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Institutions, controls, and Inter-organizational Trust

Abbasi, Abdul Rehman

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Chapter 6

Nederlandse Samenvatting

Veel studies naar de governance en control van interorganisatorische relaties (IOR) wijzen erop dat beheersing en vertrouwen altijd in tandem opereren als zijnde de belangrijkste regelaars van deze relaties. De studies benadrukken het belang om onderzoek te doen naar hoe deze constructen onderling samenwerken (zie bijvoorbeeld Dekker, 2004). De overkoepelende onderzoeksvraag van deze thesis is de vraag wat de wisselwerking is tussen de verschillende soorten vertrouwen en een reeks beheersingsmechanismen binnen interorganisatorische relaties.

Veel onderzoek naar de governance en control van interorganisatorische relaties heeft betrekking op één van de volgende twee thema's. Het eerste thema houdt zich bezig met de vraag of verschillende typen van governance elkaar aanvullen, dus complementair zijn, of substituten zijn. Het tweede thema heeft betrekking op de ontwikkeling van een belangrijk type governance, namelijk interorganisatorisch vertrouwen. De drie studies die in deze thesis worden gepresenteerd houden verband met beide thema's, in de zin dat de eerste studie samenhangt met het eerste thema, en de tweede en derde studie met het tweede thema. De drie studies worden hierna kort besproken.

De eerste studie (in hoofdstuk 2) onderzoekt het verband tussen beheersingsmechanismen, het vertrouwen en de prestaties van een leverancier binnen een leverancier-afnemerrelatie. In navolging van Cao en Lumineau (2015) wordt beargumenteerd dat om het samenspel van contract-gebaseerde en relationele typen van governance te kunnen begrijpen, de complexe mix van factoren die aan iedere vorm van governance ten grondslag ligt moet worden ontrafeld. In tegenstelling tot de typische supply chain literatuur waarin vertrouwen en sociale beheersing als onderliggende dimensies van relationele governance worden gezien, wordt sociale beheersing in deze studie als een sociaal beheersingsmechanisme beschouwd. Sociale beheersing heeft betrekking op de reeks organisatorische afspraken die via normatieve overwegingen aanzetten tot gewenst gedrag; als zodanig verschilt dit van vertrouwen, dat als een mentale houding wordt beschouwd. In deze studie worden beheersingsmechanismen onderverdeeld in sociale en contract-gebaseerde beheersingsmechanismen. Deze laatste groep wordt verder onderverdeeld in contract-gebaseerde beheersingsmechanismen

aangestuurd via prestaties en via gedrag. Drie theoretische benaderingen, te weten de transactiekosteneconomie, sociale uitwisselingstheorie en relationele uitwisselingstheorie vormen de basis voor drie hypothesen. Verondersteld wordt dat sociale beheersing gebaseerd op zowel gedrag als prestaties aanvullend is op relationeel vertrouwen vanwege de synergetische effecten en omdat beide types van beheersing en relationeel vertrouwen elkaars beperkingen verminderen. Relationeel vertrouwen heeft hoogstwaarschijnlijk een positieve invloed op de prestatie-effecten van deze contract-gebaseerde beheersingsmechanismen, omdat vertrouwen tot meer informatiedeling, minder achterdocht en hogere wederzijdse tolerantie leidt, evenals tot verhoogde acceptatie van formele s (Das en Teng, 2001; Gulati en Singh, 1998). Vervolgens wordt de aanname gedaan dat sociale beheersing en relationeel vertrouwen voor elkaar in de plaats kunnen treden, omdat zij functionele equivalenten zijn. Aangezien zowel sociale beheersing als relationeel vertrouwen zich moeten verlaten op informele mechanismen die tijdens het proces van zelfregulatie aan het werk zijn en die gericht zijn op het verminderen van opportunisme, volstaat elk ervan om de leverancier-afnemerrelatie te beheren. In de studie worden de hypothesen getoetst via een analyse van 113 op vragenlijsten gebaseerde observaties die verzameld werden aan de afnemerskant van een leverancier-afnemerrelatie in Nederland. Met de resultaten wordt aangetoond dat, zoals verondersteld, beheersingsmechanismen gebaseerd op zowel gedrag als prestaties aanvullend werken op relationeel vertrouwen bij het verklaren van leveranciersprestaties. Door dit resultaat wordt het belang onderstreept van het gezamenlijke gebruik van contract-gebaseerde beheersingsmechanismen en relationeel vertrouwen bij het beheer van een leverancier-afnemerrelatie. In tegenstelling tot de hypothese waarin gesteld wordt dat bij leveranciersprestaties sociale beheersingsmechanismen in de plaats treden van relationeel vertrouwen, bieden onze resultaten daarnaast geen empirische ondersteuning voor een dergelijke relatie. De resultaten tonen aan dat sociale beheersing een zeer sterke directe positieve associatie met leveranciersprestaties heeft. Deze uitkomst veronderstelt dat afnemers in sociale beheersing zouden moeten investeren omdat dit door gedeelde normen en waarden het gedrag van de zakelijke partner positief zal beïnvloeden. Gezamenlijk beschouwd ondersteunen deze uitkomsten de

waarde van de koppeling van verschillende types beheersingsmechanismen aan een bepaald type vertrouwen.

In de literatuur tot dusver waarin onderzoek gedaan wordt naar de relatie tussen de verschillende types vertrouwen binnen IOR's, wordt maar beperkt vooruitgang geboekt bij het in kaart brengen van deze relaties. Om deze koppelingen te kunnen identificeren richt de tweede studie (in hoofdstuk 3) zich op de relatie tussen calculus-gebaseerd vertrouwen, identificatie-gebaseerd vertrouwen en relationele signalen. De studie houdt zich bezig met de uitvoeringsfase van een relatie, waarin een contract reeds is afgesloten en er sprake is van voldoende calculus-gebaseerd vertrouwen. Er worden drie hypothesen ontwikkeld die betrekking hebben op het verband tussen de verschillende constructen. Allereerst wordt op basis van theorie aannemelijk gemaakt dat calculus-gebaseerd vertrouwen de eerste noodzakelijke stap is naar identificatie-gebaseerd vertrouwen. Als tweede wordt de hypothese ontwikkeld dat een hoog niveau van calculus-gebaseerd vertrouwen tot betere condities leidt voor het opbouwen van vertrouwen en dat het wordt geassocieerd met een hoog niveau van identificatie-gebaseerd vertrouwen. Aangezien onvoorwaardelijke solidariteit niet houdbaar is, worden de interacties tussen de zakelijke partners in een IOR voornamelijk bestuurd door uitwisseling en monitoring van relationele signalen (Lindenberg, 2000). Relationele signalen die op die manier bekeken worden, scheppen de condities die de partners nader tot elkaar brengen en hen helpen meer vertrouwen op te bouwen. De verwachting wordt gevormd dat relationele signalen het verband tussen calculus-gebaseerd vertrouwen en identificatie-gebaseerd vertrouwen positief beïnvloeden. De hypothesen werden getoetst aan de hand van 286 observaties van samenwerkingsrelaties tussen bedrijven gevestigd in Nederland en Duitsland. Zoals verwacht, tonen de resultaten aan dat er geen identificatie-gebaseerd vertrouwen zonder calculus-gebaseerd vertrouwen bestaat en dat calculus-gebaseerd vertrouwen positief geassocieerd wordt met identificatie-gebaseerd vertrouwen. Deze resultaten laten zien dat de twee soorten vertrouwen zodanig met elkaar verbonden zijn dat een bepaald niveau van calculus-gebaseerd vertrouwen nodig is om identificatie-gebaseerd vertrouwen op te bouwen en dat een hoog niveau van calculus-gebaseerd vertrouwen geassocieerd wordt met een hoog niveau van identificatie-

gebaseerd vertrouwen. De resultaten tonen vervolgens aan dat relationele signalen invloed uitoefenen via twee mechanismen: moderatie en mediatie. Relationele signalen modereren dus niet alleen de relatie tussen calculus-gebaseerd vertrouwen en identificatie-gebaseerd vertrouwen maar mediëren de relatie ook. Deze laatste bevinding over de mediërende werking van relationele signalen wijst op de aanwezigheid van een oorzakelijk verband tussen calculus-gebaseerd vertrouwen en de daaropvolgende toepassing van vrijwillige relationele signalen waarmee vertrouwen tot het niveau van identificatie wordt opgebouwd. Deze resultaten geven aan dat het samenspel van de constructen uit deze studie veel genuanceerder is dan in eerdere wetenschappelijke publicaties werd betoogd.

In de derde studie (gepresenteerd in hoofdstuk 4) wordt onderzocht hoe ex ante structuren zoals contracten en instituten zich verhouden tot interorganisatorisch vertrouwen. Empirisch bewijs uit eerdere studies naar de relatie tussen contracten en vertrouwen laat een gemengd beeld zien. Sommige wetenschappers laten zien dat contracten het vertrouwen vergroten, terwijl volgens anderen van mening het vertrouwen eerder juist verloren gaat. Een mogelijke verklaring voor dit probleem volgt uit de beschouwing van vertrouwen als een construct dat uit één dimensie bestaat. In dat geval kan het probleem worden opgelost door het beroep op contracten te koppelen aan een specifiek soort interorganisatorisch vertrouwen. Het beroep op contracten beperkt extrinsiek de mogelijkheden en stimulansen voor opportunisme en zal in die zin naar verwachting leiden tot calculus-gebaseerd interorganisatorisch vertrouwen. Op dezelfde manier is het vertrouwen in instituties een bron van geloofwaardigheid en er wordt daarom verwacht dat dit calculus-gebaseerd vertrouwen zal opleveren. Aangezien contracten zijn ingebed in de institutionele omgeving en contracten onvermijdelijk moeten verwijzen naar en betekenis moeten ontleen aan instituties, wordt ook verwacht dat de interactie tussen het vertrouwen dat in contracten wordt gesteld en institutioneel vertrouwen zal leiden tot calculus-gebaseerd vertrouwen. Ten slotte wordt theoretisch aannemelijk gemaakt dat actoren, net als contracten, ook ingebed zijn in de institutionele omgeving. Instituties geven betekenis en legitimiteit aan het gedrag van actoren en verkleinen de cognitieve en normatieve afstand tussen IOR-partners. Het vertrouwen in instituties zal als

zodanig naar verwachting een bron van identificatie-gebaseerd vertrouwen zijn. De hypothesen worden getoetst aan de hand van cross-sectionele survey-data afkomstig van 286 business-to-business samenwerkingsverbanden in Nederland en Duitsland. De studie levert het bewijs dat het beroep op contracten, institutioneel vertrouwen en de interactie daartussen positief geassocieerd zijn met calculus-gebaseerd vertrouwen. In tegenstelling tot de hypothese bieden de resultaten geen ondersteuning voor de verwachting dat institutioneel vertrouwen een positieve relatie heeft met identificatie-gebaseerd vertrouwen. De resultaten van aanvullende analyses laten zien dat calculus-gebaseerd vertrouwen de relatie tussen institutioneel vertrouwen en identificatie-gebaseerd vertrouwen volledig medieert. Deze resultaten onderstrepen het belang van contracten en sterke instituties voor de ontwikkeling van interorganisatorisch vertrouwen.

Dit proefschrift hanteert een meer genuanceerde benadering waarin, in tegenstelling tot eerdere wetenschappelijke studies, vertrouwen wordt beschouwd als een multidimensionaal construct dat is gerelateerd aan de structurele en institutionele context. De drie studies benadrukken dat een combinatie van rationele, relationele en sociale perspectieven van vertrouwen nodig is om de werking en de ontwikkeling van het vertrouwen binnen een IOR te begrijpen. Ik hoop dat de kennis die in dit proefschrift wordt aangedragen een waardevolle bijdrage zal kunnen leveren aan de literatuur over interorganisatorisch vertrouwen en management accounting en control, en zo helpt om bestuurders in de praktijk te informeren.

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