Abstract

Independent export channels are the most common exporting entry mode, although the lack of ownership hinders their management and affects export performance. Given the growing academic and professional interest to improve export processes’ management and the existent gap in the study of down-stream inter-organisational relationships, the present study aims at the exploration of management control systems (MCS) in the context of export channels. From the perspective of exporting firms, this exploratory qualitative study contributes to the literature on inter-organisational MCS enlarging its scope of interest to down-stream supply chain relationships, essential for the competitiveness of many firms. Whereas previous studies focused on seller-buyer relationships, the results show that the analysed exporting firms (1) use multiple control mechanisms, mainly qualitative; (2) these MCS are characterised by their wide scope and opportunity, as well as their low integration and aggregation; and (3) exporting firms use some mechanisms -e.g., meetings with intermediary firms- in an interactive way, while other tools -e.g., contracts and agreements- are used in a diagnostic way. Also, the evidence suggests that the definition of formal systems in this context can differ from the traditional one, with wide repercussions on the MCS analysis frameworks.

Keywords

Management control systems, down-stream inter-organisational relationships, independent export channels.