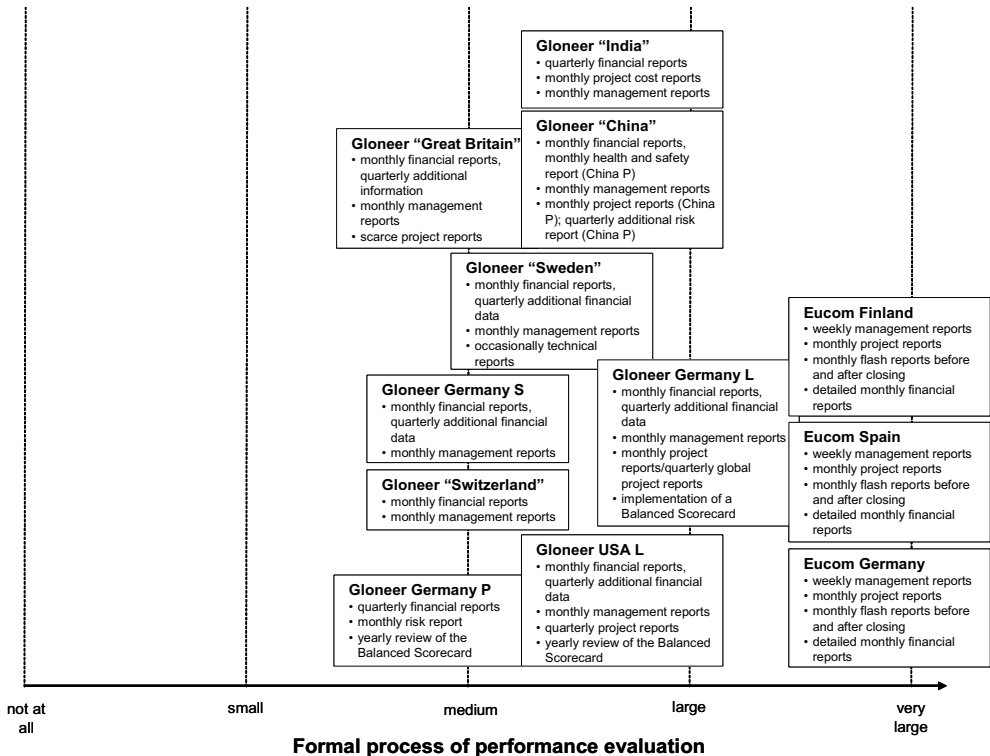
- What is most important for this subsidiary: formal or informal feedback from headquarters?

### **Additional Comments**

- Are there, for instance, plans for changes in performance evaluation of the subsidiary in the near future?
- Is there anything else that we have not discussed that you think is important?

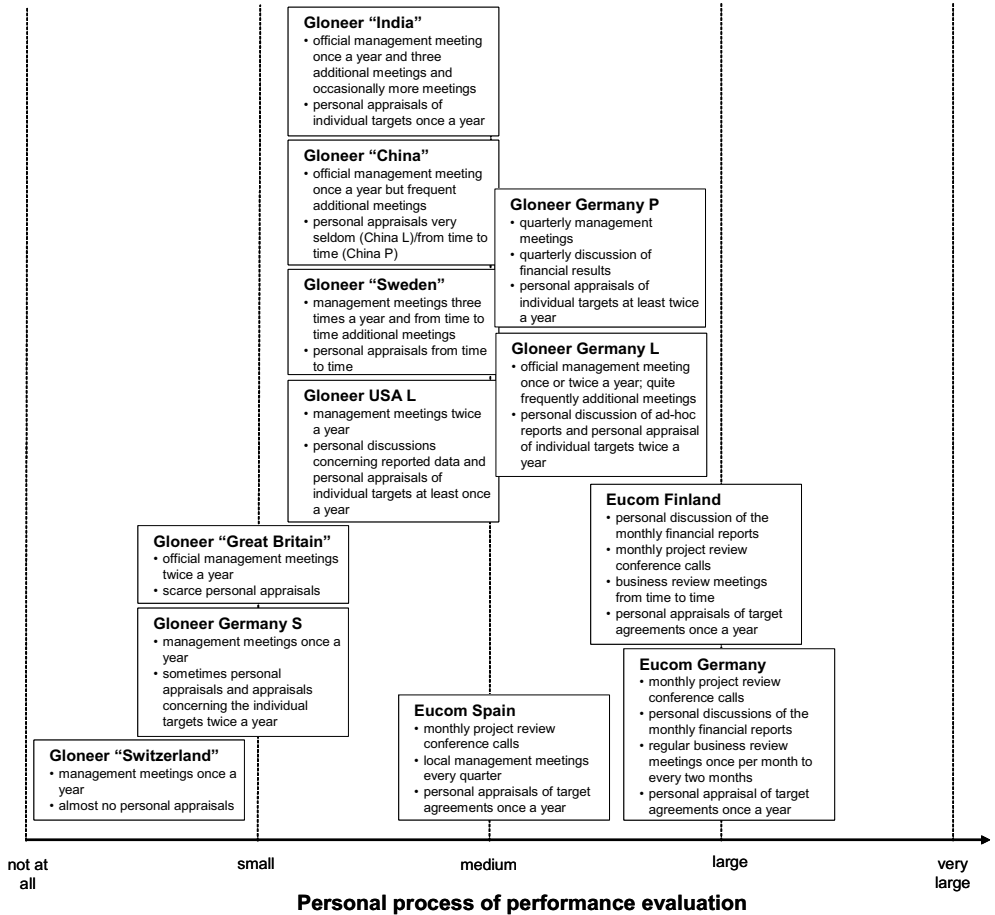
# Appendix V: Case-Specific Scales for the Performance Evaluation Process<sup>363</sup>

(1) The formal process of performance evaluation:

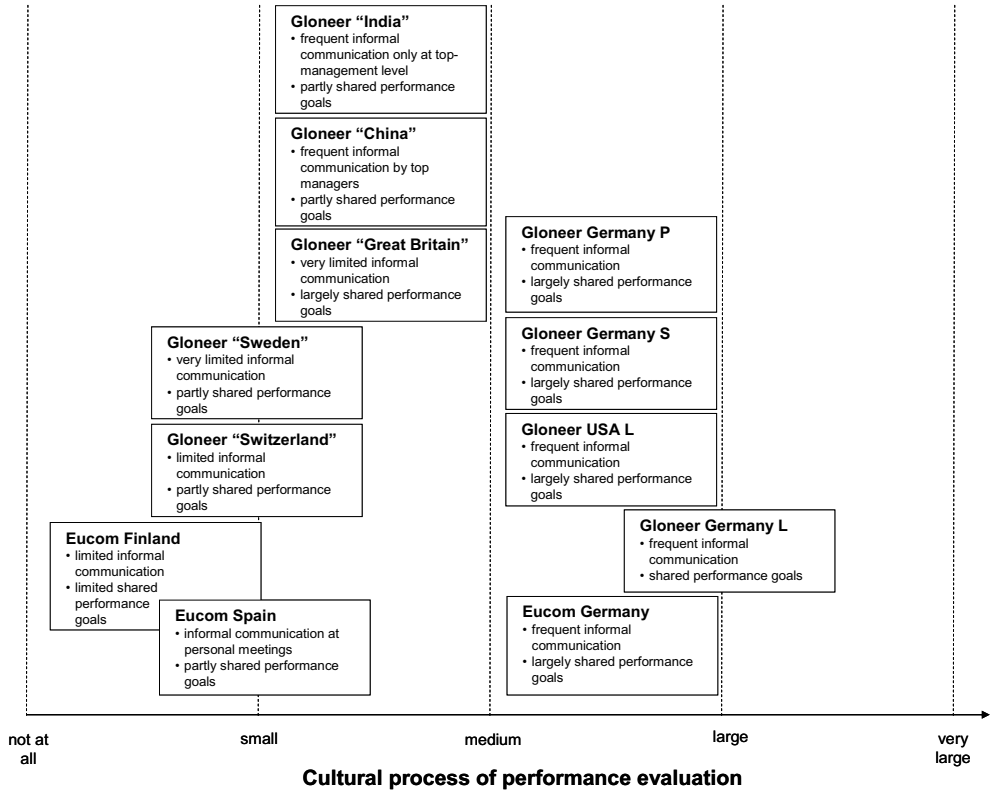


<sup>363</sup> The process descriptions are presented along the scale from "not at all" to "very large". No second dimension is incorporated in the figures.

(2) The personal process of performance evaluation:



(3) The cultural process of performance evaluation:



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