Management Accounting Research 29 (2015) 45–60

Contents lists available at ScienceDirect

Management Accounting Research

journal homepage: www.elsevier.com/locate/mar

Participation, accounting and learning how to implement a new vision

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ARTICLE INFO

Article history:
Received 19 September 2012
Received in revised form 2 July 2015
Accepted 10 July 2015

Keywords:
Implementation of a new vision
Accounting and fine-grained information
Participation in organizational learning
Embedded and arm's length relationships
Interventionist research

ABSTRACT

To realize a senior management's new vision, the participation of lower managers and workers is often of great importance: lower managers and workers have to develop knowledge and learn how to implement a new vision. However, the expected positive effects of participation are often unrealistic and the academic literature is not clear about which forms of participation are effective. The normative accounting literature provides tools to match a senior management's vision and accounting information. This paper explores how accounting information can be used as a toolto facilitate participation that is effective in the development of knowledge and in helping lower managers and workers to learn how to implement senior management's new vision. On the basis of an interventionist study, this paper proposes three specific forms of participation: formal participation, informal hierarchical participation and participation through the "organizational community". The differences between these forms of participation concern the relationships among the organization's members, the range of people involved and the (accounting and fine-grained) information that is exchanged. The differences between the proposed forms of participation is in the information that is exchanged and this has consequences for the development of the knowledge of the organization's members and for their learninghow they can contribute to the realization of the new vision.

1. Introduction

Senior managers who want to implement a new vision not only need to change the organization's members' views concerning their goals, objectives and performance, but they also need to ensure that lower managers and workers know how to contribute to the realization of this vision. If knowledge about how to realize the new vision is not yet available, senior managers, lower managers and workers will have to cooperate in developing this knowledge. In other words, senior management is likely to be dependent on the participation of lower managers and workers in organizational learning about how to implement the new vision. However, the rate of failure for such changes is high (Russ, 2008; p. 208; Armenakis et al., 1993; By, 2005, 2007).

Participation programs are based on the expectation that they will have significant positive effects on outcomes. There are many forms of participation (see, for example, the influential classification by Dachler and Wilpert, 1978). There is also a vast empirical literature which has investigated the effects of different forms of participation on various organizational outcomes, such as absenteeism, costs of performance, intention to quit, turnover, quality of work life, fairness perceptions, motivation, clarity of decision making and employees' individual well-being. Unfortunately, this research has indicated that the expectations concerning the positive effects of participation are often unrealistic (see, for example, the literature reviews by Dachler and Wilpert, 1978; Locke and Schweiger, 1979; Cotton et al., 1988; Woodman, 1989; Glew et al., 1995). In general, the existing literature does not provide consistent evidence that and if so, how, specific forms of participation can positively affect specific outcomes.

This raises the question of how our understanding of the way in which specific forms of participation in organizational learning to support the implementation of a new vision can be further refined. Argote and Miron-Spektor (2011, p. 1129–1130) argued that the effect of "tools" on the creation of knowledge in organizations is a research area in its infancy and needs to be further developed. There are only a few studies that investigate whether tools, such as information systems, facilitate learning (Boland et al., 1994; Ashworth et al., 2004 and Kane and Alavi, 2007). In management accounting, there is a vast normative literature that recommends the use of accounting information as tools to support the implementation of a new vision; for example, customer satisfaction ratings, customer loyalty, customer profitability, customer costs, market share, retention and costs of quality (see, for example, literature on the Balanced Scorecard, Kaplan and Norton, 1992, 1993, 1996a,b; strategic cost management, Govindarajan and Shank, 1992 and customer profitability analysis, Smith and Dikolli, 1995). However, management

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http://dx.doi.org/10.1016/j.mar.2015.07.003
1044-5005/

accounting research conducted thus far throws little light on how such information can help lower managers and workers to participate in the organizational learning needed to implement a new vision (Langfield-Smith, 2008, p. 204; Nixon and Burns, 2012; p. 237; Tillmann and Goddard, 2008; p. 81).

In summary, there are many forms of participation, and they can have differing, often disappointing, effects on organizational outcomes and research concerning the usefulness of "tools" for organizational learning is still in its "infancy" (Argote and Miron-Spektor, 2011; p. 1129–1130). As a result, it remains unclear how tools provided by the normative management accounting literature can contribute to learning how to implement senior management's new vision. Therefore, this paper explores how management accounting information can be used as a tool to facilitate the participation of lower managers and workers in organizational learning about how to implement senior management's new vision.

The empirical work for the paper was executed in an automotive company called Van den Udenhout (VdU). Together with several of VdU's managers, the author took part in an interventionist research project in which a new vision was formulated and the available management accounting information was changed to support the various employees in learning how to implement this new vision. The intervention was designed and executed by a project team, consisting of four VdU managers and an academic researcher (the author of this paper).

The paper analyses the consequences of the intervention by comparing how the company's four dealerships participated in the organizational learning needed to implement the senior management's new vision. On the basis of this comparison, it proposes three forms of participation: i.e., formal participation, informal hierarchical participation and participation through the organizational community. These forms differ on the following dimensions: (1) the relationships between members of the organization; (2) the way in which (both accounting and fine-grained) information is used and (3) the effectiveness of the forms of participation in organizational learning about how to implement the new vision. It will be argued that embedded relationships among an organization's members are the basis for informal participation, which is more effective than formal participation. These embedded relationships facilitate the exchange of fine-grained information. Supplementing accounting information with fine-grained information is important for the effectiveness of the participation of lower managers and workers in developing the knowledge about how to implement a new vision.

The paper is organized as follows. Section 2 introduces the study's setting: it provides a description of the company, its new vision, the intervention and a justification of the ideas that were the basis of the intervention. Section 3 defines the key-concepts and sets out the distinction between accounting information and fine-grained information, between formal and informal participation and between arm's length and embedded relationships. Section 4 uses these concepts to explain differences between the dealerships in how accounting information facilitated participation in organizational learning about how to implement senior management's new vision. Finally, Section 5 concludes the paper.

2. The intervention and the setting of the study

VdU is a multi-outlet automotive company located in Brabant, a Southern region of the Netherlands. Until the end of 2010, VdU owned four car dealerships (in Den Bosch, Oss, Zaltbommel and Boxtel). Each of these four dealerships was organized in two profit centres: *Sales* (new and used cars) and *After Sales* (service and parts). In addition, VdU had the following separate profit centres: two body shops (in Den Bosch and in Oss), a car lease company and a finance & insurance department. Each profit centre had its own profit centre manager with the exception of the bodyshops where there was only one manager in charge of both bodyshops. VdU's brands were Volkswagen, Volkswagen Commercial Vehicles and Audi. At the time VdU had a central management team with the following members: the MD, the controller, the human resources manager, the manager of the bodyshops, two managers of the car lease company, the central sales manager (who supervised all the dealership managers) and the central after sales manager (who supervises all the after sales profit centre managers in collaboration with the dealership managers). In 2008, VdU employed 291 employees (expressed in full time equivalents). Exhibit 1 provides some background information about VdU.

The project started in the Summer of 2007 when the MD and the academic researcher discussed some initial ideas about ways to lengthen the time frame of car dealership managers. The project was organized in three stages (the design of the intervention, its implementation, and its evaluation). The intervention started with the formulation of the MD's new vision, the design of the accounting information and a specification of the information system that was needed to support the implementation of the new vision. During this stage (in November and December 2007) the academic researcher interviewed 15 VdU managers (i.e., all the members of the management team, the dealership managers and the managers of the biggest service departments). These interviews were all recorded and transcribed. The MD's new vision, the new accounting information and the project team's ideas about the implementation of these changes were described in a report and in three PowerPoint presentations which were later used in workshops to introduce the new vision and the new accounting information.

These workshops (two in March 2009 and one in January 2010) were part of the second stage of the project, i.e., the implementation of the change. In addition to these workshops, individual interviews were held with dealership managers and salesmen. VdU's 21 salesmen were interviewed twice; for the first time in April and June 2009 and for the second time in September and October 2009. The dealership managers were interviewed in June 2009. The academic researcher documented the project team's experiences during these workshops in his research diary. All the interviews with dealership managers and salesmen after the introduction of the changes were also recorded. In these interviews the realized changes were discussed and this provided an important source of information concerning the success of the intervention and an explanation of the changes. All these interviews were summarized in a short report. In addition, the academic researcher selected three interviews with salesmen that provided insights into successes and failures in the implementation of the new vision and these were transcribed.

In stage 3, which took place between November 2010 and January 2011, the academic researcher evaluated the extent to which and the way in which the new vision had been implemented and the way the new accounting information was being used. For this evaluation all the members of VdU's management team were interviewed. These interviews were recorded and transcribed.

Throughout the project the academic researcher maintained a research diary which documents his experiences during the workshops and information gathered on an informal basis at the coffee corner, at the lunch table, in the corridors, in the showroom and even at the wedding of one of VdU's managers. During his visits, the academic researcher used a desk in or near the showroom, and his observations, ideas and impressions were also recorded in his diary. After the evaluation of the project, data were available in the form of interview transcripts, summaries of interviews, the academic researcher's diary and numerous documents.

Exhibit 1: VdU - Van den Udenhout (www.udenhout.nl).

Activities	Car dealerships – profit centres:
	Sales new cars, Sales used cars, Service, including parts, Finance and Insurance
	Bodyshops
	Leasing
Brands	Volkswagen
	Audi
	Volkswagen commercial vehicles
Locations	In the South of the Netherlands: Den Bosch, Oss, Zaltbommel and Boxtel
Relative size of the dealerships (2008)	Den Bosch employs 37% of VdU's salesmen—Oss (27%)—Zaltbommel (26%)—Boxtel (8%)

Sales volume (January–October 2008)	
Number of new cars	2.874
Number of used cars	1.207
Service department, number of hours sold	79.389
Bodyshops, number of hours sold	40.181
Turnover (January–October 2008), also including the Leasing department and Parts	€ 156.366.000
Employees[a]	
Sales departments, new cars	25.8 fte
Sales departments, used cars	9.0 fte
Service departments, direct	75.3 fte
Service departments, indirect	29.9 fte
Bodyshop, direct	46.7 fte
Bodyshop, indirect	10.1 fte
Parts departments	20.6 fte
Leasing	38.2 fte
Other activities: finance & insurance, car rental, petrol station	13.1 fte
Overhead (bookkeeping, ICT etc.)	22.3 fte
Total	**291.0 fte**

An important distinction between "conventional" approaches to empirical research and interventionist research is that the researcher not only has an "etic" viewpoint, but also an "emic" viewpoint on the investigated phenomena. The emic viewpoint refers to studying human behaviour from the inside and the etic perspective from the point of view of an outsider (Suomala et al., 2014). As an active participant in the events in the field, the interventionist researcher can become an insider and develop an emic perspective on these events and their context (Suomala et al., 2014; Jönsson and Lukka, 2006). Although this emic viewpoint can help the interventionist researcher to make sense of the observed phenomena, he also needs to assume an etic viewpoint in order to link his findings to his theoretical framework and to explain his theoretical contribution.

In this project, two (partly distinctive) sets of theory were used: one set (described below in this section) to shape the intervention and one set to give direction to the analysis of the effects of the intervention (see Section 3). These two sets of theory have in common that they both address the issue of participation in organizational learning about how to implement a senior management's new vision. However, the participation that was promoted by the project team, as part of the intervention, was not effective in all of VdU's dealerships. The researcher's viewpoint as an insider enabled him to recognize that the dealerships that were more successful in implementing the new vision used other forms of participation as well as the forms of participation that the project team had put in place. This recognition promoted the use of additional theory (the second set) concerning participation. This theory was used as a basis for analysing the effects of the intervention and for clarifying the study's theoretical contribution. By so doing, the researcher assumed an etic viewpoint, which was essential to make the study's findings accessible to outsiders.

2.1. Senior management's new vision

During the project, VdU was owned by Pon, which is the (only) Dutch importer of Audi and Volkswagen vehicles (and, as a result, VdU's most important supplier). In 2011, Pon sold VdU to its MD and this management buy-out was negotiated in the same period as this interventionist research project was being executed. In "independent" dealerships (i.e., dealerships that are not owned by an importer) the dealership's margins on cars are low, whereas margins on the other products, for example in the service departments, are much better. The MD's reason for starting this project reflected the concerns of independent dealerships. It was the MD's opinion that most car dealerships, including VdU, have a short-term orientation and it was his ambition to lengthen the time frame of VdU's managers. Typical of this company, and car dealerships more generally, is that their performance can differ markedly from year to year. However, VdU's MD believed that it is possible to make the company less vulnerable to fluctuations in the popularity of the brands they sell and changes in the economic situation. The most important worry of the MD was that his top and middle managers, including most of his own management team, had a time-horizon of approximately thirty days. The MD:

"Nobody thinks about VdU's next year's performance. VdU's focus is on questions such as how do we sell the available workshop hours in this month; how do we realize our sales targets for new cars and for new leasing contracts, also in this month. However, nobody considers the question how to ensure that a customer who buys a car this month, will go to VdU for the first service job on his car in half a year or a year. Managers and salesmen do not even think about that."

The MD was happy about VdU's performance in terms of profit, sales volume and customer satisfaction ratings. However, he felt that by better managing long-lasting customer relations a more solid basis for VdU's long-term performance could be built. The MD:

"We are sitting on a goldmine and the name of this goldmine is the 'customer', but we do only very little with this goldmine. . . . The customer wants personal attention. . . . If you are my customer, I should do my best to understand all your emotions in relation to your car and all the services that concern your car. On that basis, we can sell you all the car-related services that you need, including the insurance. However, at the moment salesmen tend to lose interest if you have signed the contract to buy a car."

Furthermore, the MD thought that the salesmen could work harder and he found it quite realistic to add the systematic maintenance of customer relations to their tasks. In his opinion, salesmen are often "lazy" and could better utilize their time when there is little showroom-traffic. In addition to their traditional tasks of selling cars, salesmen could also focus on maintaining long-lasting relations with the customers to whom they have sold a car. In terms of such relations, the selling of a car is no more than one incident. The MD:

"Salesmen in the car dealership industry are interested in cars and not in the service department and not in finance and insurance. It is difficult to change the focus of salesmen from selling single cars to the maintenance of customer relations. It is the car that interests them most and the average salesman is lazy. "

In many industries, short termism is seen as a problem (see, for example Barton, 2011) and improving customer focus as a solution to that problem (Dawson, 2014; Lado et al., 2011; Mark et al., 2013; Rust et al., 2011). The MD also took the view that a large and growing network of loyal customers is the basis for future performance. In particular, after selling a car, it is important to maintain the relation with a customer to ensure that a customer of the sales department will also be a customer of the after sales department and the other profit centres. The MD again:

"Like in most Dutch dealerships, selling cars is loss-making or at best marginally profitable. In addition to the car, a profitable customer buys at least two other products or services at VdU."

The MD saw few possibilities for improving the profitability of selling cars, as the low profits were the result of fierce competition. Profits on service, parts and, especially, financial products were much better. From this perspective, the MD saw selling a car as an essential element in a long-lasting customer relation which also includes the sales of VdU's more profitable products and services. Nevertheless, most of VdU's sales efforts went into selling cars and not into the other services or into maintaining customer relations. Key elements of the new vision were that the MD expected the sales department to encourage their customers to use VdU's after sales department and to keep in touch with their customers after selling a car to ensure that these customers also buy their next car from VdU. The MD's ambitions meant that the focus of VdU's managers had to change in several respects: from realizing single transactions to maintaining long-lasting customer relations; from an internal focus on one's own profit centre to a focus on cooperation with other profit centres; from profit centre profitability to the profitability of VdU as a whole, and from a time-frame of one month to a time frame of approximately three years. Salesmen had a key-role in the change: they were made responsible for systematically maintaining customer relations and their participation in learning how to do so was essential. All these changes were intended to create loyal customers who would continue to buy products and services from as many of VdU's departments as possible. According to the MD, the more customer focused approach to running a car dealership which he wanted to implement was very unusual in bigger Dutch car dealerships and implied that (experienced) salesmen had to "reinvent" their profession.

2.2. Existing accounting information and management control

Much of the accounting information which was important for salesmen, dealership managers and service managers also carried a short-term focus: performance targets were set per month and performance was measured and evaluated per month as well. As a consequence, profit centre managers focused on the current month's transactions in their own profit centre. For example, the dealership managers only focused on selling cars in the current month, without worrying about customer loyalty, and after sales managers focused on selling the available hours of mechanics, without paying attention to customers who want to replace their cars (for example, by informing colleagues in the sales department).

As an illustration, Exhibit 2 contains the compensation package of an individual salesman. The base salaries and the bonuses of the salesmen differ considerably. Some salesmen (in particular salesmen with more experience and stable performance) have a higher base salary and lower bonuses.

The performance indicators for individual salesmen, as shown in Exhibit 2, reflect the structure of VdU's contract with the importer. Just like all the other Dutch Volkswagen- and Audi-dealerships, VdU has negotiated targets with the importer for the volume of new cars sold and customer satisfaction ratings. If VdU realizes these targets, it receives bonuses from the importer (for confidentiality reasons, this paper cannot reveal the exact size of these bonuses). VdU was (at the time of this project) owned by the importer and the MD's performance appraisal was based on these indicators.

The importer's bonus system had provoked a very "indicator focused approach" to working with accounting information. In an indicator focused approach the organization's members ensure that the scores on the indicators meet the targets and they execute their work according to specific protocols, without considering whether their activities contribute to the realization of the intentions that were the basis for putting the targets in place. An indicator focused approach to working with accounting information is consistent with mechanistic forms of management control (as defined by Chenhall, 2003; p. 133); for example, the budget constrained performance evaluation style (Hopwood, 1972), a high reliance on accounting information for performance evaluation (Brownell, 1982, 1987; Hirst, 1981), action controls in the form of manufacturing performance measures (Chenhall, 1997) and diagnostic controls (Simons, 1995a,b). In contrast, in a "vision focused approach" to working with accounting information, the organization's members seek to understand the intentions that were the basis for putting the targets in place and they will utilize their detailed knowledge of the operations, the work floor, the customers and the market to discuss and to take initiatives which contribute to the realization of these intentions. A vision focused approach is consistent with organic forms of management control, such as clan controls (Ouchi, 1980), personnel controls (Merchant, 1985) and strategic interactive controls (Simons, 1995a,b).

In VdU, the "manipulation" of the sales of new cars are an example of indicator focused behaviour. If the target for the current period was realized, salesmen did their best to postpone signing current contracts with customers to the next period. Alternatively, high discounts were sometimes used to encourage customers to sign contracts before the end of the month if the target still needed to be achieved. An even stronger example of indicator focused behaviour is the way in which VdU tried to achieve high customer satisfaction ratings. Two weeks after handing over the car to the customer, salesmen were obliged to phone the customer to discuss whether he or she was satisfied with the car and with VdU's services. During this phone call, the salesman had to mention that the customer would be approached by the importer to complete a customer satisfaction survey. The salesman was required to ask whether the customer was satisfied and what VdU could still do to improve customer satisfaction. Then, the salesman asked what score (ranging from 1 to 10) the customer intended to give. If the customer did not have the intention to give a 10, the salesman had to ask what VdU could do to deserve a 10. If the customer said that he or she was completely satisfied, the salesman requested the customer to consider giving a 10. In addition, there were printed leaflets in the showroom which requested customers to give a 10 in the customer satisfaction survey (see Exhibit 3).

Exhibit 2: an example of the compensation package of a salesman, 2008.

Two examples, based on the criteria set out below:

1. This salesman has sold 13 cars in February 2008, then his compensation in this month is: € 2.531 + 13 * € 15 = € 2.726
2. In 2008, this salesman has realized the following results:

- number of cars sold: 140, leading to a bonus of € 1.250
- of these cars 105 are sold to private and small business customers, leading to a bonus of € 3.500
- gross profit on cars sold: € 76.950, leading to a bonus of € 1.500
- customer satisfaction: 0.2 above national average, leading to a bonus of € 750 then the yearly bonus is: € 1.250 + € 3.500 + € 1.500 + € 750 = € 7.000

Base salary	€ 2.531 per month
Bonus per month	€ 15,- per car
Bonus per year, based on the total number of cars sold by this salesman	
€ 1.000	130 cars
€ 1.250	140 cars
€ 1.500	150 cars
€ 1.750	160 cars
€ 2.000	170 cars
€ 2.250	180 cars
Bonus per year, based on the number of cars sold to private customers and small companies by this salesman	
€ 3.000	95 cars
€ 3.500	105 cars
€ 4.000	115 cars
€ 4.500	125 cars
€ 5.000	135 cars
€ 5.500	145 cars
Bonus per year, based on gross profit on sold cars by this salesman	
€ 1.000	€ 66.750 gross profit
€ 1.250	€ 71.750 gross profit
€ 1.500	€ 76.750 gross profit
€ 1.750	€ 81.750 gross profit
€ 2.000	€ 86.750 gross profit
€ 2.250	€ 91.750 gross profit
Bonus per year, based on the customer satisfaction ratings of this salesman	
€ 0	= national average of Dutch VW/Audi-dealers
€ 500	0.1 > national average
€ 750	0.2 > national average
€ 1.000	0.3 > national average

Customer satisfaction ratings are based on a customer survey, organized by the importer. Customers are asked to express how satisfied they are about the dealership's services on a 10 point-scale (10 = very satisfied; 1 = very dissatisfied).

Exhibit 3: leaflet requesting the customer to give high customer satisfaction ratings (translated from Dutch).

Very satisfied. . .
That is what we go for!
Because this is the highest appreciation for customer satisfaction, if you are 'very satisfied'. We do anything to make you happy at VdU, because we think that your car should be a party, in all aspects and in all details.
If you have experienced our dedication and passion, we hope that you will say to the interviewer that we deserve a 10 in the national customer satisfaction survey. If you are not completely satisfied, please say and we will immediately address your comments. We will do everything to keep you very satisfied, everyday. . .
At Van den Udenhout. . . competent, reliable and secure.
Van den Udenhout

Please, say 'very satisfied' to the customer satisfaction research bureau, if you think that we are worth a 10!

In summary, the focus in VdU was on realizing satisfactory scores on the performance indicators in the short run and not on maintaining long-lasting customer relations and "real" customer satisfaction.

2.3. Tools to support the intervention

The MD's worries resulted in the decision to undertake an intervention to improve VdU's long-term focus. The literature provided some directions for investigating the problems that the MD had identified. First, in the normative literature concerning Activity-Based Costing (Cooper and Kaplan, 1991, 1992), strategic cost management (Govindarajan and Shank, 1992) and customer profitability analysis (Smith and Dikolli, 1995), it is argued that cost accounting and profitability analysis are dominated by a focus on products or transactions: for example, unit costs and profitability are usually expressed per product. The ABC-literature recommends focusing on customers, market segments or geographical regions. In VdU, selling a car at a loss may be acceptable, as long as this is part of a long-lasting customer relation that also includes selling the more profitable services of other business units. Second, the normative literature (in particular literature on the Balanced

Scorecard, Kaplan and Norton, 1992, 1993, 1996a,b) recommends combining non-financial and financial performance measures. This literature criticizes the traditional emphasis on financial performance, because it implies a focus on the recent past and is of limited importance for managing future performance. Third, the academic accounting literature recognizes that structuring organizations in profit centres will stimulate the maximization of the profitability of individual business units and not necessarily the profitability of the business as a whole. Thus, in organizations that consist of diverse business units it is important to stimulate cooperation between those units (Hill et al., 1992).

These three directions, inspired by the literature, were used by the academic researcher as the basis for asking questions in individual interviews with all the members of VdU's management team and all the dealership managers. These interviews were held for two reasons. First, as mentioned before, the project team knew from the literature on change management that participation can have a positive effect on the success of a change (Lines, 2004; Russ, 2008; later sections of the paper will discuss the issue of participation in more detail). Second, the project team needed to define more specific, and more directly applicable, ideas on the intervention needed to realize the MD's ambitions. In summary, it was decided that the way to achieve a long-term focus would be to better and more systematically maintain customer relations and to stimulate cooperation between the departments. It is VdU's salesmen who have the most intensive customer contacts and it was decided to make them primarily responsible for maintaining customer relations.

On the basis of the interviews, the academic researcher wrote a report which explained the MD's vision and made several suggestions about new accounting information which could contribute to the implementation of this vision. This report was used as a starting point for further discussions within the project team (which comprised the MD, the central sales manager, the manager of the bodyshops, the human resources manager,[1] a dealership manager and the academic researcher). Eventually the project team determined the details of the intervention and the "tools" that were needed to implement the MD's new vision.

These tools were included in a new information system, named PCRM.[2] These tools can be divided in two categories: (1) tools that enable salesmen to maintain customer relations (i.e., the customer portfolio and information per individual customer) and (2) accounting information that helps managers to control the salesmen's activities in maintaining customer relations (i.e., a protocol that prescribes the activities of these salesmen and a performance indicator that expresses whether they do so).

The customer portfolio was the key element in the PCRM. Each salesman now has his own portfolio of (approximately 700) customers and the PCRM-system helps the salesmen to improve the maintenance of customer relations and enables the dealership managers to monitor their subordinates in doing so. A protocol was used to prescribe the salesmen's activities when contacting customers. Since the spring of 2009, salesmen have periodically (at least, once a year) to contact all the customers in their portfolio, usually by phone. In addition, they should contact a customer a couple of weeks after the purchase of a car, three months before the expiration of the warranty, and also if there is a customer complaint or if there are indications that the customer wants to buy a new car. Every month, PCRM generates a list of customers that need to be contacted by each individual salesman. Furthermore, there is a performance indicator that informs the salesmen and their superiors about the percentage of customers that have actually been contacted as compared to the number of prescribed contacts. During all these contacts, the salesman has to discuss all the possibly relevant services that VdU has to offer. In doing so, the salesman needs customer information and this customer information is another component of the PCRM system.

This customer information consists of a sheet for each customer. On this sheet, the salesman can see which car the customer owns, whether the car is serviced by VdU, how much money the customer has spent in the service department and whether the car is insured, financed or leased through VdU. In addition, the salesman has to collect and record various pieces of information. For example, sometimes the salesman knows when the customer intends to buy his next car or when his leasing contract expires. In these circumstances it is the task of the salesman to record this information and to proactively contact the customer to ensure he/she remains a customer of VdU.

2.4. Implementation: Learning to maintain customer relations

As a start to the implementation of the new vision, the project team required the salesmen to initiate the activities required to systematically maintain customer relations by contacting the customers mentioned on the list that the PCRM system generates every month. In addition, PCRM supplied salesmen with the customer information that they needed and informed the dealership managers on whether the salesmen had actually contacted all the customers who were on the list. The MD took the view that a lack of cooperation in the implementation of the change should have serious consequences. The MD during a workshop for salesmen:

"Salesmen who do not cooperate in the implementation of this change, simply do not do their job and have no future at VdU."

As will be described later, the MD has fired people from time to time and so the salesmen knew that the MD's threat was serious.

The idea of the project team was that, by starting to contact customers, salesmen would build up experience and learn how to maintain long-lasting customer relations. Also, the decision was made to leave the bonuses for salesmen unchanged. Although the desired results of the new vision are potentially relatively easy to capture in performance measures, the *activities* that contribute to maintaining customer relations were much harder to define. The project team was expecting that salesmen would have to learn how to maintain customer relations and would, to some extent, have to "reinvent" themselves and this would take time. The project team expected that while salesmen were learning how to improve customer loyalty and customer profitability, setting a bonus on (activities for) the improvement of customer relations could demotivate them.

To implement the senior management's new vision, the participation of lower managers and workers was essential, because the organization needed to learn how to realize this new vision. Although there is a vast academic literature concerning participation, it remains unclear how "tools" can contribute to participation that helps an organization to learn how to implement a new vision (Argote and Miron-Spektor, 2011; Dachler and Wilpert, 1978; Locke and Schweiger, 1979; Cotton et al., 1988; Woodman, 1989; Glew et al., 1995; Russ, 2008; Lines, 2004). Nevertheless, the project team set up and conducted several workshops and interviews with the aim of helping the salesmen and dealership managers to learn how they can contribute to the realization of the new vision. As mentioned earlier, work floor managers (the manager of the bodyshops, four dealership managers and two service managers) were interviewed in the period between November 2007 and January 2008. Subsequently, in the period from March 2009 until January 2010, the project team organized several workshops and individual meetings with salesmen and dealership managers

[1] During the project the human resources manager was fired. She was replaced as a member of the project team by one of the dealership managers.

[2] PCRM stands for Patch Customer Relationship Management. Patch is the name of the company that developed this system.

to explain the new vision, the (PCRM) information system and the performance indicators, and to exchange ideas and initiatives of salesmen on how to improve customer relations.

Three interactive workshops took place: one workshop for all of VdU's salesmen and two workshops for the dealership managers. In the first workshop (which was for dealership managers and which took place in March 2009), the new tasks of the salesmen, the PCRM system, the new performance indicators and, in addition, the role that dealership managers were expected to play in helping the salesmen to realize the required changes were described. These changes were also the topic of the second workshop (in March 2009) which was for salesmen. The discussion in these workshops was structured around a PowerPoint presentation which was introduced by the academic researcher. Four key-topics were discussed: (1) the background of the change (the low profitability of the sales departments and the MD's worries about future profitability); (2) the diagnosis of these worries (cooperation between the various departments was not working well and salesmen tended to lose interest in their customers after a car had been sold); (3) the MD's new vision concerning the more systematic maintenance of customer relations and the importance of customer loyalty and (4) the implications of the changes for the salesmen and the managers, including the PCRM system and examples concerning the maintenance of customer relations.

In the third workshop, which was for dealership managers (in January 2010), the progress that had been made in realizing these changes and, again the dealership managers' role in these changes, were discussed. In this workshop, the project team and the dealership managers together analysed the progress that had been made in the implementation of the change. The percentage of the planned phone calls that the salesmen had actually made and the frequency with which dealership managers logged onto the PCRM system to monitor planned phone calls were used as a starting point for the discussion. Again, the project team used the new accounting information in an interactive manner (Simons, 1995a,b) to encourage participation in the implementation of the change and in the organizational learning about how this can be done. Both the project team and the dealership managers described successes and difficulties in implementing the changes. In addition, suggestions were exchanged about how to further implement the changes.

In the period from April to October 2009, two members of the project team held individual meetings with all the dealership managers and all the individual salesmen. The goal of these individual meetings was to evaluate the progress that the dealership manager's team and/or the individual salesmen had made in making the planned phone calls and recording customer information. In preparing for these meetings, the project team checked whether customers had been contacted as prescribed. The project team also looked at the customer information that had been recorded in the PCRM system. In the interviews, the project team again used the performance information and the customer information recorded in the PCRM system to encourage participation; i.e., they used it as the starting point for a discussion of how the salesmen could maintain customer relations (see Simons, 1995a,b about interactive control).

Despite all the workshops and interviews that were intended to enable dealership managers and salesmen to participate in organizational learning about how to implement the change, not all the dealerships adapted to the new vision. As can be seen in Table 1 the salesmen did eventually contact almost all the customers, as the PCRM system prescribed. This was not surprising since VdU's MD made very clear that the jobs of salesmen who did not adopt the new procedures would be in danger. Also during the project, several people were fired, as will be described later. The effect of these threats (and actions) was that during 2009 the percentage of contacted customers increased rapidly. Table 1 shows the phone calls to customers and indicates the percentage of planned calls that were made. These percentages are available per dealership and per salesman. The MD used these percentages to evaluate the performance of the dealerships, dealership managers and individual salesmen. However, these percentages only indicate whether customers have been contacted as prescribed by the PCRM system; they say little about the improvement in customer relations.

During 2009, the project team individually interviewed all the salesmen twice to monitor the progress that they made in implementing the new vision. In these interviews, and in the preparation for the interviews, the project team found significant differences between the dealerships. In implementing the changes some dealerships did only what was necessary to achieve satisfactory scores on the new accounting indicators included in Table 1. In this paper this is termed: "the indicator focused approach" to applying accounting information (see later). This approach is consistent with the way in which VdU approached the customer satisfaction ratings (as explained earlier): i.e., VdU ensured satisfactory scores on the performance indicators without bothering about "real" customer satisfaction or customer loyalty. Other dealerships adopted a more "vision-focused approach" in implementing the changes and their employees undertook several initiatives to contribute to the realization of the vision underlying the change; for example, by recording in the PCRM system customer information that is useful in future contacts with them.

Table 2 summarizes the differences in the four dealerships' approaches to the change, which Section 4 will analyse. These differences between the dealerships provided an opportunity to study the usefulness of accounting as a tool for implementing a new vision, and how differences in the forms of participation can affect the ways in which the different dealerships learn how to contribute to the realization of the new vision.

3. Participation and the usefulness of accounting as a tool

Participation implies that people, who do not have the (formal) authority to make a certain decision, nevertheless play a role in this decision-making or in the way it is implemented. There is vast literature on participation which discusses many different forms of participation. Dachler and Wilpert (1978) proposed five major dimensions, which are still frequently used in the academic literature, along which forms of participation vary. Three of these five dimensions will be useful for explaining the differences between the VdU dealerships in the implementation of the MD's new vision. The first dimension distinguishes between informal and formal participation. Informal participation is based "on a consensus among interacting (...) individuals and becomes legitimized through practice and evolving norms or customary procedures" (Dachler and Wilpert, 1978; p. 10). Formal participation is based "on a system of rules and agreements imposed on (...) the organization". These rules and agreements define how (formal) participation will take place (for example in the form of workshops and interviews) and whether or not people are obliged to attend. The second dimension refers to the range of people who are involved in (formal and informal) participation; for example, all the organization's members, selected persons, certain groups or divisions. The third dimension is the amount of influence that organization members have. Dachler and Wilpert (1978, p. 14) suggest a continuum encompassing the following six elements: (1) no information is given to employees; (2) employees are informed; (3) employees can give their opinion; (4) employees' opinions are taken into account; (5) employees have a veto and (6) decisions are completely in the hands of employees.

These three dimensions of participation will be used to analyse the differences between VdU's dealerships. As a basis for the analysis, Subsection 3.1 will define "accounting information",

Table 1
The execution of planned phone calls to maintain customer relations.

Location	Calls made: 1 May–1 July 2009	Calls made: 1 May–1 December 2009[a]	Number of calls made
Audi—Den Bosch	46%	90%	3402
Commercial vehicles	33%	84%	1170
VW—Den Bosch	85%	99%	10,600
Boxtel	9%	92%	925
Oss	65%	86%	4343
Zaltbommel	12%	82%	1608

[a] This table is used in discussions with dealership managers. The two periods that this table compares are overlapping. The reason that these periods are overlapping is that the MD gave the dealership managers the opportunities to catch up with the planned phone calls for the first period which were not made.

Table 2
Overview of the realized changes.

Location	Performance scores, contacting customers	Quality of customer contacts
Den Bosch	High scores	Good, salesmen take initiative to improve customer relations
Oss	Reasonable start, later not much progress	Varies per salesman
Zaltbommel	Lagging behind the other dealerships	Superficial, partly based on standardized emails
Boxtel	Satisfactory, after a bad start	Superficial

explain how accounting information can contribute to the creation of knowledge and contrast it with other forms of information. Then, Subsection 3.2 will discuss the distinction between formal and informal participation and the ways in which tools based on accounting information can be used. Subsection 3.3 discusses the forms of relationships between the members of an organization which will be helpful in studying the range of people involved and why formal and/or informal forms of participation are used. Subsequently, Section 4 will explore how the use of accounting and the relationships between the organization's members influence the occurrence of formal and informal participation (the first dimension of participation), the range of people involved (the second dimension) and how their involvement (the third dimension of participation) affects the outcome of the participation in terms of their learning how to realize senior management's new vision.

3.1. Accounting information and fine-grained information

The exchange of information can affect the knowledge that an organization's members have about how they can contribute to the realization of a new vision. In the literature on knowledge creation in organizations there is a distinction between explicit knowledge and implicit knowledge. Explicit knowledge "refers to knowledge that is transmittable in formal, systematic language" (Nonaka, 1994; p. 16). As accounting information is a formal, systematic language it can be used to exchange explicit knowledge. *Accounting information* includes the targets, protocols, rules, performance measures and output specifications that express what a superior expects his subordinates to accomplish.

Implicit knowledge "... is deeply rooted in action, commitment and involvement in a specific context" (Nonaka, 1994; p. 16). *Fine-grained information,* as defined by Uzzi (1997), is more informal and unsystematic than accounting information and it can be used to exchange implicit knowledge. Suggestions, for example concerning how to implement senior management's new vision, that are spontaneously discussed among an organization's members are an example of such informal, unsystematic information. In many respects, fine-grained information is the opposite of accounting information. *Fine-grained information* is much more detailed, holistic and less explicit than accounting information. Fine-grained information embodies the more complex messages that people want to communicate. Compared to accounting information, fine-grained information is "(...) a composite of 'chunks' of information, is more detailed (...) and more implied than overtly expressed in communication" (Uzzi, 1997; p. 45).

To illustrate, fine-grained information is important in the fashion industry (Uzzi 1997). Fashion designers describe the specifications of their designs for the manufacturing process in the form of patterns which are a very explicit form of information, but this form of information has its limitations. In the fashion industry, style is very important. According to Uzzi (1997, p. 45):

"Style is the fusion of components from different fashions, materials, nomenclatures, and production techniques. Because style tends to be forbidding and time consuming even for experts to articulate and separate into discrete component parts, it was difficult to codify into a pattern (...) without the loss of information."

Rather than expressing a desired style and leaving the production details to the manufacturer, the pattern describes in a very detailed and explicit manner how the garment has to be produced. However, such explicit forms of information can be insufficient to fully communicate a concept as complex as "style". To communicate such a complex concept, it can be helpful to supplement the information in the pattern with other, more fine-grained forms of information. In this sense, patterns have limitations in capturing style. Similar to the limitations of patterns in the communication of style, this paper addresses the limitations of accounting information (for example in the form of protocols, rules, standard operating procedures and performance measures) in the implementation of a new vision and, in particular, whether and how it should and can be supplemented with fine-grained information.

This leads to the question: *how can accounting information, whether or not in combination with fine-grained information, be used to support an organization's members in learning how to implement senior management's new vision?*

3.2. The distinction between formal and informal participation

Informal participation takes place in everyday interactions between an organization's members (London, 2003) through social relationships (Luckett and Eggleton, 1991), is independent of formal mechanisms (London and Smither, 2002) and is unscheduled (Katz and Kahn, 1978). Typical of informal participation is that it takes place spontaneously, without an agenda or a pre-defined structure and that it offers opportunities to exchange both accounting and fine-grained information. In contrast, formal participation is scheduled and lower managers and workers are often obliged to attend.

From the management control literature, we know that accounting can play diverse roles in organizations. For example, accounting plays a key-role in diagnostic control systems (as defined by

Simons, 1995a,b). In such systems, communication is formal, takes place through mechanisms such as management accounting systems (Luckett and Eggleton, 1991, London and Smither, 2002), is scheduled (Katz and Kahn, 1978) and is often the basis for formal, systematic performance appraisal (Ashford and Tsui, 1991). Furthermore, the information exchanged is in a predefined and standardized form. To implement a new vision, senior management can use accounting information to direct the attention of the organization's members to aspects of performance that are important from the perspective of this new vision. However, a structured and standardized approach, which is typical of diagnostic control, does not enable lower managers and workers to participate in organizational learning about how to realize the new vision.

However, if accounting information is used in a more interactive way (as, for example, in Simons, 1995a,bSimons' 1995a,b notion of an interactive control system) it can facilitate the formal participation of the organization's members in organizational learning. Typical of such formal participation is that senior management explicitly expects (or even obliges) lower managers and workers to exchange information. Accounting information can then be used to clarify the vision and to provide direction and input to the discussion, but the information that is exchanged is not completely predefined: there is room for interaction in the form of discussions, asking questions, expressing worries, giving suggestions and proposing new solutions. This interaction can support the exchange of fine-grained information and the development of knowledge that can be shared among the people who participate. Workshops to explore how a new vision can be realized and (in a later stage) to explore difficulties and successes in the implementation are one way of organising such interactive formal participation. In the context of management accounting change, such formal participation will also include communication *about* accounting information; for example, concerning the meaning of the new accounting information and its implications for the behaviour expected of lower managers and employees. Interactive formal communication provides opportunities to exchange fine-grained information (this is an important difference compared to diagnostic control), as questions can be asked and impressions, suggestions and ideas can be shared.

Informal and formal participation have in common that they are suitable for exchanging both accounting information and fine-grained information. Senior managers can use accounting information in an interactive manner to facilitate (formal) participation and to exchange fine-grained information. This paper explores how informal and formal participation can lead to the exchange of (accounting and fine-grained) information between the organization's members. For this reason, a second question is: *how do forms of participation influence the exchange of the information that the organization needs in learning how to implement senior management's new vision?*

3.3. The range of people involved, their relationships and participation

The relationships between an organization's members can influence who are involved in the participation ("the range of people" – see Dachler and Wilpert, 1978), the (fine-grained and accounting) information they exchange, and how (formally or informally) they do so. In addition to the hierarchical relationships between superiors and their direct subordinates, organization members also have relationships that do not follow the vertical hierarchical structure; i.e., so called "cross-organizational relationships". "Hierarchical relationships" are relationships *defined by the organization structure*, which *obliges direct superiors and their subordinates* to have at least some form of relationship. "Cross-organizational relationships" are relationships between people that do *not* have a *direct* superior-subordinate relationship and that evolve *naturally*, rather than being obligatory (see Tsai, 2002; p. 180–181). Examples of cross-organizational relationships are relationships between colleagues who are at the same hierarchical level, but also between people at different hierarchical levels that do not have a direct superior-subordinate relationship.

The hierarchical and cross-organizational relationships between an organization's members can be either arm's length or embedded. Arm's length relationships between people are impersonal and atomistic. Hierarchy and authority are typical of arm's length relationships between superiors and subordinates (Granovetter, 1985). Superiors who have arm's length relationships with their subordinates exercise control by emphasizing the organization's expectations of its employees and the rewards that will be provided in return for meeting those expectations (see, for example, Bass, 1990; Eagly and Johannesen-Schmidt, 2003, p. 571; Turner and Müller, 2005, p. 52; Vera and Crossan, 2004). In such cases the superior uses accounting information to define the expected performance (e.g., by setting quantitative targets) and to measure subordinates' performance (see Bass, 1990, 1998; Vera and Crossan, 2004). In addition to defining the required performance, the superior constrains the choices and actions of his subordinates (Barnard, 1938) and, except for defining the expected performance, providing rewards and setting constraints, the superior is largely inactive. He only intervenes in subordinates' actions where there are significant failures to realize the expected performance (Bass, 1990; Eagly and Johannesen-Schmidt, 2003; Turner and Müller, 2005; Vera and Crossan, 2004). Therefore, arm's length relationships can be quite anonymous (Granovetter, 1985). People with arm's length relationships can easily be replaced and explicit information (such as accounting information) is sufficient to inform them and their replacements about the organization's goals and how to achieve those goals.

Typical of embedded relationships are personal relations, trust and cooperation (Granovetter, 1985; p. 490). Embedded relationships between superiors and subordinates and between colleagues can facilitate the exchange of fine-grained information, which can support participation in organizational learning about how to implement a senior management's new vision. People who exchange fine-grained information can develop shared understandings of what needs to be achieved and how this can be done. Rather than sticking to what they "officially" have to do, according to some form of contract or agreement, they can mutually adjust their behaviour. As compared to arm's length relationships, embedded relationships can have advantages in flexibly adapting to unforeseen circumstances. If both hierarchical and cross-organizational relationships in an organization are embedded, many of the organization's members ("the range of people") can participate in developing the knowledge needed to realize a new vision.

This raises a question about how relationships among the members of an organization influence the form of participation (formal or informal) of lower managers and workers in organizational learning about how to implement a senior management's new vision and the number of people involved. Therefore, a third question is: *how do the relationships among an organization's members influence the form in which lower managers and workers participate (and the "range" of organizational members involved) ?*

4. Participation in learning how to implement a new vision

The substantial differences between the dealerships in how they participated in learning how to implement the new vision was the reason for analysing the different forms of participation and addressing the questions discussed in Section 3. The analysis, which

	Formal participation	Informal hierarchical participation	Participation through the organizational community
Hierarchical relationships	Arm's length	Embedded	Embedded
Cross-organizational relationships	Arm's length	Arm's length	Embedded
Range of people involved in participation	Only people who are obliged to participate	Superiors and their direct subordinates	"The organizational community"
Exchanged information	Mostly accounting information; little fine-grained information	Much fine-grained information	Much fine-grained information
Effectiveness in learning how to realize the vision	Low	High	Very high
Dealerships in the case	All dealerships	Oss and Den Bosch	Den Bosch

Fig. 1. Forms of participation and the organization's members learning abouthow to implement a new vision.

is presented below, was conducted as follows. First, the concepts and links discussed in Section 3 (and illustrated in Fig. 1) were numbered and these numbers were used as codes. Second, paragraphs in the dataset (comprising interview transcripts, documents gathered in the organization and written by the project team, as well as the research diary) were coded. Each paragraph in these texts was treated as a separate datum. Finally, a selection of these texts was made to demonstrate how the concepts are related in the case setting. The three questions set out in Section 3 were used to focus the analysis.

4.1. Successful change, the exchange of fine-grained information and embedded relationships, the dealership in Den Bosch

In the dealership in Den Bosch, the intervention was more effective than in VdU's other dealerships: its lower managers and salesmen learned how to implement the new vision and took many initiatives to do so. Typical of this dealership was that (1) its members' hierarchical and cross-organizational relationships were both embedded; (2) they not only formally, but also informally participated in the organizational learning about how to implement the new vision; and (3) they not only exchanged accounting but also fine-grained information about the change. Below, it will be explored how this successful participation evolved.

The salesmen all made the planned phone calls, recorded customer information in the PCRM system and, in addition, initiated several new activities to maintain better customer relations which were not prescribed by the PCRM system. Interestingly, these salesmen approached the customer satisfaction ratings (imposed by the importer) and the new accounting information in rather different ways. Specifically, the (old) customer satisfaction ratings were approached in an indicator focused manner, which was what the MD wanted the salesmen to do. The new accounting information, however, which was intended to support the implementation of the MD's new vision, was approached in a vision focused manner and this approach contributed to learning how to implement the new vision. In this dealership, the project team was successful in enabling dealership managers and salesmen to participate in developing knowledge about how to realize the new vision.

The workshop, which introduced the new vision and the PCRM system to the salesmen, was the beginning of the exchange of a lot of information about the change. For example, two older very experienced and successful salesmen expressed their worries about the future of the profession of salesman in the car dealership industry. This expression of their worries and the subsequent discussion of possible solutions, in which younger salesmen also took part, provided a context in which fine-grained information could be exchanged. The following quote (written down by the academic researcher in his research diary) is an illustration of the fine-grained information which stimulated people to think about and discuss their contribution to the realization of the MD's new vision:

"My profession as a car salesman has changed a lot. I used to be an important source of information for my customers, both concerning new and used cars. Product information was not very easily available for most of the customers. The internet has changed our customers. Nowadays, customers are usually well prepared when they enter the showroom. (...) Car salesmen only have a future if they succeed in establishing stable customer relations. Systematically maintaining customer relations, having good customer information and offering customers a lot of service is the way to survive. Product information used to be my key in customer relations and this key is out of date and needs replacement. Good customer information can enable me to better help my customers, offer them tailor-made service (which is much more than supplying the desired car) and establish long-lasting customer relations."

Other salesmen then made and discussed their own suggestions for improving customer relations and many of these suggestions were subsequently implemented. For example, three of the dealership's salesmen took the initiative to personally deal with the complaints of customers in their portfolio concerning any of the departments of VdU. They contacted these customers and ensured that their complaints were resolved satisfactorily, as they believed that this would improve customer relations. Another, young and recently hired, salesman took the initiative to send all the customers in his portfolio a letter to introduce himself and to explain how he could help them with all the products and services related to their cars. Another salesman asked his customers to stop by his desk if they were in the dealership to visit the service department and offered them the use of his demonstration car, if available. Where customers lived close to his home he offered to pick up their cars when they need servicing. All these initiatives provided an incentive for customers to keep in contact with the salesman, enabling him to gather customer information and to improve customer relations. The salesmen in this dealership also asked for more information concerning the topics that they can discuss in the (obligatory) periodic phone calls with their customers. They wanted more information concerning the service department, the bodyshop, and Finance & Insurance to be able to better help their customers. These initiatives were neither prescribed in the new protocols, nor had a direct effect on their performance indicators. However, these initiatives indicate that the salesmen put effort into learning how to realize the MD's new vision and the MD was very supportive of them. All these initiatives were approved by the dealership manager and were the result of, and a topic in, informal discussions during which fine-grained information (in the form of worries, ideas, opinions and suggestions) about ways to improve the customer relations were exchanged. The project team used accounting information as a tool to introduce the MD's new vision but it was supplemented with fine-grained information and it was this combination that enabled the people in this dealership to learn how to realize the MD's new vision.

The people who worked for this dealership both formally and informally participated in the development of knowledge about how the new vision could be realized. They formally participated by attending the workshops and interviews held by the project team and through the dealership's twice-weekly sales meetings. Issues discussed in these meetings included sales volume, profitability, targets and future prospects, but also the salesmen's ideas concerning the maintenance of customer relations according to the new protocol and the (quality of) customer information recorded in the PCRM system, as well as the dealership manager's (more subjective) observations and impressions of the way in which salesmen do their work. These ideas and impressions are forms of fine-grained information.

In addition to the formal participation, the manager and salesmen of this dealership also informally participated in developing knowledge about how to implement senior management's new vision. Typical of informal participation is that it takes place spontaneously. This was possible as the members of the project team were located in the same building as the Den Bosch dealership. To reach their offices all the project team members had to pass through the Den Bosch showroom. VdU's *terrace*, where customers can read and work while waiting for their car, was also close to the project team's offices. Customers, salesmen and managers frequently met informally at this location both to drink coffee and to talk. VdU's central management actively used this terrace to meet employees informally, to exchange ideas and to gather opinions both from people on the work floor and from customers. It is here that the MD informally gathers information to give him an impression of how VdU is performing.

At an earlier stage, some of the salesmen had informally participated in preparing the intervention by the project team. On this terrace, the project team was able to talk informally with salesmen in Den Bosch, and such discussions helped the project team to shape the intervention and the salesmen to understand and, in a later stage, to implement the new vision. As a result, there was far more informal participation of the dealership manager and salesmen in Den Bosch than of the other dealerships in the organizational learning about how the new vision could be realized. In this early stage of the intervention, the dealership manager also informally participated by discussing with the MD what was going on in this dealership, in VdU as a whole and in the car dealership industry in general. It was in these discussions that the dealership manager in Den Bosch became enthusiastic about the idea that VdU could be more successful in the long run if it systematically maintained its customer relations. As a result, he volunteered to join the project team when the MD fired the HR manager (who had been part of the original project team). Subsequently, his membership of the project team enabled him to actively discuss the new vision with his salesmen. As the people in Den Bosch informally participated in defining the MD's new vision and in its implementation, a lot of fine-grained information was exchanged, and this fine-grained information helped the salesmen to learn how to implement the new vision.

Hierarchical relationships in Den Bosch were embedded as there were frequent informal meetings between senior management and the dealership manager and also between the dealership manager and the salesmen. Whereas the MD had fired several people in other dealerships, in Den Bosch nobody had been fired since the academic researcher started visiting VdU in 2006. As a result, there was a stable team whose members knew each other very well and they exchanged fine-grained information, which helped them learn how to realize the new vision. In addition to *hierarchical* relationships with their direct superiors, this stable team of salesmen also formed *cross-organizational* relationships within the team and with senior management.

The embedded (hierarchical and cross-organizational) relationships of the members of the dealership in Den Bosch facilitated the exchange of fine-grained information (in addition to accounting information) and their informal participation in organizational learning about how to implement the new vision. In the next subsections, we will explore the consequences of a lack of embedded relationships for participation, information exchange and learning.

4.2. Change, resistance and the pressure of short term priorities, the dealership in Oss

While all the salesmen in Den Bosch wanted to contribute to the realization of the MD's new vision, the reactions in Oss were mixed. The dealership manager and one of the salesmen (who had both recently joined Oss) supported the change. Another very experienced salesman, who had worked in Oss for many years, resisted it. Finally, two other, newly hired salesmen neither actively supported nor explicitly resisted it.

The salesman who supported the new vision had already been actively working on maintaining customer relations. From time to time he had organized special activities for his customers, such as excursions and off-road driving of four-wheel drive Audis. He started to use the PCRM system as his database to select customers to invite to such events and to record the customer information he gathered. He was very disciplined in maintaining customer relations and in recording customer information.

However, another experienced salesman, who had worked in Oss for many years, did not record customer information at all. He made the planned phone calls, but only took further action if there was a possibility of selling cars in the short run. In one interview he admitted that he had resisted the change. He had been confronted with many changes and many new superiors in just a few years and was expecting that this change, like many others, would "just fade away". He dealt with the new accounting information in an indicator focused manner; he ensured he had satisfactory scores on the performance indicators without contributing to the realization of the underlying vision. Although they neither actively supported nor resisted the MD's new vision, three other salesmen also applied the new accounting information in such an indicator focused manner.

The dealership manager and the salesman who supported the implementation of the new vision exchanged more fine-grained information about the change than the other members of the dealership. In discussions between the MD and the dealership manager, many ideas about how to facilitate the implementation of the new vision were exchanged, for example concerning the layout of the building and the job requirements for a new service manager. In addition, the dealership manager investigated ways of systematically maintaining customer relations in the car dealership industry by visiting a German Audi dealership that had adopted a comparable approach. An example of fine-grained information was the dealership manager's ideas concerning the layout of the new building, which he formed during this visit. The dealership manager observed that the showroom is not a good location for salesmen to maintain customer relations, because when salesmen are visible to customers in the showroom they are expected to be available to help them. This observation led him conclude that a separate office for the salesmen, in which they could spend time maintaining customer relations (by phone and email), was needed. Another example, also concerning the layout of the new building, was his view that the desks of the service department's receptionists needed to be located in the showroom, close to the salesmen's desks, so as to facilitate cooperation between these departments.

In addition, fine-grained information played a role in the selection of a new service manager by the dealership manager and VdU's MD. Important in hiring the new service manager was his ability to stimulate cooperation between the service department and the other departments. In selecting the new service manager, the dealership manager's and the MD's (rather subjective) impressions of the candidates' abilities to achieve this cooperation were important information. Fine-grained information, such as their views about the lay-out of a car dealership's building, and these subjective impressions of the capabilities of applicants facilitated the development of knowledge about how to implement the new vision.

The exchange of this kind of information did not take place in the formal forms of participation in organizational learning (the workshops and interviews) that the project team had put in place. The MD had several ambitions for Oss: its profitability had to improve, it had to move to a new (bigger and more modern) building, and it had to better maintain its customer relations (as a result of this project). In the context of these ambitions, the MD had to make various decisions and the MD actively involved the dealership manager in making these decisions: they frequently had unplanned meetings and phone calls in which they exchanged ideas and by doing so, the dealership manager informally participated in the MD's decision-making. This informal participation helped the dealership manager to learn how to implement the new vision.

The distinction between salesmen who did and who did not support the new vision also lies in the exchange of fine-grained information with the MD. Before Oss, the salesman who actively supported the implementation of the new vision had worked in the dealership in Den Bosch for many years, where he was very successful. He personally knew the MD very well, frequently spoke to him and was quite familiar with and shared his views concerning the maintenance of customer relations. It was his view that to sell expensive cars, like Audis, the maintenance of personal customer relations was very important. This salesman and the MD exchanged much fine-grained information, including ideas about activities for maintaining customer relations. Typical of this salesman was that he informally participated in the development of knowledge about how to realize the new vision.

The salesman who explicitly resisted the change only participated formally in organizational learning about how to implement the new vision and had no embedded relationships within VdU. He had worked in this dealership for many years, but nevertheless had a rather "isolated" position. In the period between 2006 and 2008, the dealership had three dealership managers (two were fired; the third was still in position) and three of the four salesmen were replaced. Then in 2010 the service manager left as he was promoted to be the manager of VdU's two bodyshops. Each of the dealership managers had their own ideas about running the dealership. Consequently, this salesman was focusing on "surviving" the next change of dealership manager by ensuring he had satisfactory scores on the important performance indicators. He felt very isolated, and he expected his superiors' new ideas would eventually just fade away. The frequent "hiring and firing" of managers and salesmen in this dealership hindered the formation of embedded relationships.

The people in the dealership in Oss who contributed to the implementation of the new vision (i.e., the dealership manager and one salesman) exchanged fine-grained information with the MD. By doing so, they learned how they could contribute to realizing this vision. These two people also informally participated in developing knowledge about how to implement the new vision, whereas the others only formally participated and dealt with the new accounting information in an indicator focused manner. The distinction between those who only formally participated, and those who also informally participated, lies in their embedded relationships within the organization. Salesmen without embedded relationships in the organization participated only formally and, as a result, hardly learned anything about how to implement the new vision.

In Den Bosch, both hierarchical relationships (between the salesmen and the dealership manager and between the dealership manager and the MD) and cross-organizational relationships were embedded, and this helped people in that dealership to learn how to implement the new vision. In Oss, however, cross-organizational embedded relationships (for example among salesmen and with people from other dealerships) hardly existed. As a result, informal participation in developing knowledge about how to implement the new vision mostly took place through relationships between the MD and just two people. Consequently, only these two people were involved in the exchange of the fine-grained information which helped them learn how to realize the new vision.

4.3. Little change and conflicts, the dealership in Zaltbommel

Initially, the dealership in *Zaltbommel* was very enthusiastic about the planned changes, but later it hardly implemented any of them. Typical of the initial enthusiasm was that one day after the workshop that introduced the new vision, the dealership's salesmen invited the project team to Zaltbommel, "as soon as possible", which the project team did two days later. However, this enthusiasm did not last very long. Initially, the salesmen contacted only a few of customers, but they improved later (see Table 1). Interviews with the salesmen and with the dealership manager indicated that the planned customer contacts did not result in information which was helpful for improving customer relations. Typically, the salesmen sent standardized emails to customers and only recorded in the PCRM system that the customers had been contacted, without adding any further customer information. Consequently, the salesmen realized satisfactory scores on the indicators, but contributed little to the implementation of the new vision.

In their initial enthusiasm, the dealership manager and the salesmen all asked questions in order to understand the new vision and they expressed their own ideas about how to implement it. In the dealership, the salesmen had active discussions about how to implement the vision. One of the salesmen even wrote a short note in which he proposed that VdU should not only become more customer focused, but also more "customer enthusiastic". In this note, he made several suggestions about maintaining customer contacts, such as informing the customer about each separate stage in the process from ordering the car to delivering it to the customer, and sending hand-written postcards to welcome new customers and to congratulate existing customers on their birthdays. These suggestions are forms of fine-grained information.

In the Summer of 2009 (after the workshops and the interviews with dealership managers and salesmen), VdU's central sales manager (who is the direct superior of all dealership managers) and Zaltbommel's dealership manager came into conflict. The central sales manager was dissatisfied about the performance of the dealership and the dealership manager. This dissatisfaction had consequences for the exchange of information between the central sales manager and Zaltbommel's dealership manager. Increasingly, information was exchanged only in the form of written documents. The central sales manager started to give written notes to the dealership manager in which he set out the performance that he expected from the dealership manager and the dealership. Accounting information, both the new information (concerning the maintenance of customer relations) and the "traditional" information (such as targets for sales volume and product profitability) became increasingly important as the central sales manager used this information to express his expectations. The increased emphasis on accounting indicators stimulated the dealership manager and the underperforming salesmen to behave in an indicator focused manner. They became focused on improving performance in the short term as expressed in the accounting indicators, rather than seeking to realize the MD's new vision, as a way to solve this conflict. In this context, the exchange of fine-grained information which was needed to learn how to realize the new vision became increasingly rare. Initially, the Zaltbommel dealership both formally (in the workshops and the interviews) and informally (in the meeting with the project team two days after the introduction of the new vision) participated in developing knowledge about how to realize the new vision. However, as a consequence of the conflict between the central sales manager and the dealership manager, informal participation in organizational learning about how to implement the new vision stopped.

This conflict did not go unnoticed in the other dealerships and Zaltbommel became increasingly isolated within VdU. Historically, the Netherlands consists of two subcultures: a calvinist subculture and a catholic subculture; located north and south of the Netherlands' big rivers—the Waal and the Maas. Although Zaltbommel is located south of the Waal but north of the Maas, it is evidently part of the Calvinist subculture (Belzen 2010; Lijphart 1968). The history of the two subcultures has led to a social order, known as "pillarization", which implies that the different subcultures live mostly separately from each other, each with their own schools, universities, health care and sport clubs. The term "pillarization" portrays Dutch society in the form of a Greek temple: a building consisting of separate pillars that together carry one roof. As a result of secularization, the separation of the religious groups has largely disappeared, but differences in tradition can still be observed. In particular, political scientists and sociologists have investigated pillarization in the Netherlands (see, for example Belzen 2010 and Lijphart 1968). Except for Zaltbommel, VdU's dealerships were all located in the region with the catholic subculture, specifically in the region of Brabant. VdU's MD considered it important to emphasize the regional identity of VdU to its customers and he describes VdU as "typically from Brabant": i.e., easy-going, flexible, informal, with a beer or glass of wine in the showroom. Within VdU, Zaltbommel was the outsider: not located in Brabant and unfamiliar with Brabant's habits. Such differences hindered the forming of embedded relationships with people in other dealerships and with senior management. As Zaltbommel became isolated within VdU, its people did not informally participate in the development of knowledge about how to implement the new vision and they exchanged hardly any fine-grained information which could contribute to the development of such knowledge. Because the dealership manager did not succeed in realizing the performance required in the central sales manager's written notes, he was eventually fired. Finally, VdU sold the Zaltbommel dealership in November 2010.

The relationships between the people who worked for the dealership in Zaltbommel and both VdU's other dealerships and central management were arm's length. This dealership's isolated position had consequences for its participation in developing knowledge about how to implement the MD's new vision. Just like the other dealerships, they formally participated because of the obligatory workshops and interviews. However, Zaltbommel's isolated position meant that informal participation did not take place and they exchanged very little fine-grained information (with the MD and people from other dealerships) which could help them learn how to implement the new vision. However, a lot of accounting information about the dealership's performance and the MD's new vision was exchanged and, as a result of the conflict, this accounting information became increasingly important, but this information was not enough to help them learn how to implement the new vision.

An important distinction between the dealerships in Den Bosch, Oss and Zaltbommel concern the relationships of these dealerships' managers and salesmen. In Den Bosch, *both* hierarchical and cross-organizational relationships were embedded and in the context of these relationships people were able to informally participate in developing knowledge about how to realize the new vision; they exchanged a lot of fine-grained information and learned how they could contribute to the realisation of the new vision. In Oss, there were hardly any embedded cross-organizational relationships and few embedded hierarchical relationships to facilitate informal participation in organizational learning about how to implement the new vision. Only the people with embedded relationships exchanged fine-grained information about the implementation of the new vision and learned how they could contribute to its realization. In Zaltbommel, the dealership manager and the salesmen had neither embedded hierarchical relationships nor embedded cross-organizational relationships. Consequently, they participated only formally in the development of knowledge about how to implement the new vision. Furthermore, they were not involved in the exchange of fine-grained information about its implementation and they learned hardly anything about how to do so. In this dealership, accounting (and not fine-grained) information was the most important form of information and it was insufficient to help the people in this dealership learn how they could contribute to realizing the new vision.

4.4. *Little change in isolation, the dealership in Boxtel*

The dealership manager in Boxtel, who used to be the dealership's only salesman, had difficulty making all the planned phone calls and systematically maintaining his customer relations. The low percentage of calls made in the period 1 May–1 July 2009 in Table 1 was due to the difficulties he encountered. He was running from incident to incident and, in his opinion, he had little time to systematically maintain customer relations.

He was very busy with showroom visitors, answering phone calls and organizing the dealership. However, the sales volume was too low to justify a full-time salesman. Nevertheless, when VdU's MD realized that Boxtel was unable to maintain customer contacts he approved the appointment of a junior salesman, who was instructed to make the planned phone calls and this explains the relatively good scores in Table 1 in 1 May 2009–1 December 2009. Although he made many brief phone calls in a very short period, he neither recorded much customer information in the PCRM system, nor initiated further actions on the basis of these phone calls. As such the dealership's approach to the implementation of the MD's new vision was indicator focussed. This ensured that the dealership performed well on the performance indicators, but these activities did not contribute to the maintenance of customer relations in the way that the MD intended. The new accounting information, which was introduced to implement the new vision, was used in the same way as the old customer satisfaction ratings.

The dealership in Boxtel was by far VdU's smallest outlet and it was located in one of the smaller towns in the region. Although there were no conflicts between central management and the dealership, the dealership manager and the salesman had an isolated position within VdU. As Boxtel is a small town, the dealership's sales volume and revenues were too small to attract central management's attention. As such, the relationships between central management and the people working in Boxtel were arm's length. The dealership manager was under considerable pressure and very focused on running his own dealership; he did not have the opportunity to form embedded relationships outside the dealership. The new junior salesman had little experience, and needed guidance from the dealership manager in doing his work.

The dealership manager participated formally by taking part in the obligatory workshops and interviews, but the new junior salesman was hired after these workshops had taken place. Furthermore, there was very little informal participation in organizational learning about how to implement the new vision. The dealership manager and the junior salesman exchanged hardly any ideas about the new vision and neither had enough contact with people from other dealerships to get involved in the exchange of fine-grained information about the realization of the new vision. In learning how to implement the MD's new vision, the dealership manager had to rely primarily on the information that was exchanged during the workshops and the interviews, and the new salesman had even less information. This explains why they learned little about how to realize the new vision.

Eventually, in 2011 the dealership was closed and its employees transferred to other VdU dealerships. In several respects, Boxtel is similar to Zaltbommel; dealership managers and salesmen only have arm's length hierarchical relationships, they participated only formally and they exchanged little fine-grained information that could help them to learn how to contribute to realizing the new vision. Unlike Zaltbommel, in Boxtel there was no conflict with central management. Nevertheless, the absence of embedded relationships hindered informal participation, and this meant that the dealership manager and the salesman did not learn how to realize the new vision.

5. Discussion and conclusion

The normative accounting literature provides various tools which are claimed to support the implementation of a new vision (see, for example, Kaplan and Norton, 1992, 1993, 1996a,b; Govindarajan and Shank, 1992; Smith and Dikolli, 1995). However, in such a context, senior management will usually be dependent on local knowledge and the participation of lower managers and workers in developing knowledge about how to realize this vision. Furthermore, the existing literature is unclear about the forms of participation which are effective in developing such knowledge (Russ, 2008; Dachler and Wilpert, 1978; Locke and Schweiger, 1979; Cotton et al., 1988; Woodman, 1989; Glew et al., 1995). This section will discuss the different forms of participation on the basis of the following: (1) how relationships among the organization's members affect who participates (the range of people involved), (2) the distinction between formal and informal participation and (3) the effects of participation.

Through an interventionist study in an automotive company this paper has sought to improve our understanding of how forms of participation affect the role of accounting and the exchange of fine-grained information in organizational learning about how to realise a new vision. Some of the dealerships (i.e., Zaltbommel and Boxtel) approached the new accounting information in an indicator focused manner; i.e. in the same way as VdU approaches customer satisfaction ratings. For example, VdU tries to "manipulate" these indicators by explicitly asking customers to give them high customer satisfaction ratings. In Zaltbommel and Boxtel, the project team was unsuccessful in the sense that, although satisfactory scores were realized on the accounting indicators, the members of these dealerships did not learn how to implement the new vision. This lack of success surprised the project team, because it had organized various workshops and interviews, introduced an information system and accounting indicators to support the change and because the MD made clear that the jobs of people who were unwilling to implement his new vision would be endangered. Interestingly, in Oss and, particularly, in Den Bosch the project team was more successful as the new accounting information was used in a vision-focused manner and the managers and salesmen learnt how to achieve the new vision. The explanation for these differences lies in the different ways in which dealership managers and salesmen participated in developing knowledge about how to implement the new vision. Figure 1 summarizes the different forms of participation, how these affect the exchange of information, and how they can help an organization's members to learn how to realize the new vision.

Formal participation is based on a system of rules and agreements which define how the participation will take place (Dachler and Wilpert 1978). In this project, formal participation took the form of interviews and workshops which all the dealership managers and salesmen had to attend and during which the project team used accounting information to clarify the senior management's new vision and to provide a focus for the discussion. In designing the intervention, the project team expected that this formal participation would lead to the exchange of information which the organization's members needed to learn how to realize the new vision and, importantly, that they would actually do so. Despite the MD's threat to fire people who did not cooperate, the dealership managers and salesmen in Zaltbommel and Boxtel did not learn how to implement the new vision. These dealerships ensured that they would have satisfactory scores on the accounting indicators, but they did so without contributing to the realization of the underlying vision. Typical of these dealerships is that their people had hardly any embedded relationships and it was this lack of embedded relationships which hindered the exchange of fine-grained information needed to learn how to realize the new vision. The formal participation, including its emphasis on accounting information and the MD's threat to fire people, was not enough to ensure that people learnt how to do so.

More successful in learning how to implement the new vision were the dealerships in Oss and Den Bosch where, in addition to formal participation, there was also *informal participation* (Dachler and Wilpert 1978). Informal participation takes place spontaneously through the social relationships (Luckett and Eggleton 1991) embedded in everyday interactions between the organization's members (London 2003). As such, it is independent of formal mechanisms (London and Smither 2002) and unscheduled (Katz and Kahn 1978). In VdU, informal participation took place in the discussions between the MD, the dealership manager and the salesmen on the terrace in Den Bosch, and in meetings between the MD and the dealership manager and one of the salesmen in Oss. This informal participation offered the opportunity to supplement the accounting information with fine-grained information, and this helped the organization's members to learn how to realize the new vision. In this study, we have observed that informal participation takes place between people with embedded relationships, such as among the salesmen in Den Bosch. The distinction between formal and informal participation has implications for the way in which people deal with the accounting information that is intended to support the implementation of the new vision. People who only formally participated ensured they had satisfactory scores on these indicators, without necessarily contributing to the realization of the underlying vision. People who also informally participated used these indicators in a more interactive manner and learned how they could contribute to the realization of the new vision (also see Simons 1995a,b notion of interactive control). This study provides ground on which to define two forms of informal participation: *informal hierarchical participation* and *participation through the organizational community*.

Informal hierarchical participation takes place when subordinates and their superiors exchange fine-grained information. The dealership manager in Oss had an embedded relationship with the MD (who was his superior). In the context of this embedded, hierarchical relationship, informal participation took place, leading to the exchange of fine-grained information and this information helped the dealership manager to learn how to realize the new vision. Also in Den Bosch, there were embedded relationships between superiors and subordinates (the MD and the dealership manager; and the dealership manager and the salesmen) which facilitated informal participation and the exchange of fine-grained information.

Participation through the organizational community (the second form of informal participation) takes place through *cross-organizational* relationships. Cross-organizational relationships are all relationships within the organization that are not defined by the organizational structure and instead evolve naturally. In this study, examples of cross-organizational relationships were the relationships between salesmen, between dealership managers and also between the MD and some individual salesmen. In the dealership in Den Bosch, we observed that such embedded relationships facilitated informal participation and the exchange of fine-grained information, not only between direct superiors or subordinates, but also between other members of the organization. In Den Bosch, participation through the organizational community took place (in addition to the formal participation and informal hierarchical participation) and this helps to explain why this was the most successful dealership in learning how to realize the new vision.

Various studies have shown that, in practice, participation often does not have the desired positive effects on organizational outcomes. It is also unclear how specific forms of participation can support organizational learning (see, for example, the literature reviews by Dachler and Wilpert, 1978; Locke and Schweiger, 1979; Cotton et al., 1988; Woodman, 1989; Glew et al., 1995). From this perspective, the effect of "tools" on the creation of knowledge in organizations is a research area that needs to be further developed (Argote and Miron-Spektor, 2011). There is a lot of normative accounting literature which recommends the use of accounting information in the implementation of a new vision (see, for example, Kaplan and Norton, 1992, 1993, 1996a,b; Govindarajan and Shank, 1992; Smith and Dikolli, 1995) and this paper has investigated the role of accounting information in organizational learning about how to implement a new vision. The accounting literature provides insight into the effects of budgetary participation (see, for instance Harrison, 1992; Brownell and Dunk, 1991; Brownell and Hirst, 1986; Nouri and Parker, 1998). However, so far it was unknown how accounting information can be used to facilitate the participation of lower managers and workers in developing knowledge about how to implement a new vision. In VdU, the organization's members who only took part in formal participation (i.e., the workshops and interviews), in which accounting information (provided through the PCRM system) played an explicit role, did not learn how to realize the new vision. The threat to fire people who did not contribute to the realization of the new vision led to accounting information being used in an indicator focused manner. However, where there was also informal participation, fine-grained information could be exchanged and this helped in learning about how to realize the new vision. In such participation accounting information was used as a starting point for the discussion (as in Simons, 1995a,bSimons' 1995a,b interactive control) and supplemented with the fine-grained information that was needed to facilitate organizational learning. However, the exchange of fine-grained information only took place where there were embedded hierarchical and cross-organizational relationships. Therefore, in using accounting information to help an organization's members to learn how to realize a new vision, it is important to ensure that there is *informal hierarchical participation* and, preferably also, *participation through the organizational community*.

In the intervention, the project team used accounting information (as a "tool") to implement the senior management's new vision (as recommended by, for example, Kaplan and Norton, 1992, 1993, 1996a,b; Govindarajan and Shank 1992; Smith and Dikolli 1995). The project team also put in place workshops and interviews to enable lower managers and workers to participate in developing knowledge and learning about how to implement the new vision. In addition to the participation of lower managers and workers that the project team had put in place, some dealerships developed other forms of participation and these dealerships were more successful in implementing senior management's new vision. In exploring the differences between the dealerships, dimensions from Dachler and Wilpert's (1978) classification of forms of participation were used. Comparison of the dealerships provided the basis to redefine this classification, resulting in the three forms defined above. The new classification, proposed in this paper, contributes to existing knowledge by explicitly addressing the role of accounting information and fine-grained information in the participation of lower managers and workers in organizational learning about how to implement a senior management's new vision. By doing so, the paper also contributes to our understanding of how "tools" can facilitate organizational learning (which was a direction for further research identified by Argote and Miron-Spektor 2011).

This study offers some suggestions about how these forms of participation can be encouraged. First, embedded relationships facilitate informal participation. Therefore, when senior managers want to implement a new vision they should explore whether there are embedded relationships with and among the people who have to participate in developing the necessary knowledge and who have to learn how to implement the new vision. In some of VdU's dealerships, the frequent "hiring and firing" of people, for example, hindered the formation of embedded relationships. Providing opportunities for the organisation's members to meet informally can be one way of helping them to form embedded relationships. Second, it is also important to consider how the existing accounting information is used when accounting is expected to support the implementation of a new vision. In organizations where it is common practice to use accounting information in an indicator focused manner (as in VdU), lower managers and workers may be able to realize high scores on the accounting indicators, while at the same time failing to contribute to the realization of the new vision. Accounting information that is used in an indicator focused manner is likely to be ineffective in helping people learn how they can contribute to the realization of a new vision.

This study has several limitations which suggest possible directions for further research. First, the implementation of the new vision was top-down, as the MD's worries were the starting point for this new vision. Although the project team interviewed various managers, it was the project team that decided on the accounting information to be produced and set in place the workshops and interviews which were used to implement the new vision. Further research could study the effectiveness of an approach in which lower managers and workers are more directly involved in decisions about the implementation of a new vision set at the top.

The key driver of the new vision was that the MD wanted to ensure the future profitability of VdU through long-term customer relations. Although senior management can prescribe when a salesman has to contact his customers, and can indicate the topics to be discussed, the contents of a salesman's communications with his customers cannot be standardized. Communication with a customer depends on the customer's questions, remarks, communication style, available time and attitude. However, in other settings, such as in manufacturing, processes can be standardized and, as a result, can also be captured in detailed protocols which leave little room for workers to decide on their specific activities. A second direction for further research could be to study the usefulness of accounting information in the implementation of a new vision in such standardized settings.

This paper is based on interventionist research. The practical objective of the project was to improve the maintenance of customer relations and to strengthen the organization's long-term focus. The intervention was based on ideas concerning customer focus (Cooper and Kaplan, 1991, 1992; Govindarajan and Shank, 1992; Smith and Dikolli, 1995), non-financial performance measurement (Kaplan and Norton, 1992, 1993, 1996a,b) and participation (Argote and Miron-Spektor, 2011; Dachler and Wilpert, 1978; Locke and Schweiger, 1979; Cotton et al., 1988; Woodman, 1989; Glew et al., 1995; Russ, 2008; Lines, 2004). Unexpectedly, the dealerships differed in the way they participated in learning about how to implement the senior management's new vision and these differences had consequences for the realization of the project's practical objective. These differences were the reason why theory concerning participation was used in this paper, in addition to the conceptual ideas which informed the design of the intervention. In this way our understanding of participation, and the usefulness of accounting information, in organizational learning has been further refined. The "emic" perspective of the interventionist researcher (as defined by Suomala et al., 2014; Jönsson and Lukka, 2006) provided in-depth insights into the unexpected effects of the intervention. These in-depth insights have made it possible to refine our understanding of the role of informal forms of participation in the organizational learning needed to realize a new vision, and also the differences between formal and informal participation in the exchange of (accounting and fine-grained) information and how this affects organizational learning.

Acknowledgements

the support of CIMA General Charitable Trust is gratefully acknowledged. I am indebted to Robert W. Scapens, Albert Boonstra, Petri Suomala and three anonymous reviewers for their comments on earlier versions of this paper and to Lionell Emanuelson, Jeroen Meijer, Pieter Ponder and Kurt Verhees for their cooperation.

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