The role of management control

A minor field study in a non-governmental organisation

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Abstract

**Purpose:** The purpose of this thesis was to describe and analyse how management control was used to impact the social structure in a non-governmental organisation, situated in a development country, with a day-to-day approach.

**Methodology:** A field study was performed in a non-governmental situated in Sri Lanka. To examine how the actors reproduced the social structure in their day-to-day interactions and how the management control to impact these interactions were observations, small talks and interviews made. A content analysis was performed in two steps to analyse the empirical findings. In step one was two structural elements, positive mind-set and respect, extracted by a conventional approach. In step two was furthermore a directed content analysis used with relation to the three dimensions of structure to analyse “how” management control impacted these specific structural elements.

**Findings:** Through the three dimensions of structure was the organisations use of management control identified. The organisation had used management control in 5 different ways to impact the structure, these ways were identified as roles of management control and named “create an understanding, expectations, reviews, sanctions and create autonomy”.

**Research implications:** The thesis suggests further research with a focus on how non-governmental organisations use management control to handle external factors, since it also has an impact on the organisations actors.

**Contributions:** The thesis has contributed with additional research to the limited day-to-day area in the structuration theory by its approach. It has also contributed to the limited research about how management control is used in a non-governmental organisation by the construction of new concept in form of roles of management control.

**Keywords:** Management control, Use of management control, Non-governmental organisations, structuration theory

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1 INTRODUCTION

This chapter will introduce the area of the thesis. Furthermore will a formulation of the problem be addressed and the research question be presented with the associated purpose. The chapter ends with the thesis theoretical contribution.

Non-governmental organisations (NGOs) are primarily associated with organisations that engage in broader processes of development work on a national scale and are seen as a preferred channel to distribute social welfare (Edward, 1997; Edwards & Hulme, 1996). The NGO Global Network (2016) defines NGOs as “Any non-profit, voluntary citizens group which is organised on a local, national or international level”. An additional definition by the Businessdictionary (2016) is “Private sector, voluntary (and usually non-profit and non-sectarian) organisations that contribute to, or participate in, cooperation projects, education, training or other humanitarian, progressive or watchdog activities. Some of them are accredited by the UN, and some collect donations for distribution to disadvantaged or distressed people.” NGOs are also seen as a supplement to the governmental services when the government cannot reach and help the whole population in a country (McDonald, 1999).

NGOs have been growing in numbers because some investors and donors think that they are doing a good job in providing basic social services to the poorest in the country (Ebrahim, 2003). Key concepts for NGOs good work performance are often associated to the relationships between the actors within the organisation. Every staff member is important for the organisations development and effectiveness (Edwards, 1997) A common characteristic of NGOs is however that they can contain of both paid and unpaid workers (McDonald, 1999). Volunteers, who are the unpaid workers contributes with efforts, which the government in the country can’t afford (Edwards, 1997).

NGOs have lately begun to use volunteer tourism to recruit free labour (Mostafanezhad, 2016). Volunteer tourism often implies young people who travel to developing countries to participate in different kind of unpaid projects, at the same time as they experience a new culture and another way of life. However have this new kind of tourism got some critics, it is still unclear if this volunteer tourism is effective in facing the problems the developing countries are struggling with (Mostafanezhad, 2016). For instance it does often occur a cultural challenges for the volunteers in these kind of arrangement. Culture is defined as code of attitudes, norms and values, which shapes the personal way of thinking (Browaeys & Price, 2015). Consequently the culture has an impact on the organisations mechanism. It for instance
impacts the value systems, traditions, management, norms and structure. In organisations where it exists a variation of culture among the actors it can thus affect the result of management control (MC) use (Browaeys & Price 2015). Cultural differences can therefore be an important factor to take to consideration for NGO in their use of management control system (MCS).

In earlier research it has been discussions about how MC is used in NGOs and if it helps or hinders the organisation’s efficiency (Edwards 1997). It also exist uncertainties of how these organisations use MC (Edwards 1997; Myers & Sack 2003). For instance, the mechanism of guidance and control are still seen as weak in NGOs (Seibel Billis, 1991; Lewis, 2007) The research regarding the use of MC in NGOs are thus limited, which motivates further research.

1.1 Formulation of the Problem

NGOs often consist of actors from different cultures and countries, where actors values and interests differ (Mostafanezhad, 2016). The incentives to join the organisation also differ among the actors, for instance can the incentives be social, ideological and/or professional (Hedley and Rochester, 1992; Widmer, 1989). These differences can result in a lack of direction and individual goals-settings (Leat 1994). It can also result in a lack of motivation to work towards the organisational goals (Merchant & Van der Stede, 2012). An additional problem regarding the actors in these organisations is that they can have limited education and experiences concerning their particular job profession and it affects their possibility to complete their work tasks properly (McDonald, 1999). So even though the actors can be motivated to accomplish the organisational goals, the lack of education and experience can harden this process (Merchant & Van der Stede, 2012).

Anthony (1965) defined MC as the assuring that organisational objectives are achieved by using the available resources effectively. However has that definition developed through the years. Richardson (1987) states that MC could be used as a tool that enables the process to provide decision makers with information in order to navigate the organisation in the desired direction. Simons (1994) further relates the concept of MC to other factors such as strategy, competitive advantage, factors that are included in MCS such as planning, budgeting, monitoring and feedback.

MC is commonly used because employees often need to be controlled in different ways for the organisation to be able to reach organisational goals (Merchant & Van der Stede (2012).
They furthermore highlight three big concerns, which are common organisational problems. These are, (1) uncertainties concerning organisational goals and lack of directions, (2) employees and their own goals that benefit their interest rather than the organisations and (3) the employees’ personal limitations which harden the possibility to achieve organisational goals. These concerns are also distinguished as characteristics of NGOs related to the employees different backgrounds and incentives (Hedley and Rochester, 1992; Widmer, 1989; Mostafanezhad, 2016). Merchant and Van der Stede (2012) claims that MC is a vital function in an organisation to overcome these clashes and Epstein (2010) adds that MC can enhance clarity to create sustainable work in a NGO. It thus can be suggested that MC is a usable tool for the overcoming of organisational challenges in NGOs.

The structuration theory (ST) has become a dominated framework within MC in other sectors and is acknowledged for analysing control as an organisational and social phenomenon (Giddens, 1984; Englund et.al, 2011; Macintosh & Scapens, 1990; Roberts & Scapens, 1985). The ST addresses the importance of taking social structures and systems to consideration when using MC (Giddens, 1984). In ST are social systems explained as the actual interactions performed by actors in a specific time and space setting (Englund, 2011). Furthermore are the social structures the abstract codes which impact the way actors are interacting with each other. The use of MC impacts both the interactions as well as the social structure (Giddens, 1984). The theory thus helps us to create an understanding of how MC impacts the actors’ interactions and the social structures in a NGO. In the existing ST literature is the day-to-day approach limited (Englund et.al., 2011) Researchers rather describes the structural elements of a specific social system, then giving the reader the possibility to see how the actors draw upon and reproduce these structural elements in specific settings (see e.g. Conrad, 2005; Hassan, 2005; Laughlin, 1990; Lawrence et al., 1997).

Due to the organisational complexity associated to NGOs and their volunteers (Hedley and Rochester, 1992; Widmer, 1989; Lewis, 2007) it is interesting to create an understanding of how MC is used to overcome the complexity. The ST and the day-to-day approach further enables the analysis of the connection between MC and the interactions between actors, by MCs impact on the social structure (Englund et.al., 2011). This leads to the research question:

How does a non-governmental organisation use management control to impact the social structure?
1.3 Purpose

The purpose of this thesis is to describe and analyse the relationship between the management control and the social structure in a NGO, located in a development country. It furthermore aims to describe and analyse how the organisation use MC to impact the social structure and how the structure is produced and reproduced by the volunteers in their day-to-day interactions.

1.4. Contribution

By fulfilling the purpose described above, this thesis aims to contribute to previous ST-based research, which have a limited focus on the day-to-day processes between actors where structures are produced and reproduced (Englund et.al. 2011; Scapens & Busco 2011). Thus by clarifying these day-to-day interactions we hope to understand how NGOs use MC to organise their work staff, so they act in accordance with the presented social structure within the organisation. The result of the thesis could furthermore contribute to the MC literature related to NGOs, since it aims to create an understanding of how MC is used to impact the social structure and overcome the complexity associated to NGOs.
2 THEORETICAL FRAMEWORK

This thesis has primarily focused on the ST created by Anthony Giddens, a theory about social structures and systems (Giddens 1984). After Giddens published his first book about the ST, it has been widely used in a research purpose regarding multiple streams of focus to organisations, management and accounting (Macintosh, 1994; Jack & Kholeif, 2007; Englund et al., 2011).

Since the thesis is primarily focused on the actors’ activities and actions in relation to the social structures and MC, this chapter has a general focus on this specific part of the theory. Thus the thesis has a focus on the reciprocal relationship between the actions of actors and the social structure, called the duality of structure, which permeates the whole chapter. The first section of chapter 2.1 includes a general description structure and actions, section 2.2 includes an explanation of rules and resources role in the theory. Later in section 2.3 will the dimensions of structure be presented and their relation to MC be discussed. The chapter continues in section 2.4 with the analytical model based on the STs three dimension of structure. The analytical model is revised from the original model to fit the purpose of the thesis. The theoretical chapter further ends in section 2.5 with an overall description of how MC can look in NGOs. This part is not included in the analytical model but is described to gain an understanding of the area and enable to analyse the thesis contribution in a later stage.

2.1 STRUCTURE AND ACTIONS

The ST enables an understanding of the relationship between the actions of actors and the structuring of social systems (Macintosh & Scapens 1990). The social systems contain codes of social actions, where social actions comprise the actions performed by the actors in the system (Macintosh 1994). Social systems are thus the actual activities of the actors, happening in a specific time-space setting (Englund, 2011). Social structures are on the other hand referred as the sets of rules and resources involved in the institutional expression of social systems and are out of a specific time and space setting (Giddens, 1984). Thus are structures a product of human action and are expressed as abstract codes that influence the way actors interact with each other (Macintosh, 1994).

A basic assumption of ST is that structures and actions exist in a reciprocal relationship. The structure guides the actors’ actions in certain agency and interactions, simultaneously as the actors produce and reproduce the structure, through social interactions and actions with other
actors (Macintosh, 1994). To see structures and actions in a reciprocal relationship is furthermore known as the duality of structure (Giddens, 1984). Englund (2005) explains the relationship as when actors are both guided and limited by the structure in social conduct and situations, simultaneously as the actions are reproducing the social structure. The structures are thus seen as both the medium and outcome of the agents conduct (Giddens, 1984). Macintosh & Scapens (1990) further sees the actor as situated with one foot in the social structure and one free and independent to the structure. The actors are thus guided by the structure simultaneously as they can change it/act against it and can thus be seen as knowledgeable actors (Englund 2005; Macintosh & Scapens 1990). Actors’ actions inside and outside the structure are furthermore facilitated by their interpretation and advantage of rules and resources that are presented in section 2.2. Figure 1, presented below, is a model created by the authors to summarize the concept of the duality of structure, the concept if however simplified in the figure.

![Figure 1: A simplified concept that summarizes the theory of the duality of structure.](image)

**2.2 Rules and Resources**

Giddens (1984) expresses the set of rules and resources as the phenomena that enable the possibility for similar social practice to exist over time and space. The actions of the actors are guided and limited by the individual interpretation of the used rules and resources, which the social structure is built upon (Englund 2005). The rules contains norms, values and interpretative schemes which control the social conduct, whereas the resources enable the possibility to exercise power over other actors to impact the outcome of the social interactions (Giddens 1984, Macintosh 1994). All interactions between groups of actors are thus related to
the existed rules and resources. Furthermore do actors take advantage of these in the production of the social structure (Giddens 1984). The actors’ actions and their use of rules and resources, thus produce and reproduce the structure.

### 2.3 The Dimensions of Structure

The rules and resources described earlier are used to create meaning (signification) and enable use of power (domination) in the interactions, at the same time as it legitimates and sanctions action (legitimation) (Giddens, 1984). The three dimensions in the ST are thus the structure of signification, legitimation and domination and these dimensions are involved in the duality of structure.

Figure 2 presents how the three dimensions of the duality of structure are expressed through structure, modality and interaction. It thus is a more detailed model of the duality of structure, compared to Figure 1. A modality can be seen as the link in form of rules and resources, connecting the social structure with the action of the actors (Giddens, 1984). These modalities are interpretative schemes, facility (resources) and norms, furthermore they are used by actors to understand the structures in their interactions associated to communication, power and sanctions. The dimensions of structure are closely related to each other in reality, however they are analysed separately according to Giddens (1984) model of the dimension and are therefore presented one by one more detailed below.

![Diagram of the duality of structure](image)

**Figure 2, The dimension of the duality of structure (Giddens, 1984), Revised**

#### 2.3.1 Signification

Interpretative schemes can be seen as a modality and enables actors to see and interpret actions (Englund et.al. 2011). The actors use these interpretative schemes, containing knowledge, skills and rules, in their day-to-day interaction to enable the communication to be
meaningful and understanding (Macintosh, 1994). The communication methods can, for example, exist of verbal, body language and written-communication, where verbal communication is seen as the most important method in the structure of signification. The actors furthermore rely on the language to communicate by using their knowledge about the existing linguistic rules about how to speak, read and write. During interactions, the language is for instance drawn upon the interpretative schemes, which creates meaning and understanding of the social context (Macintosh & Scapens, 1990). How the actors use the interpretative schemes thus relies on the structure of signification, which are the same structure the actors use to create meaning in their daily work, in accordance to the duality of structure.

2.3.2 Domination
The structure of domination gives some actors the right to decide over other actors (Macintosh, 1994). The possession of resources provides actors with a position of power and the use of the resources, in accordance with the position of power, reproduces the order of domination. Actors thus take advantage of resources to influence the outcome of interactions and to exercise power over other actors (Macintosh & Scapens 1990). So even if the structure of domination is mediated through resources, these resources are a consequence of the structure (Macintosh & Scapens, 1990). The resources can be classified as both allocative and authoritative (Giddens, 1986). Allocative resources imply the right to decide over material things like money and buildings, furthermore the knowledge to handle the same things (Macintosh, 1994). Authoritative resources however imply the capabilities to organise and control other actors’ actions through, for instance, a formal or informal position.

All social relations contain both autonomy and dependence (Giddens, 1984) The exercise of power can thus be seen as an element of all social relations, where power can go both ways in a relationship. One person higher in the hierarchy can for instance be dependent of a person lower in the hierarchy level because of their possession of resources. This creates a certain power position, even though the actor with the higher position has resources that give her position of power in other aspects.

2.3.3 Legitimation
The structure of legitimation is associated to the morality of social actions (Macintosh, 1994). Morality creates values for the consciousness of the actors and enables the interaction between the different actors to function. The structure is mediated through values and norms, which legitimates and sanction certain behaviour (Macintosh & Scapens, 1990). Values
define the rights and obligations the actors have in different social contexts. The norms indicate how to operationalize the values and sanctions make actors responsible for their action. Actors additionally make values and norms stronger in the social structure by following and reproducing them, simultaneously as they are sanctioning a behaviour that does not comply with them. Norms are also seen as normative rules and these rules serve as guidelines and restrictions on how to act (Macintosh, 1994). However, actors can understand these rules differently and the rules’ existence does not result in a common conduct where everyone follows them. When actors for instance break these rules, it can result in a production of new norms and values in the organisation, nevertheless it leads to sanctions (Macintosh 1994). The sanction can be everything from losing your job to an evil eye depending on the situation.

2.3.4 MANAGEMENT CONTROL AS A MODALITY
In the ST, MC can be seen as a modality that establishes values and norms (legitimation). MC further works as an interpretative scheme (signification) and a facility of power (domination) (Macintosh, 1994).

Regarding the structure of signification, MC provides an understanding of the activities in the organisation and creates a meaningful communication about those activities (Macintosh & Scapens, 1990). MC can be seen as an interpretative scheme mediated through the structure of signification and can enable a meaningful communication in the social interaction with other actors (Macintosh, 1994). MC can thus through common rules, concepts and theories create an understanding and meaningful communication concerning the activities in the organisation.

In the structure of domination, MC is seen as a resource of power and is considered an authoritative resource (Macintosh, 1994). MC is furthermore a key element to hold other actors accountable for their actions by, for example, cost allocation and performance measurements. Thus MC is a facility for the structure of domination in relations to power. Power is a natural and important part of social relations because it is capable of creating coordination between different actors (Giddens, 1986). The use of power is therefore necessary to create change in social settings.

In the structure of legitimation, MC contributes to the moral constitution of managers’ actions and interactions, which contributes to the establishment of norms in the organisation (Macintosh & Scapens, 1990). Thus MC provides a moral underpinning of what is considered
significant in the organisation. The values and norms are further mediated in the control system and works as a framework, which other actors in the organisation build their actions upon on in social interactions. The control system legitimates the right for some actors to hold another responsible for their actions. MC is thus not only a tool to reach goals or to mediate information to the decision makers, it is additionally a part of the production and reproduction of the organisation’s values and norms (Macintosh, 1994). Managers can use the legitimation of structure to produce meaningful actions for the actors in the organisations. The control system communicates a set of values and ideals, which legitimate actors’ rights and obligations. A change in the control system can thus change the relationship between different actors, since the set of values and ideals are changing.

2.5 **Analytical model**

The empirical data was analysed by the STs three dimensions (Giddens, 1984) described earlier in the theoretical framework. The three dimensions of structure are commonly used for analytical purposes when it comes to MC (Macintosh, 1994; Englund et.al, 2011), which motivates the use of the dimensions to answer the research question *How does a non-governmental organisation use management control to impact the social structure?*

![Figure 3: The dimension of the duality of structure (Giddens, 1984), Revised](image)

The research question aims to understand the relation between MC and the structure, thus are these two included in the model. The third column “interaction” are also included in the analytical model to enable the analysis, but the focus is on the relationship between MC and structures. The headline modality in the original model is replaced by MC in this analytical model since MC is seen as a modality in the ST litteratur (Giddens, 1984; Macintosh, 1994). MC hence works as an interpretative scheme to create an understanding of actors’ activities
and facilitate a meaningful communication, between actors in their interactions (signification) (Macintosh, 1994). MC is also a resource/facility of power (domination), as well as it contributes to the moral constitution of managers’ actions and interactions, which contributes to the establishment of norms and values in the organisation (legitimation) (Macintosh & Scapens, 1990). The dimensions are analysed separately in accordance to earlier research (Giddens, 1984; Macintosh, 1994), even though they are closely connected in reality. The actors’ day-to-day interactions are furthermore analysed with relation to the three dimensions, since the thesis has a day-to-day approach.

Regarding the structure of signification, MC can be seen as an interpretative scheme used by actors in their day-to-day interactions. The structure of signification is mediated through the interpretative scheme and enables a meaningful communication in the social interaction with other actors (Macintosh, 1994). MC can through common rules, concepts and theories create this understanding and meaningful communication about the activities in the organisation. The use of the interpretative schemes depends upon and draws from the structure of signification, at the same time it reproduces the structure. This thesis therefore aims to analyse how MC is used as an interpretative scheme to create common rules, concepts and theories that enable an understanding of the day-to-day interactions and a meaningful communication concerning these interactions. Furthermore, how MC as an interpretative scheme impacts the actors production and reproduction of the structure of signification in their day-to-day interactions.

Regarding the structure of domination, MC is seen as a facilitator of power and is considered an authoritative resource (Macintosh, 1994). MC is a key element to hold other actors accountable for the action and can thus distribute allocative resources in the organisation. Thus MC is a facility for the structure in relations of power. The structure of domination is mediated through allocative and authoritative resources but these resources are at the same time the result of the structure of domination. How these resources are used, is furthermore a production and reproduction of the structure (Macintosh, 1994). The structure of domination can thus analyse how MC, through the distribution of authoritative and allocative resources, create power relations that makes it possible for some actors to control and coordinate material things and other actors in the organisation. The dimension can thus enable an understanding of how MC impacts the use of resources. Furthermore, answer how MC is used, as a facility of power to impact the social structure.
In the structure of legitimation, MC contributes to the moral constitution of managers’ actions and interactions, which contributes to the establishment of norms in the organisation (Macintosh & Scapens, 1990). This provides a moral underpinning of what is considered significant in the organisation. The values and norms mediated from the structure of legitimation through MC works as a framework that the other actors in the organisation build their actions on, in social interactions. The MC also legitimates the right for some actors to hold another responsible for their actions (Macintosh 1994). MC is thus a part of the production and reproduction of the structure of legitimation, by communication of values and norms, which legitimate and sanction the behaviour of the actors. The structure of legitimation will contribute with an understanding of how MC, by the establishment of values, norms and sanctions, impacts the volunteers to produce or reproduce the social structure. It will thus contribute with an analysis of what values and norms the organisation wants the actors to embrace and how MC makes the volunteers to produce or reproduce the structure of legitimation. It can furthermore lead to an understanding of how MC contributes by sanctioning certain behaviours and how that impacts the actors’ production and reproduction of the structure of legitimation.

2.4 NON GOVERNMENTAL ORGANISATIONS

In NGOs, it is important to take social relationships and organisational culture into consideration when using MC, since these factors have a large impact on the employees and their actions (Ferguson & Heidemann 2009; Edwards 1997; Myers & Sacks 2003). Furthermore it is common that NGOs use MC in a way where managers work close together with the rest of the employees to enable good efforts, consistent with the social values and to build a good work environment (Myers & Sacks, 2003). Building a favourable working environment for the volunteers is furthermore seen as the most important organisational contribution in a NGO, associated with the recent calls for NGO managers to be enablers rather than controllers (Edwards, 1997). Formal MC have on the other hand shown negative results, since volunteers often join NGOs with the purpose of getting away from formal MC and participate in volunteer work because of their own beliefs and goals (Edwards, 1997; Ferguson & Heidemann, 2009; Kraus et.al., 2016).

It should, however, be mentioned that conclusions regarding MC in NGOs are not absolute since difficulties in the examinations exist, in relation to their complex surroundings, employees and an additional amount of social factors (Themedo 2000; Gray et.al 2006). As a
result of the volunteers and other employees differed understandings concerning, environmental factors, leadership style, staff development, competence and flexibility, which makes organisational context and interpretation important when using MC in NGOs (Myers & Sack, 2003).

In NGOs can the volunteers and employees be considered the biggest resource for facilitating social work (Ferguson & Heidemann 2009). Some scholars have used ST to enable the examination of the social relations between the employees, where the ST can spread light over the social agency and structure when examining a NGO (Guerra et.al, 2016). When Ferguson and Heidemann (2009) for instance examined NGOs in Kenya she found that social relationships between employees had a huge impact on the working processes. The acceptance for and relation to a work colleague could impact the agent’s own motivation towards work and the general execution of work tasks. Ferguson and Heidemann (2009) used ST as a framework to identify higher order codes related to strengths and challenges in the organisation. The results showed an impact on human agency from both the actors within the organisation as well as from external factors in the community surrounding the organisation. Guerra et al (2016) furthermore used the ST as a framework to examine how different power fields associated to NGOs worked. The conclusion was that social relations between NGOs and other political organisations could start a power distance, based upon which actors had most impact on the development work and the society they were active in.
3 Method

This chapter describes and motivates the methodological decisions made in the study. It starts with a description of the general methodological approach, the subject, relevant literature and the chosen sample. Subsequently were the research design, the method for empirical data collection and the analysis method described. The chapter then ends with a reflection concerning the methodological decisions.

In this thesis, a qualitative field study has been performed. A qualitative research is used with the aim to describe, decode, translate and create meaning to a phenomenon in a social reality (Mason, 1996) and was often related to the research of people and their surroundings (Bryman and Bell, 2013). Thus it was a good fit for this thesis since the purpose was to examine a problem associated with a social context. A field study was additionally used to answer the research question and primarily the matter of “how” MC impacts the social structure, since it is known as a well fitted approach for examinations where “how” is included in the research question (Merriam, 2009; Yin, 2009). The field study was used to create an understanding of how MC impacted the structure, with relation to the participants (volunteers) daily routines and their social relations (day-to-day interactions).

3.1 Choice of the study

The choice of analysing the use of MC in NGOs through a ST perspective, started with the author’s own interest of MC. The interest for development issues resulted in the application for SIDAs scholarship “minor field study”, which enables Swedish students to make a field study to gain understanding of development countries and their issues (SIDA, 2016). The interest of NGOs developed after some evaluation of earlier research regarding organisations that focused on welfare and international human development, furthermore the limited research regarding their use of MC. The use of the ST as a framework was later preferred, since it could create an understanding of how MC impacted the actors’ social behaviour in the organisation.

3.2 Literature search

To find articles and earlier research, Örebro University's database Summon was primarily used. Other databases, chosen for their wide selection of research material were ABI/Inform and Google Scholar. These databases were further used since we were able to use them as students at the University, other databases was thus excluded because of the limited access to them. The library at Örebro University was also used to get access to literature that was not
included in the used databases. An additional access to other databases and another library could had impacted our research and chosen literature, however were the found literature seen as adequate, and therefore did we not use other sources of literature. The research for literature in this thesis started with the area of management control and the NGO sector. Later, the area of structuration theory was searched to build an understanding of the area and to see if it could contribute to the thesis. The use of these databases thus made the search for relevant articles and the selection and collection of data easier. These words were searched for during the process of searching for literature:

Management control, control, non-governmental organisation, NGO, control in NGO, use of control in NGO, management control systems, management control systems in NGO, minor field study in NGO, structuration theory, structuration theory in NGO, structuration theory and management control, management accounting and structuration theory.

3.3 ORGANISATION UNDER STUDY

A NGO stationed in Colombo, Sri Lanka was chosen as the research object. The organisation worked with development issues and identified themselves as a travel and volunteer organisation, which made it suitable for the study. With support from a Swedish mediator the organisation in Sri Lanka was discovered. The organisation had several projects linked to schools for poor kids, monks and childcare and were, because of their social and development work, chosen since it fit with the characteristics of a NGO. The choice of the organisation was on the other hand considered a non-probability sample, since it could not be qualified as a process where all different organisations had an equal chance to be considered the research object (Bryman & Bell 2013). The mediator chose the organisation for us in relation to our needs, because of her knowledge and abroad relations, where we were not as engaged in the process of choosing or talking to the abroad organisations in question. The choice of mediator thus impacted the choice of organisation, if another mediator would have been used, the organisation would probably have been another. The use of a mediator also resulted in a limited contact and transparency of the organisation. However did the mediator give us the possibility to get in touch with a organisation that matched our needs and it probably made the choice more suitable for the purpose of the study.

It was five volunteers working in the organisation when the authors were present and all chose to participate in the study. The volunteers came from Europe and the U.S.A. The quality of the study was improved when all the volunteers chose to participate in the
interviews, since a sample among the volunteers in the organisation during that time was not needed (Bryman and Bell 2013). Two of the volunteers had already been at the project for two weeks and three of them arrived at the same time as the authors. It could be questioned if it would have been better if everyone had worked in the same time period. However it was hard to know or see any implications if this impacted the results and it could not be confirmed through the observations or the interviews, since the volunteers answered questions quite unanimously.

The organisation chose to be anonymous in the thesis, since they did not wanted any actor to be left out and to minimize the chance of other organisations to get important information. The possibility to show the reader additional information about the organisation was thus limited and as a consequence was it not possible to leave out all data in an appendix.

3.4 Structural elements

Instead of studying the whole structure, which includes all structural elements, a demarcation to study a few structural elements was made. To study a few structural elements eased the examination of how MC impacted the actors’ day-to-day interactions and how they were reproducing or producing this specific structural element, in relation to MCs impact on the actors’ interactions. It enabled the authors to focus on the use of MC and the part of the interactions that were related to the specific structural elements and thus analyse less variables, to be able to fulfil the purpose of the thesis. If the examination would instead have included the whole structure, the process could have been hardened, since the day-to-day interactions would have been related to every part of the structure. The analysis would thus have been harder in the interpretation and relation to specific use of MC. Hence did the demarcation enable a deeper, but less generalised understanding of how MC is used to impact the social structure in the organisation.

3.5 Research design

The first step was, through observations, to identify elements of the social structure which the organisation was trying to impact by their use of MC. Kunda (1992) expressed the importance to early in the field study, know what to investigate, otherwise can the information be overwhelming and lead to a harder process of finding the right information to answer the research question. The identification of the structural elements therefore started already before
the arrival by the available information about the organisation received by email. The information included an introduction letter and the code of conduct.

The observations continued during the arrival day and were put in relation to the volunteers’ work and leisure time, which gave an additional understanding of the structural elements, the organisation wanted the volunteers follow. The ST (Giddens, 1984) was used to create an understanding of the social structure and what structural elements the actors in the social context tried to produce and reproduce. The first step resulted in an identification of two main social structures, positive mind-set and respect, which the organisation wanted the volunteers to produce and reproduce in their interactions with other actors. In this step was the interpretation that the organisation used different MCS including the code of conduct, the introduction day and the managers’ day-to-day interactions to express the importance of these structural elements.

The second step was to create an understanding of the actors’ background and their earlier expectations concerning the volunteer work. The actors’ backgrounds were important to understand, since it enabled the analysis of how the they had been affected by the structural elements in the organisation. Furthermore to analyse how the structural elements was impacted by the actions of the volunteers. The identified structural elements (Giddens, 1984) from step one were therefore discussed with the volunteers, to examine how and if their values, regarding these structural elements, had changed, since they started at the organisation. It was however some volunteers who had arrived before the authors and were already under the influence by the social structure. It was therefore important to get to know them and their personal development through their work as a volunteer, to understand how the structures had impacted them before the authors’ arrival. According to the duality of structure (Giddens, 1984) is the interactions affected by the structure, at the same time as the interactions impact the structure itself. Therefore was the examination of the personal backgrounds also important to create an understanding of the structural element and if it impacted the interaction between the actors or if the actors had produced the structures themselves since their arrival.

The understanding of the background of the volunteer was made by regular small talk and semi structured interviews. Regular small talks are defined as interviews in a conversation form, which are a series of disrupted conversations linked together as one statement and can be seen as participating observation (Bryman & Bell, 2013).
The third and last step aims to answer the research question: How does a non-governmental organisation use management control to impact the social structure? Observations and interviews were made during this step to collect empirical data and enable an understanding of how the use of MC impacted the social structure in the organisation. The analytical model further relates the empirical collection with the three dimension of structure and is used to understand how MC creates meaning of the organisational activities, enables the use of power in the interactions and legitimates and sanctions actions (Macintosh, 1994).

3.6 Observation

The thesis was made through a field study in a small NGO outside Colombo, Sri Lanka. This required a commitment in the organisations daily routines and activities (Bryman & Bell, 2013). Two weeks were therefore spent in the volunteer camp and projects under the same conditions as the other volunteers. This was positive aspect, since we became an integrated part of the group and were viewed mainly as volunteers instead of authors of this thesis. If the volunteers felt observed it could have affected their behaviour, named reactive effect by Bryman and Bell (2013), which we counteracted by living with the same conditions as the other volunteers.

At arrival was the study introduced to inform the other volunteers about the it and to apprehend any uncomfortable situations. This could have had a reactive effect on their behaviour, however was the study not mentioned afterwards, to build a natural relationship with the respondents and to take a normal role (volunteer role) in the context, something Bryman and Bell (2013) name full participant observations. The authors kept this role until it was time for the interviews, where it was necessary to enter the role author's again. The observation process was performed during all hours of the day. The main observations were however performed during the meals and the leisure time, since the volunteers discussed topics regarding work at these times and because the process of accompanying everyone at work was limited. The introduction day was an important part of the observation where the manager explained different rules, guidelines and other information, valuable for the study. Other important observation occasions connected to MC were the lesson planning, weekly report, volunteer meetings, as well as reading the code of conduct. The authors sometimes tried to affect the conversation to get valuable discussions for the study by asking questions. This can have contributed to an reactive effect, but the interpretation were that the volunteers had an interest in the questions and enjoyed the discussion of them (Bryman & Bell, 2013).
The participation was also made very carefully and no leading questions were asked, to avoid impacts on the volunteer opinions, which additionally decreased the chance of having a big influence on the collected data.

3.7 **DOCUMENTATION**

During the observations were field notes taken since it can lead to different problems if notes are not taken during the observations, since the human mind is not reliable (Bryman & Bell, 2011). The notes were also taken quickly after something interesting had happened, to increase the chance of remembering what had happen and how the interpretation of these events was gathered. Therefore were small notebooks used to enable the chance of collecting data quickly, but also discreet. Bryman and Bell (2011) who states that it is important to write field notes discreetly, because other actors can feel uncomfortable. Most of the notes were also taken when no volunteer was present to prevent uncomfortable situations.

During every evening at the camp were all impressions and notes transcribed, furthermore discussed, to make sure that every view of the impression was reflected. In a qualitative study can the personal characteristics of a person have big influence on the interpretation of the surrounding (Bryman & Bell 2011) and therefore were the subjective experience discussed continuously, to gain a proper perspective on the collection of data.

3.8 **INTERVIEWS**

The research used interviews to answer the research question. Semi structured interviews were made with five volunteers. Interviews are the most common method to gather data in a qualitative research (Bryman and Bell, 2013). The choice of using semi-structured interviews gave the authors more freedom to develop additional description and supplementary questions during the interview (Bryman & Bell, 2013). It was thus interpreted as useful for the thesis since the interviews needed the freedom of additional analysis. The interviews were consequently used to collect more detailed information from the respondents to develop the information from the observations. The use of another kind of interview would have impacted the interviews and its result (Bryman & Bell, 2013). If the authors for instance were not able to describe matters and ask supplementary questions to the respondents, would the possibility to explain confusions and get appropriate answers decrease. A more structured method where the respondents would also have been asked and answered the same questions would have eased the comparison between the interviews. It would however decrease the possibility to
perform relevant discussions and collect relevant data for the thesis. Semi structured interviews were therefore seen as suitable for this thesis.

Most of the volunteers felt a bit nervous before the interview, therefore were the interviews taken in a common used room to create a more comfortable and less formal atmosphere. The recreation room was thus chosen for the interviews at the volunteer camp. However could this have caused a problem since the volunteers could have walked by and listened to parts of the interviews. This did thus not feel problematic for the interviews when they were made since there was no one nearby when the interviews were made, but it was hard to know if the volunteers were affected by it because the room was not closed. The interviews were additionally made in the evening when the managers had left the area. This was interpreted as important though the discussion in the interviews included the role of the managers and made it easier for the respondents to speak their mind about them.

The respondents and the managers in this study are anonymous and the names used are not their real names, to make the respondents feel more comfortable and create more authentic answers. This was also important since we observed them during several weeks and it could have made our presence uncomfortable if they were not anonymous.

The interviews were recorded and therefore were no notes written during the interviews. Notes can be distracting both for the interviewer and the respondents during the interview (Bryman & Bell, 2013). The respondents can consequently feel uncomfortable and the interviewer can lose focus from the respondents. The recording made it therefore easier to go back and remember what the respondents had said during the interview.

3.8.1 Transcript
After the interviews were every interview transcribed since it eased the understanding and analysis of the content in the interviews. The choice of recording the interview was based on the fact that respondent feel uncomfortable, recording and transcript the interviews act as an alternative that increase the attention of both the respondent and interviewer and helps to increase the quality of the interview (Bryman and Bell, 2013). To transcript interview is a time consuming method but was considered as necessary for the empirical and analysis part of the study. To make the transcription as authentic as possible, the interviews were transcribed directly after each interview. That made it possible to remember body language and other information, which can impact the meaning of the words. Comments were also added in the transcript when things that was important for the underlying meaning was said or not said, for
example a long time of silence. The transcription of the interviews before all interviews were made also helped to identify different important areas that could be discussed in the coming interviews.

3.9 Interview Model

To be able to answer the research question, an interview model (Appendix.1) was constructed to support the authors during the interviews. Five themes with additional questions were constructed in the interview model, two of them, respect and positive mind-set was presented together in the text but were separate in the interview model to enable the reading of the following explanations. The theoretical framework and specifically the analytical model have been considered during the construction to make the analysis of the empirical data possible. The themes were constructed one by one and the plan was to bring the themes up in a certain order. However flexibility and a loose structure were used, depending on the conversation with the respondent since it was important that they did not feel too controlled by the questions (Bryman & Bell, 2013). The questions is in particular meant to be something to fall back to if the discussion goes away from the subject and if the respondent had a hard time to keep a good discussion through the whole interview.

The respondents was from different countries and had different backgrounds, therefore has the language in the questions been adjusted to make sense for all of them. The knowledge of the respondents was limited regarding the theoretical subject, thus has some concepts been excluded in the questions to prevent misunderstandings during the discussion. The questions did not include words that were perceived as hard since not everyone had English as their first language and the English knowledge differed among the participants. Some of the respondents still had a hard time to understand the questions. When the respondents seemed to have misunderstood the question, it was asked again in another way to make sure they understood it correctly. The interview model additionally has avoid questions that begins with why and rather used how because the questions seems more neutral that way and can lead to a more detailed answers (Yin, 2009).

3.9.1 Introduction

The first theme in the interview guide is meant as an introduction, it started with easy questions to ease the conversation and later continued with more personal questions like for instance “How do you see yourself as a person?” This personal introduction are related to the second step in the research design where it is important to get information about the
volunteers personal information, regarding personal background, personality, first impressions and thoughts about being a volunteer. This information is important to enable the later analysis of how the volunteer have produced and reproduced actions in their surroundings (Giddens 1984) and possibly changed through their experience as a volunteer, in relation to the use of MC in the organisation.

3.9.2 MANAGEMENT CONTROL USE
The second theme is regarding MC and which MCS that have been perceived by the volunteers to examine if they are affected by the use of MC through a ST perspective. MC is a part of the production and reproduction of the social structure in an organisation (Macintosh, 1994), and this theme aimed to answer step three in the research design of how MC has an impact on the social structure. The introduction day, planning meetings, weekly reports and weekly volunteer meeting was through the observations perceived as different MCS. The questions were therefore created regarding the volunteers understood role of the different MCS and how they thought it impacted their work. An example of one question regarding code of conduct is “What was your impression of the code of conduct?”

This theme aims to work as an introduction to the two following themes where MC is connected the two identified structures that the organisation wants the volunteers to produce and reproduce. The question was connected to both theme and are open question were the volunteers answer were less affected by our interpretation of the role of the MC than if these question would have come together with the following themes.

3.9.3 RESPECT AND POSITIVE MIND-SET
The two desired structural elements the organisation wanted the volunteers to produce and reproduce, identified in the first step of the research design were respect and positive mind-set. These two themes in the interview model aimed to answer step three in the research design by trying to understand how the MC impact the volunteers interactions regarding respect and positive mind-set and thus the social structure. The analytical model consisting of the three dimensions was considered when the questions in the interview guide were designed. MC works in the structure of signification as an interpretative scheme that creates common rules, concepts and theories to facilitate the understanding of the on-going activities in the organisation (Macintosh, 1994). Therefore the questions aim to understand the volunteers’ interpretation of how the MC had helped them to create an understanding of the on-going activities in the organisation regarding respect positive mind-set, for instance “Have
The control system legitimates the right for some actors to hold others responsible for their actions, which is related to the dimension of domination (Macintosh, 1994). Furthermore can MC works as a distributor of resource, which enable different positions of power. An understanding about these power relations and how MC is affecting it related to positive mind-set and respect was therefore included in the interview model. The following question aimed to understand the power relation between the managers and the volunteers “If the managers had not stressed the importance of a positive mind-set, would you have thought about it as much yourself?”

MC also contributes to establishment of values and normative rules in the organisation (Macintosh, 1994). The values and normative rules that are mediated in the control system works as a framework that the other actors in the organisation build their actions on, in social interactions. The question aims to understand which normative rules regarding the two themes, positive mind-set and respect, that the MC tries to establish and how it affects them. If the volunteer follow these norms is it also important to understand why. Breaking the normative rules comes with sanctions (Macintosh, 1994). Therefore it is important to understand MCs role in the establishment of norms and what the sanctions implies for the volunteers and if they are connected to MC. This question aimed for instance to understand the sanctions identified by the volunteers for breaking the norms regarding respect. “What do you think would happen if you did not tried to show respect as a volunteer?”

This theme additionally aims to get to know the volunteers perceived view on respect and if it has changed during their time as a volunteer which can bring an understanding of the MC impact and correspond with step two in the research design. The respondent is also asked to describe different situation when they have been respectful or when they have adapted to the local culture to reach a deeper understanding regarding their view of respect. “In what way are you trying to show respect as a volunteer and why? Can you give an example of how?”

3.9.4 EVALUATION
The last theme were meant to capture the volunteers deeper thoughts of the social structure (Giddens 1984) in the organisation, to perceive if they had capture the social structure by being a volunteer and eventually examine if they had changed as a person through their volunteer work. This can supposedly be related to the ST when actors producing and
reproducing social structures (Giddens 1984). Therefore questions were related to their earlier expectations for working as a volunteer and their experience as a volunteer. The discussion was additionally regarding the volunteers behaviour at the volunteer program related to their behaviour in their home country, so they can relate to the existing differences and enable a deeper understanding to the challenges of showing respect and keep a positive mind-set. Thus aims this theme to answer step two in the research model regarding the background of the volunteers.

3.10 ANALYSIS METHOD

The analysis has been made in two steps. The first step includes step number one in the research design and aims to identify the structural elements, which the organisation want the volunteers to produce and reproduce. In this step has two structural elements/themes, positive mind-set and respect, been identified through observations and a conventional content analysis. These two structural elements have later been used as a demarcation in the further collection of the empirical material.

The second part of the analysis enabled step two and three in the research design, thus the answering of the research question. The empirical data, collected in the first part, was analysed to answer how the use of MC had impacted the structural elements. The result from step two of the analysis was extracted by a directed content analysis with STs three dimension, included in the analytical model as a theoretical framework. A theoretical description of a qualitative content analysis is presented below followed by a description of how the two content analysis were used in the thesis.

A qualitative content analysis is a popular method in social science and is useful when the amount of empirical data is large (Hsieh & Shannon, 2005). A first important step stated by (Graneheim & Lundman, 2003) was to choose whether to focus on a manifest or latent content. This study used more of a latent content analysis since it made it possible to interpret the underlying meaning of the respondent's answers and then to compare it to what was identified during the observations. During the analysis was it furthermore unavoidable to be subjective because of the daily interactions with the volunteers, which created a pressure of the analytical ability (Potter & Levine-Donnerstein, 1999). The subjectivity did not directly mean that the study got unreliable or invalid, however did it become more important to find an agreement of how to analyse the empirical data. It was important that both the authors understood the material in the same way (an inter subjectivity) to make the analysis as reliable
as possible. The documents concerning the observations were therefore, first read individually and later discussed, about what was going to be included in the empirical findings. Furthermore, was all decisions made through an inter subjectivity and mutual agreements.

A conventional content analysis (Hsieh & Shannon, 2005) was chosen for step one, since it gave the authors the possibility to describe the research phenomena in their own words and additionally interpret their own experiences. The conventional content analysis was additionally described as useful, when the thesis has the purpose to describe phenomena not known to earlier research. As it primarily contributes with new concept developments and models related to the human behaviour and emotions (Hsieh & Shannon, 2005). Thus did the approach seemed even more suitable when the purpose was to find the desired structural elements, since we did not have any information about them from earlier research. Predetermined (theory associated) categories were thus not used in this step. When using a conventional content analysis, it is important to understand the social context to identify key concept that correspond with the reality. The fact that the authors spent two weeks with the respondents can have strengthened this validity.

During close readings and analysis processes were quotes highlighted individually. Furthermore were chosen quotes discussed after the reading process, thus to create an agreement of how these quotes would be interpreted and further used in the thesis. The quotes were thus chosen primarily based on inter subjective estimations of what were of interest for the study. The underlying meaning of the quotes were later extracted and coded after mutual discussion between the authors. The codes, extracted through these discussions were then extracted into categories, where the codes with similar characteristics were grouped. These categories then resulted in two themes/structural elements, respect and positive mind-set. Furthermore were useful quotes also mentioned in the empirical section to support the overall findings and many of those quotes were additionally mentioned in the analysis section. Table.1 presented below is an example of how the two structural elements, positive mind-set and respect, were extracted.
Table 1 Example of the content analysis

<table>
<thead>
<tr>
<th>Structural elements/Themes</th>
<th>Respect</th>
<th>Positive mind-set</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Category</strong></td>
<td>Respect and accept the local culture</td>
<td>Keep a positive mind-set to make a difference</td>
</tr>
<tr>
<td><strong>Code</strong></td>
<td>Treat the community with respect regarding culture and their way of life</td>
<td>Keep a positive attitude to strengthen relations. The volunteers attitude contribute to improving lives</td>
</tr>
<tr>
<td><strong>Quotes</strong></td>
<td>&quot;Being respectful and grateful: We (and our volunteers) need to make sure that we treat them (the community) with utmost respect. Respect for their culture, their way of life and respect for the fact that they are a hardy bunch of people that are making their lives work&quot;</td>
<td>&quot;Moreover, your positive attitude will help in strengthening the work relationship between **** and their partner organisations in abroad. Please remember therefore that you are not just &quot;you&quot; but an important player in a larger scheme of improving lives. Your thoughts and actions matter immensely, perhaps more than you realise.&quot;</td>
</tr>
</tbody>
</table>

When the first process of the empirical findings was done and the two structural elements were identified, did step two in the analysis begin. The conventional content analysis was not suitable for this type of analysis since it could not analyse the relation between MC and social structure. It would rather just answer if MC had an impact on the social structure. A directed content analysis can, in accordance to Hsieh and Shannon (2005), be used to analyse relations between the codes in the content, which made it suitable for the second step in the analysis. The directed content analysis further uses earlier research and theory in the initial coding to determine different categories (Hsieh & Shannon, 2005). The analysis was therefore based on the ST three dimensions, included in the analytical model, since it enabled the coding of the relation between MC and the structure.

Step two of the analysis aimed to answer the research question *How does a non-governmental organisation use management control to impact the social structure?*. How the organisation used MC were extracted through a directed content analysis and resulted in different roles of MC, which the organisation used to impact the structure. The example in Table.2 shows how these roles were extracted by a directed content analysis. In this example was the dimension of signification the theoretical base. The roles were further extracted from the structural element of respect, found in step one in the analysis. Table.2 shows one example (Expectations 1) of how the organisations use of MC was extracted, to a role of MC, named expectations. The other example (Expectations 2) further shows how the use of MC had impacted the volunteers’ interactions and their reproduction of the structural element of
respect. Furthermore how it was extracted to the same role of MC (expectations) as example one.

The quotes from the empirical finding were related to one of the three dimensions of structure, in this case, the structure of signification. When a quote in the empirical data was highlighted, it was discussed to create an agreement of how it would be interpreted. The quotes were therefore chosen both based on the theoretical framework and the authors inter subjective estimation of what was of interest for the study. Next step was to code, which was to interpret the underlying meaning of the quote. This step requires discussion to make sure that the authors agree on the latent meaning of the text (Hsieh & Shannon, 2005), in relations to the structure of signification. These codes are then divided into categories and later into themes, which were expressed as roles of MC. The process of how these roles have been extracted through a directed content analysis, are shown in Table.2. This analysis enabled an understanding of how MC was used to impact the social structure in the organisation.

Table.2 Example of the ST analysis

<table>
<thead>
<tr>
<th>Roles of MC</th>
<th>Expectations 1</th>
<th>Expectations 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Category</td>
<td>Expectations to follow common language</td>
<td>Volunteers are impacted by the expectations to follow the common language</td>
</tr>
<tr>
<td>Code</td>
<td>Make sure that the volunteers treat the community with respect and contribute to others in their interactions by adapting to the common language</td>
<td>The volunteers tries to follow the expectation on how they are expected to behave (the common language)</td>
</tr>
<tr>
<td>Quotes</td>
<td>People come to us from all over the world and those we have found to be the most effective in bringing growth to themselves and making things better for others have most of the following qualities: Respectful, Collaborative, Curious, Humble, Patient, Responsible and want to gain as well as make a contribution to others. And that is who you are for us when we take you out in our country and have you interact with our people. “</td>
<td>“It is hard for me to know, what I am expected to do. I am adapting to the information I got, by the manager and the code of conduct.”</td>
</tr>
</tbody>
</table>

3.11 Methodological reflection

In this methodological reflection has it primarily been a focus on the general reflections related to reliability, validity since other more specific reflections have been mentioned in the respective method sections. This decision was taken in the purpose to ease the reading process for the ones who reads the thesis.
Our methodological decisions aimed to make the study reliable and explain how, when and where the study had taken place. The external reliability of studies with a quality approach is often a weak (Bryman & Bell, 2013). The most important factor when consider the reliability of a quality study is the observer (Ryan et al., 2002). In a field study it is therefore important to describe the role of the observer in detail to enable further research to enter a similar role.

The role of the authors has therefore been described in detail but the existing social interactions and the social environment it is hard to “freeze”, which harden a replication of the quality study. The methodological decision has additionally, in the sense it possible, been based on theoretical tested methods, to strengthen the reliability of the study.

The choice of doing a field study at one organisation makes the external validity to a problem in this study (Bryman & Bell, 2013). The ambition though has never been to identify a statistical generalizable result. The aim of this study has rather been to see a pattern of how MC impact the social structure in the specifically chosen NGO by deeply analyse the social interactions in the organisation and find a deeper understanding of the phenomenon.

The positive side of choosing a field study is the internal validity that gets stronger with this approach (Bryman & Bell, 2013). The reason is the amount of time spent in the social group, which makes it possible to get a good compliance between theoretical concept and the observations.
4 EMPIRICAL FINDINGS

This chapter presents the empirical findings from the observations and interviews at the NGO in Sri Lanka. The chapter starts with a description about the organisation. Later is the empirical finding regarding the two desired social structural elements described one by one.

4.1 DESCRIPTION OF THE ORGANISATION

The NGO chosen for the field study was situated in Colombo, Sri Lanka. At the time of the study was it three paid workers and seven volunteers (including the two authors of this thesis). The organisation had several on-going projects and they contributed with services at schools, day cares, animal shelters and a women empowerment office.

When the volunteers had agreed upon joining the organisation they got a welcome letter and other information by email. The email contained general information about the organisation, the code of conduct and other preparation for the arrival. The code of conduct was a detailed document with rules, regulation, guidelines and procedures regarding the volunteers’ behaviour, both at work and on their leisure time.

At arrival day were all the volunteers picked up at the airport and the managers gave everyone a warm welcome at the camp, with hugs and an introduction of the area. The arrival day was not workday, the volunteers were instead supposed to acclimatize to the surrounding and to interact with the other actors at the camp. At the camp was it one stationed head manager (Manager 1) and two location managers and all three accompanied several volunteers to work everyday. Manager 1 had her office in the camp and she was available for the volunteers all days except Sundays. She always came early in the morning when the volunteers ate breakfast and left just before it was time for dinner.

On the second day was there an obligatory introduction meeting for all the new volunteers with manager 1. The meeting included general information regarding the organisations work, an introduction concerning the different projects in Sri Lanka, important aspects of Sri Lanka's culture and suggestions of activities to do during the leisure time. Afterwards important topics from the code of conduct were mentioned and the manager headed over a contract associated to its expectations regarding the volunteers’ behaviour. Everyone had to sign the contract before they could start their work and if anyone would fail to follow the rules and regulations included in the contract, had the organisation the right to terminate the volunteers stay at the project. The new volunteers were also introduced to the planning hour,
weekly reports and the volunteer meetings. These arrangements were obligatory for the volunteers. The meeting then ended with an individual discussion with the manager who shortly presented more information of the volunteers’ specific project.

Later the volunteers got involved with the planning hour. The planning hour was an arrangement where the managers and volunteers together planned the next day's lessons and work related activities. The volunteers were furthermore informed of which manager who was accompanying them to the projects, to enable the possibility to plan work related matters together. At this meeting did it not exist any regulations or templates for how the next day's activities should be performed, it was instead the volunteers who by themselves decided the activities.

The third day was the first workday for the volunteers. They were expected to accomplish a day full of lessons by themselves, with support from the accompanied manager. This was furthermore how the following workdays continued, with planning the day before and execution of the planned activities the next day. The volunteers were thus given a lot of own responsibilities to be able to plan and control entire lessons, furthermore distribute appropriate activities for everyone. The accompanied managers encourage the volunteers to work individually without much help from them. The managers mostly support the volunteers by just translating matters to teachers and students who did not understand English. They were also the link to the principle and the daily schedule at the project. It seemed like the managers were told by the organisation to let the volunteers control all the lessons by themselves, if they did not ask for specific support.

Later in the week the volunteers got involved with the volunteer meeting, which was obligatory once a week. During the meeting were the volunteers expected to discuss positive and negative agendas about the organisation. The discussion mostly involved topics concerning general matters and it was not focused on the volunteers work experience. The obligatory weekly reports did however concern the volunteers work experience from the past week. It was done individually and it was associated to special work activities at the projects, which the organisation wanted the volunteers to report.

At the end of the work as a volunteer, they wanted you to create some marketing materials for the organisation to be able to reach out to more people. They could be pretty pushy on this matter, however was everyone able to decline this arrangement. The volunteers were later
requested to complete some more evaluation documents about their experience, to help the organisations development as a volunteer organisation.

4.2 Respect

Respect was identified as one of two structural elements, which the organisation wanted the volunteers to embrace in their actions. The general description of respect by the volunteers was associated to actions of being nice and showing kindness as well as developing an understanding of other actors’ culture and values.

“How respect for me is thinking twice and not acting very impulsively and really trying to understand what you are thinking and how people from Sri Lanka are thinking.” (Pedro)

Showing respect to other people was unanimously expressed as very important to the volunteers. They addressed the matter as something that they did naturally, it was simply something in their personality, wherever they were in life, home or abroad.

“Well it’s just, you have to respect other people’s cultures and values, my mom taught me that. And I feel like this thing are common it is not explanatory to respect other peoples cultures. (Anna)

“I accept other cultures back home, for them to be and live as they want to, because that’s who I am (Britney)

In the code of conduct was respect a topic repeatedly discussed, for instance was the importance of adapting to the local culture and local actors highlighted several times. Examples of expectations concerned the volunteers’ own future choices of clothes, behaviour and actions in the new country. The organisation furthermore addressed expectations in accordance to the responsibilities of the volunteers, which they have as they can be seen as role models. The quotes below are regarding expectations on the volunteers and how they were expected to behave in interactions with other actors:

“People come to us from all over the world and those we have found to be the most effective in bringing growth to themselves and making things better for others have most of the following qualities; respectful, collaborative, curious, humble, patient, responsible and want to gain as well as make a contribution to others. And that is who
you are for us when we take you out in our country and have you interact with our people.”

“I. Being respectful and grateful: We (and our volunteers) need to make sure that we treat them (the community) with utmost respect. Respect for their culture, their way of life and respect for the fact that they are a hardy bunch of people that are making their lives work, despite a lower number of resources available to them.”

2. Communicating: Listen. Things will not always go as expected or as planned. We expect our volunteers to let us know constructively about what needs to be improved in our programs. And our promise to you is that we listen and will continue to listen and work on your suggestions as is allowed within the resources we have or resources that we can make available. We have a number of ways built in our programs to allow for this communication to happen.

3. Being open: We have said this a few times in this document and will continue to say it. Having a real cultural experience requires to you be open. Open towards other ways of thinking, working and living.”

When the code of conduct was discussed with the volunteers some of them expressed disappointment against it. They felt a bit surprised when they read it the first time since they though that some of the topics and rules was pretty obvious and ridiculous, especially those with recommendation of no alcohol and drug consumption before work and likewise since they would never even consider such a behaviour.

“Yea I got some rules and well I do not remember them exactly but I found them very reasonable I would say so. But I thought I was treated like a child in a way and I did not like that in the beginning and I was like okey so I am not a drug-addict and I know that I can’t get drunk everyday and yea I know I can’t steal but it makes sense.” (Pedro)

Some of the volunteers seemed quite uninterested of the code of conduct. However did those who had read it carefully, agree upon the existence of a constant focus on respect and the understanding of how to respect people. They also addressed the code of conduct as a guideline for their work as a volunteer.
“When I read the code of conduct I more understood what the volunteer project would take from me or I was more prepared of the picture of how it would be here”. (Britney)

“The code of conduct rather gives me the information about what I needed to change and I need that information but ehm the code of conduct does not like “oh it stands in the code of conduct so I have to do this even if I do not want to”. I do not really care about the code of conduct actually I care about how I act to other people and the code of conduct gives me the information how to act to other people and this information makes me being able to do that yea. “ (Christian)

The reaction regarding respect from the introduction day was almost the same as from the code of conduct, except some volunteers who thought it was a good review for all the information in the code of conduct. The volunteers recognise that they had discuss respect during the day but most of them did not think it affected their behaviour. However, two of the volunteers understood the information as valuable for their work.

“Like important thoughts about how you should react and about how you show respect to others and things that I hadn’t thought about after reading code of conduct, so it was a reminder of things that I hadn’t thought about myself so I was informed about important stuff when I will be working in a new environment, a new culture. (Britney)

But it is valuable information you get through the code of conduct and through the introduction day. The suggestion from the managers how to adapt or not, so they give you the information that you need to know how to adapt and respect the culture so yes they affect me. But I want to respect and adapt so I do not feel forced or something it is just like I want to. (Christian)

During the introduction day was respect also identified as one of the main subjects. The manager related to personal clothing, social behaviour, religious beliefs and relations to other actors. Further she explained that the personal clothing is very important for both to get respected by, and to respect others. In such were the volunteers recommended to not wear any clothing that were showing inappropriate body parts, where the t-shirts had to cover the shoulders and the trousers had to cover the knees. She also explained that it was important to respect the culture as well as staying calm and respectful in difficult situations. Other
expectations addressed during the introduction day further involved information of how the volunteers was expected to communicate with other actors and how they should react if for instance a teacher hurt a child at the projects. She explicitly told the volunteers not to get involved in any arguments with other actors at the projects even if they disagreed with their actions or hurt the children. The volunteers were instead asked to talk to a manager if it existed any problems to avoid misunderstandings between the actors.

The volunteers had mostly negative feeling regarding the local culture. Everyone had something to say about how much they disagreed with for instance the oppression of women and physical punishments against kids at the projects.

“This is a wrong way in this culture and they should change. They really should change.” (Maria)

Even though the volunteers did not share cultural values and aspects with the rest of the actors in the surrounding, they had an expressed desire to respect the actors and their culture. The volunteers mentioned times when they had acted respectfully by not confronting other actors’ actions, consistent with the managers’ expectations, even though the actions were offensive in their personal aspect. The volunteers had also challenges associated to the culture. They mentioned times when they had forgot about important restrictions since the rules were so different from what they were used and gave examples of when they had acted disrespectfully to the surroundings. Most of these dilemmas concerned actions against actors and children at work and they had to restrain themselves to not act disrespectfully.

“When I see the sister or other woman who hit. I do not say a word.” (Maria)

“If a see something wrong, I react, so I will say something to a man or to someone else, but here, because of the culture, I don’t.” (Pedro)

“It is hard for me to know, what I am expected to do. I am adapting to the information I got, by the manager and the code of conduct. But I really do not know the culture so good that I know what is right and what is wrong.. so maybe I am doing something disrespectful everyday.” (Pedro)

The volunteers were later asked why they showed respect to actors they thought acted offensive. The reasons were related to the children and how they did not wanted them to get hurt or lose the chance to work with them. They thought that disrespectful actions could
impact their possibility to create good relationships with other actors, as well as they felt unable to impact other actors values or culture and therefore did it feel worthless to try.

“So I have to accept that I am allowed to be there. It is better for me to accept the rules or that culture before I could not work with this kids any more, that would break my heart.” (Maria)

“It is a two way relationship, if you do not respect people, people won't respect you” (Christian)

“Because I can't change it, the people do not think with their head, their culture thinks for them.” (Maria)

The understanding about how to act respectfully was often related to the support from the managers. The volunteers spoke of the managers as actors who could answer and help them if it existed any uncertainties, no matter the problem. Some of them also spoke of times when they had consulted with the managers before making a decision and that the discussion had helped them to make the right one. They also addressed the managers as supporters at work, who helped them to know how to be respectful.

“So I thought afterwards, Pedro do not say that right now and then ask later to Manager 1. And I was right because you know it would have been offensive for the principle, for the monks, for everybody there, yes.” (Pedro)

“Like Manager 1 said that we can’t wave at the monks or say hi, we can just like bow our heads. So it was, I was more nervous than thinking about not waving, ehm you know looking at the place, just like do not wave just bow, but now everyone is just waving at me so, yea I am just like hello not trying to do any movements.” (Anna)

“we were at the ceremony at the school {...} and then they invited Pedro to eat with them. But Manager 1 said that I can’t sit at the same table because I am a girl and {...} well obviously that is respect out of their beliefs but I do not think it is right. {...} And then I had to sit at another table with Manager 1. So yea i did but I was upset “. (Anna)

The volunteers further summarized how their experience had impacted their thoughts of respect. They saw the impact as very little or even negligible. They had understood new aspects of respect, but the new aspects had not impacted them to show respect or reproduce
more respectful actions, since they understood respect as something in their personality already from the beginning.

“No I do not think so, it is just I always thought it is important with respect, to respect people and that have not changed here. I still think that way.” (Christian)

4.2.1 SUMMARY OF RESPECT
The volunteers expressed respect as something in accordance with their personality. They described respect as being nice and understanding towards people. The organisation used the code of conduct, the introduction day and the managers’ day-to-day interaction with the volunteers to address the importance of respect. The code of conduct included expectations regarding respectful behaviours, dress code, drug use, and also the importance of listening and being open towards the surrounding. The volunteers felt that the rules were quite obvious and ridiculous, nevertheless fare. By the volunteer own interpretation did the introduction day work as a review of the rules and guidelines in the code of conduct. It further enabled an understanding of how to show respect. The managers addressed expectations on avoiding arguments and suggested that the volunteers should consult with the managers when it exist problems with other actors. The volunteers furthermore expressed a struggle to follow all the existing rules associated to respect. Therefor the volunteers talked to the managers, in accordance with the expectations, when they were uncertain of how to act respectfully in certain situations. The volunteers had opinions regarding things they disliked about the local culture. However they still showed respect towards actors acting disrespectfully. The reasons were primarily because of the children, to contain good relationships and because they felt unable to impact the values of the other actors.

4.3 POSITIVE MIND-SET
Positive mind-set was identified as the other structural element, which the organisation wanted the volunteers to embrace in their interactions. The general description of a positive mind-set by the volunteers was associated to see things in a positive way during their days at the projects even if the work days were challenging.

“Just seeing the good in everything, when it is a bad situation there is always a silver lining”. (Anna)

“Being positive, staying positive when it is needed”. (Britney)
“So when you are positive, every person is feeling this you know” [...] “And when you have good vibes, I want to smile at you” (Maria)

The ambition of having volunteers with a positive mind-set was identified as strong in the organisation. The organisation tried to impact the volunteers by addressing rules and regulations regarding actions and communications to other actors. The volunteers were furthermore expected to control their own emotions and keep a positive mind-set, regardless the situation. Several expectations regarding the importance of a positive mind-set was mentioned in the code of conduct.

“Moreover, your positive attitude will help in strengthening the work relationship between **** and their partner organizations in abroad. Please remember therefore that you are not just “you” but an important player in a larger scheme of improving lives. Your thoughts and actions matter immensely, perhaps more than you realise.”

“As you begin your program, you will soon realize that you are viewed as a role-model not only by the camp staff but also by the members of the community and the project team. This will entail certain responsibilities in regards to your behaviour, clothing and attitude at all times. This is your opportunity to influence positively on your surroundings and leave a lasting impression.”

“There will be several occasions where you might find it challenging to control your dissatisfaction or emotions. However, as a responsible volunteer you should not take that out on others or shout at people around you. You are expected to manage your anger or anxiety in a responsible manner without involving or affecting your group.”

The volunteers did however not interpret having a positive mind-set as the main message in the code of conduct. It was instead interpreted as the main message at the introduction day, where the meaning of a positive mind-set was enhanced by the manager and connected to other important topics concerning the volunteer work. The manager explained the importance of being positive around other actors to enable a good working environment. It was also important for the volunteers to think positive and control their emotions when they were communicating with other actors because of the language barriers, to ease their own work. The managers further stated that the general experience would be more appreciated if the volunteers thought about their mind-set. The volunteers also acknowledge this message as important and hence felt impacted by the introduction day.
“That you should try to be happy. I have actually thought about how much they mention about the happy mood all the time and I actually thought about that when I have been angry at the school and just think okay just try to be happy.” (Christian)

“And they affected me in the introduction meeting too really. Trying to explain, keep a positive mind, be positive. It will help you it will help other, it will be a better experience you know. And they have kept talking about it and it has affected me. Because you remember it when people are saying it a lot.” (Britney)

All of the volunteers agreed upon the importance of having a positive mind-set. The main reason of why they kept a positive mind-set was for the sake of the children. They expressed the contribution to the children as their main purpose of working as volunteers and so they felt like the children listened more and were happier when they were happy. However have the volunteers felt challenged at the projects because of the children’s behaviour and the language barriers.

“you come here upset and tired but you try to handle your emotions for the sake of the children even though you get angry with them.” (Pedro)

“Because it is better for the children and it is better for you.” (Maria)

“it has been pretty difficult because the kids does not understand me as much as they do at home so it is very hard to communicate and like explain things and exercises. It takes more energy to work here in some way and you can get frustrated easier” (Britney)

As mentioned above the volunteers tried their best to stay positive for the sake of the children, even when the situations were difficult at work. Their motivations to be positive came from different factors where their faith, as well as the desire to help others was mentioned as examples.

“I also think my faith helps me to be positive ehm. Yeah just knowing that I am doing something good.” (Anna)

“well okay first of all I recognise that to myself that I am angry and then I try to not to react, but to be patient, which is in a way of the opposite of anger. {...} “I say, wait it is just one hour or one hour and a half, these people need you and you are here like 10 thousand kilometres from spain and so do not do that. Try to get some energy and try
to show that energy and that will be better for them you know, do not feel like this. I have tried to change that state of mind and that state of the body because sometimes or all the times well you know “(Pedro)

The volunteers agreed upon that the managers had an impact on their positive behaviour. The impact of the managers was expressed by their way of being around the volunteers and how they reminded them of being positive.

“And well Manager 1 she is not all the time with you or try to but you can count on here which is very important. And that’s enough for me so yea it affects me and it gives me a positive mind-set” (Pedro)

“Well Manager 1 are super happy all the time and she is always laughing which is nice to see, they always look happy. I think that helps me, but that is pretty much it I do not think that it is anything else here.” (Anna)

“they are just saying, stay positive, stay positive stay positive. Every time they reminds you to stay positive. So you think about it.” (Maria)

Most of the volunteers acknowledged the managers ways of distributing work tasks and responsibilities as something positive for their work. They appreciated the autonomy at their projects and the opportunity to plan and execute the lesson themselves, which gave them self-confidence. However one volunteer did not appreciate this lode of responsibilities.

“I thought before I arrived I would watch more, not doing more {...} But that was not it, you went to the project and the manager said, Go! Do whatever you want to. And your first reaction was like, I do not know what to do, I do not know how to react. So you are very scared because you do not know how to do. But it is also a very nice feeling. {...} Nobody says to me, no do not do this {...}there were no rules {...} And this is great because you do what you think is the best, you do it and nobody say that wrong, and that’s pushing you to. (Maria)

“I do not think they have been super supportive for a new guy who are going to teach for the first time and is just thrown into something and I had to figure it out myself” (Christian)

The volunteers mentioned times when they had felt out of control in class and disappointed with their efforts. The managers tried repeatedly to make them feel better by their support,
which gave them more confidence and it created an atmosphere where it was okay to make mistakes during work. The volunteers appreciated that they could try their best without receiving any judgemental behaviour from the managers and it was something that made them to keep a positive mind-set.

“They are respecting my limits for being a teacher. I am not a teacher, really. But I try to be a teacher here and they are respecting me for my limits and try to help me of what I can and can’t do.” (Britney)

“Well how I keep the mood, well I hold a lot of this to Manager 1 and she is very good. Because I do not feel ashamed of anything” (Pedro)

Several volunteers also discussed a change of their own behaviour since they have felt affected by the surrounding and the managers. Several personal developments were mentioned and almost everyone felt like their focus of staying more positive and showing more patient to people was a result of their work in the organisation. It was important for them to keep thinking positive and appreciate things more, since it has affected their way of behaving in a more positive manner, which they now like about themselves and do not want to lose when they leave.

“But now I feel like I can handle him and realise that he is just a kid and they do not know better so it helps. {…} I thought that I had patient, but now I really have patient.” (Anna)

“I will bring with me all their happiness and positivity” (Anna)

Being positive is very helpful, because sometimes you forget it in life. That you have to be positive, so this I will keep thinking about it.” (Maria)

4.3.2 SUMMARY POSITIVE MIND-SET
The organisation expressed the importance of being positive when the volunteers had challenges through the code of conduct, the introduction day as well as by the managers’ day-to-day interactions. The positive mind-set was related to expectations of behaving responsible and controlling emotions in different situations. The organisation also stated that the volunteers experience would be better with a positive mind-set. The volunteers understood the message and acknowledge this importance from primarily the introduction day, the managers furthermore helped them to keep positive during their work by their day-to-day interactions. The managers also distributed an atmosphere where mistakes were okay so the volunteers did
not have to feel sad or angry when things went wrong, which help the volunteers to keep the positive mind-set. An additional factor that helped the volunteers to keep a positive mind-set were the thoughts of the children's well being, which were affected by their behaviour. Several of the volunteers said that they learned to be more patience and positive during their time as volunteers and it was something they wanted to bring with them to their home countries.
5 Analysis

The empirical data is analysed by the ST and the three dimension of structure. The two structural elements respect and positive mind-set is furthermore analysed separately by the three dimension of structure. The analysis has resulted in five roles of MC that is used to impact the social structure. The roles in the text are bolded and the result of every dimension is summarized in a table to ease the reading.

5.1 Respect

5.1.1 The dimension of signification

In the dimension of signification, MC works as an interpretative scheme and creates common rules, concepts and theories to facilitate the understanding of the on-going activities in the organisation (Macintosh, 1994). The organisation tried repeatedly through primarily the code of conduct to create an understanding of why it was important for the volunteers to show respect: “We (and our volunteers) need to make sure that we treat them (the community) with utmost respect. Respect for their culture, their way of life and respect for the fact that they are a hardy bunch of people that are making their lives work” All the volunteers expressed that they already had this understanding and they felt that showing respect was a part of their personality. One of them addressed the matter like this ”Well it is just, you have to respect other peoples cultures and values, my mom taught me that. And I feel like this thing are common it is not explanatory to respect others peoples cultures.” (Anna). MCs role to create an understanding of the importance of showing respect can thus not be seen as something that have impacted the structure, since the volunteers already had the understanding of why respect was important. Thus has the role of MC as create an understanding of the importance of showing respect, not been seen as something that have impacted the structural elements of respect.

The organisation also tried to implement an understanding of how the volunteers were supposed to act to show respect by presenting information to the volunteers. MC worked as a interpretative scheme to create an understanding of common rules, concepts and theories to respect, which enabled an understanding of the activities in the organisation (Macintosh and Scapens 1990) associated to the structure of respect. The creation of an understanding regarding respect through the interpretative scheme further made the volunteers more aware of what respect was and how they can act respectfully. But it is valuable information you get through the code of conduct and through the introduction day. The suggestion from the managers how to adapt or not, so they give you the information that you need to know how to adapt and respect the culture so yes they affect me.”(Christian). The volunteers thus used
these interpretative schemes when they were acting. Furthermore it made them to adapt their own actions to the new culture more easily by their understandings and consequently did the volunteer reproduce the structural elements of respect. The volunteers’ reproduction of the structural element of respect has been impacted by the understandings of respect distributed by MC and thus has MC impacted the structure.

In the code of conduct did the organisation address expectations of how the volunteers were supposed to act to be respectful in their interactions with other actors. The expectations included both qualities and characteristics that the organisation themselves associated to a respectful volunteer and the organisation wanted them to reproduce actions in accordance to these expectations. People come to us from all over the world and those we have found to be the most effective in bringing growth to themselves and making things better for others have most of the following qualities: Respectful, Collaborative, Curious, Humble, Patient, Responsible and want to Gain as well as make a contribution to others. And that is who you are for us when we take you out in our country and have you interact with our people.” This can be identified as an attempt to establish a common language in the organisation, which the volunteers are expected to use in their interactions. A common language enables an meaningful communication among the actors (Macintosh & Scapens, 1990). In our interpretation did these expectations impact the actors actions because the organisation created an interpretative scheme through these expectations, which the volunteers could use in their interactions with other actors (Macintosh & Scapens, 1990). “It is hard for me to know, what I am expected to do. I am adapting to the information I got, by the manager and the code of conduct.” The volunteers seem to have tried and act in accordance with the respectful rules and the common language that exist. The organisations use of MC thus impacted the structural element of respect, since the volunteers tried to act respectfully in association to the interpretative scheme distributed by MCs expectations.

The organisations also used MC as a review of the common language regarding respect to support the volunteers in their respectful actions. Some of the volunteers for instance acknowledged the introduction day as a review for what they did not remember or had missed from reading the code of conduct which helped them to act respectfully “Like important thoughts about how you should react and about how you show respect to others and things that I hadn’t thought about after reading code of conduct, so it was a reminder of things that I hadn’t thought about myself so I was informed about important stuff when I will be working in a new environment, a new culture. (Britney). The managers thus reviews common rules,
concepts and theories associated with respect to help the volunteers in their interactions with other actors. Furthermore did the **reviews** expressed by the managers during the introduction day, impact the structure since it has created an additional understanding of respect, which has enabled a meaningful communication concerning the activities in the organisation. As a result MC has thus impacted the structure since the volunteers reproduced the structural element associated to respect because of the presented **reviews** by MC.

**Table 3 - How MCS impact the structure of signification regarding respect**

<table>
<thead>
<tr>
<th>Structural dimension</th>
<th>Key role</th>
<th>Meaning of role</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Signification</td>
<td>I. Create understanding</td>
<td>The MC tried to impact the structure of signification regarding respect by creating an understanding of why it is important to show respect. The volunteers already had that understanding and thus did not impact the structure. The MC impacted the structure of signification regarding respect by contributing to the volunteers understanding of how to act respectful in their interaction with other actors.</td>
</tr>
<tr>
<td></td>
<td>II. Expectations</td>
<td>The NC impacted the structure of signification regarding respect by addressing expectations of the behaviour of the volunteers regarding respect.</td>
</tr>
<tr>
<td></td>
<td>III. Review</td>
<td>The NC impacted the structure of signification regarding respect by reviewing the rules and common language regarding respect, which enable them to act respectful.</td>
</tr>
</tbody>
</table>

5.1.2 **The structure of domination**

The position of resources provides some actors with a position of power and gives them the right to decide over other actors (Macintosh, 1994). In the code of conduct and the introduction day was the importance of showing respect to other actors and their actions, and the importance of avoiding disputes with other actors at the projects mentioned. The volunteers were explicitly told to talk to the managers if they had any problems, instead of engaging in arguments themselves. These **expectations** of the volunteers’ behaviour further created a position of power among the managers.

The volunteers were for example told that it was not unusually that other actors hits the children. The volunteers were furthermore expected not to start a big argument even if they disagreed, to avoid the creation of bad relationships. It was explained as a part of the local culture, which the volunteers were expected to respect. *When I see the sister or other woman who hit. I do not say a word.”* (Maria) As a result did the volunteers followed these **expectations**, they avoided arguments and asked the managers if they were unsure of how to act respectful as a result of the managers position of power. *”So I thought afterwards, Pedro do not say that right now and then ask later to Manager 1. And I was right because you know it would have been offensive for the principle, for the monks, for everybody there, yes.”*
(Pedro). The managers seem therefore have the capabilities to impact the behaviour of the volunteers because of the **expectations** distributed from MC.

Furthermore these **expectations** can be seen as an authorative resource, through a domination structure perspective. Authoritativ resources imply the capabilities to organise and control the actions of other actors by for example a formal or informal position (Macintosh, 1994). The resources have thus provided the managers with a position of power, which is reproduced when the volunteers ask the managers instead of acting themselves. The MC has therefore contributed to the order of domination in the organisation by the distributed authorative resources to the managers, which gave them a position of power relative to the volunteers. As a result have the volunteers followed the **expectations** and reproduced this order of domination by their interactions with other actors in the social context. MC has thus impacted the structure of respect in the organisation.

The volunteers felt a lack of knowledge about the existing social structures they want and must adapt to. “It is hard for me to know, what I am expected to do. I am adapting to the information I got, by the manager and the code of conduct. But I really do not know the culture so good that I know what is right and what is wrong. So maybe I am doing something disrespectful everyday.” (Pedro). An authorative resource implies, as mentioned earlier, as the capabilities to organise and control the actions of other actors by for example a formal or informal position (Macintosh, 1994). The knowledge about the existing social structures can therefore be seen as an authorative resource. The other actors know how to take advantage of these resources by their knowledge, whereas the volunteers knowledge are limited concerning the knowledge of how to take advantage of these resources and consequently are their position of power impacted. Furthermore are their position recognised as below the other actors because their lack of knowledge and it impacted their actions in the social context. The MCS in the organisation thus distributed resources, which was seen as necessary for the volunteers to be able to act respectfully, in form of an **understanding** of the local culture and rules. These resources (knowledge) were distributed by the code of conduct, the introduction day and by the managers in their day-to-day activities, to **create an understanding** among the volunteers regarding the social setting, how to interact respectful and to improve their position in the social context. The volunteers further took advantage of this understanding distributed by MCS in their new interactions with the other actors and as a result did MC manage to reduce the acknowledged gap between the volunteers and the other actors.
Furthermore did the volunteers begin to reproduce the structural element of respect because of their new position of power and consequently did the use of MC impact the structure.

The organisation furthermore tried to create this understanding through reviews. The volunteers were reminded of the cultures rules through small talks and discussions with the managers, both at work and at the house where the volunteers lived. The managers were distributing these resources in their day-to-day interactions and the volunteers seem to have listened to the managers, thanks to their position of power. The manager hence helped the volunteers to behave respectfully by reviewing the importance of the expectations and the understanding that MCS had distributed. “Like Manager 1 said that we can’t wave at the monks or say hi, we can just like bow our heads. So it was, I was more nervous than thinking about not waving, ehm you know looking at the place, just like do not wave just bow, but now everyone is just waving at me so, yea I am just like hello not trying to do any movements.” (Anna). The volunteers have produced respectful actions in accordance with the understanding, reviewed by MC and consequently have they produced a new order of domination (new position for the volunteer), where the gap of power between the volunteers related to the other actors has decreased because of the reviews. The use of MC as a distribution of resources in form of a review as well as the understanding by the reviews about how to act respectfully in different social settings, have thus impacted the structural element of respect.

<table>
<thead>
<tr>
<th>Structural dimension</th>
<th>Key role</th>
<th>Meaning of role</th>
</tr>
</thead>
<tbody>
<tr>
<td>Domination</td>
<td>Expectations</td>
<td>The MC impacted the structure of domination regarding respect by distributing expectations that the volunteers to ask the managers to be sure they acted respectful which gave the managers a position of power.</td>
</tr>
<tr>
<td></td>
<td>Create understanding</td>
<td>The MC impacted the structure of domination regarding respect by distribute authoritative resources in form of an understanding of how to behave respectful.</td>
</tr>
<tr>
<td></td>
<td>Review</td>
<td>The MC impacted the structure of domination regarding respect by given the managers a position of power, which they used to review the cultural rules which enable them volunteers to act respectful.</td>
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5.1.3 THE STRUCTURE OF LEGITIMATION

The organisation addressed expectations regarding respectful actions through MC by trying to establish normative rules in the organisation. Some of the normative rules were for instance presented in the code of conduct, with the purpose to prepare the volunteers about the existing
culture. An example of the rules was expressed as restrictions concerning how the volunteers were expected to dress at the projects. These rules concerning the dress codes worked as guidelines and restrictions of how the volunteers were expected to act in certain situations (Macintosh, 1994). The volunteers were expected to wear clothes, which covered the body to show respect to the other actors. They were furthermore expected to follow the restriction about not showing their knees at the projects or wearing short trousers. The volunteers’ regular clothes were thus no longer accepted and they had to adapt to the local dress code to respect the culture.

The organisation also communicated expectations of respectful actions through normative rules concerning actions of how to show respect to other actors in the culture. As for an example did the organisation address rules of how the volunteers can act respectfully against the other actors living alongside them in their close surrounding regarding no-alcohol consumption, no drug consumption, no use of disrespectful language. These normative rules created expectations on the volunteers concerning their actions in relation to the culture, even if some of them expressed the rules as obvious or ridiculous. The volunteers further acted in accordance to these rules because they wanted to show respect in their interactions with other actors. Furthermore they acknowledged that the normative rules had given them necessary information, which enabled them to act in accordance of the structural element, respect. “The code of conduct rather gives me the information about what I needed to change.” The structural element of respect was thus impacted by MC since the expectation to follow the normative rules made the volunteers to change their actions in their interactions, to reproduce a respectful manner.

By the volunteers own interpretation, did they from the beginning had a desire to reproduce respectful actions and the different MCS did not change this view of respect nor the volunteers values, “No I do not think so, it is just I always thought it is important with respect, to respect people and that have not changed here. I still think that way” (Christian). The MCS rather presented the volunteers additional knowledge by the addressed norms and values, and it created an understanding of how to follow the normative rules (Macintosh & Scapens, 1990). “The code of conduct rather gives me the information about what I needed to change {...} I do not really care about the code of conduct actually I care about how I act to other people and the code of conduct gives me the information how to act to other people and this information makes me being able to do that” (Christian). The new understanding did
the volunteers additionally use to reproduce respectful actions in accordance to the structural element regarding respect and thus was the structure impacted.

The organisation further used the managers to strengthen the normative rules by making them reviewing the information concerning the rules, with the volunteers during their day-to-day activities. The manager's' actions and interactions can contribute to the establishment of norms and values in the organisation (Macintosh & Scapens 1990). “we were at the ceremony at the school {...} and then they invited Pedro to eat with them. But Manager 1 said that I can’t sit at the same table because I am a girl and {...} well obviously that is respect out of their beliefs but I do not think it is right. {...} And then I had to sit at another table with Manager 1. So yea i did but I was upset “. (Anna) When the managers reviewed respectful actions it thus made the volunteers more comfortable and certain of the rules regarding respect and as a result did they reproduce more actions in accordance to the structural element of respect. Thus did the MC as a review by managers’ actions and interactions with the volunteers regarding the normative rules, impact the structural element regarding respect.

All the volunteers had factors in the local cultural they disagreed on “This is a wrong way in this culture and they should change. They really should change” (Maria). Even though the volunteers share the importance of showing respect, they do not share all the other values regarding the culture. They can however act against the culture (the normative rules), and start a production of new norms, nevertheless, does actions against the normative rules includes sanction (Macintosh, 1994). The organisation tried, through the code of conduct, to sanction a behaviour that didn’t comply with the normative rules it. The volunteers had to sign a contract that said they were supposed to follow the rules in the code of conduct. The contract further enabled the organisation to terminate the volunteers’ stay if they broke the contract. However when the volunteers were asked why they respected other actors who acted against their own values, were several reasons mentioned. The reasons were primarily related to the children and how they did not wanted them to get hurt, they additionally mentioned reasons related to losing their job, furthermore the chance of creating bad relationships with other actors. These sanctions can thus not be connected to the contract even though the fear of losing their job can be interpreted as an effect of the contract in code of conduct. Accordingly MC cannot be seen to have impacted the structural elements of respect by sanctioning certain actions.
5.2 POSITIVE MIND-SET

5.2.1 STRUCTURE OF SIGNIFICATION
Macintosh (1994) states that MC can create a common language, which enable the actors in the organisation to create a meaningful communication. In the code of conduct did the organisation mention a positive mind-set and further expressed expectations of the volunteers to act in accordance to it. “Moreover, your positive attitude will help in strengthening the work relationship between **** and their partner organizations in abroad. Please remember therefore that you are not just “you” but an important player in a larger scheme of improving lives. Your thoughts and actions matter immensely, perhaps more than you realise.” This was furthermore interpreted as an effort to create a common language in form of a positive communication in the organisation through MC. The volunteers were expected to have a positive mind-set by being positive in their interactions with other actors and spread a positive atmosphere. A positive mind-set was addressed as the factor that would contribute to better partnerships and benefits for all actors, and therefore were the volunteers expected to act accordingly. “As you begin your program, you will soon realize that you are viewed as a role-model not only by the camp staff but also by the members of the community and the project team. This will entail certain responsibilities in regards to your behaviour, clothing and attitude at all times. This is your opportunity to influence positively on your surroundings and leave a lasting impression.” The volunteers were furthermore expected to control their emotions at work to decrease negative impacts on other actors in the surrounding, even if their emotions were challenged. “There will be several occasions where you might find it challenging to control your dissatisfaction or emotions. However, as a responsible volunteer you should not take that out on others or shout at people around you. You are expected to manage your anger or anxiety in a responsible manner without involving or affecting your

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<tr>
<td>Legitimation</td>
<td>1. Expectations</td>
<td>The MC impacted the structure of legitimation regarding respect by addressing normative rules, which the volunteers were expected to follow.</td>
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<td></td>
<td>2. Create an understanding</td>
<td>The MC impacted the structure of legitimation regarding respect by creating an understanding of how the volunteers should act to follow the normative rules and thus act respectful.</td>
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<td></td>
<td>3. Review</td>
<td>The MC impacted the structure of legitimation regarding respect by reviewing the normative rules, which enable the volunteers to act respectful.</td>
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<td></td>
<td>4. Sanctions</td>
<td>The MC tried to impact the structure of legitimation regarding respect by sanctioning certain behaviour. The volunteers’ values already complied with these values and thus did it not impact the structure.</td>
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group.” All these expectations were addressed in the code of conduct and the organisation used this MCS to distribute an interpretative scheme in form of a common language associated to a positive mind-set. The interpretative scheme made the volunteers to take their own actions to consideration before acting, to decrease the possibility to act disrespectful against other actors. It furthermore eased their adaptation to the culture and reproduction of positive actions, and as a result did MC impact the structural element of positive mind-set.

The organisation also tried to create an understanding about the positive mind-set, with the desire to create an understanding of why and how to act in accordance to the common language. The volunteers addressed times when for instance the managers tried to create an understanding about other actors and their actions in accordance to the local culture. Furthermore an understanding of how they themselves should act in their interactions and what impact their own positive mind-set can have on the other actors. The volunteers consequently used this understanding in their new interactions and learned more about the culture because of it. But now I feel like I can handle him and realise that he is just a kid and they do not know better so it helps.\ldots{} I thought that I had patient, but now I really have patient.” (Anna). The understanding thus made the volunteers to consider the importance of a positive mind-set even more and as a result did the volunteers try to uphold actions in relation to a positive mind-set at work. The organisations use of MC to create an understanding of the interaction to the other actors thus worked as an interpretative scheme (Macintosh & Scapens, 1990) about the positive mind-set, which the actors followed in their interactions with others. Accordingly MC did impact the social structure, since the volunteers chose to reproduce the structural element of a positive mind-set, as a result of their created understandings.

Sometimes did however some volunteers have challenges at work regarding their use of verbal communication to the other actors in the culture, because of the new social context. “it has been pretty difficult because the kids does not understand me as much as they do at home so it is very hard to communicate and like explain things and exercises. It takes more energy to work here in some way and you can get frustrated easier.” (Britney) When the organisation noticed the volunteers struggle with keeping a positive mind-set. They did review the common language (Macintosh & Scapens 1990) regarding the positive mind-set, to increase the possibility of the volunteers to keep their positive actions. Furthermore, as a result of these reviews, the volunteers did notice the importance of a positive mind-set even more.
In our interpretation were these reviews primarily distributed by both the manager's day-to-day activities at the projects with the volunteers and during the introduction day. To specify the content related to a positive mind-set in the code of conduct. At the introduction day were for instance the meaning of a positive mind-set highlighted by the managers and it was connected to other important topics concerning the work as a volunteer. By connecting a positive mind-set to other topics by the reviewing it’s meaning, did the volunteers felt like they could relate to a positive mind-set even more. Furthermore be reminded of its meaning due to their work and consequently did they feel affected by the reviews. “And they affected me in the introduction meeting too really. Trying to explain, keep a positive mind, be positive. It will help you it will help other, it will be a better experience you know. And they have kept talking about it and it has affected me. Because you remember it when people are saying it a lot. “ (Britney) The reviews produced by MCS and the impact of them, thus helped the volunteers to remember and act in accordance to the common language and as a result did they reproduce the structural element of a positive mind-set. Thus can it be stated that MC has impacted the structural element of positive mind-set, since the volunteers felt impacted by the reviews and used the information from them in their interactions with other actors.

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<tr>
<td>Signification</td>
<td>Expectations</td>
<td>The NC impacted the structure of signification regarding positive mind-set by establish a common language, which the volunteers was expected to follow.</td>
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<td></td>
<td>Create an understanding</td>
<td>The NC impacted the structure of signification regarding positive mind-set by distribute an understanding of how to communicate in the interactions with the other actors by using the common language.</td>
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<tr>
<td></td>
<td>Review</td>
<td>The NC impacted the structure of signification regarding positive mind-set by given reminding the volunteers of how to interaction in compliance with the common language.</td>
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5.2.2 STRUCTURE OF DOMINATION

The managers’ possession of authoritative resources, by the position in the organisation (both formal and informal), gives them the capability to control the volunteers’ actions (Macintosh 1994). Furthermore have different MCS communicated the importance of having a positive mind-set and done so repeatedly, to review the importance of the social structure and how to act in accordance to it. By the volunteers’ own interpretation did they also get affected by these reviews to keep a positive mind-set, because the reviews made it easier for them to remember how to be positive and how to keep positive in their interactions. “they are just
saying, stay positive, stay positive stay positive. Every time they remind you to stay positive. So you think about it.” (Maria) The managers thus used their resources for reviewing the message of a positive mind-set by their position of power, furthermore their way of being and have done so by several methods of communication, both verbal, written and body language (Macintosh 1994). “Well Manager 1 is super happy all the time and she is always laughing which is nice to see, they always look happy. I think that helps me (Anna). The organisation has thus used the managers as MCS and reminded the volunteers of the structure by reviewing information regarding a positive mind-set in their daily activities. The volunteers have further used this positive mind-set in their own actions and interactions in the social context. As a result has furthermore MC impacted the structure, since MC as a distribution of reviews to the volunteers, impacted the structural element of a positive mind-set.

Most of the volunteers mentioned the organisation's way of distributing work tasks as important for their work. They specified MC and the freedom of deciding activities themselves as something that eased their work at the projects and enhanced their own self-confidence as volunteers. The autonomy for the volunteers at work and their position of power to plan and decide the activities, were thus seen as authoritative resources distributed by MC, which gave the volunteers the right to decide over other actors (Macintosh, 1994). The volunteers’ autonomy through the authoritative resources consequently created a positive mind-set among the volunteers because they did not feel controlled forced or evaluated by someone, on how to perform their work. "I thought before I arrived I would watch more, not doing more {...} But that was not it, you went to the project and the manager said, Go! Do whatever you want to. And your first reaction was like, I do not know what to do, I do not know how to react. So you are very scared because you do not know how to do. But it is also a very nice feeling. {...} Nobody says to me, no do not do this {...} there were no rules {...} And this is great because you do what you think is the best, you do it and nobody say that wrong, and that's pushing you to” (Maria) Thus did the use of MC as a distributer of autonomy create a positive mind-set among the volunteers and as a result was the structural element impacted.
5.2.3 STRUCTURE OF LEGITIMATION

Through MC did the organisation address expectations upon the volunteer's actions by trying to implementing values and norms in the organisation. The values and norms works as a framework which other actors in the organisation build their actions upon on in social interactions (Macintosh & Scapens 1990). The volunteers were for instance expected to follow the normative rules concerning how to talk with a positive mind-set to other actors in interaction. Thus by not using a negative tone or vocabulary against other actors in their interactions and it was seen as a strict policy in the organisation. “Do not use a tone or vocabulary that is threatening, abusive, harassing or invasive of a person’s privacy or sexist, racist, profane, blasphemous, homophobic or otherwise discriminatory and/or offensive in nature.” The volunteers were furthermore expected to follow rules concerning anger management and were expected to control their own emotions in interactions with other actors. “However, as a responsible volunteer you should not take that out on others or shout at people around you. You are expected to manage your anger or anxiety in a responsible manner without involving or affecting your group.” The volunteers kept these expectations in mind in their interactions consistent with Macintosh and Scapens (1990) statement of how values and norms can be used as a framework, which other actors in the organisation use in their own interactions. One volunteer explain the message from the introduction day as follow: “That you should try to be happy I have actually thought about how much they mention about the happy mood all the time and I actually thought about that when I have been angry at the school and just think okay just try to be happy” (Christian) The expectations has thus come through to the volunteers and as a result has MC impacted the structural elements of positive mind-set and the social structure.

When the volunteers have challenges about remembering actions in accordance with the norms. They have acknowledged the managers and their repeated interactions with them as something that kept them embracing a positive mind-set. “And they have kept talking about it
and it has affected me. Because you remember it when people are saying it a lot. “(Britney)

The volunteers saw the repeated interactions as reviews of the importance of having a positive mind-set at the introduction day and repeated times at work. It further helped them to remember and act in accordance to the social values and norms. “being positive is very helpful, because sometimes you forget it in life. That you have to be positive, so this I will keep thinking about.” (Maria). The use of MC, by reviewing the importance of having a positive mind-set through the managers repeated day-to-day activities, thus made the volunteers to keep their reproduction of the positive structural element. As a result has MC impacted the structural element associated to a positive mind-set through the manager's reviews and thus has MC impacted the structure.

The organisation further used sanctions to make the volunteers to act in accordance to the norms and values regarding a positive mind-set. In the code of conduct were sanctions mentioned and they were strengthened by the contract that the volunteers had to sign for their participation. By signing the contract the volunteers promised to act in accordance to the rules in the code of conduct. If they broke the rules, the organisation could terminate the volunteers’ stay at the projects. The contract thus eased the organisations process of other actors to hold another responsible for their actions and to make the volunteers to follow the normative rules. In our interpretation did however not the volunteers react to this specific sanction of terminating their stay. Instead they had created own sanctions, which motivated their continued reproduction of the structure. These sanctions were related to the children and the volunteers desire to support their lives, where the sanction concerned their fear of losing their opportunity to help them. Furthermore did these sanctions concern the children's learning experience and how it could be hardened if the volunteers did not stay positive at work. These sanctions related to the children that impacted the volunteers actions, can thus not be directly related to MC. Nevertheless the volunteers own sanctions made them reproduce the structural element associated to a positive mind-set.
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<td>i.</td>
<td>The MC impacted the structure of legitimation regarding positive mind-set by addressing normative rules, which the volunteers were expected to follow.</td>
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<td>ii.</td>
<td>The MC impacted the structure of legitimation regarding positive mind-set by reminding the volunteers to act positive, in accordance with the normative rules.</td>
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<td></td>
<td>iii.</td>
<td>The MC tried to impact the structure of legitimation regarding positive mind-set by sanctioning certain behaviour. The volunteers' values already complied with these values and thus did not impact the structure.</td>
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6 CONCLUSIONS

The chosen organisation was identified as trying to establish or maintain two structural elements, named positive mind-set and respect. These two structural elements were analysed by the ST and Giddens (1984) three dimensions of structure to fulfil the purpose of the study and to answer the research question, *How does a non-governmental organisation use management control to impact the social structure?* The analysis resulted in five different roles of MC, which the organisation used to impact the social structure, more precisely the structural elements of respect and a positive mind-set.

The observed organisation pushed for actions related to the importance of showing respect and having a positive mind-set at work for the volunteers to embrace. These actions related to respect and a positive mind-set was distributed by several MCS, the code of conduct, the introduction day and by the managers’ day-to-day activities with the volunteers. MC was further seen as a modality (Giddens, 1984) and existed of interpretative schemes, rules and resources, values and norms. These modalities were used in different ways by the organisation, to impact the social structure and are described as roles of MC. These roles are *create an understanding, expectations, reviews, sanctions* and *create autonomy*.

The first role of MC, which the organisation used to impact the structure, was called "create an understanding". This role aimed to make the volunteers understand why it was important to reproduce the desired structural element. Regarding respect had the volunteers an understanding of this before and MC cannot be seen as it have impacted the structure. The understanding of the importance to have a positive mind-set can on the other hand be seen as it impacted the volunteers. It made the volunteers acknowledge the importance and made them reproduce the structural element of a positive mind-set. The organisation also “created an understanding” of different rules and guidelines which the volunteers used as an interpretative scheme to know how to interact in accordance with the desired structural elements. The volunteers also gained an understanding from MC of the desired values, norms and power relations, which they used to reproduce the structural elements.

The second role of MC was “expectations”, which the organisation used to address how the volunteers were supposed to interact in certain social situations. These expectations included a common language, values, norms and rules associated to the social structure, which the volunteers were expected to reproduce. As a result of the expectations did the volunteers
further reproduce actions in accordance to the structure and thus did the role of MC as expectations impact the structural elements of respect and a positive mind-set.

The third role of MC was “review” and it made the volunteers to remember common language, values, norms and power relations, which they sometimes could forget when they interacted with other actors. The reviews thus made the volunteers to keep reproducing actions in accordance to the structure, which impacted both of the structural elements.

The fourth role of MC, “autonomy” created a position of power among the volunteers. The autonomy enabled the volunteers to do their work tasks without any regulations or punishment, which created a positive mind-set among them. As a result of the autonomy the volunteers reproduced one of the two structural elements, a positive mind-set.

“Sanctions” are the fifth role of MC and it made the volunteers responsible for their actions by signing a contract. However did not the sanctions addressed by MC impact the structure, since the volunteers already possessed the values and norms in the contract and reproduced the structural elements by their own will.

Discussion

This thesis had a day-to-day approach, where the authors allowed the readers to see how the actors in the organisation have draw upon and reproduced the structural elements in specific social settings. Thus the thesis has, by its approach, contributed to the limited ST research (Englund, 2011; Conrad, 2005; Hassan, 2005; Laughlin, 1990; Lawrence et al., 1997) regarding these day-to-day interactions. Furthermore has it by the construction of new concept in form of the five roles, contributed with additional understanding of how MC can be used in NGOs and how it impacts the actors reproduction of the social structure in their day-to-day interactions.

Ferguson and Heidemann (2009) analysed a NGO by the ST and found that actors get both impacted by the relationships within the organisation and from external factors in the community and surrounding. This can be confirmed in this thesis, however have the external factors had the most impact on the volunteers since they have been challenged by factors associated to the external surrounding. This is consistent with earlier research (Themedo, 2000;Gray, et.al 2006) that express challenges of using MC i NGOs, due to the complex surrounding. The organisations use of MC enabled the volunteers to handle the external factors in their interactions by using MC through the described roles. This thesis thus
contributes to the NGO literature by describing how MC is used to handle the external factors that impact the volunteers. Our suggestion for further research are thus to focus on how NGOs use MC to handle external factors, since it had a big impact on the actors.
LIST OF REFERENCES


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APPENDIX.1 INTERVIEW MODEL

Introduction
- Why did you become a volunteer?
- Do you have any earlier experience of working as a volunteer?
- How long are you staying here as a volunteer?
- What is your occupation?
- How do you see yourself as a person? (main characteristics/How are you against other people)
- Which personal qualities, according to you, are the most important to be successful as a volunteer?
- Are there any personal qualities that you consider as more important now than before you started to work as a volunteer?
- What was your first impression of the volunteer center?
- What was your first impression of the volunteer project?

Management control use
- Have you read the code of conduct?
  - What was your impression of the code of conduct?
- Has any part of the code of conduct made you change something about yourself or your work?
  - Could you give an example?
- What was your impression of the introduction day?
- How did the introduction day support and affect you in your work and behaviour?
- What important topics did the managers bring up during this day?
- What are your thoughts about the lesson planning arrangement?
- What are your thoughts about the weekly report arrangement?
- What are your thoughts about the volunteer meeting arrangement?
- Do you think that these arrangements have an effect on your work and behaviour?

**Respect**
- Respect is an important topic in the code of conduct, how would you describe respect?
- Do you see yourself as a person who shows respect to other people?
  - In what way are you trying to show respect as a volunteer and why? Can you give an example of how?
  - Have you ever felt that you have not showed respect during your time as volunteer?
- In what way do you feel respected by people in your surrounding?
  - Do you feel respected by the managers? Can you explain how?
- Have the code of conduct/introduction day or the managers in some way helped you to show respect during your time at the volunteer project? In what way?
- Have the code of conduct/introduction day or the managers in some way made you feel forced to show respect or acceptance to people in ways you would not do otherwise? Can you explain how?
- Do you feel like you have to put your own values aside to adapt or respect the local culture and norms during the time as a volunteer? Describe in what way.
- What do you think would happen if you did not tried to show respect as a volunteer?
- Has your view on respect changed in any way during your time as a volunteer? In what way?

**Positive mind-set**
- Do you see yourself as a person who can handle/control your emotions independent of the situation, if so how?
- Do you see yourself as a person who shows patience in stressful situations?
- Do you see patience as an important quality in your work?
- How would you describe the meaning of “a positive mind-set”?

- Have you had any challenges at the project that made it hard to keep a positive mind-set?
  - How did you handle that situation?

- Do you consciously think about having a positive mind-set at the volunteer project?

- Have something or someone encouraged you to keep a positive mind-set?
  - Have any of the organised activities at the camp or the managers encouraged you to keep a positive mind-set? (If the first question does not work)

- If the managers hadn’t stressed the importance of a positive mind-set, would you have thought about it as much yourself?

- Are you trying to have a positive mind-set at work? In what way?

- What do you think would happen if you did not try to have a positive mind-set as a volunteer?

**Evaluation**

- Do you feel like your way of behaving have changed through the volunteer project?

- How has the experience as a volunteer been compared with your expectations?

- Would you have done something differently in your work if you were in your home country?