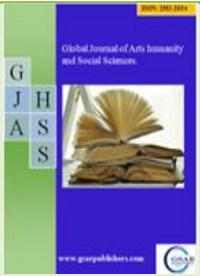
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## INTERNATIONAL MANAGEMENT CONTROL

By

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### Abstract

The objective of this article is to demonstrate how to develop a management control system for a multinational enterprise (MNE). While the fundamental principles of management control can be applied in various contexts, the internationalization of business and operations introduces unique complexities that this article aims to explore. The article is divided into two sections: the first outlines the major challenges of internationalization, while the second presents the key elements to be considered in designing an international management control system.

**Keywords:** Digital, education, ICT, Teaching-learning, Sustainable development

## 1. Introduction

Multinational companies face an organizational challenge that involves multiple divisions[1], [2]. Beyond the difficulty of choosing between a control system based on responsibility centers or one based on activities, these companies must also take into account the geographical location of their subsidiaries[3], [4]. It is crucial in these locations to preserve the consistency of strategic decisions made at the global headquarters. In this context, factors such as language[5], legal systems[6], cultural differences[7], and the economic or sociopolitical environment[8] play a decisive role in selecting appropriate local control methods. In the face of these cultural challenges within subsidiaries, the parent company must establish a control system that harmonizes and aligns local systems with the company's international strategy[9].

To implement such a control system, the company first requires an appropriate organizational structure with a clear distribution of decision-making authority[2], [10], [11], [12]. The management control system is then developed accordingly[13], [14], [15], [16],

[17]. Depending on whether the multinational operates with a multidomestic or global organizational model, the control architecture and mechanisms may differ[18].

## 2. Methodology

In order to report on the current state of the International Management Control, we used the documentary technique to proceed to the comparison administrative and legislative policy that govern the domain of the financial enterprises and inquiring the way the latter accomplishes their task accordingly. We used "Zotero digital research platform" referencing throughout this research. It is a free, open-source reference management software that helps to manage bibliographic data and research documents. Its key features include web browser integration; the ability to synchronize data from multiple computers; and the ability to generate citations (notes and bibliographies) for users of LibreOffice, Microsoft Word, NeoOffice, Zoho Books, and OpenOffice.org Writer, thanks to the installation of a plugin. Development of the software was initiated by the Center for



History and New Media (CHNM) at George Mason University in the suburbs of Washington, Virginia.

### 3. Results

After searching out through documents, results show that International management control lies on and concern the International Expansion of the Company. This is remarked through items like the the Organizational Structure and Internationalization, the Multidomestic Company and the Internationalization and Cultural Diversity. It also lies and sets feet on the International Management Control Systems that controls the Control Systems of a Multidomestic Company and the Control Systems for a Multifocal Form.

### 4. Discussion

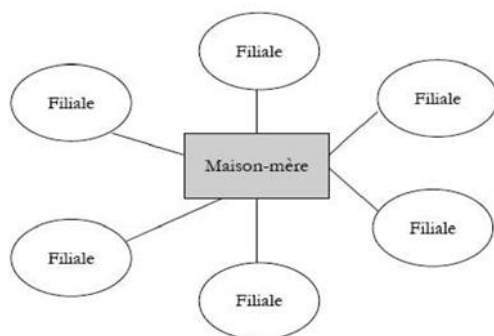
#### 4.1. International Expansion of the Company

##### 4.1.1. Organizational Structure and Internationalization

As an organizational entity, a multinational enterprise must take into account two major aspects: the need for integration and the need for local responsiveness. A global organization is characterized by a high need for integration and a low requirement for local responsiveness, whereas a multidomestic company is defined by a low need for integration combined with a high need for local responsiveness[19], [20]. The transnational or multifocal form lies between these two ideal types. Figure 1 clearly illustrates the relationship between the need for integration and local responsiveness, highlighting the interactions between international strategic positioning, organizational structure, and control methods.

A global company views the entire planet as its target market, perceiving it as a single, unified entity. The global approach is characterized by a limited and standardized product offering, supported by a unified marketing strategy. This strategy aims to optimize performance worldwide by leveraging economies of scale and scope[21]. In this model, a company's competitive position in one country is largely similar to that in another. Since the product is identical across all markets, any variation in pricing, distribution, or promotional strategies in one country will inevitably impact neighboring countries.

Figure 1. The Global Approach



In the holistic approach, decision-making processes are standardized, while key functions are centralized. Rather than responding to local conditions, subsidiaries are required to adhere strictly to the strategy established by the parent company, which holds a central position in the organization[22]. Take the example of Michelin, which manufactures and sells tires on a global scale. Its product range includes six types of tires: for cars, motorcycles, trucks, heavy equipment, agriculture, and aviation. Among these six product lines, Dunlop and Pirelli are its main international competitors. Michelin considers the international market as its relevant market, assuming that the demand structure for tires is uniformly similar worldwide. The group has established subsidiaries in nearly every country. To ensure consistency in both production methods and product offerings, the parent company requires all its subsidiaries to follow the same procedures.

In all branches, the production lines, quality control processes, cost evaluation mechanisms, and information systems are identical. The main challenges of such an approach can be summarized as follows:

- The decision-making and control process is highly centralized;
- Activities are primarily centralized, and the subsidiaries show a high degree of uniformity;
- There is a high level of product standardization and a global marketing strategy;
- The implementation of global strategies established by the parent company.

##### 4.1.2. The Multidomestic Company

A multidomestic company strives to optimize its performance on a global scale by meeting consumer demands, adapting to local market specifics, and complying with national laws. Subsidiaries implement the most appropriate organization for their local context and exhibit a low level of integration. Vertical relationships are primarily financial and administrative, with operations being polycentric.

Figure 2. The Multidomestic Approach

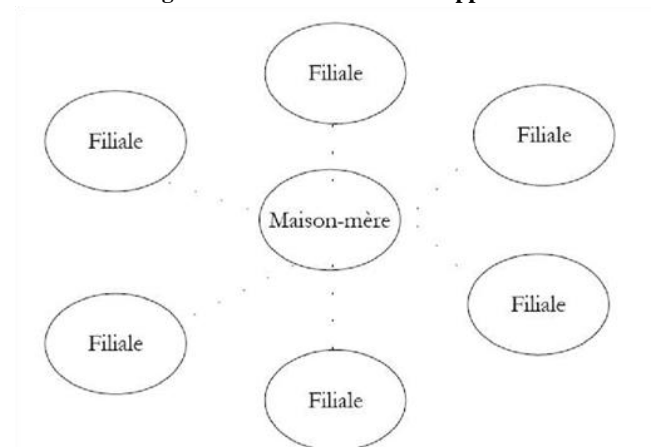


Figure 2 shows that the subsidiaries and the parent company have a similar status, and the dashed lines indicate that they operate with partial autonomy from one another.

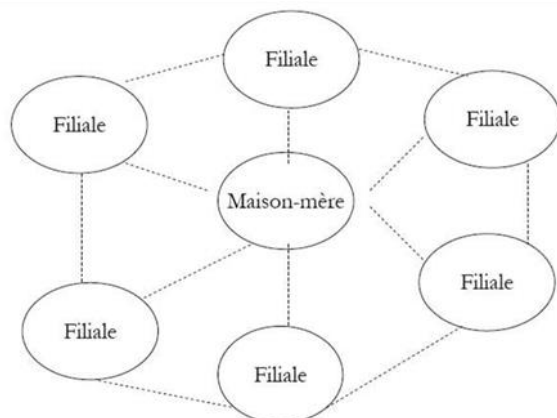
For example, McDonald's, the fast-food chain, operates in at least four of the five continents. Since demand in each country is closely tied to local culinary traditions, the menus and consumption habits vary from region to region. The international parent company mainly focuses on granting franchise licenses and providing supply networks to the restaurants. In each country, a branch is set up to manage the marketing and organization of the brand's signature dishes. For example, in France, sandwiches are made with famous cheeses such as reblochon or roquefort. They can be enjoyed inside or outside (brasserie tradition). In Italy, the range of breads offered in restaurants is wider compared to other countries, while in the United States, customers have the option to eat in their cars (McDrive) more frequently than in France.

The challenges of a multidomestic approach can be summarized as follows:

- Significant delegation of authority to subsidiaries and strong decentralization;
- Low integration of operations;
- High degree of product differentiation and local adjustment;
- Various response tactics at the national level;
- Polycentric mindset.

A multifocal company, also known as an international or transnational company, deploys and adjusts the knowledge and expertise of the parent company to local markets. The parent company supervises and guides how its know-how is utilized and shared, without necessarily overseeing the operations themselves. The goal is to optimize performance by function, incorporating the comparative advantages of different countries and the crucial success factors of subsidiaries that are established there into the organizational structure. Activities are neither centralized nor decentralized; they are both dispersed and specialized, integrating into a network of interdependencies.

**Figure 3: The Multifocal Approach**



The figure above highlights the absence of a center and periphery in a multifocal company.

As an example, "Internationalization at Altran" with over 200 subsidiaries, which are sometimes in competition or have a client-supplier relationship with each other, Altran is a multifocal company. Altran specializes in innovation consulting and follows an opportunistic infiltration strategy. Since its founding in 1982, when the group offered its technological expertise to industrial companies, it has expanded its scope since 2004 to consider all types of innovations[23]. The parent company, based in Paris, has acquired several consulting firms in various sectors (finance, IFRS, technology, business intelligence, etc.) globally and granted complete autonomy to its new entities. Today, the parent company provides its name and expertise to over 200 subsidiaries spread across 20 countries. Due to their level of specialization, each entity must establish collaborations with others to meet client demand, without the intervention of the parent company. The parent provides support services to the subsidiaries under its umbrella. The challenges faced by a multifocal company can be summarized as follows:

- No centralization or decentralization;
- High degree of integration in a global network;
- Strong degree of specialization, resource sharing, and horizontal interactions;
- A combination of national responsiveness and global learning;
- Geocentric attitudes (local and global practices are interconnected).

To summarize, the matrix below classifies international business structures based on their level of integration and their needs for localization/differentiation. Domestic companies are placed in the lower-left corner (low integration and differentiation).

**Figure 3: Prahalad and Doz Matrix**

Global form : Reactive subsidiaries	Transnational form :	Multifocal form : Active subsidiaries
	Interdependent subsidiaries	Multidomestic form: Autonomous subsidiaries

High  
Integration of  
Activities of  
Across Different  
Units

Low low Localization / higher differentiation of Activities Across  
different Units

In this chart, the transnational scenario stands out due to the simultaneous presence of global and local forces. The chosen model directly influences the role of subsidiaries in executing the company's global strategy. The parent company coordinates the activities of responsive subsidiaries, with which it shares resources, technological knowledge, and information.

Independent entities manage most of the value chain operations without relying on one another. Ultimately, dynamic subsidiaries take on various roles, closely connected to the broader organization, and act as central hubs within a tightly integrated network.

The integration-responsiveness matrix, often referred to as the "Prahalad and Doz Matrix," has been widely used both conceptually and practically. In fact, many studies have confirmed its assumptions, while major consulting firms have frequently adopted it to provide clients with an organizational model aligned with their global strategy.

However, this conceptual framework does not explain how a multinational corporation handles various forms of pressure. It simply shows that these pressures are managed by assigning responsibilities and decision-making rights in a particular way.

#### 4.1.3. Internationalization and Cultural Diversity

When a company expands internationally, it must manage the coordination of various cultures, often shaped by distinct "national values." Due to these cultural differences, not all control systems can be applied in the same way. This is why, before going global, it is essential to understand the cultural contexts in which the subsidiaries will operate.

The first cultural divergence encountered by an internationally operating company is the legal and regulatory framework specific to each country. Control procedures that are permitted in one country may be restricted or regulated differently in another. These legislative and regulatory differences impact several areas, including:

- Corporate law, which can affect budgeting processes and financial oversight.
- Labor law, which will influence systems of rewards and sanctions in different ways.
- Tax regulations, which will affect global transfer pricing practices.

For example, U.S. law, based on case law (common law), allows a manager to financially reward or penalize an employee. In contrast, French labor law only permits rewards. As a result, a global company establishing a subsidiary in the United States can use both control mechanisms. However, in France, it would not be allowed to reduce an employee's salary due to poor performance.

In 1980, Geert Hofstede administered a questionnaire to 55,000 IBM employees across the globe to identify the cultural characteristics of the key nationalities within the company. This research led him to define five distinctive dimensions that highlight cultural differences:

1. In an individualist society, people primarily seek to maximize their own personal benefit. In contrast, in a collectivist culture, individuals are driven by the goal of optimizing the well-being of the group. In terms of control systems, a culture with strong individualist tendencies will be more receptive to personalized rewards and sanctions. Conversely, in a collectivist society, control mechanisms will favor collective processes and group-oriented performance measures;
2. Power distance refers to the degree of centralization of power and the distribution of authority within a society. When power distance is high, centralized control systems and formalized procedures are preferred. Authority is concentrated at the top, and hierarchical structures are clearly defined. When power distance is low, organizations tend to favor control methods based on mutual coordination, participation, and decentralized decision-making. Uncertainty avoidance measures a society's tolerance for ambiguity and risk. In companies where uncertainty avoidance is high, people are uncomfortable with unpredictability. As a result, they prefer formal, structured, and predictable control mechanisms to reduce anxiety and ensure clarity. In contrast, cultures with low uncertainty avoidance are more accepting of ambiguity and change, allowing for more flexible, informal, and less rigid control systems;
3. This dimension illustrates the division of roles based on gender in a specific society, where each role has symbolic representations of masculine and feminine functions. In a **masculine society**, there is a focus on individual accomplishments and personal success, with a strong emphasis on competition and achievement. In a **feminine society**, the focus is on group well-being, and trust is placed in a leader who can meet the needs of all members. This reflects a more collaborative and nurturing approach. In 2001, Hofstede added a fifth dimension, **long-term vs. short-term orientation**, to his model. This dimension reflects both persistence and determination, as well as respect for hierarchy and a strong sense of honor;
4. **Long-term orientation** involves an emphasis on future rewards, perseverance, and respect for traditions, often requiring formal, collective, and hierarchical control systems;
5. **Short-term orientation** is more concerned with maintaining reputation through immediate actions, even if they lead to suboptimal situations. This orientation tends to favor individual, adaptive control systems, with direct supervision.

Hofstede's model allows for graphical and numerical representation of different cultures, making it easier to assess their compatibility with the culture of the parent company's leaders. This can help identify potential challenges in implementing global strategies, as well as opportunities for adaptation and synergy.



Cultures According to Hofstede:

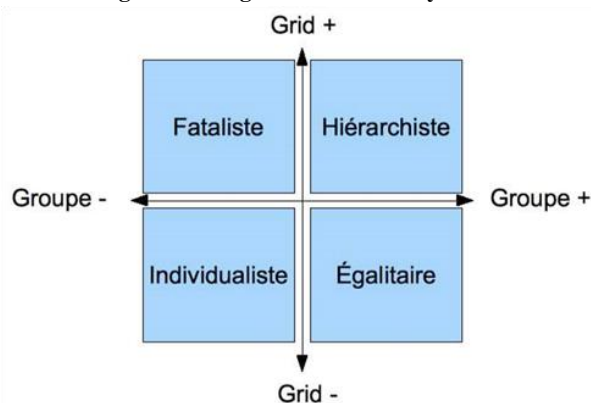
Country	Individualism	Power Distance	Uncertainty Avoidance	Masculinity	Long-Term Orientation
United States	40	91	46	62	29
France	68	71	86	43	NC (Not Calculated)
Germany	35	67	65	66	31
Japan	54	46	92	95	80
Sweden	31	71	29	5	33
Brazil	69	38	76	49	65
West Africa	77	20	54	46	

In 1989, Douglas and Wildavsky developed a model to categorize cultures, known as the "**Grid/Group**" model. This model examines cultures based on two dimensions:

- **Group (X-axis):** Represents the degree to which individuals in a society are integrated into groups and share common interests or goals.
- **Grid (Y-axis):** Represents the rules, norms, and principles that govern interactions between individuals.

This results in four distinct **explanatory models of cultures**, each positioned at the intersection of the two axes, which provide insight into how control and social structures operate in different cultures.

Figure 4: Douglas and Wildavsky Matrix



This model leads to similar conclusions as Hofstede's, while suggesting an approach based on cultures rather than complex

dimensions to manage. Four categories of cultures are distinguished based on the degree of group membership on one side and the establishment of rules governing interactions between individuals on the other:

A culture is considered individualist when group affiliation and social interactions are loosely defined. This reflects a resistance to authority and control in favor of personal freedom. Individual performance is encouraged and rewarded, both at a societal level and within organizations. In such societies, particularly Anglo-Saxon ones, the most relevant control systems tend to be individualized. A fatalist culture is marked by low group affiliation combined with strict and well-defined societal rules. It implies acceptance of all forms of authority and control, with little to no structured opposition. In both organizational and societal contexts, control mechanisms are typically based on imposed rules, directives, and rigid procedures[24]. According to Douglas and Wildavsky, developing countries often exhibit a fatalist model. A hierarchist culture is one where both group belonging and the regulation of social life are strong. This results in a stratified society with distinct, non-overlapping social classes. Whether in society or in organizations, power is held by a remote and limited elite. Oversight is conducted formally, from a distance, and is uniformly imposed on everyone[25]. This model is often associated with Latin cultures, particularly that of France.

A culture is considered egalitarian when there is strong group affiliation but more flexible social norms. This translates into a strong focus on social cohesion, ensuring each individual finds their place. Solidarity mechanisms are informal and tied to shared living norms. In organizations, there is a preference for collective negotiation around goals, resources, and outcomes, rather than top-down or remote forms of control. This model applies to Switzerland and the Scandinavian countries. In 1989, Philippe d'Iribarne sought to demonstrate that a uniform control system cannot be applied indiscriminately across all cultures. Through case studies conducted in factories in France, the United States, and the Netherlands, he identified at least three cultural dynamics that business leaders must consider to establish appropriate control systems[26]. According to d'Iribarne, in the French factory he analyzed, workers shaped their cultural system around honor, keeping promises, respecting norms, social status, and hierarchy. Honor also implies the right to voice disagreements, even if they are ultimately ignored. This approach, typical of Latin countries, results in behavior-based surveillance systems, relying on verbal instructions, rules, processes, and collective evaluations. In the American industrial setting, work relationships are defined by adherence to contractual obligations between stakeholders. The provider delivers the promised service and receives payment in return. If contractual terms are violated, penalties and legal action may follow. Control systems in this context are result-oriented and personalized, in line with the contract's expectations. In the Dutch factory, professional relationships follow a hybrid model combining contract and ethics. Contract terms are openly discussed, and all parties commit to them. Instead of using penalties or legal action in cases of non-compliance, supervisors

and workers strive to understand the root causes of deviations. As a result, controls target both behaviors and outcomes, and are subject to collective negotiation during planning and performance evaluation phases. In summary, the internationalization of a company involves both a strategic dimension relating to markets, products, and competitors and a cultural dimension. The key challenge lies in reconciling these two imperatives, so that the global strategy can be implemented across subsidiaries through an international management control system that coordinates them while respecting their cultural specificities.

#### 4.2. International Management Control Systems

The selection of a control system for a global enterprise is closely tied to the organizational structure that supports its strategic positioning. Therefore, the control methods chosen will vary depending on whether the company is global, multidomestic, or multifocal. In all three cases, however, the aim is to synchronize operations and ensure the international consistency of the group's strategy[12], [24]. When considering structure and strategy, two key aspects of control emerge:

- **The level of centralization**, and
- **The level of distance** between the headquarters (the parent company) and the peripheral entities (the subsidiaries).

**Figure 5: Quattrone and Hopper Matrix (2005)**

This matrix illustrates how **management control systems** are shaped by two key dimensions:

		Level of centralization	
		Low	higher
Degree of Distance	low	Direct supervision: Multidomestic firm	Political hegemony domestic
	higher	Domestic bureaucracy	Standardization Global firm

The gap between the center and the periphery is characterized by the level of autonomy of the subsidiaries in relation to the head office and does not focus on their nationality. In this context, the head office (the parent company) simply coordinates these subsidiaries at the global level, with this coordination potentially being centralized or decentralized. In a centralized context, controls are carried out remotely and are based on the standardization of processes and skills (global company). On the other hand, in a decentralized context, the control methods are similar, with subsidiaries operating with relatively independent autonomy (multidomestic company). The other two scenarios refer to purely national companies and are therefore not explored in this chapter. Finally, when the degree of centralization is not relevant (multifocal company), controls are based on lateral mutual adjustments (Busco, Giovannoni & Riccaboni, 2007). For a multinational company, control operations are concentrated at the head office and are implemented uniformly across all subsidiaries. The center is responsible for planning, execution, and post-assessment, following a predefined format that applies to all entities within the group. In line with the company's international

strategy, the parent company allocates a specific budget to each national subsidiary, imposes execution processes, determines the form and frequency of reporting, and evaluates performance.

##### 4.2.1. Control Systems of a Multidomestic Company

In a multidomestic company, local subsidiaries benefit from the support services of the parent company but are only connected to it through a highly flexible strategy. Given the specificity of the markets, the global approach may be seen as the differentiated response in various countries for a particular product or service[23], [26], [27], [28]. Each subsidiary operates independently and only reports its financial performance to the parent company, which focuses on the financial or strategic viability of the various local operations. Therefore, the control mechanisms within subsidiaries are those of a company operating in a single market.

##### 4.2.2. Control Systems for a Multifocal Form

In a multifocal organization, supervision operations are distributed among the different subsidiaries and integrate with each other. The coordination of activities depends on the adaptations between interdependent subsidiaries. The control is lateral in that it relies solely on the operations of the next step in the value chain: the subsidiary responsible for assembly supervises incoming flows from the subsidiary in charge of supplies[29], [30], [31]. The activity of production centers is supervised by marketing and distribution, which are responsible for their sale in the markets. Additionally, the R&D department can oversee the continuity of innovation in production and sales processes, which in turn adapt to its activities to anticipate theirs. It is clear that, regardless of their location, the various legal entities work together in the group's heuristic strategy. To conclude, Nestlé Waters' sophisticated control system highlights how, in a multifocal company, changes concerning relationships between subsidiaries are both horizontal and vertical. In these types of organizations, the complexity lies in the combination of inter-firm relationship management systems, internal transfer pricing controls, and strategic continuity on an international scale.

## 5. Conclusion

The management control mechanisms used by multinationals are not significantly different from those employed in companies operating within a single country. The main difference lies in the simultaneous imposition of controls by subsidiaries over their operations and by the parent company over its subsidiaries internationally. Depending on the strategy chosen and the organizational structure in place, the management control system may vary in complexity. In a purely national company, the objective of management control systems is to align individual goals with the company's strategy. In contrast, for multinational companies, these systems are designed to ensure the international continuity of the strategy developed by the parent company. Multinational companies operate in markets where consumer expectations are relatively standardized, such as in the semiconductor, IT, and automotive sectors. The goal is to achieve economies of scale by optimizing the activities of large, integrated

subsidiaries. The deployment of expatriate managers by the parent company plays a significant role here: they are responsible for overseeing the implementation of the strategy within subsidiaries. Multidomestic companies, on the other hand, produce products or offer services tailored to local markets and adapt to local specificities and restrictions. This is typically the case in industries like food production and defense. These companies have a large number of small subsidiaries that operate in a single domestic market. They maintain minimal ties with the parent company, providing very little data. The supervision is decentralized and less stringent. It seems that multinational companies combine global efficiency with local responsiveness. Their control systems are characterized by the transfer of knowledge and information between different subsidiaries. Horizontal and vertical controls work together to ensure strategic coherence on a global scale as well as effective relationships between the various subsidiaries.

### Conflicts of Interest

The authors declare no conflicts of interest regarding the publication of this paper.

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