

**MANAGEMENT CONTROL SYSTEMS IN THE
TRADITIONAL CLANNISH SOCIETIES: A CASE STUDY OF
A TELECOMMUNICATION COMPANY IN SOMALIA**

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By

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**Thesis Submitted to
Othman Yeop Abdullah Graduate School of Business,
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ABSTRACT

Both traditional and contemporary perspectives of management control systems (MCS) failed to cope with the socio-cultural settings of the organizations operating in the traditional societies. The evolution of MCS in this socio-cultural context is an emerging research issue that has received less attention in the current MCS research. Therefore, this study attempts to understand, interpret and report the main MCS themes of organizations operating in the traditional societies of less developed countries. Based on the MCS literature, a conceptual framework was developed to better our understanding of the MCS forms that are practiced by the business organizations that are operating in the traditional clannish societies of Somalia. A qualitative case study was adopted to collect the field data from one of the telecommunication companies in Somalia. Similarly, the study uses semi-structured interviews with the executive directors, heads of divisions and some selected customers. To triangulate the data sources, observation and document analyses were employed. The findings of the study show the role of traditional clannish culture on the MCS development in Somalia. The prevalent MCS themes of the studied company include: clannish ownership, paternal leadership, collective responsibility, horizontal relationships, clannish customer recruitment/retention, clan-based selective employment of investors/staff, familial information sharing networks, friendship and personal trust, verbal communication, informal decision making process, centralized control practices, restricted information to specific groups and oral circulation of financial information. These control practices of the telecommunication company in the traditional clannish societies renders formal MCS to become less relevant. Therefore, the traditional clannish norms might play an important role in the emergence of specific MCS forms in the traditional clannish environments like Somalia. The outcome of the study calls for further researches to better our understanding of the MCS evolution, particularly that of the traditional societies in the developing nations.

Keywords: management control systems, business governance, traditional clannish societies

ABSTRAK

Kedua-dua perspektif tradisional dan kontemporari dalam sistem kawalan pengurusan (MCS) dilihat gagal menangani persekitaran sosio-budaya bagi operasi organisasi di dalam sebuah masyarakat tradisional. Evolusi MCS dalam konteks sosio-budaya ini merupakan isu penyelidikan baru yang kurang mendapat perhatian dalam penyelidikan MCS semasa. Oleh itu, kajian ini cuba untuk memahami, mentafsir dan menerangkan tema utama MCS bagi operasi sesebuah organisasi masyarakat tradisional dalam negara-negara yang kurang membangun. Berdasarkan maklumat pustaka tentang MCS, sebuah kerangka konsep telah dibangunkan untuk memperbaiki pemahaman terhadap bentuk MCS yang diamalkan oleh organisasi perniagaan yang beroperasi dalam masyarakat kesukuan tradisional di Somalia. Satu kajian kes kualitatif telah digunakan untuk mengumpul data lapangan daripada salah satu syarikat telekomunikasi di Somalia. Kajian ini turut menggunakan kaedah temu bual separa berstruktur dengan para pengarah eksekutif, ketua-ketua bahagian dan beberapa pelanggan terpilih. Untuk triangulasi sumber data, pemerhatian dan analisis dokumen telah dilakukan. Dapatan kajian ini menunjukkan peranan budaya kesukuan tradisional kepada pembangunan MCS di Somalia. Tema lazim MCS bagi syarikat yang dikaji adalah termasuk: pemilikan kesukuan, kepimpinan paternal, tanggungjawab bersama, hubungan mendatar, pengambilan/pengekalan kesukuan pelanggan, pelabur/kakitangan memilih pekerjaan berdasarkan kesukuan, perkongsian maklumat rangkaian kekeluargaan, persahabatan dan kepercayaan peribadi, komunikasi lisan, proses membuat keputusan tidak formal, amalan kawalan berpusat, maklumat terhad kepada kumpulan-kumpulan tertentu dan penyebaran secara lisan maklumat kewangan. Kawalan amalan syarikat telekomunikasi dalam masyarakat kesukuan tradisional ini menjadikan MCS menjadi kurang relevan. Oleh itu, norma-norma kesukuan tradisional mungkin memainkan peranan penting dalam kemunculan bentuk spesifik MCS dalam persekitaran kesukuan tradisional seperti di Somalia. Hasil kajian ini memerlukan kajian lanjut untuk memperbaiki pemahaman kita terhadap evolusi MCS, terutamanya daripada masyarakat tradisional di negara-negara yang membangun.

Kata kunci: sistem kawalan pengurusan, tadbir urus perniagaan, masyarakat kesukuan tradisional

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May Allah bless all of our efforts to uphold the true concept of knowledge, In Shaa Allah, and for His sake (SWT).

Current Somalia's Administrative map (after the collapse of the Central State in 1991, to this year of 2014)

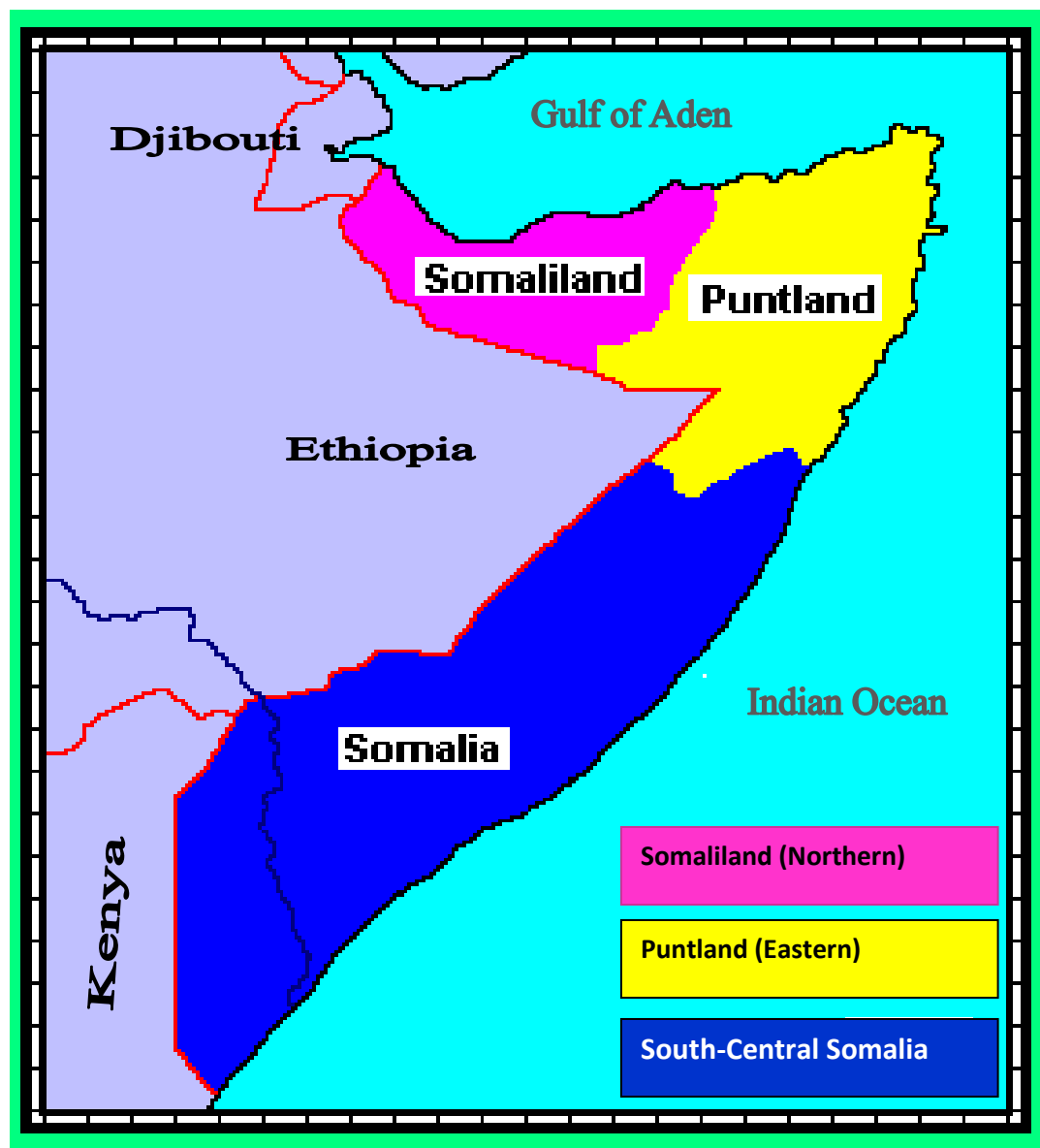


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LIST OF ABBREVIATIONS

CEO	Chief Executive Officer
CIA	Central Intelligence Agency
e.g.	Example
et al.	And others
GM	General Manager
GSM	Global System for Mobile Communication
HR	Human resource
i.e.	That is
IGAD	Inter-Governmental Authority on Development
IT	Information Technology
KPIs	Key Performance Indicators
MCS	Management control systems
NIE	New Institutional Economic
NIS	New Institutional Sociology
OIE	Old Institutional Economic
SSA	Sub-Saharan Africa
TFG	Transitional Federal Government
TNG	Transitional National Government
TSOM	anonymous name for the case organization
UIC	Union of Islamic Courts

CHAPTER ONE

INTRODUCTION

1.1 Introduction

One of the main features of management control systems (MCS) in the developing countries is that MCS is an extension and a product of its social structures and norms that is constitutive in its social relations (Hauriasi & Davey, 2009; Uddin, 2009). The influence of societal systems on MCS design and use has been identified as an important determining factor that reveals the development of MCS patterns as social practices (Hauriasi & Davey, 2009; Hofstede, 1980, 1987; Wickramasinghe and Hopper, 2005; Uddin, 2009).

Previously there were questions on whether an MCS that is developed in certain social contexts is appropriate or valid to any other social settings (Hofstede, 1980, 1984; Jackson, Amaesha & Yavuz, 2008; Perera, 1994; Wickramasinghe & Hopper, 2005). Since then, there was a move to reconsider the socio-political and economic settings of the respective society as the main determinant of its socio-political and economic practices, including MCS patterns. Based on the socio-cultural factors of the respective society, various MCS themes, patterns and concepts may emerge. In response to such diversity and to understand MCS as a social phenomenon, numerous scholarly efforts have been offered recently (Efferin & Hopper, 2007; Mellahi & Wood, 2003; Tsamenyi, Noormansyah, & Uddin, 2008; Uddin & Choudhury, 2008; Uddin, 2009). These studies explored the forms of MCS embedded in its social systems and the results generally shown a lack of definitive conclusion.

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