

Leadership Style and Management Control Systems in Creating an Ambidextrous Organizational Culture: A Case Study

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Abstract

This study examines how leadership style and management control systems contribute to the formation of an ambidextrous organizational culture. Drawing on a qualitative case study, this study explores how transformational and transactional leadership styles are enacted through enabling and constraining controls. Particular attention was paid to how employees perceived these control elements as enabling or constraining. The findings indicate that enabling controls, associated with transformational leadership, fostered the culture of exploration, while constraining controls, associated with transactional leadership, contributed to efficiency. When the controls were system-embedded and impersonally framed, implemented through routines rather than personal intervention, they were less likely to be interpreted negatively. This framing helped sustain positive employee perceptions even in an efficiency-oriented environment. Overall, the findings offer a more nuanced understanding of how leadership, management control system design, and employee perception jointly shape an ambidextrous organizational culture.

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1 Introduction

Achieving sustained organizational performance requires efficiency during periods of incremental change (exploitation) as well as the ability to innovate in response to more radical environmental shifts (exploration). This dual imperative, central to ambidextrous organizations, demands managing both evolutionary and revolutionary changes for long-term viability (Tushman & O'Reilly, 1996). This view is supported by empirical studies that have linked ambidexterity to improved performance over time (Gibson & Birkinshaw, 2004; He & Wong, 2004; O'Reilly & Tushman, 2008).

This study addresses a less-explored dimension of ambidexterity: the interplay between leadership style and management control systems in shaping an organizational culture conducive to ambidexterity. While leadership has been connected to ambidextrous behavior (e.g., Baškarada et al., 2016; Zacher & Rosing, 2015) and management control systems have similarly been linked to exploration and exploitation (e.g., Bedford, 2015; Gschwantner & Hiebl, 2016), an integrated perspective on their joint influence is still lacking.

Leadership style is a key enabler of ambidexterity, with numerous studies showing that an ambidextrous leadership approach, one that integrates the transactional style, characterized by clear goals and rewards, with the transformational style, which emphasizes engagement through vision and purpose, is essential for fostering ambidextrous behavior (Baškarada et al., 2016; Princes, 2019; Zacher & Rosing, 2015). Moreover, leadership style plays a critical role in shaping management control systems, particularly in their implementation (Abernethy et al., 2010).

To understand how leadership style supports ambidexterity in practice, how it is enacted through management control systems needs to be examined. These systems function as key mechanisms through which leadership intentions are operationalized and translated into organizational behaviors (e.g., Abernethy et al., 2010). In line with the established definitions, this study defined management control as comprising the various tools and systems managers use to align employee actions and decisions with organizational goals and excluded the systems used solely for decision support (Malmi & Brown, 2008). Management control systems thus represent a central means by which leadership becomes visible and influential in daily organizational life.

Beyond leadership, management control systems themselves are instrumental in promoting ambidextrous behavior: They can encourage both exploitative and exploratory activities (Gschwantner & Hiebl, 2016). Bedford (2015) examined the roles of diagnostic and interactive controls in ambidextrous organizations and found that a balanced use of both was critical for achieving simultaneous exploration and exploitation. While diagnostic controls are often associated with constraining uses and interactive controls with enabling ones, Bisbe et al. (2019) emphasize that these associations are not conceptually fixed. Rather, as Bisbe et al. (2019) emphasize, the value of balance arises from how design-oriented (coercive or enabling) features and styles of use (diagnostic or interactive) are combined in practice.

Comprehensive management control systems and nonfinancial metrics have also been linked to transformational leadership styles (Nguyen et al., 2017), further highlighting the interdependence between leadership style and management control systems.

While management control systems and leadership interact in shaping organizational behavior, the cultural consequences of this interaction remain underexplored. This study defined organizational culture as a socially constructed pattern of shared assumptions, values,

and practices that develop over time through employee experiences and interactions. Rather than treating culture as a preexisting filter that shapes how leadership and management control systems are interpreted, this study views culture as being shaped and reinforced through how people perceive and respond to these practices. While the literature acknowledges that culture is influenced by leadership behavior (Sarros et al., 2002) and that management control systems carry cultural implications (Andersen & Lueg, 2017; Mitter et al., 2024), the process through which these forces jointly contribute to the emergence of an ambidextrous culture has received limited attention.

According to recent research, different cultural types are associated with specific management control mechanisms (Einhorn et al., 2024). However, how leadership-driven control systems may actively shape culture over time and how leadership style is enacted through management control systems and interpreted by employees in ways that shape the development of an ambidextrous organizational culture, particularly in industries facing both strategic transformation and institutional constraints, remains largely underexplored.

While prior studies have linked leadership, management controls, and ambidexterity, little is known about how an ambidextrous leadership style shapes the interaction between enabling and constraining controls and how employees interpret these dynamics to form ambidextrous cultural norms in highly regulated settings.

This paper contributes by showing how leadership style and management control systems jointly shape an ambidextrous organizational culture. It advances the literature by illustrating how system-embedded and impersonally framed constraining controls can support efficiency without undermining innovation. Practically, the study highlights how leaders in highly regulated, asset-intensive contexts can frame control systems to support both exploitative efficiency and exploratory innovation.

This study, therefore, investigates how leadership style, enacted through management control systems, contributes to the emergence of an ambidextrous organizational culture in a regulated energy-sector company facing strategic transformation due to the green transition. It provides context-sensitive insights into how an ambidextrous leadership style shapes the interaction between enabling and constraining controls and how employees interpret these controls in their daily work, thereby influencing the formation of shared cultural orientations that balance efficiency and innovation. Building on prior research on organizational ambidexterity, this study focuses on its cultural dimension, the emergence of an ambidextrous organizational culture. Accordingly, this study addresses the following research question: How does leadership style, enacted through management control systems, shape employees' perceptions of control elements as enabling or constraining, and how do these perceptions contribute to an ambidextrous organizational culture?

This paper is structured as follows: Section 1 introduces the study, while Section 2 presents the relevant literature on management control systems and organizational ambidexterity. Section 3 explains the research design and methodology, Section 4 presents and analyzes the study findings, Section 5 compares the findings with those of prior research, and finally, Section 6 presents the findings, limitations, and suggestions for further studies.

2 Literature review

2.1 Ambidexterity as an organizational goal

Organizational ambidexterity, referred to in the literature as the simultaneous pursuit of exploitation and exploration, has been associated with organizational survival (O'Reilly & Tushman, 2013) as well as improved organizational performance and competitiveness (Cao et al., 2009). Following March (1991), exploration includes activities such as search, variation, risk taking, experimentation, play, flexibility, discovery, and innovation, whereas exploitation includes refinement, choice, production, efficiency, selection, implementation, and execution.

Organizational ambidexterity is divided into two types: structural ambidexterity and contextual ambidexterity. Structural ambidexterity refers to a situation in which exploration and exploitation are allocated to different parts of an organization (Gibson & Birkinshaw, 2004). Contextual ambidexterity refers to the simultaneous pursuit of explorative and exploitative activities within the same business unit (Gibson & Birkinshaw, 2004). A key advantage of contextual ambidexterity is that the organizational activities remain integrated, mitigating the risk of isolation (Gibson & Birkinshaw, 2004). Achieving ambidexterity in the long term demands the application of both structural and contextual ambidexterity (Raisch et al., 2009).

The inability to innovate and renew is detrimental to an organization's long-term success and can lead to its collapse. Innovation is critical for organizational success; it is one of the most important determinants of organizational performance (Crossan & Apaydin, 2010). A specific challenge in achieving ambidexterity is that organizations tend to favor short-term exploitation due to the higher likelihood of short-term success; in contrast, exploration, by its nature, is less efficient, as the inevitable presence of unviable ideas is inherent in it (Tushman & O'Reilly, 1996).

An organization's ability to balance explorative (discontinuous) and exploitative (incremental) innovation is critical for its performance. In their study on organizational ambidexterity and performance, Junni et al. (2013) analyzed 69 studies and identified a significant relationship between organizational ambidexterity and performance. Kafetzopoulos (2021) observed a particularly significant correlation between ambidexterity and performance in the context of an unpredictable environment, as ambidexterity provides the foundational background an organization requires to enhance its performance. According to Luger et al. (2018), the speed of environmental change significantly influences whether it is optimal for organizations to maintain a balance between exploration and exploitation or to continuously emphasize either exploration or exploitation.

Organizational ambidexterity can be understood as a paradoxical leadership challenge, where the simultaneous pursuit of efficiency intersects with innovation (Papachroni et al., 2015). This leadership paradox demands a delicate balancing act from the perspective of management control systems, navigating between enabling and coercive types of controls. In the context of enabling and constraining controls, the terminology of positive and negative controls is also used, reflecting their complementary roles in the control system (Tessier & Otley, 2012). Enabling controls foster employee autonomy and engagement, while coercive controls are designed to constrain behavior and minimize deviations from established procedures (Adler & Borys, 1996). Gibson and Birkinshaw (2004) highlight a leadership challenge, noting that extensively focusing on discipline and high expectations can cause employee burnout and dissatisfaction, but conversely, placing extensive emphasis on support and trust can create a relaxed environment in which productivity suffers.

Farjoun's (2010) conceptualization of exploration and exploitation as mutually complementary forces (duality) offers a valuable framework for understanding the leadership paradox. He suggests that established routines and processes (exploitation) not only contribute to organizational stability but also create the necessary foundation that frees up resources for exploration. Conversely, innovations emerging from exploration can further enhance exploitation by improving organizational efficiency and flexibility, thereby reinforcing established routines and enabling more efficient processes. This dynamic balance is essential for achieving both efficiency and adaptability.

2.2 Leadership style conducive for ambidexterity

The transactional leadership style, emphasizing efficiency through clear objectives and reward mechanisms, is closely associated with exploitation-focused activities that prioritize control, structure, and short-term operational goals (Carter & Greer, 2013). In contrast, the transformational leadership style, which fosters innovation by engaging employees through mission and vision communication, aligns with exploration by promoting the employees' autonomy, intrinsic motivation, and long-term development (Carter & Greer, 2013). Rosing et al. (2011) introduced the concept of ambidextrous leadership, describing it as the leader's ability to alternate between opening and closing behaviors to balance exploration and exploitation. Conceptually, opening behaviors align with transformational leadership that fosters exploration, whereas closing behaviors correspond to transactional leadership that supports exploitation. This distinction provides a concise bridge between leadership theory and the ambidextrous use of management controls discussed later.

The literature highlights that an ambidextrous leadership style, which combines transactional and transformational elements, supports organizational ambidexterity. Baškarada et al. (2016) emphasize that leaders must alternate between or balance the transactional style, which supports exploitation, and the transformational style, which supports exploration, to achieve an ambidextrous leadership style and thus foster organizational ambidexterity.

Kassotaki (2019), in turn, argues that in addition to balancing these styles, leaders must dynamically adjust their leadership behaviors depending on contextual demands, emphasizing either exploitation or exploration as needed. This situational and practice-oriented perspective aligns with the view that organizational phenomena, including leadership, are continuously enacted and shaped through everyday practices (Jarzabkowski et al., 2012). Princes (2019) places significant emphasis on the transformational leadership dimension, particularly the role of articulating and communicating a clear vision, in fostering ambidexterity. Similarly, Zacher and Rosing (2015) underline the importance of leadership flexibility, where leaders adjust their behaviors depending on whether exploration or exploitation needs greater support at a given time. Despite their different emphasis, these studies share the view that achieving organizational ambidexterity requires a balance between transactional and transformational leadership behaviors.

Leadership style is inherently reflected in management control systems. An ambidextrous leadership style, capable of balancing the support for both innovation and efficiency (e.g., Kassotaki, 2019), is reflected in a versatile design and use of a management control system that incorporates both diagnostic and interactive control mechanisms (e.g., Abernethy et al., 2010; Nguyen et al., 2017). Complementing this distinction in use, management control systems also differ in their intended design purpose. Controls may be designed to enable innovation by

supporting autonomy and participation, or to constrain behavior by enforcing compliance through standardization and monitoring (Adler and Borys, 1996; Baird et al., 2019).

Gschwantner and Hiebl (2016) synthesized the literature on how various control mechanisms affect organizational ambidexterity. For instance, planning controls can support both exploitation and exploration by balancing interactive planning and cybernetic elements. Similarly, harmonizing feedforward and feedback mechanisms within cybernetic controls facilitates this balance, although prior research emphasizes the importance of maintaining sufficient employee autonomy (Gibson and Birkinshaw, 2004). Cultural controls also contribute to both aims but are particularly conducive to fostering exploration. Reward systems function in a comparable way, although scholars advise their careful application. Administrative controls provide the structural foundation required for both exploitation and exploration: The former benefits from tight, standardized processes, while the latter demands structures that enable opportunity-seeking behavior (Gschwantner & Hiebl, 2016).

Moreover, previous research has noted that organizational structure itself can be adapted to achieve ambidexterity, which will be complemented by organic controls, such as open communication, flexible arrangements, and tolerance for mistakes, which will help reconcile the tensions between efficiency and innovation (Wabnegg, 2024). Empirical evidence from over 400 Australian firms further supports these insights, demonstrating that diagnostic controls are beneficial for exploitation, interactive controls for exploration, and that a balanced use of both is especially effective in ambidextrous organizations (Bedford, 2015). This perspective is reinforced by the role of interactive and belief systems (McCarthy & Gordon, 2011).

According to Malmi and Brown (2008), management control systems (MCS) should be studied as a package, since an important objective of MCS research is to understand how different types of controls can be effectively combined. They propose a framework comprising five interrelated categories of controls: cultural controls, planning, cybernetic controls, reward and compensation, and administrative controls. Their framework provides a comprehensive synthesis of the various control elements that together constitute an organization's overall control system. While Malmi and Brown (2008) emphasize the complementarity among these elements, subsequent research has shown that their interconnections may vary depending on contextual and temporal factors (see Mouritsen et al., 2022). The package perspective highlights how different control elements interact to guide organizational behavior and facilitate strategy implementation. Moreover, prior research has demonstrated that whether a specific control element is perceived as coercive or enabling depends on its relationship with other elements within the broader control package (see Goretzki et al., 2018).

In summary, the literature suggests that a transactional leadership style, which supports efficiency, is typically associated with clearly defined objectives, reward mechanisms, tight cybernetic controls, and a diagnostic use of management control systems. In contrast, a transformational leadership style, which fosters exploration, is linked to non-financial metrics, cultural controls, and the interactive use of control systems. These theoretical associations imply that an ambidextrous leadership style would be reflected in a versatile management control system design that simultaneously incorporates both diagnostic and interactive modes of use.

2.3 Organizational culture and ambidexterity

According to Lee et al. (2019), organizational culture plays a crucial role in the formation of an ambidextrous organization. The authors further highlight that an ambidextrous organiza-

tional culture, which supports both exploitation and exploration, is a key factor in the emergence of such an organization. Moreover, they found that an ambidextrous organizational culture is associated with improved organizational performance; this effect, however, occurs due to employee performance.

Contextual ambidexterity, in which individuals are given the freedom and incentives to balance exploration and exploitation in their own work, can enable organizations to achieve ambidexterity without establishing separate structural units (Gibson & Birkinshaw, 2004). This approach is particularly relevant for small and resource-constrained organizations that may lack the capacity to implement structural separation. According to Cao et al. (2009), smaller firms benefit more from achieving a balance between exploration and exploitation than from pursuing both at high absolute levels. This supports the conclusion that for small firms relying on contextual ambidexterity, an ambidextrous organizational culture is critical for their sustained performance.

Khazanchi et al. (2007) investigated 271 manufacturing companies, finding that a flexible culture was positively correlated with innovation, whereas the values of control supported execution. Caniëls et al. (2017) argue that a culture of empowerment experienced by personnel supports ambidexterity and that it is critically important for employees to perceive that upper management is supportive. Moreover, this support should be manifested through the provision of fair and constructive evaluations of new ideas, the absence of severe penalties in the event of failure, and the recognition and rewarding of creative work.

Quinn and Rohrbaugh's (1983) competing values framework has been widely used to analyze organizational culture (see Yu, 2009) and applied to examine how different cultural types relate to organizational ambidexterity (Lee et al., 2019). The framework classifies organizational cultures into four types, clan, adhocracy, market, and hierarchy, based on two underlying value dimensions: An orientation toward internal versus external focus, and a preference for stability versus flexibility. The latter dimension is particularly relevant for distinguishing between exploitative and explorative orientations. Cultures emphasizing stability and control (e.g., hierarchy and market) tend to support exploitation through efficiency and structured processes, while cultures oriented toward flexibility (e.g., clan and adhocracy) foster exploration through adaptability and innovation (Yu, 2009).

Hartnell et al. (2011) examined this framework to understand how different cultural types contribute to organizational efficiency, innovativeness, or ambidexterity. Clan culture assumes human affiliation and emphasizes trust, loyalty, and membership, fostering values such as attachment, collaboration, and support. This is reflected in behaviors such as teamwork, employee involvement, and open communication, with their effectiveness measured by employee satisfaction and commitment. Adhocracy culture builds on the assumption of change, encourages appropriate behavior through an understanding of task importance and impact, and promotes the values of growth, autonomy, and creativity. Risk-taking, adaptability, and innovation are behaviors characteristic of this culture, with innovation serving as the primary effectiveness criterion. Market culture assumes that achievement drives behavior. It values competition, goal orientation, and competence, encouraging behaviors such as planning, task focus, and aggressiveness. Organizational effectiveness is assessed through increased market share, profitability, and productivity. Finally, hierarchy culture rests on the assumption of stability. It emphasizes clear roles, rules, and procedures, promoting values of consistency, formalization, and order. Behaviors such as conformity and predictability dominate, and effectiveness is measured through employee efficiency, timeliness, and smooth operations. Together, these

culture types emphasize either exploration, exploitation, or a combination of both, offering a valuable lens for understanding how organizational culture can support ambidexterity.

Cultural controls have often been associated with explorativeness by supporting the flow of information and flexibility in responding to task uncertainty (Ylinen & Gullkvist, 2012), and by emphasizing the strategic priorities of an organization (Mundy, 2010). Additionally, the creation of a culture that tolerates mistakes has been seen as important for explorativeness, as efforts toward explorativeness can lead to errors (Jørgensen & Messner, 2009). In addition to supporting explorativeness, cultural controls within management control systems can also facilitate exploitation (McCarthy & Gordon, 2011).

Culture is an essential part of management control systems (see Busco & Scapens, 2011; Einhorn et al., 2024; Henri, 2006; Malmi & Brown, 2008) and can serve as a more effective mediator than formal controls in transmitting the commitment-enhancing impact of leadership style to employees (Kleine & Weißenberger, 2014).

2.4 Summary of theoretical framework

Essential to an organization's long-term success, organizational ambidexterity presents a paradoxical leadership challenge in which the simultaneous pursuit of efficiency and innovation, despite appearing contradictory, can be effectively managed to cultivate an ambidextrous organizational culture. A key mechanism through which leaders manage this paradox lies in balancing enabling and constraining controls. Enabling controls facilitate innovation by providing flexibility and autonomy, whereas constraining controls enhance efficiency by standardizing processes and optimizing resource utilization (Baird et al., 2018). Enabling controls are associated with fostering innovation, whereas coercive controls may support efficiency. However, it is important to recognize that coercive controls are particularly suited for supporting efficiency in highly routinized and standardized environments. Excessive reliance on coercive controls may lead to negative perceptions among employees, which, in turn, can undermine both efficiency and innovation (Adler & Borys, 1996; Wouters & Wilderom, 2008). According to Väisänen et al. (2021), whether employees perceive a control as coercive or enabling largely depends on the extent to which they feel trusted by management. When employees interpret controls as expressions of managerial trust, they are more likely to perceive them as enabling and supportive rather than as monitoring mechanisms signaling distrust. Moreover, Väisänen et al. (2021) emphasize that such perceptions are not static but may evolve over time depending on the organizational context.

In summary, one useful way to conceptualize management control systems is to distinguish between two principal dimensions: their underlying design intent and their manner of use. From a design intent perspective, controls may be structured to enable innovation by promoting autonomy, participation, and learning, such as through employee involvement in strategic planning with genuine influence over direction, or to constrain behavior through standardization and compliance mechanisms, for example, via cost ceilings or formal approval procedures (Adler & Borys, 1996; Baird et al., 2018). With respect to their manner of use, control systems may be applied diagnostically to monitor performance against predefined targets, for instance, by reviewing cost reports to identify budget deviations, or interactively to foster strategic dialogue, organizational learning, and adaptability (Mundy, 2010; Tessier & Otley, 2012; Widener, 2007). These two dimensions, design and use, are not independent but are shaped by the prevailing leadership style. Transformational leaders are generally associated

with enabling control design and a more interactive style of use, whereas transactional leaders tend to favour constraining design features and a more diagnostic approach (de Oliveira & Klein, 2024). For conceptual precision, it is important to note that these associations are not inherently fixed: diagnostic controls can also be enabling, and interactive controls may become coercive depending on how they are designed and enacted (Bisbe, Kruis & Madini, 2019). Nevertheless, these tendencies remain theoretically grounded, as leadership influences both an organization's strategic priorities and the way control systems are designed and operationalized in pursuit of those aims.

Leadership style is reflected in management control systems (Abernethy et al., 2010), which, in turn, influence and reinforce the organizational culture alongside other shaping factors (Gong & Subramaniam, 2020). Additionally, leadership style directly influences organizational culture, with a leader's example playing a significant role in shaping the culture (Sarros et al., 2002); however, organizational culture also dictates which leadership style is appropriate (Waldman & Yammarino, 1999). Ultimately, the resulting organizational culture can support innovation, efficiency, or ambidexterity (Lee et al., 2019).

To further operationalize the assessment of how organizational culture supports ambidexterity, the framework developed by Quinn and Rohrbaugh (1983) offers a valuable analytical lens (see Einhorn et al., 2024) for the empirical associations between culture types, management control systems, and leadership style.

Jarzabkowski et al. (2012) emphasize that organizational phenomena, including leadership and management controls, should not be understood as static structures but as dynamic and continuously evolving processes. As organizational actors interpret situations and engage in everyday activities, these practices are constantly enacted and re-enacted in ways that do not repeat identically. Consequently, both leadership and control systems are shaped through ongoing interaction, interpretation, and adaptation in practice.

In summary, organizational culture, with leadership style and management control systems, plays a crucial role in achieving ambidexterity (Gibson & Birkinshaw, 2004; O'Reilly & Tushman, 2013; Raisch & Birkinshaw, 2008). The conceptualization presented above provides a foundation for analyzing how leadership style and management control systems contribute to the development of an ambidextrous organizational culture.

3 Method

This study is based on an in-depth qualitative case study. We adopted a qualitative methodology (Ahrens & Dent, 1998) and a systematic combining approach relying on abductive reasoning and an iterative interplay between theory and data (Dubois & Gadde, 2002). Our theorizing followed a contextual explanation logic (Welch et al., 2011).

The case organization, a regulated monopoly in the energy sector, was chosen because it faces strong efficiency pressures from regulation while simultaneously pursuing innovation through the green transition. These dual demands make it an exemplary context for studying ambidexterity.

Fieldwork was conducted between September and November 2023 as a cross-sectional study. A purposeful sampling strategy was used: interview invitations were sent to about 30 of the company's 40 employees, and 18 were interviewed. Participants represented all hierarchical levels and functions, executives, managers, and specialists, covering both corporate and operational units. This variation enabled triangulation between leadership intentions and employee perceptions.

In addition to the interviews, preliminary findings were discussed in three interactive sessions with the executive team, all employees, and the board. Each session provided opportunities to ask questions, validate interpretations, and reflect on the emerging findings. Most interviews were conducted by two researchers, further enhancing reliability and reflexivity. Data collection continued until thematic saturation was reached.

The study followed the principles of good scientific practice. Participation was voluntary, and both individual and organizational identifiers were anonymized to ensure confidentiality. All interviews were conducted via Microsoft Teams, recorded, transcribed, and coded in Atlas.ti. The software supported systematic coding and maintained an audit trail for transparency. A total of 36 codes were used, covering the core constructs of exploitation, exploration, diagnostic and interactive control use, and organizational culture.

The analysis was guided by two interrelated frameworks. Drawing on Tessier and Otley (2012), the data were coded to distinguish between management intentions and employee perceptions of control systems. For both dimensions, management intentions and employee perceptions, we applied the categorization of management control systems proposed by Malmi and Brown (2008).

This enabled systematic examination of how different control elements contributed to the balance between efficiency and innovation.

Finally, the coded data were analyzed through the broader themes of exploration and exploitation, tracing how ambidextrous capabilities were enacted through leadership actions and control system use, following the contextual explanation logic described earlier.

4 Case

We focused on an energy organization with a conglomerate structure, boasting a history spanning more than a century. Its core business activities involve managing the regional power grid and overseeing the production and distribution of district heating. Employing fewer than 50 individuals, the organization reports an annual turnover of approximately 120 million euros.

The organization offered an excellent context for studying ambidexterity for the following reasons. First, it operates under the energy efficiency agreement, which necessitates both efficiency and innovation and mandates the continuous improvement of energy efficiency, the adoption of new technologies, the establishment of energy-saving targets, and annual reporting. Furthermore, the organization is required to offer innovative energy services to its customers, such as energy efficiency communication and consultancy, and to integrate energy efficiency considerations into its planning and procurement processes.

Second, the organization was recently acquired by a private equity investor, whose profit-driven ownership structure imposes significant efficiency requirements on the organization's operations. To meet stakeholders' expectations, it must operate efficiently while pursuing innovative solutions both in its production processes and in the value-added services provided to its customers.

Third, the green transition constitutes one of the organization's principal strategic objectives, requiring the development of new and innovative production methods and operational practices. More broadly, the energy sector is facing a profound transformation driven by the green transition, a shift comparable to the evolutionary change phase, which demands a capacity for innovation.

In this context, management control systems must not only ensure operational efficiency but also actively support innovative behavior, enabling the organization to adapt to rapidly

changing environmental demands. The dual pressure to enhance operational efficiency while fostering innovation makes the case organization a compelling subject for examining organizational ambidexterity. An expert working with the power grid described the orientation toward innovation as follows:

The challenges have somewhat compelled us to be innovative and dedicated to development. In a way, they have inspired and perhaps even necessitated our commitment to continuous improvement. (Lead Power Grid Specialist)

The rapidly changing operating environment was also emphasized in the company's annual communications, which highlighted the need to develop new operating models, technologies, and service concepts to sustain value creation.

Understanding both managerial intentions and employee perceptions is essential for analyzing how a management control system's design and use, which reflects an organization's leadership style, influences the development of an ambidextrous organizational culture. Tessier and Otley (2012) emphasize that employees' perceptions of control systems may diverge from the management's intentions. For example, employees may perceive the controls designed to be enabling as constraining. Recognizing such discrepancies is particularly important, as the effectiveness of leadership depends on the alignment between intended control and perceived control.

Moreover, employees' understanding of an organization's strategic objectives is a critical factor for successful strategic leadership and is associated with higher levels of organizational commitment (Boswell, 2006). In this section, we analyze both the managerial intentions and the employee perceptions related to the key elements of the management control system, drawing on the framework developed by Malmi and Brown (2008). By integrating these two perspectives, we aimed to evaluate how leadership style is embedded within management control systems and how this, in turn, contributes to the emergence of an ambidextrous organizational culture through employees' perceptions.

4.1 Top management's intentions toward an ambidextrous culture

4.1.1 Promotion of explorative culture through management control systems

The transformational aspects of the case organization CEO's leadership style, including the articulation of objectives, employee engagement, and the cultivation of an innovative culture, were prominently reflected in the cultural controls of the management control system. The CEO aimed to create a culture that was immediate, open, and psychologically safe; he consistently communicated the importance of a growth strategy and cost efficiency to his staff. Additionally, he encouraged innovation and the practice of raising issues. He described the sharing of ideas across business unit boundaries as follows:

Everyone is encouraged to speak up and discuss matters beyond their own business units. The idea is that if good ideas emerge, we should try to nurture them, even if you're not working in this business unit. If you have good ideas, please share them. It has been communicated openly to the staff that growth is not easy and that we need everyone's ideas and contributions. Otherwise, we won't achieve our goals. (CEO)

The CEO also considered communicating the strategy to be the most important management tool, which emphasizes the transformative aspect of leadership style and is implemented through cultural controls.

The organization's formal communications also reflect this emphasis on innovation. In its annual report, the company describes innovation as a key element of responsible business practices, highlighting participation in government-funded and academic research projects aimed at developing new energy technologies and predictive applications. (Company Annual Report, 2025)

Additionally, employee well-being was elevated as one of the strategic priorities. Our findings highlight the importance of genuinely listening to and valuing employees, clarifying roles, ensuring fair compensation, empowering employees, and fostering a leadership culture that enables genuinely positive work experience. Employee well-being was monitored, among other methods, through Great Place to Work surveys.

4.1.2 Promotion of exploitative culture through management control systems

In the budgeting process, the CEO aimed to ensure continuity and the consideration of long-term objectives. Modeling the business for the electrical grid was extended up to 25 years into the future. The strategy emphasized profitable growth and cost efficiency, but achieving zero emissions was also an important goal.

The business unit manager described the emphasis on long-term planning:

Long-term planning is a major part of the work... alongside annual planning and our innovation forum where we explore new tools. (Business Unit Manager 1)

According to the CEO, extending the budgeting period beyond a single year was meant to secure continuity in project monitoring and performance evaluation. Monthly reports and key indicators enabled systematic tracking of cost efficiency, supported by controllers in each business unit.

A compensation model linked half of the bonus to company-level EBITDA and half to individual or team goals. As the CEO noted:

Everyone gets rewarded for what they are supposed to do and achieve, both on a personal level and as a team. (CEO)

Delegating profit responsibility to business units reinforced the orientation toward profitable growth:

Each business unit should grow profitably within its own area. (CEO)

The organization also revised its corporate governance policy, precisely defining the approval thresholds for acquisitions and investments of varying scales.

4.1.3 Balancing explorative and exploitative cultures within management control systems

Supporting innovativeness and employee autonomy was among the key objectives of top management. This was evident not only in the characteristics of the CEO's transformational leadership style but also in the cultural controls of the management control system, namely, the emphasis on autonomy, trust, innovativeness, and the importance of personnel. These values were conveyed through managerial discourse and explicitly articulated organizational principles, further reinforced by low power distance and open information flow. The CEO consciously aimed to be approachable and accessible, and his leadership style served to strengthen the influence of these cultural controls.

Although leadership at multiple levels may influence organizational culture, the CEO's role is essential. Our findings highlight that a CEO's leadership style is in a strategic position, supporting values for innovation (Sarros et al., 2011). Prior research emphasizes that transformational CEOs, leaders who articulate a clear vision, empower employees, and promote learning, play a decisive role in fostering a culture characterized by creativity, trust, and the willingness to take risks (Gumusluoglu & Ilsev, 2009; Jung et al., 2008; Moriano et al., 2014). The transformational leadership style is also associated with an innovative organizational culture (Sattayaraksa & Boon-itt, 2018).

While striving to foster innovation, the management also placed great importance on operational efficiency and engaging employees with the organization's overall profitability. For example, performance-based bonuses were linked to EBITDA. Efficiency was supported by comprehensive planning as well as by cybernetic controls, such as budgeting and reporting, used in a diagnostic manner.

The top management did not perceive the explorative and exploitative dimensions of ambidexterity as contradictory. Their simultaneous manifestation was instead regarded as natural, with equal emphasis placed on the importance of both objectives.

4.2 Employee perceptions of an ambidextrous culture

To strengthen credibility and mitigate potential impression management, particular attention was paid to triangulating managerial and employee perspectives. Interviews were conducted across hierarchical levels, including non-executive employees who were asked to provide concrete examples of managerial practices they perceived as supportive or constraining. When employees confirmed or elaborated on positive practices described by management, this cross-level consistency increased confidence in the findings. Furthermore, critical viewpoints were included to ensure that both favorable and dissenting perceptions were represented in the analysis.

4.2.1 Employee perceptions of the promotion of explorative culture

From the perspective of employees, the management's efforts to reinforce core organizational values, openness and low power distance, innovativeness, and employee well-being, through cultural controls were perceived positively. These values were strengthened through practices such as the CEO working in an open-plan office, reward systems that encouraged innovation, and a visible emphasis on employee well-being. Employees perceived these practices as meaningful, which enhanced their commitment and sense of empowerment to their work, which may have supported the conditions favorable to exploration and the emergence of new ideas.

And then also, since the CEO, who's also my boss, actually works in the same room as us, that's a cultural difference as well. Before, the CEO used to have their own office. (Group Business Controller)

Employees perceived the management's efforts to promote innovativeness as being in line with managerial intentions. The organization was commonly described as innovative by the interviewees. A key factor underlying this perception was the experienced atmosphere of acceptance and appreciation. The emergence of an explorative culture, considered vital for fostering innovativeness, was described as one shaped through cultural controls intentionally reinforced by the management.

The key thing is to bravely try out new models and methods, to develop them courageously. If it doesn't work, we are not afraid to admit that, okay, it went wrong and go back to the old way of doing things. In other words, we are not afraid of losing face (...) There are some critical roles there, and people's well-being is genuinely cared about. (Power Grid Technical Specialist, Maintenance and Protection)

I think, regarding innovativeness, you know, how we can be like bringing ideas and stuff, I believe it's about having an accepting atmosphere. Where no one gets shot down even if it's a crazy idea. Instead, we should encourage putting all ideas on the table and then think about whether they are feasible or not, you know. (Financial Planner)

Although most employees described the organizational culture as open and participatory, one interviewee with prior experience in large corporations offered a more critical view. According to this perspective, participation and the solicitation of ideas were at times perceived as formalities that did not genuinely influence decision-making.

4.2.2 Employee perceptions of the promotion of exploitative culture

In the case organization, operative and budgeting processes extended far into the future, tightly coupling technical and financial planning. Long-term planning was embedded in everyday work, linking strategic foresight with practical modeling and control.

We have our network development up until the year 2048 described in Excel, showing how our network should evolve. (Power Grid Manager)

Employees across roles appeared to have internalized efficiency control as part of their daily routines. The business controller described herself as a vigilant gatekeeper of cost discipline:

I'm quite the watchdog, I am, but you know, I always have an eye out for things. Of course, we can handle it. We've got another controller too, and they also notice things, but when there's pressure and costs are rising, that's when we really start to investigate. (Business Controller)

Several interviewees confirmed this close attention to financial performance.

The cost issues are really closely watched. (Project Coordinator)

Everyone has their metrics and reports, and any deviations are quickly identified and analyzed. (HR and Communications Manager)

We really keep an eye on the numbers and go through them monthly with staff... if there are any deviations, we immediately address them. (Service Manager)

These practices were generally regarded as legitimate and necessary rather than restrictive. The link between performance-based pay and company results was seen to motivate employees, though the limited influence on strategic outcomes somewhat diluted engagement.

Administrative controls were viewed as enhancing order and predictability by defining decision boundaries and approval limits.

The processes need to function properly. They must be well-defined and measured. (Lead Power Grid Specialist)

It brings transparency, operation, and openness, that's how I would put it. (Business Unit Manager 2)

It's very strictly regulated, like our procurement policy and who can make what types of contracts. It's been crafted with great detail. (Account Manager)

Such clarity was mostly welcomed, as it reduced uncertainty and supported a sense of operational transparency across levels. However, one interviewee offered a more critical reflection, noting that efficiency remained partly illusory due to underdeveloped indicators and limited follow-up of strategic objectives. Drawing on experience from larger corporations, this participant suggested that the organization's processes appeared less mature by comparison, even though employees were working diligently toward efficiency.

4.2.3. Employee perceptions of explorative and exploitative cultures within management control systems

The findings also highlight the dynamic nature of control use and employee perceptions. In the case organization, the diagnostically used two-year budgeting system functioned as an enabling control by clarifying slack for projects and allowing their continuity. Conversely, interactive budget meetings occasionally acted as constraining controls by narrowing the frame of discussion. Thus, diagnostic use may also contribute to an explorative culture, while interactive use may reinforce exploitative tendencies.

The organization's culture prominently featured artifacts that simultaneously supported both innovation (e.g., participation, employee involvement, open communications, and risk-taking) and efficiency (e.g., goal setting, planning, and task focus). Despite the presence of strong constraining cybernetic diagnostic control mechanisms used to promote efficiency, the interviews did not reveal any negative perceptions of these mechanisms. Instead, the employees emphasized an empowering and innovation-supportive culture. For example, employees perceived budget monitoring as a necessary mechanism for achieving organizational objec-

tives, likely because the CEO had effectively communicated and justified the importance of financial targets.

Väisänen et al. (2021) posit that when employees feel trusted by management, it mitigates the negative perception of constraining controls. This was also observed in our case organization. The formation of an ambidextrous culture was significantly influenced by the cultural controls of the management control system, which dominated the employees' perceptions and facilitated the development of an ambidextrous culture, thereby mitigating the impact of constraining controls.

Several cultural controls supported innovativeness through employees' perceptions of the management control system, such as communication between management and employees, the innovations in managerial discourse, the use of rewards to recognize innovative contributions, and the dedicated innovation forum that aimed to enhance innovativeness.

These cultural controls, which supported an innovative organizational culture, together with diagnostically used cybernetic controls emphasizing efficiency, contributed to a culture that simultaneously emphasized efficiency and innovation. The emphasis on low power distance and open communication, through the CEO's leadership style, highlighted the values associated with a clan culture that supports innovation. Among the cultural controls, the prioritization of employee well-being, demonstrated by elevating it to a strategic focus and conducting regular well-being assessments, further reinforced the clan culture values. The cultural controls also supported the values associated with an adhocracy culture, particularly through the emphasis on innovation, which was promoted by means such as innovation-related rewards and regular references to innovation in managerial discourse. In addition, the values linked to a market culture, which emphasizes efficiency, were supported not only by diagnostically used cybernetic controls but also by reward systems tied to EBITDA performance.

The same interviewee further reflected that although the organizational culture was generally positive and supportive, it was at times inefficient and placed insufficient emphasis on measurable outcomes and accountability. This contrasted with the more performance-oriented environments of larger corporations, where management processes were more mature. The interviewee suggested that their comparatively critical perspective might stem from previous experience in such organizations, emphasizing how employees' backgrounds and interpretive lenses shape their perceptions of control systems.

Table 1 summarizes the case findings by linking observed leadership behaviors and control practices to their theoretical manifestations in management control systems and associated cultural orientations. The CVF typology (Competing Values Framework) is used to classify the cultural orientations reflected in the case (Hartnell et al., 2011).

LEADERSHIP STYLE	MANIFESTATION IN MCS	ASSOCIATED ORGANIZATIONAL CULTURE (CVF TYPOLOGY)	PRIMARY CONTRIBUTION TO EXPLORATION OR EXPLOITATION
Transactional leadership			
Transactional	Rewards based on EBITDA	Market Culture	Exploitation
	Cybernetic controls used diagnostically	Market Culture	Exploitation
	Administrative Controls Corporate Governance	Hierarchy Culture	Exploitation
Transformational leadership			
Transformational	Cultural controls that foster autonomy, humor, open communication, reduced power distance, and trust.	Clan Culture	Exploration
	Planning Controls: Positioning employee well-being as a central strategic priority.	Clan Culture	Exploration
	Administrative Controls (corporate governance/ approval limits). Prioritizing strategy communication as a primary managerial task.	Adhocracy Culture	Exploration

Table 1. Integrative summary linking ambidextrous leadership, management control systems, and organizational culture in supporting exploration and exploitation.

The table illustrates the primary pathway by which leadership style shapes how controls are enacted and perceived (transactional → exploitation; transformational → exploration). Together, these orientations form the basis of an ambidextrous culture, where efficiency-oriented market and hierarchy values coexist with trust- and innovation-oriented clan and adhocracy values. Control effects are dynamic: diagnostic use can enable exploration when clarifying slack, whereas interactive routines may constrain when frames narrow. Cross-over is possible—transformational leadership can bolster efficiency, and transactional leadership can support innovation under specific design-and-use conditions and contexts.

5 Discussion

Our findings illustrate how leadership style, management control systems, and organizational culture dynamically interact to support ambidexterity. Transformational leadership promotes exploration, while transactional leadership ensures efficiency. Together, these elements highlight the pathways of influence through which an ambidextrous organizational culture can be fostered.

Without the visionary aspect of transformational leadership and its communication, as well as its manifestation through interactively used, innovation-supporting cultural controls, the values that promote exploration would not be reinforced within an organization. Moreover, the implementation of transactional leadership through diagnostically used cybernetic

and constraining controls is crucial for ensuring efficiency. The key challenge lies in applying these controls with appropriate scope and execution. Innovativeness is a fundamental prerequisite for achieving strategic objectives, such as the company's commitment to the green transition.

In the case organization, the integration of constraining controls into control structures, such as budgeting, reporting, and corporate policy, combined with the interactive nature of positive transformational leadership, enabled the simultaneous implementation of constraining and enabling controls while maintaining positive employee experience. This approach allowed for a balance between constraining and enabling controls and prevented the negative impact of constraining controls on how employees perceived the control system, and, consequently, on efficiency and innovation (Adler & Borys, 1996; Wouters & Wilderom, 2008).

The contextual characteristics of the case organization, a small, regulated monopoly with high asset intensity, create a dual imperative for efficiency and innovation, making ambidexterity essential for its success. Regulation and capital intensity impose strong efficiency pressures, while the green transition demands forward-looking and innovative approaches. The limited size and close managerial proximity likely facilitated openness, low power distance, and trust, which may have amplified the enabling effects of leadership and control practices. These boundary conditions suggest that similar mechanisms could operate differently in larger or more competitive organizations, where structural distance and market pressures might require more formalized processes to achieve comparable outcomes.

Our findings can be interpreted through the lens of Hartnell et al.'s (2011) cultural typology, which differentiates cultures based on flexibility versus control and internal versus external focus. Cultures that emphasize flexibility and discretion, clan and adhocracy cultures, are associated with exploration, while the cultures that emphasize control and stability, hierarchy and market cultures, are associated with exploitation. Considering this framework, the enabling controls in the case organization appear to support clan and adhocracy elements, fostering innovation. Conversely, the constraining controls aligned more closely with the hierarchy and market culture traits, supporting efficiency and formalization. The coexistence of these control types contributed to an organizational culture capable of balancing exploration and exploitation, the hallmarks of ambidextrous organizations.

Our study offers a complementary perspective to prior research by demonstrating how leadership style influences the design and use of management control systems, which, in turn, influence the formation of specific cultural orientations. According to Einhorn et al. (2024), organizational culture as a contextual factor shapes the emphasis and use of management control systems. Their large-scale survey showed that the CVF cultural types are associated with distinct emphases in the use of management control systems. These findings suggest that organizations tend to align their management control configurations with the prevailing cultural values. Our study contributes to the literature by highlighting leadership's role in combining the enabling and constraining elements of controls, simultaneously supporting different cultural orientations (e.g., enabling controls reinforce clan and adhocracy traits, while constraining controls are aligned with market and hierarchy values).

Our findings align with the observations of Einhorn et al. (2024) that link specific management control configurations to distinct cultural orientations. We extend this perspective by showing that leadership plays a central role in shaping how controls are framed and, consequently, how they are interpreted and perceived by employees. Whereas prior studies have examined how balancing different types of controls can support organizational ambidexterity

(e.g., Bedford, 2015; Gschwantner & Hiebl, 2016), our findings highlight a leadership-driven framing mechanism that influences employees' perceptions of control. Through this mechanism, ambidextrous leadership enables enabling and constraining controls to coexist without negative employee reactions, fostering an organizational culture that integrates efficiency and innovation (cf. Rosing et al., 2011).

Our findings support the literature on the relationship between management control systems and organizational ambidexterity (e.g., Bedford, 2015; Gschwantner & Hiebl, 2016) and leadership's role in enabling ambidextrous cultures (Baškarada et al., 2016; Zacher & Rosing, 2015). In the case organization, transactional leadership manifested through financially oriented and constraining control systems, such as EBITDA-based bonuses and hierarchical authorization limits. These controls were typically associated with efficiency-oriented cultures. Transformational leadership, on the other hand, was reflected in enabling cultural and planning controls that prioritized trust, openness, and employee well-being, the characteristics linked to exploration-oriented cultures.

Our study's key contribution lies in highlighting employees' perceptions of enabling and constraining controls (adjusted and presented by the top management). Specifically, the system-embedded and impersonally framed nature of constraining controls, implemented through formal processes such as budgeting and reporting, emerged as a critical factor in how employees perceived them. Since these controls were decoupled from direct managerial interaction and presented as routine organizational practices, they were not interpreted as personal expressions of distrust. This impersonal and system-based framing allowed employees to maintain high levels of empowerment, even in the presence of performance-driven constraints. In this way, the delivery and framing of controls, not only their design, played a vital role in reinforcing exploration-supporting cultural characteristics alongside exploitation-enabling structures.

This dynamic suggests a process through which an ambidextrous leadership style combining transactional and transformational elements may shape organizational culture both directly through leadership behavior and indirectly through the form and framing of management control systems. To further illustrate this dual influence, two pathways can be inferred from the data. Leadership behavior appears to shape both the type and use of control systems; for example, a predominantly transactional leadership style tends to emphasize cybernetic controls used diagnostically, which in turn fosters market-oriented cultural traits such as performance focus and accountability. In contrast, a transformational leadership orientation that highlights individualized consideration may enhance employees' sense of managerial trust, serving as a softening lens that mitigates the perceived restrictiveness of controls. When such trust is present, controls are not perceived as personal interventions or expressions of distrust but rather as system-based mechanisms that support collective goals. These pathways together indicate how the structural and interpretive elements of control use may interact to enable the coexistence of constraining and enabling mechanisms within an ambidextrous culture.

The findings of this study yield several managerial implications. Managers should ensure that efficiency is supported by well-designed planning and monitoring systems that allow timely responses to operational deviations, which requires selecting appropriate KPIs and continuously implementing improvement actions. To prevent employees from interpreting efficiency-oriented measures as signals of distrust, leaders should communicate the strategic importance of efficiency goals at the organizational level and frame diagnostic controls as impersonal, system-embedded mechanisms rather than instruments of personal supervision.

In parallel, transformational behaviors—such as individualized consideration and avoiding micromanagement—are essential for sustaining trust and appreciation. Crucially, minimizing perceived power distance while maintaining shared, structurally embedded efficiency controls aligns managers and employees on the same side of the performance agenda: properly framed, diagnostic controls become a common reference system that binds both parties to joint efficiency objectives instead of driving a wedge between them.

6 Conclusion

To understand how leadership style, enacted through management control systems, contributes to the emergence of an ambidextrous organizational culture, this study examined the leadership style of top management in terms of its intentions with management control systems and the employees' perceptions of the management control systems within the ambidextrous organizational context.

Transformational leadership was found to be associated with enabling controls, especially cultural and planning mechanisms that emphasized trust, autonomy, and employee well-being. Transactional leadership, in contrast, was linked to financially oriented and diagnostically used controls, such as cybernetic and administrative systems designed to ensure efficiency. These insights clarify how management control systems can be intentionally used to enact leadership styles and strategic priorities.

Concerning employee perceptions, enabling controls were generally perceived positively, whereas constraining controls were more likely to evoke negative reactions. This, however, was not always the case: When the constraining controls were system-embedded and impersonally framed—implemented through formal routines rather than direct managerial intervention—they were less likely to be interpreted as expressions of distrust. This perception helped preserve positive employee experiences, even in the presence of performance-oriented constraints.

Overall, our findings suggest that leadership style influences not only the structural design of control systems but also how employees perceive them. These dual effects contribute to the emergence of different cultural orientations within an organization. The positive perceptions regarding enabling controls and the perceived managerial trust fostered a clan-oriented culture conducive to exploration, while the constraining controls reinforced a market-oriented culture emphasizing efficiency. These cultural patterns illustrate how leadership, management control systems, and employee perceptions interact to shape ambidextrous outcomes.

Our findings contribute to the literature that links organizational culture with management control systems, which demonstrates that different cultural types—clan, adhocracy, market, and hierarchy—are associated with specific control mechanisms, suggesting that organizations tend to align their management control practices with their existing cultural values. Our study complements and extends this view by illustrating how leadership-driven changes in management control system design and use can actively shape cultural orientations. Rather than treating culture solely as a contextual factor, our study highlights the management control system as a potential mechanism through which leadership can initiate and reinforce cultural changes.

Our study contributes to the literature by showing how leadership style and management control systems jointly shape an ambidextrous organizational culture. It emphasizes the role of system-embedded and impersonally framed constraining controls as a mechanism that

enables efficiency without undermining innovation. As with any single-case study, the findings are contextually bound and not directly generalizable. Moreover, the case organization's regulated industry context, small size, and high asset intensity may have influenced both the design and the framing of its control systems, as well as how these controls were perceived. Future research could examine how the leadership-driven framing of control systems operates across different sectors, organizational sizes, and institutional contexts. In addition, future studies could further explore how leadership style interacts with management control systems in diverse settings and investigate, with broader empirical data, how leadership influences employee perceptions of constraining controls.

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Appendix A. List of interviewees

Interviews

No.	Date	Interviewee position	Duration
1	September 4, 2023	Lead Power Grid Specialist	56 min
2	September 6, 2023	Financial Planner	1 h 17 min
3	September 6, 2023	Chief Information Officer	58 min
4	September 13, 2023	Power Grid Manager	57 min
5	September 13, 2023	Business Unit Manager 1	1 h 2 min
6	September 14, 2023	Account Manager	57 min
7	September 15, 2023	Chief Executive Officer	1 h 5 min
8	September 18, 2023	Construction Manager	59 min
9	September 20, 2023	Group Business Controller	1 h 8 min
10	September 21, 2023	Power Grid Technical Specialist, Maintenance and Protection	1 h 12 min
11	September 22, 2023	Business Unit Manager 2	1 h
12	September 22, 2023	Project Coordinator	58 min
13	September 25, 2023	Human Resources and Communications Manager	1 h
14	September 27, 2023	ESG Controller	57 min
15	September 29, 2023	Service Manager	1 h
16	September 29, 2023	Construction and Procurement Manager	55 min
17	October 5, 2023	Construction Manager	59 min
18	October 9, 2023	Procurement Manager	59 min
19	October 13, 2023	Development Manager	59 min

Interactive discussion sessions of research findings

No.	Date	Sessions	Duration
1	November 8, 2023	Interactive discussion session with the corporate executive team	approx. 25 min
2	November 15, 2023	Interactive discussion session with the personnel	approx. 25 min
3	November 28, 2023	Interactive discussion session with the board of directors	approx. 25 min