

# Abstract

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## **To create organizational meaning**

A study on management control-processes on middle  
management in three companies

The way middle management work has been studied for more than 30 years. In the literature the concept "management control" has been used to describe how managers plan and control the economic dimension of an organization. First a resource allocation perspective and an organizational perspective, were used to study middle management. Nowadays it has become more and more interesting to study how managers collect and use information.

The purpose of this thesis is to study how management control can be understood as a process that creates organizational meaning. Middle managers in three Swedish organizations have been in focus of the study and the result has been presented in six themes. These themes are grouped into three dimensions: an organizational, a resource allocation and an information dimension. The study shows that different actions are documented in information systems that produce reports and impressions. Members of an organization interpret the reports and impressions with the help of the organization and conditions for new actions are formed. Management control can then be understood as an ongoing process that creates meaning and generates conditions for meaningful actions.

*Keywords:* management control, management, information systems, organizational meaning

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