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Translation of the management control system in a privatised solid waste management network
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Abstract

Purpose: The purpose of this paper is to help better understand the translation process of the management control system (MCS) of privatised solid waste management (SWM) towards creating a stable network. **Design/methodology/approach:** Drawing on the actor network theory (ANT), the case of a privatised SWM was studied. Data were collected from all entities involved in the privatisation process of SWM, which include Department A, Corporation X and the private sector concessionaire. Six documents were reviewed, 20 interviews were conducted and two observations were carried out. **Findings:** The findings reveal that the control mechanism of SWM is complex, involving the interaction between human and non-human actors. Non-human actors include the key performance indicators (KPIs) and the concessionaire agreement (CA), which are the main control mechanisms towards creating a stable SWM network. Essentially, stability is achieved when the KPIs and CA can influence the activities of both intra- and inter-organisational relationships. **Originality/value:** This paper provides a better understanding of the translation process of the MCS that adds to the stability of the network of a privatised SWM from the lens of the ANT. © 2023, Emerald Publishing Limited.

Author Keywords

Actor network theory; Key performance indicators; Management control system; Public sector; Solid waste management

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