

# The human side of organizational change: Compliance and management control systems in Italian public utilities

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Mercurio R., Canonico P., Mangia G., Martinez M., Pezzillo Iacono M. (2012)..

Departing from a neo-institutional framework, this article investigates the role and the importance of Management Control Systems (MCS) used by the Italian local public transport and electricity supply utilities in governing the processes of organizational change that occurred in the last decade. The role of MCS in the implementation of business strategy and organizational change represents a recurrent topic in literature. Nevertheless, only a few studies have covered until now the relationship between MCS and change processes. Our empirical analysis has surveyed overall 185 local public utilities. We analyzed the way in which management has adopted MCS, as well as the outcome of the implementation of organizational change. Our study confirms that organizational change processes are carried out with the purpose of obtaining institutional legitimacy, deploying behavioral control mechanisms, such as incentives and empowerment. © 2012 Wiley Periodicals, Inc. © 2013 Wiley Periodicals, Inc