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## Patterns of management control in a family managed business in an emerging economy: the case of Dilmah tea in Sri Lanka

Siriyama Kanthi Herath  
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**PATTERNS OF MANAGEMENT CONTROL IN A FAMILY  
MANAGED BUSINESS IN AN EMERGING ECONOMY:  
THE CASE OF DILMAH TEA IN SRI LANKA**

A Thesis submitted in fulfilment of the requirements for the award of the  
degree:

**DOCTOR OF PHILOSOPHY**

from the



**UNIVERSITY OF WOLLONGONG**  
Department of Accounting and Finance  
New South Wales  
Australia

By

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October, 2001

## **Certificate**

I, Siriyama Kanthi Herath, certify that this thesis has not been submitted previously as part of the requirements of another degree and that it is the product of my own independent research.

## **Dedication**

To my husband, Anushka and our children, Laksitha and Dinushka for the devotion and encouragement given during this research project

and

To my father William Kalupahana and my mother Wimala Kalupahana for their never-ending love and financial support.

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## **Abstract**

This study is concerned with the patterns of management control existing in a family controlled tea exporting company in Sri Lanka, Ceylon Tea Services Ltd (Dilmah). The focus of the research is on the procedures and processes of control operated in the researched organisation. The study begins with a detailed discussion of the theory of management control. It examines both traditional and contemporary views of management control. A review of the basic concepts of control precedes the detailed review of literature on management control. A model of management control is developed as a guide to the study based on the literature reviewed. Several formal and informal control mechanisms, which affect organisational effectiveness, are identified. The case findings are then presented and an integrative model of management control for studying family controlled businesses is presented based on the evidence obtained in the study.



## TABLE OF CONTENTS

Certificate .....	ii
Dedication .....	iii
Acknowledgments .....	iv
Abstract .....	v
Table of Contents.....	vi
List of Exhibits.....	xi
 <b>CHAPTER ONE: STATEMENT OF THE ISSUE</b>	
1.1 Introduction.....	1
1.2 Research Focus.....	2
1.3 The Purpose of the Study.....	4
1.4 Statement of Research Questions.....	8
1.5 Background of Research Questions.....	8
1.5.1 The Concept of Management Control.....	9
1.6 The Conceptual Framework.....	14
1.7 Research Strategy. ....	15
1.8 Organisation of the Research Report.....	16
 <b>CHAPTER TWO: MANAGEMENT CONTROL AND MODELS OF ORGANISATION</b>	
2.1 Introduction.....	20
2.2 Management Control.....	21
2.2.1 Definition of Control.....	22
2.2.2 Process of Control.....	25
2.2.3 The Need for Control.....	26
2.2.4 Management Control Systems.....	28
2.2.5 The Role of Management Control Systems.....	34
2.2.6 Effective Management Control Systems.....	39
2.3 Typologies of Management Control. ....	40
2.3.1 Control Research Under Different Paradigms.....	41
2.3.2 Other Typologies: The Rational-Natural and Closed-Open Perspectives of Organisations.....	50
2.3.2.1 Organisational Effectiveness. ....	51
2.3.2.2 Theoretical Perspectives of Effectiveness .....	51
2.3.3 Types of Control Mechanisms Found in the Literature.....	52
2.4 Introduction to the Research Framework: The Otley et al (1996) and the Whitley (1999) Frameworks .....	55
2.4.1 The Open-Closed and Rational-Natural Perspectives.....	56
2.4.1.1 The Closed Rational Perspective.....	58
2.4.1.2 The Closed Natural Perspective.....	60
2.4.1.3 The Open Rational Perspective.....	62
2.4.1.4 The Open Natural Perspective.....	64

2.4.2 The Whitley Framework of Control .....	66
2.4.2.1 Dimensions of Management Control Systems .....	67
2.4.2.1.1 The Degree of Formalisation .....	68
2.4.2.1.2 The Extent of Control.....	69
2.4.2.1.3 The Extent of Subordinate Influence in Control System .....	69
2.4.2.1.4 The Scope of Control System .....	70
2.4.2.2 Control System Types.....	71
2.4.2.2.1 Bureaucratic Control Systems.....	71
2.4.2.2.2 Output Based Control Systems.....	72
2.4.2.2.3 Delegated Control Systems .....	73
2.4.2.2.4 Patriarchal Control Systems.....	73
2.5 Case Studies in Management Control .....	75
2.6 The Relationship of the Literature to the Study.....	81
2.7 Summary.....	84
 <b>CHAPTER THREE: A MODEL OF MANAGEMENT CONTROL FOR A FAMILY CONTROLLED BUSINESS</b>	
3.1 Introduction .....	85
3.2 Guiding Perspective: Management Control Perspective.....	86
3.3 The Model of Management Control.....	91
3.3.1 Components of the Proposed Model of Management Control .....	92
3.3.1.1 Organisational Structure and Strategy as Components of Management Control.....	92
3.3.1.1.1 Organisational Structure as a Component of Management Control.....	93
3.3.1.1.2 Organisational Strategy as a Component of Management Control.....	95
3.3.1.2 Corporate Culture as a Component of Management Control.....	97
3.3.1.3 Management Information System as a Component of Management Control.....	99
3.3.1.4 Core Control Package as a Component of Management Control.....	101
3.3.2 Organisational Effectiveness as a Component of the Proposed Model.....	102
3.3.3 Summary of the Proposed Model. ....	104
3.4 Summary of the Chapter.....	105
 <b>CHAPTER FOUR: METHODOLOGICAL OUTLINE</b>	
4.1 Introduction.....	106
4.2 Research Methodologies in Management Accounting.....	106
4.3 Case Study Research.....	112
4.3.1 Overall Research Perspective.....	115
4.4 Research Design.....	117
4.4.1 Study Questions.....	117
4.4.2 Study Propositions.....	117
4.4.3 Unit of Analysis.....	118

4.4.4 Linking the Data to the Propositions and Interpreting Study's Findings.....	118
4.4.5 The Role of Theory in Research Design.....	119
4.4.6 Criteria for Judging the Quality of Research Design.....	119
4.4.7 Sources of Evidence .....	120
4.4.7.1 Interviews with Internal Staff.....	121
4.4.7.2 Employee Opinion Surveys.....	123
4.4.7.3 Direct Observation .....	124
4.4.7.4 Archival Records.....	125
4.4.7.5 Press Releases and Online Information.....	125
4.4.7.6 Contacts with 'Dilmah' Through Electronic Mail.....	126
4.4.7.7 Customer Opinion Survey.....	126
4.4.8 Analysing Case Study Evidence.....	127
4.5 Summary.....	128
 <b>CHAPTER FIVE: THE SRI LANKAN CONTEXT</b>	
5.1 Introduction .....	130
5.2 Sri Lanka and the Tea Industry.....	130
5.2.1 The Early Era of Ceylon Tea Industry.....	131
5.2.2 Post Colonial Sri Lankan Economy and the Tea Industry.....	132
5.3 The Parent Company: MJF Group.....	141
5.3.1 Tea Companies.....	144
5.4 The Subject Organisation (Ceylon Tea Services Ltd) .....	145
5.5 Summary .....	153
 <b>CHAPTER SIX: CORPORATE STRATEGY AND ORGANISATIONAL STRUCTURE: CEYLON TEA SERVICES LTD</b>	
6.1 Introduction.....	154
6.2 Dilmah Tea: a Brief Sketch.....	154
6.3 Company History. ....	155
6.3.1 Merrill J. Fernando as an Entrepreneur: Vision of Dilmah Founder.....	156
6.3.2 Definition of Business.....	163
6.4 Corporate Strategy .....	163
6.4.1 Strategic Managers and Ownership (as at 31 March 2000) .....	164
6.4.2 Strategic Planning.....	165
6.4.3 Management.....	166
6.4.3.1 Human Resources.....	167
6.4.4 Growth Strategy .....	169
6.4.4.1 MJF Group's Strategic Alliances with Hayleys and Aitken Spence; Tea Plantation Companies.....	171
6.4.4.2 The MJF/ Celestial Partnership.....	172
6.4.4.3 MJF Group's Alliance with Forbes and Walker Ltd.....	172
6.5 Organisation Structure: Business Segments and Reorganisation.....	173
6.5.1 Corporate organisation.....	174
6.6 Summary.....	179

<b>CHAPTER SEVEN: FUNCTIONAL STRATEGIES: PRODUCTION, MARKETING, AND FINANCIAL STRATEGIES</b>	
7.1 Introduction.....	180
7.2 Strategic Business Units.....	180
7.3.1 Production Strategy.....	181
7.3.1.1 Manufacturing.....	181
7.3.1.2 Raw Materials.....	182
7.3.1.3 Dilmah Operations Management.....	182
7.3.1.3.1 Flavouring.....	183
7.3.1.3.2 Tea Blending Strategy.....	184
7.3.1.3.3 Operations in Dilmah Production Plant.....	185
7.3.1.3.3.1 Packaging.....	186
7.3.1.3.3.2 Production Facilities.....	187
7.3.1.3.3.3 Production Planning.....	190
7.3.1.3.3.4 Product Quality .....	190
7.3.2 Marketing Strategy.....	192
7.3.2.1 Organisation of Marketing Operations.....	194
7.3.2.2 Areas of Operations.....	194
7.3.2.3 Advertising and Promotion.....	196
7.3.2.3.1 Dilmah Logo.....	198
7.3.3 Financial Strategy.....	199
7.3.3.1 Financial Situation.....	199
7.3.3.2 Important Accounting Policies.....	202
7.4 Chapter Summary.....	204
<b>CHAPTER EIGHT: CORPORATE CULTURE</b>	
8.1 Introduction.....	205
8.2 Corporate Culture as Found in the Literature.....	205
8.3 Corporate Culture at Ceylon Tea Services Limited.....	209
8.3.1 Commitment to Quality.....	212
8.3.2 Passion and Dedication to Work.....	216
8.3.3 Concern for Consumers.....	219
8.3.4 Concern for Employees.....	222
8.3.5 Concern for Innovation.....	228
8.3.6 Concern for the Community.....	230
8.3.7 Concern for the Environment.....	232
8.4 Summary.....	234
<b>CHAPTER NINE: MANAGEMENT INFORMATION SYSTEMS</b>	
9.1 Introduction.....	235
9.2 The Nature of Management Information Systems.....	235
9.2.1 Management Information Systems at Dilmah.....	240
9.3 Accounting Information Systems.....	245
9.3.1 The Financial Accounting Information System at Dilmah.....	250

9.3.2 The Management Accounting Information System.....	253
9.3.3 Summary of Formal Accounting Systems.....	256
9.4 Chapter Summary.....	258
<b>CHAPTER TEN: CORE CONTROL PACKAGE OF MANAGEMENT CONTROL</b>	
10.1 Introduction.....	259
10.2 Core Control Mechanisms.....	259
10.2.1 Departmental Budgets.....	260
10.2.2 Total Quality Management.....	265
10.2.3 Participative Approach to Management.....	267
10.2.3.1 Teamwork and Employee Involvement.....	272
10.2.4 Communication Efforts.....	280
10.2.5 Recognition of Achievement.....	287
10.2.6 Formal Rules and Regulations.....	294
10.3 Chapter Summary.....	299
<b>CHAPTER ELEVEN: TOWARD AN INTEGRATIVE MODEL OF MANAGEMENT CONTROL</b>	
11.1 Introduction.....	300
11.2 Answering the Patterns of Management Control.....	301
11.3 Assessment of the patterns of Management Control.....	316
11.3.1 Strategic Planning, Management Control, Operational Control, and Accountability.....	319
11.3.2 Accounting Control System.....	321
11.4 Control System Type: Major Characteristics of the Control System.....	325
11.4.1 The Degree of Formalisation: Reliance on Formal Rules and Procedures...	326
11.4.2 Control Over Behaviour .....	327
11.4.3 Influence of Subordinates in Control.....	328
11.4.4 Scope of Control System. ....	329
11.5 An Integrative Model of Management Control.....	331
11.6 Chapter Summary.....	334
<b>CHAPTER TWELVE: CONCLUSIONS OF THE STUDY</b>	
12.1 Introduction.....	335
12.2 Major findings. ....	341
12.3 Strengths and Weaknesses of the Study. ....	344
12.4 Future Research Directions. ....	347
12.5 Conclusions of the Study. ....	349
Bibliography.....	351
Appendices (Volume Two) .....	374

## LIST OF EXHIBITS

Exhibit	Page
2.1 Organisational Models and their Dimensions of Reality.....	53
2.2 Examples of Formalised Control Mechanisms.....	54
2.3 Control Research Under Different Perspectives.....	58
2.4 Control System Types.....	71
3.1 The Model of Management Control.....	94
3.2 Core Control Package.....	103
5.1 Comparative Social Economic Indicators.....	133
5.2 Export Structure of Sri Lanka, 1965 –1998.....	134
5.3 Comparative Export Data - 1994 – 1998 (Rs ‘000).....	137
5.4 A Dilmah Tea Garden.....	144
5.5 Dilmah Tea Factory.....	146
5.6 Total Sales (Ceylon Tea Service Ltd.): 1991-1999.....	147
5.7 Ceylon Tea Service (CTS) Employee Population: 1991-1999.....	148
5.8 Turnover and Net Profit .....	148
5.9 Shareholders Funds.....	149
5.10 Fixed Assets and Investments.....	149
5.11 Value Added .....	150
5.12 Earning Per Share.....	150
5.13 Return on Shareholders Funds.....	151
5.14 Current Ratio .....	152
6.1 Founder of Dilmah Tea.....	157
6.2 Directors’ Interest in Shares as at March 2000.....	165
6.3 The Management Team (as at November 1999).....	166
6.4 Ceylon Tea Services Ltd Staff.....	168
6.5 Organisation Chart (as at January 2000).....	175
6.6 Organisation Chart (Prior to Restructuring in 1997).....	177
7.1 A Sample of Dilmah Products.....	183
7.2 Tea Tasting by the Founder of Dilmah.....	185
7.3 A Dilmah Tea Advertisement.....	197
7.4 Dilmah Logo.....	198
7.5 Financial Performance, 1981-2000: Ceylon Tea Services Ltd (In Thousand Rupees).....	200
8.1 Quality Policy .....	214
8.2 Chairman with Plantation Workers’ Children.....	226
9.1 Distinctive Features of an Accounting System.....	249
9.2 Distinctive Features of the Accounting System at Dilmah.....	257
10.1 Performance Appraisal – Management and Clerical Grades.....	289
10.2 Employee Training Request.....	291
11.1 Results of Survey of Organisational Climate and Values.....	307
11.2 Recent Sales Data.....	308
11.3 Results of Employee Job Satisfaction Survey.....	310
11.4 An Integrative Model of Management Control for a Family Controlled Business.....	333