

STUDI E RICERCHE DI ECONOMIA AZIENDALE

SEZIONE I
IMPRESA E MANAGEMENT

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STUDI E RICERCHE DI ECONOMIA AZIENDALE

SEZIONE I
IMPRESA E MANAGEMENT



La collana “Studi e Ricerche di Economia Aziendale” intende promuovere lo studio e la ricerca scientifica nell’ambito delle discipline economico-aziendali, comunicandone i risultati alla comunità scientifica e al mondo delle imprese e delle professioni. Essa accoglie al suo interno, dopo attento processo di selezione e referaggio, monografie e volumi collettanei volti allo studio e all’analisi dell’azienda nelle sue complesse e poliedriche sfaccettature e dinamiche socio-economiche, aventi ad oggetto sia ricerche teoriche che indagini empiriche. Le opere pubblicate hanno alto valore scientifico e possono essere redatte anche in lingua inglese al fine di facilitarne la diffusione internazionale.

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ANTONIO LEOTTA
MARIASTELLA MESSINA

**A NARRATIVE PERSPECTIVE
ON CONTROLLING
NEW PRODUCT DEVELOPMENT**





©

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CONTENTS

- 9 *Introduction and overview of the book*
1. Setting the scene: the study motivations and research question, 9 – 2. Theoretical perspectives and positioning. Expected results, 13 – 3. The main research contributions, 18 – 4. Book overview, 18.
- 21 Chapter I
Responding to innovation demands while asking for control
1. Introduction, 21 – 2. Dealing with uncertainty in defining innovation demands, 22 – 3. Defining stakeholders' expectations by strategizing at different organizational levels, 28 – 4. The role of control in new product development, 34.
- 45 Chapter II
Searching for goal congruence and managing uncertainty through controlling new product development
1. Introduction, 45 – 2. Controlling new product development involves a series of multiple-actor practices: searching for goal congruence, 46 – 2.1. *Controlling new product development processes as multiple actors' practices*, 47 – 2.2. *Searching for goal congruence through controlling new product development*, 51 – 3. Controlling new product development involves a series of time-consuming practices: managing uncertainty, 54 – 3.1. *New product development process as a funnel*, 54 – 3.2. *Uncertainty and risk management along new product development process: toward a reversed funnel view of the development process*, 59 – 3.3. *Learning management along the phases of development projects*, 63.

67 Chapter III

Constructing a control narrative that is inclusive of authors' and audiences' intentions in new product development

1. Introduction, 67 – 2. The narrative required by the multivocal and dynamic nature of new product development, 69 – 2.1. *The construction of a hegemonic narrative and its consequences*, 73 – 2.2. *The construction of competing narratives and its consequences*, 76 – 2.3. *The construction of an overarching narrative as a co-authored consequence*, 78 – 3. The pragmatic constructivist framework and the concept of co-authorship, 81 – 3.1. *The pragmatic constructivist concept of reality and its dimensions*, 82 – 3.2. *The pragmatic constructivist concept of co-authorship*, 84 – 3.3. *The pragmatic constructivist view of controlling new product development: questioning the concept of co-authorship*, 85 – 4. Management control as practice whose narrative is inclusive of authors' and audiences' intentions, 88 – 4.1. *The inclusiveness of management control narratives*, 90 – 5. Management control in development processes as practice whose narrative is inclusive of authors' and audiences' intentions, 95.

101 Chapter IV

Field research methodology and design

1. Introduction, 101 – 2. Research methodology, 102 – 3. Research setting: Company overview, 104 – 4. Corporate strategy in Semicom, 105 – 5. New product development process and its Stage-Gate structure, 106 – 6. Data collection and analyses, 111 – 7. Business and product development strategies in Alpha and Beta division, 114.

17 Chapter V

Management control narratives in new product development at Semicom

1. Introduction, 117 – 2. Management control practices in new product development process, 119 – 2.1. *Management accounting and control practices during the Stages of the project*, 120 – 2.2. *Management accounting and control practice during the Gates of the project*, 124 – 2.3. *The impact of the different business strategies on management control practices in new product development*, 129 – 3. The importance of narrative to share past experience, 132 – 3.1. *Co-authoring development project narratives and the contribution of management control narratives*, 135 – 3.2. *Management control narrative in new product development as inclusive of the intentions of its authors and audiences*, 143 – 4. Discussion of the field evidence, 148.

153 *Concluding remarks*

1. Theoretical conclusions and discussion of the field evidence, 153 – 2. The main research contributions and practical implications, 158 – 3. Research limitations and perspectives, 159.

161 *References*

INTRODUCTION AND OVERVIEW OF THE BOOK⁽¹⁾

1. Setting the scene: the study motivations and research question

Our lives unfold through fresh experiences that emerge from the adoption of innovative devices and the development of new habits, made achievable by individuals who possess the courage to embark on daring and risky ventures. Inventions resulting from creativity are the achievement of those who are curious and employ their curiosity for their own and others' prosperity. Inventions are therefore significant and entail various demands. One such demand is the inventors' ability to engage with others willing to make these inventions useful to a community, thereby enhancing their standard of living. Inventions necessitate the inventors' skill in managing various constraints arising from financial limitations and the preferences of potential consumers in the future, ensuring that these inventions can better satisfy consumer preferences than other products.

Moreover, inventions require the inventors' capability to lead or be led in various attempts aimed at assessing in advance whether their inventions are perceived as useful by consumers. They also need to determine if the inventions can function and be produced using the resources and competencies available within the company or other companies,

(1) Although the book is the result of collaborative work among the authors, the writing of this section should be attributed to Antonio Leotta.

all in an environmentally sustainable manner. All these abilities require an organization that designs processes to guide an invention towards becoming an innovation. This organization must coordinate individuals working in those processes in a manner consistent with how the expected innovation should differ from innovations by other companies.

In essence, the transformation of inventions into innovations requires the capability of an organization. Innovation, defined as the commercial output of an invention, involves a process. This process encompasses activities focused on determining whether an invention can be developed into an innovation. Thus, a new product or service results from novel ideas, scientific and technical knowledge managed through a series of activities. These activities aim to proactively assess the needs the expected product or service is meant to address, identify potential competitors fulfilling the same needs, and ascertain the availability of process technology for sustainable cost-effective production. This cost should align with the anticipated returns expected by the relevant stakeholders who may sponsor the project.

Several questions thus arise when a development project is run: how could the project performance be managed to meet stakeholders' expectations? How should development projects be carried out, promoting the cooperation between the organizational actors involved from the main business functions? How do the various organizational actors contribute to carrying out development projects in the interest of the company's stakeholders? All such questions highlight the need of making innovation work (T. Davila *et al.*, 2006), which relies on controlling innovation. How management control practices intertwine with innovative processes has been investigated in the management accounting and control literature with respect to New Product Development (NPD) (Abernethy & Brownell, 1997; Adler & Chen, 2011; Akroyd & Maguire, 2011; Amabile *et al.*, 1996; Bisbe & Malagueño, 2009; Bisbe & Otley, 2004; R.G. Cooper, 1990; Daniela *et al.*, 2022; A. Davila, Foster, & Li, 2009; T. Davila & Wouters, 2006; Ditillo, 2004; Magnacca & Giannetti, 2023; Hertenstein & Platt, 2000; Jørgensen & Messner, 2009, 2010; Leotta *et al.*, 2020b; Nixon, 1998; Revellino & Mouritsen, 2015; Rockness & Shields, 1984; Tervala *et al.*, 2017). Underlining the relationship between creativity and control, two

contrasting views depict control practices as constraining or enabling practices with respect to innovations. The first view, which sees the use of control systems as practices that constrain innovations, assumes a trade-off between creativity and control (Abernethy & Brownell, 1997; Amabile *et al.*, 2005; Damanpour, 1991). Contrasting with this view is the concept of control as enabling bureaucracy (Adler, 2016), which recognizes that formalization may have negative consequences on employees' attitude (coercing bureaucracy) or positive consequences (enabling bureaucracy) according to "whether that formalization enables employees better to master their tasks or functions as a means by which management attempts to coerce employees' effort and compliance" (Adler and Boris, 1996, p. 61).

Several studies have found evidence on a positive impact of interactive control systems on organizational learning and innovativeness (Henri, 2006) and on strategic change (Abernethy & Brownell, 1997; Naranjo-Gil & Hartmann, 2007). But these findings contrast with another evidence (Bonner *et al.*, 2002), which suggest that the interactive use of control systems during NPD may in fact impose constraints on creativity and impede progress towards successful innovation outputs (Bisbe & Malagueño, 2009). Therefore, a lack of consensus emerges regarding the contribution that the use of management control systems may have to managers interactions along NPD processes.

The focus of this book is on the management control practices carried out in the NPD processes. Underlining the need to support managers interactions along NPD processes, the study assumes that management control in such processes is a functioning practice if it leads the development process to achieve the expected outcomes (Trenca, 2016). Then, the main question the book is aimed to address is: how can management control in NPD processes be a functioning practice? In other words, under what conditions can managers interactions along NPD processes be successfully guided by means of management control practices? The relevance of such a question is high being high the percentage of failures which occur along an NPD process, and the reasons for such failures are many.

A high percentage of NPD projects does not reach the final stage for several reasons related to the various sources of uncertainties which have

been usefully classified into technological, market and business uncertainty (Afuah, 2003). While business uncertainty, involving macroeconomic variables, has to be taken for given by a company, technological and market uncertainty can be managed or governed in some way. As documented by various studies (MacCormack & Verganti, 2003; O'Connor & Rice, 2013; Nørreklit *et al.*, 2017), the amount of market and technological uncertainties are differently distributed in the various stages of a development process, being mostly concentrated in the initial stages of the process. The way how a company strives to deal with market and technological uncertainty is an important element of the company's innovation strategy. This is reflected on how the NPD process is organized, managed, and controlled. The choice between producing the new product under development with its own manufacturing plants and outsourcing some production phases to subcontractors can be influenced by several variables such as the availability of the process technology necessary for producing the new product, the willingness to invest in a new process technology and the availability of financial resources necessary to cover those investments. Also, the choice of assigning the production of the new product under development both to an internal manufacturing plant and to a subcontractor's is another option. All these choices influence the way how an NPD process is organized, carried out and controlled by the various actors involved at the different levels.

As is quite known, any NPD process reflects decisions taken at three main different levels: company, project portfolio and single project levels. While at the company level the main decisions inform the corporate strategy in relation to innovations, at the project-portfolio level, decisions relate to business strategy which influences also the decisions taken at the single project level. Corporate and business strategies at the various levels of analysis are very relevant for the purpose of the research reported in this book. Corporate and business strategies influence and are influenced by the management control practices accomplished in NPD processes. Consequently, the various actors involved in NPD processes come from different organizational levels and can differently influence the performance of an NPD process.

2. Theoretical perspectives and positioning. Expected results

The study of management control practices followed in NPD processes, which is proposed in this book, does consider the multiple-actor reality that characterizes any NPD process and assumes such control practices to be interactive. In other words, the various practices of management control in NPD processes work through the interactions between the various actors coming from the different organizational levels and, also, from the various functional areas. This leads our attention toward the inter-functional NPD teams and toward the interactions within the teams, at the project level of analysis, and between the teams, at the project-portfolio and company levels. Several studies have been published on innovation management, product development management, proposing innovation strategies and organizational approaches based on the “mainstream” theories and models that promise to make innovation work (Afuah, 2003; Amabile *et al.*, 1996; R. Cooper, 1998; R. Cooper *et al.*, 2001; R.G. Cooper, 1990; Damanpour, 1996; Dewar & Dutton, 1986; Elonen & Artto, 2003; Elverum & Welø, 2014; Kamoche & Pina E Cunha, 2001; Lerch & Spieth, 2013; Verona, 1999; Zirger & Maidique, 1990). Following a prescriptive approach, such studies give directions that company top managers and NPD project managers are recommended to follow to reach success in their innovation and development projects. However, in giving the directions for success, most of these studies do not deal with the various difficulties and obstacles that managers may encounter even if they are in the “right track”. The theories and models proposed are like a map that a manager should follow as a driver. But how this map is used in the dialogue between the driver and the navigator, the possible misunderstandings between the two, the need to interpret the map in order to adapt it to the details of the track that the map cannot focus on are all concerns that the mainstream theories and models do not consider. Assuming NPD process as a multiple-actor reality and considering management control practices interactive seem to be useful in order to shed lights into something that any theoretical model cannot highlight, namely the relational nature of management control practices. In this respect, the proposal made in this book is to highlight the narratives behind the practices of management

control in NPD projects. In doing so, this book does not aspire to give directions by providing general and abstract maps. Rather, this book aims at investigating how the most widespread theoretical maps are used in the interactions, and particularly in the communications, between practitioners, guiding their practices.

The narrative perspective discloses some points of view that highlight the roles that the people involved in an NPD project may play in the narrative of the management control practices. Examining the narratives behind management control practices applied to NPD projects highlights a distinction between the group of people who have co-authored the management control narratives and other people who are the audience of those narratives. The former may include the financial controller, or the management control manager, but also the top management of a company, the marketing manager, the design manager, the project manager and any other actor engaged in NPD projects management. All of them are involved in decisions on the design of the management accounting techniques to be developed, in decisions about the set of performance dimensions and indicators to be implemented, in designing the incentive mechanisms and organizational rules and routines to be introduced in accomplishing the NPD processes. The audiences, instead, are not involved in the above decisions but they have some interest in the NPD project that the management control practices are supposed to satisfy. This is the case of financial investors, who sponsor an NPD project. This is also the case of company's suppliers and customers, when they are not directly engaged in managing the project. The practices of management control in NPD projects have primarily been identified through the engagement of organization members from various functions, the product development activities they undertake, and the performance measures utilized to assess projects. The narrative of a management control practice highlights the main roles assigned to the practice, which in NPD projects have been identified in goal congruence and uncertainty management. Also, the narrative of a management control practice takes account of the multiple strategies followed in the organization, highlighting how the various actors involved in NPD processes agree or not on the different strategies. Furthermore, a management control narrative encompasses

the roles that the actors running the practice are supposed to play as well as the outcomes expected from the practice and desired by the various actors involved. A multivocal approach needs therefore to be adopted to better consider the expectations and points of views of the different actors. As some scholars have observed, by developing narratives organizational actors create situated understandings of unusual experiences, negotiate consensual meanings, and engage in coordinated actions (Czarniawska, 1997; Garud *et al.*, 2011). Narrative interactions impact on meaning-making of innovation by (re)articulating collective identities, and shaping innovation strategies (Sergeeva & Winch, 2020). However, considering the narratives of management control in NPD processes does not exclude that such control practices may be dysfunctional for the success of the NPD projects under control. This may depend on the dialectics within the authorship and between the authors and the audience, in the sense that the narrative developed may not be coherent with the expectations and intentions of all the actors who play a role both in the authorship and in the audience. The accounting and management control studies based on narrative approach have outlined different scenarios that constitute the exits of the process of constructing a narrative (Nørreklit & Kaarbøe, 2013; Cushen, 2013; Seal & Mattimoe, 2016; Bassani *et al.*, 2021). Such scenarios are distinguished into three main exits: a hegemonic narrative, different competing narratives and a common overarching narrative. While the first two exits are characterized by the development of narratives not coherent with the expectations and intentions of the various actors, the construction of an overarching narrative, common to the various actors' perspectives, may come out from a process of co-authoring, as conceptualized in the Pragmatic Constructivist (PC) perspective.

To explore how a management control narrative in NPD projects may lead to a functioning practice, the research reported in this book has relied on the PC perspective. According to PC, for a new product to be developed, and so to be transformed from a new idea into a new reality, its narrative must be valid. It is so if it comes from the integration of four ontological dimensions: facts, possibilities, values and communications. PC proposes a framework to assess the practical validity of a narrative. As Nørreklit *et al.* explain: "Practical validity means that

the controlling stories and concepts, the *topoi*, are not embedding hidden illusions. The process of practical validation ensures that the story is realistic, i.e. it can be implemented successfully at every step” (2011, p. 16). In running an NPD project, the controlling stories and concepts may be either illusionary or valid. Assessing their validity needs anchoring the future possibilities that are expected from the project to facts and experiences learned from previous similar projects. Such “factual possibilities” verified for the project must encounter the needs and interests that have motivated all the actors engaged in the project, namely the actors’ values. Being a multi-actor setting, where different values and different perspectives are in play, NPD project requires a narrative that integrates the four ontological dimensions between the different actors, as argued by Mitchell *et al.*, (2013 p. 15):

...[E]ach actor has his own perspectives on facts, possibilities and values. They have to be coordinated and combined with the facts, possibilities and values of the other actors through the communication. Therefore, overarching company *topoi* are needed to facilitate a network of mutual understanding that enables this cooperation. In this way a highly complex reality is constructed that enables realization of possibilities that are unimaginable from a single actor perspective. The binding ideas used to organize the company are defined in the strategic *topoi* of the company.

The passage reported above suggests that the innovation strategy of a company, here termed the overarching *topoi* of all the people involved, reflects on the binding ideas used to organize the company, namely its strategic *topoi*, and facilitates a network of mutual understanding that enables the construction of the highly complex reality coming from a successful NPD project. Drawing on PC, and combining it with the narrative perspective, NPD process is viewed as a practical validation process that translates a new idea into a new product. In such process the management control practice is run following a narrative that has the main role in leading the NPD toward success. In doing so, management control practice is functioning as it reaches the desired outcomes. The underlying control narrative is constructed through a process of co-authoring.

However, the PC framework, and its concept of co-authoring, fails to elucidate how the co-authoring of a narrative underpinning any practice can encompass individuals who, despite being stakeholders in the practice, lack the requisite knowledge and insight needed to contribute to the authorship of that narrative. This situation arises with the financial supporters of an NPD project concerning the narrative of NPD project management practice. It is also applicable to technical managers within the NPD team regarding the narrative of the management control of the NPD project. A crucial distinction between authors and the audience needs consideration (Buchanan & Dawson, 2007), and the PC conceptualization of co-authoring remains silent on this differentiation.

In response, a concept of “inclusiveness” is proposed in this book. This concept draws upon the notion of a “structure of intentionality,” grounded in a conception of functionality that is cognitively distributed across people, practices, arrangements, and contexts, all of which are “situated” (Ahrens & Chapman, 2007; p. 22). Consequently, the co-authoring of a narrative must encompass the intentionality of other actors who, even if not directly involved in constructing the narrative, represent its audience. A theoretical framework is proposed and discussed referring: first to the construction of the narrative underlying a management control practice; second to the construction of the narrative underlying management control in NPD project management practices. The aim of the framework is outlining the conditions that render the control of NPD project a functioning practice.

The main research question of this study relates to understand how the management control practices applied to NPD processes are made functioning by the construction of a convincing and pervasive narrative. Addressing such “how” question necessitates the researchers to immerse themselves in the ongoing business practices where management control is implemented for NPD project management. Interpretive research has been crafted and executed using a longitudinal approach, involving visits to the divisions’ site dedicated to NPD project management within a multinational company operating in the semiconductor industry. The field research methodology and its profile, along with the evidence and findings, are expounded upon and deliberated in the subsequent section of the book devoted to the empirical findings.

3. The main research contributions

A relevant contribution is proposed in this book to the management accounting and control literature based on narrative (Bassani *et al.*, 2021; Cushen, 2013; Llewellyn, 1999; Jönsson, 1998; Macintosh, 2004; Scapens, 2006; Seal & Mattimoe, 2016; Nørreklit & Kaarbøe, 2013). The existing literature on management accounting is pour of studies grounded in the narrative approach. Narrating and calculating has been conceptualized as two alternative ways of reasoning, learning, and persuading. This book proposes an integration between narrating and calculating. Our suggestion stems from an examination of management control as narratives that underlies calculative practices.

The contribution of the book is also addressed to the literature on management control in NPD processes (Abernethy & Brownell, 1997; Bisbe & Otley, 2004; Ditillo, 2004; Magnacca & Giannetti 2023; Jørgensen & Messner, 2010; Leotta *et al.*, 2020; Nixon, 1998; Ruggeri *et al.*, 2022). The conclusions reached by the study confirms the support offered by management control practices to NPD processes, highlighting the conditions that make management control of support for NPD success.

A third contribution is devoted to the theoretical perspectives adopted in the study, namely the narrative (Buchanan & Dawson, 2007; Chase, 2011; Czarniawska, 2000; Deetz, 1996; Garud *et al.*, 2011; Sergeeva & Winch, 2020) and the PC (Nørreklit *et al.*, 2006; Nørreklit, 2011; Mitchell *et al.*, 2013; L. Nørreklit, 2017) perspectives. The limitations of each perspective are highlighted and discussed in the present study making a proposal that is presented as a continuum of the two narrative and PC perspectives overcoming their limitations.

4. Book overview

The writing of this book was a collaborative endeavour that involved the two authors at distinct stages of the journey. The initial phase encompassed the composition of the theoretical part, with only one author actively participating. In the subsequent step, dedicated to field

research, the second author became involved. Despite these distinct roles, the entire book stands as a cohesive product, showcasing the seamless integration of the two authors' perspectives and knowledge.

The scene of innovation and NPD project management is set in chapter 1 by outlining the need to manage uncertainty, declining its different sources, and to anticipate and respond to stakeholders' expectations of innovation demand. These arguments lead to the need for control in development processes.

Drawn from the existing literature on management control in NPD processes, two main roles of control are discussed in chapter 2: reaching goal congruence and reducing uncertainty. These two roles are derived by two main characters of the control practices applied in NPD processes: they are multi-actor and time-consuming practices.

The theoretical position of the research is adopted in chapter 3, where the theoretical framework is proposed and developed. The interpretive approach, which is followed in the field research, is coherent with the actor-based perspective, proper of the Actor-Reality Construction theory that fuels the PC perspective. Consequently, actors are considered through their voices, and the narrative approach is followed. The process of narrative construction is examined based on the existing accounting and management control studies adopting the narrative perspective. By discussing different exits of the narrative construction, it is argued that the narrative approach does not help the researcher to define conditions that make a narrative convincing and pervasive. The PC perspective is therefore introduced to fill this gap. The concept of co-authorship is examined to outline the conditions that validate practically a narrative. A concept of inclusiveness is finally introduced to consider the possibility that a co-authored narrative may not include the intentionality of all the actors interested in the management control practice applied to NPD processes, namely the authorship and the audience of the control narrative.

The research methodology is delineated in chapter 4, outlining the combination of narrative and PC perspectives made effective through the concept of inclusiveness referred to the co-authoring process, as proposed in chapter 3. After describing the research setting and the company profile, outlining the company corporate strategy and illustrating the NPD process, the data collection is reported.

The field evidence is outlined and interpreted in chapter 5 by presenting a story of the control of NPD projects. Reporting the voices of the different managers interacting in each of the NPD stages and gates, the field research highlights the contributions of each manager to the construction of the narrative of control in NPD project management. The main findings relate how the management control practice is functioning leading the NPD project management to achieve the outcomes desired by the various stakeholders.

A final section develops concluding remarks pointing out the main contributions of the research and discussing limitations and research perspectives.