For quite some time, the area known as strategy and management control has been of considerable interest to researchers and practitioners. Somewhat simplified, this subject concerns how the control systems of firms should be designed and used in order to formulate and implement strategies that contribute to competitive advantage and sustained high performance. Since each firm is unique, strategies and control systems must also be unique. Firms that succeed in establishing control and formulating strategies that are internally consistent, while also appropriate to the environment in which the firm operates, are more competitive than those where this is not the case.

Substantial research resources have long been devoted to identifying interrelationships in this area. Many articles, book chapters and entire books replete with valuable knowledge on the subject have been published. However, there is also an abundance of ambiguous and contradictory findings, not least because many studies explore these relationships at a single point in time. It is also common for the research design to cover only one strategic level (corporate, business or functional level). In addition, almost all studies focus on a limited part of a control system, despite the existence of several control systems which should be interrelated and thus affect each other. There is thus a great need for research with a holistic point of departure, that is, research on the relationship between strategy, control and competitive advantage over extended periods and at several strategic levels, while also taking into account the existence of several control systems in a single firm.

This book reports on research with precisely this orientation. With one exception, the studies presented in the book are based on research conducted in doctoral thesis projects. Without a doubt, these studies are unique in both extent and focus, and they provide highly valuable contributions to the research area of strategy and management control. They represent a considerable effort in regard to resources and involvement over an extended period. Moreover, all the firms and organizations presented are interesting and exciting, each with a fascinating history. The reader is given an in-depth look into how changes in the environment lead to adjustments in strategies and control systems. It is also clear how difficult and challenging it is to implement these changes and why such efforts are not always successful. But perhaps most importantly, the book conveys in-depth knowledge and understanding of how strategies and control systems affect competitive advantage and performance.
This book is a consolidation of the research mentioned above, but it is not an ending. We will continue with research on strategies, control systems and competitive advantage. We are therefore interested in your feedback on the content of the book and naturally on any points that are unclear and on any omissions. Information on how to reach us can be found in the Introduction to the book.

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