
Editorial

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Biographical notes: Adebayo Agbejule is a Principal Lecturer at the Department of Mechanical and Production Engineering, Vaasa University of Applied Sciences, Finland. He was also a Visiting Scholar at University of North Carolina, Chapel Hill, and Visiting Professor at the University of Colorado, Denver, USA. His research focuses on business models, design and implementation of management accounting system, and supply chain of renewable energy technology. His research has appeared in *Accounting and Business Research*, *British Accounting Review*, *Journal of Applied Accounting Research* and *Managerial Auditing Journal*.

Marja Naaranoja is an Adjunct Professor at University of Vaasa at the Faculty of Technology. At the moment she is the Head of Industrial Management Department at University of Vaasa. Her research interests include knowledge management, innovation management, service systems and new product development.

1 Background and introduction

The special issue addresses the complex issues of management control systems in service operations. Despite growing dominance of service sectors in most economies, there has been limited research to systematically examine the design and use of management control systems in service organisations. Modern management systems such as the balanced scorecard place emphasis on administrative and personal control so that the objectives of organisational goals can be communicated and reinforced. An important feature of service firms relevant to the design of management control system is the

significant human participation in the 'production process' which presents challenges to researchers when presenting conceptual framework in the design of management control system.

This special issue will address topics across new form of services that are being created in the new business environment in areas such as how strategy implementation, organisational designs, management systems, management and employee behaviour influence corporate and managerial performance.

2 Papers in this special issue

The six papers in this special issue present important views of control systems in service operations. The authors have used different analytical methods and accordingly have explored the various topics using diverse theories. All papers make recommendations for the selected problems. The papers presented are written by authors from several countries with different socioeconomic backgrounds and thus, this issue takes an important step into the global literature.

The first paper is written by Adebayo Agbejule and Jonna Huusko. This paper reports on the benefits of management accounting practices in both service and manufacturing firms in Finland. This study highlights similarities as well as differences and results highlighted the need for researchers and practitioners to consider management accounting practices as a combination and not as an isolated practice. The second paper written by Katri Rekola and Helena Haapio examines how contracts can act as a control tool in providing competitive advantage for service firms. It was found that contractual issues should be considered early on, starting with service/product development. Consequently, contract productisation and visualisation, along with the merger of proactive contracting and service design, provide promising new ways to competitive advantage and increased business success. The authors of the third paper, Fatah Chetouane, Rémy Bernier, and Abderrahmane Fadil, look at how a Canadian company used simulation to evaluate control measures for ski lifts. The authors use linear programming model to solve the ski lifts selection problem while discrete-event simulation is used to evaluate service quality indicators such as skier waiting times, ski lift queues length, and ski lift utilisation rates in the ski resort early design phase.

The fourth paper written by Meisam Jafari-Eskandari, Ali Reza Aliahmadi, and Seyed Gholamreza Jalali-Naini focuses on Iranian industries. This study uses game theory and fuzzy MCDM to choose strategic orientation in uphold of private sector using the balanced scorecard. During the past few years, balanced scorecard (BSC) has been widely used among academicians and researchers involved in strategic management and managerial accounting. The BSC uses four perspectives which reflect firm value creation activities: learning and growth perspective, internal/business process perspective, customer perspective, and finally financial perspective. Balance scorecard has many advantages but it also suffers from some drawbacks features. The authors propose an interaction method among different strategic agents of scorecard as players providing a methodology for collaboration among different players to reduce any inconsistency. The fifth paper by Lorna Uden and Marja Naaranoja looks at the co-creation of value for public service. The paper proposes that the use of service dominant logic helps also the public service providers to understand their service in a new way. The presented case study shows that using co-creation of value approach we may get new insight into public

service. The sixth paper by Tauno Kekale, Karen Spens, and Kongkiti Phusavat looks at the role of the human factor in implementation of service operations. The authors draw from operations management literature to help explain why neglecting the role of human factor might present difficulties in the implementation of new control systems. The authors propose a generic framework for control systems implementation in service operations.

3 Conclusions

The special issue inspires to observe the service systems with different scientific paradigms. There are numerical methods that help the service providers to improve their services, the new systems need to be designed and communicated well. The co-creation of value is often key to the success of service. The operations in a service company are somewhat different to manufacturing companies. There are a lot of systems that need to be understood in a service company we are starting in understanding which kind of issues are important in services. It might be good idea to test the service-related theories and to show into which degree the theories are able to be generalised.

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