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Performance Measurement as a central element in Management Control Systems: a study of centers for unaccompanied minors in Trelleborg

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ABSTRACT

Statistics in Sweden show that more than 160,000 people applied for asylum in 2015 alone. Out of that number, over 35,000 applicants are unaccompanied minors (Migrationsverket, 2016). The work around these minors is of utmost importance to ensure they can integrate to the society and become self-sufficient in the future. Under crisis conditions, allocating resources in the most effective and efficient way is not only a desire but a requirement. People working directly with unaccompanied minors seeking asylum in Sweden are creating management solutions that are being recognized in the country and abroad. This project investigates the use and effect of Skattning, a grading system used as a performance measurement tool in the management control processes that make up the Trelleborg Model. The tool is new and has only been operational at four centers for unaccompanied minors in the city of Trelleborg, in the south of Sweden. We investigated the use and effect of Skattning in the work with the minors at these centers through 1) interviews and questionnaires and 2) an analysis of Skattning around critical management control processes and the performance measures it employs. Findings from our study suggest that a) Skattning plays a key role in the management control system of the Trelleborg Model, b) Skattning links behavior to targets and deals with accountability, improvement, and resource allocation, and c) the measures used in Skattning are relevant.

Keywords: management control systems, performance measurement tool, unaccompanied minors, trelleborg model, skattning

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1. Introduction

1.1 Background

In recent years with the civil war in Syria and unrest throughout the Middle East, Africa and the Balkans, the number of displaced people worldwide has reached alarming numbers. According to the United Nations Refugee Agency (UNHCR) in the introduction of *Global Trends – Forced Displacement (2016)*, 65.3 million individuals were forcibly displaced as a result of persecution, conflict, generalized violence, or human rights violations in 2015. Out of that number, about 3.2 million people are asylum-seekers, of which around 98,400 are unaccompanied or separated children (UNHCR, 2016).

Statistics in Sweden show that more than 160,000 people applied for asylum in 2015 alone. Out of that number, over 35,000 applicants are unaccompanied minors (Migrationsverket, 2016). Sweden has faced enormous pressure to accommodate these people as quickly, efficiently, and humanely as possible. To account for that, a whole system has to be in place, from the Swedish Migration Agency to other national, regional and local players including the social services, employment agencies as well as health care- and education institutions.

According to the United Nations, the term unaccompanied minors refers to "persons who are under 18 years of age, or under a country's legal age of majority, are separated from both parents, and are not with and being cared for by a guardian or other adult who by law or custom is responsible for them" (United Nations, 1997). In Sweden, an unaccompanied minor is a person under the age of 18 who has come to Sweden without his or her parents or other legal custodial parent (Migrationsverket, 2014).

Once an unaccompanied minor arrives in Sweden, they have to be registered by the Swedish Migration Agency if they desire to apply for asylum. They are then sent to a temporary center in the city of arrival before being placed in a permanent or long-term center somewhere in the country. When the Migration Agency officially assigns the minor to a *kommun* (municipality) in Sweden, the minor is transferred to a long-term center. While in these long-term centers, minors will apply for legal residence in Sweden. The application process can be a lengthy period (Swedish Migration Agency, 2017) due to the large amount of applications under revision. While they wait, the minors have to be given the support they need to grow and develop as this is a critical time for them.

The work developed at the centers for unaccompanied minors involves multiple tasks and requires significant resources. Each municipality in Sweden decides how to apply the resources available and organizes in different ways the work around the unaccompanied minors seeking asylum. There are clear challenges for the organizations in accomplishing the tasks of not only providing housing and support to these teenagers, but also in developing action plans and structured guidance which will help establish the minors in the society, the labor market, as well as making them self-sufficient individuals.

The activities and processes developed by the city government of Trelleborg for working with unaccompanied minors have been recognized as a positive initiative both in the country and abroad (Trelleborg Kommun, 2017a,b,c). The local government has decided to adopt a distinctive approach compared to other municipalities in Sweden in its work with unaccompanied minors. The centers in Trelleborg built their work on the assumption that all minors, regardless of background, have the capacity to alone influence their futures. This vision encourages the centers to work with the minors in getting them close to the labor market early on by teaching them accountability and self-help, setting high expectations, demanding results, and preparing them to be self-sufficient once they leave the centers (Trelleborg Kommun, 2017a,b,c,d). Trelleborg has, therefore, decided to place the minors under the responsibility of the Trelleborg Labor

Department, and not the Social Services Department, as is the case in most of the country (Trelleborg Kommun, 2017d). Trelleborg believes that the support given to the teenagers at this stage following their arrival is critical to their development and plays a major role in their future.

The Trelleborg Model became of interest for us since it touches upon challenging and common management areas: accountability, establishing meaningful objectives that are both clear and measurable, and employing time in the development of individuals (in this case, the unaccompanied minors).

In times in which resources are limited and demands are high, having a system that makes the best use of the available means is not only desirable but necessary. The need to achieve complex goals given a context of constrained resources required that Trelleborg worked in a more optimized way, held the minors accountable for their development, established a transparent method to measure their performance, and actively and continuously discussed ways to improve.

When the centers in Trelleborg were created, the management team responsible desired a system that could attend to their needs. That is when they adapted the principles around management control, such as coordination, resource allocation, motivation, and performance measurement, and came up with the Trelleborg Model and the performance measurement tool Skattning. When we first got in contact with the centers and the Trelleborg Model, it was clear that the management control system and the performance measurement tool they had in place were unique and worth studying. What we could see from the very beginning was that Trelleborg had implemented a Management Control System, with a grading system as a performance measurement tool with the aim of measuring the minors' performance for the purpose of allocating resources, foster communication and motivation, and improve results.

Management Control Systems (MCS) are considered to be formal tools used by management to achieve the goals of the organization, and ensure that these goals are pursued by organizational members (Merchant, 1985). Traditional Control Systems have long been targeted and criticized by a number of researchers (Malmi and Brown, 2008) as it is understood that the broader context of Management Control cannot be adequately addressed using traditional control systems. More recently, MCS have been considered as a package. "By taking a broader package approach to the study of MCS, it has been possible to develop better theory and understanding of the real impact of innovations such as the BSC and how to design MCS package" (Malmi and Brown, 2008, p.28). Control mechanisms used in the private sector are not easily transferable to governmental institutions because their contexts are different.

Although the use of MCS is not new, nor is the study around the topic, we hope to create a deeper understanding of the practical applications of a performance measurement tool as a part of a Management Control System in such organizations.

The Trelleborg Model has been operating since May 2011, and the performance measurement tool Skattning was introduced in June 2014 (Trelleborg Kommun, personal communication, May 2017). At the time of our research, the Labor Department in Trelleborg operated four centers and used Skattning in all of them: Fenix, Hercules, Pegasus and Fortuna. With the Trelleborg Model being very recent and the use of Skattning being unique to the four centers for unaccompanied minors in the city, it became of interest to investigate and describe the use and effect of the performance measurement tool Skattning as an element of the Management Control System in the Trelleborg Model.

We want to assess Skattning and we will do that through 1) interviews and questionnaires and 2) an analysis of Skattning around critical management control processes and the performance measures it employs.

1.2 Purpose

The purpose of this project is to investigate the use and effect of Skattning as an element in the Management Control System of the Trelleborg Model. We will do that by looking at Skattning through the lenses of Management Control Systems theories, by discussing Skattning and the Trelleborg Model around critical management control processes, such as accountability, meaningful, clear and measurable goals, and individuals development (in this case, unaccompanied minors), while also assessing the performance measures Skattning employs.

1.3 Research questions

In order to live up to the research purpose, the following research questions have been designed:

Research question 1: Why is Skattning important as an element in the Management Control System (MCS) in place at the centers for unaccompanied minors in Trelleborg?

Research question 2: How is the information collected with Skattning used to influence critical management control processes (such as accountability, communication, planning, resource allocation, motivation, among others) at the centers for unaccompanied minors?

Research question 3: How are the criteria used in Skattning relevant?

1.4 Structure

We will first lay out our theoretical framework related to Management Control Systems, performance measurement and performance measures. Next, we will collect data in order to investigate Skattning in terms of the characteristics of a

management control system. Then, we will discuss Skattning around critical management control processes to investigate its usability and effect. Finally, we assess Skattning considering the set of performance measures it uses.

2. Theoretical Framework

In this chapter we are going to review the theory around Management Control Systems (MCS) as needed for the scope of our research. We will also give a brief theoretical review on performance measurement tools and performance measures.

2.1 Management Control Systems

2.1.1 Management control systems

A Management Control System (MCS) is a system that gathers and uses information in order to evaluate the performance of organizational resources, such as human and financial, as well as the organization as a whole based on its strategies and goals. Most importantly, a Management Control System (MCS) influences the use, application and behavior of resources in an organization.

From very broad conceptual views to narrowed perspectives, the definitions and descriptions of Management Control Systems (MCS) have been provided in a number of academic works. These definitions overlap each other but are also different (Emmanuel et al., 1990; Merchant and Van der Stede, 2007; Otley and Berry, 1980).

In the book *Management Control Systems* (2007), Merchant and Van der Stede identify “MCS as proactive management controls, to prevent problems before the

organization suffers and has adverse effects on performance” (p.5). Additionally, “in broad terms, a management control system is designed to help an organization adapt to the environment in which it is set and to deliver the key results desired by stakeholder groups, most frequently concentrating upon shareholders in commercial enterprises” (Merchant and Otley, 2007, p.785). From the existing studies, it is difficult to find a standard answer to the definition of MCS because management controls systems encompass many different management controls. On the article *Management Control Systems as a Package* (2008), Malmi and Brown give an example to explain what MCS is in terms of Planning:

Most of us would probably argue that planning is done to decide ex ante the direction we should take, yet planning also has another role. People involved in planning activities are more likely to buy into those plans and to execute them. Hence, depending on how it is done, planning can accomplish two tasks; the first of these being to support ex-ante decision-making. If this is the only purpose of the planning it should not be called a MCS. Alternatively, planning could also be an integral part of the system that creates goal congruence within organisations and therefore, deserves to be labelled as a MCS (Malmi & Brown, 2008, p.290).

We understand that “these distinctions are often more analytically than empirically separable” (Malmi & Brown, 2008, p.290). But we also understand that management control systems are broader than systems that help accomplish the sole task of planning, for example. Instead, they spread to other areas, such as goal setting, communication alignment, among others, and are, therefore, a system.

Malmi and Brown (2008) support the idea that Management Control Systems should be studied as a package, mainly because “MCS do not operate in isolation” (p.287). They refer to a new MCS package conceptual framework that includes Planning controls, Cybernetic controls, Reward and Compensation controls, Administrative controls and Culture controls. We are going to use this MCS package conceptual framework to build up our theory framework to help us investigate Skatting, the tool used in Trelleborg.

2.1.2 Management control systems as a package

We will consider the five elements that are the central parts in the MCS package conceptual framework suggested by Malmi and Brown (2008): Planning controls, Cybernetic controls, Reward and Compensation controls, Administrative controls and Culture control. For the purposes of our research, we will focus especially on the perspectives set forth by Cybernetic controls.

Planning controls: set goals and actions, direct efforts and behaviors; provide standards in relation to the goal and control activities.

Cybernetic controls: establish quantifiable measurements of activities, standard targets; use feedback to compare and modify practices.

Reward and Compensation controls: motivate and improve performance with rewards to direct efforts.

Administrative controls: organization design and structure, governance, as well as policies and procedures influence employees' behaviours.

Culture controls: provide values, purpose and direction for the organization.

After having studied these five elements, it is not difficult to find out that performance measurement is a component that better identifies with Cybernetic controls. There is no doubt that we can see how other elements are also relevant to investigate Skattning, especially in terms of Planning control, with a more strategic focus towards goals and actions, and the Culture control, with value-based controls influencing employees' behaviours. However, it is our understanding that the theory associated to Cybernetic controls offers the most suited information around the Management Control System and performance measurement tool here under study. This research has therefore not contemplated other elements from the framework, and has instead focused on Cybernetic controls. Looking at Cybernetic controls gives us a narrowed angle to study the Management Control System in the Trelleborg Model and the performance measurement tool Skattning, while the

general views associated to MCS, such as, promoting communication, resource allocation and continuous improvement, give us an helicopter view for the analysis.

Cybernetic controls can be defined as a process in which a feedback loop is represented by using standards of performance, measuring system performance, comparing that performance to standards, feeding back information about unwanted variances in the systems, and modifying the system's compartment (Green & Welsh (1988) cited in Malmi & Brown, 2008, p.292). Performance here can refer to financial and non-financial measures, to budgeting and to hybrid measures that involve both financial and non-financial indicators. In our research, performance measures are used to evaluate the minor's' ability to take responsibility. It is an assumption that the minors' performance can provide insights on the performance of employees and the organization as a whole.

2.1.3 Cybernetic controls

Cybernetic controls as one element in MCS can be described as follows:

There are five characteristics of cybernetic control (Green & Welsh (1988) cited in Malmi & Brown, 2008, p.292):

1. measures that enable quantification of an underlying phenomenon, activity or system;
2. standards of performance or targets to be met;
3. a feedback process that enables comparison of the outcome of the activities with the standard;
4. variance analysis arising from the feedback;
5. ability to modify the system's behavior or underlying activities.

We will use these five characteristics to assess Skattning as a performance measurement tool employed as part of the Management Control System in the Trelleborg Model.

As posed by Malmi and Brown (2008):

A cybernetic system would be an information and decision-support system if management themselves detected unwanted variances and modified their underlying behavior or activity that influence the variance without anyone else's involvement. However, the linking of behaviour to targets, and the establishing of accountability for variations in performance takes a cybernetic

system from being an information system to support decisions, to a MCS (p.292).

2.2 Performance measurement tools

Given the complexity of the topic of performance measurement, for the purposes of the present research, we have decided to frame our understanding of performance measurement within certain limits.

The definition provided by Harry P. Hatry (1980) sheds light by stating that “performance measurement for governments is the systematic assessment of how well services are being delivered to a community – both how efficiently and how effectively” (p.312). In the case of our study, the performance measurement tool that is part of the MCS in use is applied to measure the minors’ performance, who are the beneficiaries of the organization, and not the organizations’ or the employees’ performance directly.

Joseph S. Wholey and Hatry (1992) later wrote:

At local, state, and national levels, performance monitoring systems are beginning to be used in budget formulation and resource allocation, employee motivation, performance contracting, improving government services, and improving communications between citizens and government (p.604).

Wholey and Hatry (1992) touch upon important aspects, such as performance monitoring used in budget formulation, resource allocation, and employee motivation. All these are considered relevant for our research.

Moving forward to other views on performance measurement that could serve our project in a more adequate manner, we turn to the work of Robert Kravchuk and Ronald W. Schack from 1996. In this work the authors suggest that performance measurement has different purposes such as planning, evaluating, learning, driving improvement efforts, contributing in decision making, and resource allocation, among others.

A very basic but appropriate perspective about performance measurement is:

performance measurements use quantifiable measures to track progress against strategy (adapted from The Business Dictionary).

These measures make it possible to track activities and efforts, as well as work towards strategy implementation and goal achievement.

We will discuss the performance measurement system Skattning around critical management control processes:

- clarify and translate vision and strategy
- communicate and link strategic objectives and measures
- plan, set targets, and align strategic initiatives
- enhance strategic feedback and learning
(Kaplan & Norton, 1996, p.10)
- allocate resources

2.2.1 Performance measures

In the investigation of Skattning, it became of interest to assess the five categories used to measure the minors' performance at the centers, as well as the numerical indicators/grades used.

As posed by Hatry (2002), when we talk about performance measurement, it is important to:

(...) identify the specific outcomes sought, the associated indicators against which progress will be measured, and the latest available data on the current values for each of these indicators (to provide a baseline for later determining feasible out-year targets and for subsequently measuring progress (p.353).

Hatry (1980) lists a number of criteria for selecting a set of performance measures, which are: validity and accuracy, understandability, timeliness, potential for

encouraging perverse behavior, uniqueness, data collection costs, controllability, and comprehensiveness.

We will use these criteria to assess the performance measures used in Skattning.

3. Trelleborg Model

3.1 Trelleborg Model stands out

Sweden faces a new situation when it is posed with the challenge of resettling a large number of asylum seekers. Improving the way this is done and allocating resources in the best way possible is not only valuable but desirable. It is when dealing with complex situations that managerial discretion is really needed. With the Trelleborg Model, the Labor Department in Trelleborg addressed issues related to migration, funds/resources, labor, and integration.

What makes the Trelleborg Model stand out is the difference in terms of approach when compared to the work developed in other centers for unaccompanied minors in Sweden. The first major difference relies on the fact that the centers in Trelleborg are operated by the Labor Management Department and not the Social Service Department. Other differences are the focus on creating self-sufficient individuals, putting work on the first place, relying on each person's responsibility, quick actions, and challenges. Openness, respect, responsibility, efficiency and flexibility are guiding ideas in the system.

The work developed in Trelleborg has also being recognized as a positive initiative in Sweden and abroad (Trelleborg Kommun, 2017a,b,c) and it has recently being granted SEK 1.3 million to disseminate and implement the Model in other parts of Sweden (Trelleborg Kommun, 2017a).

3.2 Trelleborg Model explained

Trelleborg has adopted a unique perspective that focuses on preparing the minors for the labor market and for life in Sweden. The aim is that they become self-sufficient and can contribute to the society instead of depending on government aid. The strategy favors the labor market and not the social aspects of welfare.

The activities developed in Trelleborg with unaccompanied minors aim at offering results that improve the city's economy, strengthen services and foster employability (Trelleborg Kommun, personal communication, April 2017).

For the purposes related to the Model, it is understood that people are willing and able to take responsibility for their own choices and actions. Work is seen as a healthy element for the individual, the family, and the society as a whole (Trelleborg Kommun, personal communication, April 2017).

Four principles guide the strategies in place and the allocation of resources in Trelleborg:

- **work first:** in order to get a job, a person has to be part of the labor market. Everything that is done towards the minors takes into consideration what is necessary to prepare them for the labor market;
- **85/15:** according to this rule, 85% are people in full condition of making things happen and are willing to do so. The work at the centers is organized around this majority. By doing so, good results are achieved and more resources are freed up for the other 15%;
- **flexible competence:** there are gaps in the labor market, there is, skills that are needed but that do not exist. According to the Model, it is their goal to train people in those specific areas so that there is a need for them in the labor market;

- **systematic follow-up:** working with systematic follow-up allows the people involved – minors, staff and managers – to know what to do, when and how.

(Trelleborg Kommun, 2017c)

In addition to that, for the Trelleborg Model, words matter. Trelleborg understands that the way they communicate can make a big difference. It is important to indicate with words what they stand for. Some words that define the work developed in Trelleborg are: focus on establishment focus, work first, establishment or integration line, responsibility, process-oriented (Trelleborg Kommun, 2017c).

The work developed at the centers for unaccompanied minors in Trelleborg dates back to November 2010, when the city signed a cooperation treaty with the Migration Board. The first center was opened under the coordination of one of our interviewees in May 2011. They have worked with a focus on work and the labor market from the start. The specific processes and the tool Skattning covered in the coming sections of the present research were designed and put into operation in 2013 – 2014 (Trelleborg Kommun, personal communication, April 2017).

3.3 Skattning explained

Inside the Trelleborg Model, we find Skattning. Skattning is a performance measurement tool that consists of an Excel document that every center has. Each minor (currently only boys) living at the centers is evaluated by the staff – called youth coordinators – in their ability to take responsibility in five areas: School/Internship/Job, Housing, Finances, Health, Communication/Conflict Management. It is based on Skattning that everything else is planned and executed at the centers in Trelleborg. Skattning is considered an important tool that makes goals clear, that sets expectations and that guides the minors and the whole organization in the process of establishing the teenagers in the Swedish society.

Each teenager has his (the centers in Trelleborg are only for boys) own *Skattning* document and is graded on his performance and whether he takes responsibility in the five categories. Skattning is done on a daily or weekly basis. When the minors first arrive at the center, they are in the Orientation Phase, and Skattning is done weekly. After roughly three months, the minors have an interview with the Labor Market Secretary. The interview is called Ställningstagande (taking a position or standpoint, in English). Later, if they have passed it, they are graded once a week during staff meetings where the staff and the manager go through each individual. The grading system consists of four numbers, 1, 2, 3, and 4. One number is put in each of the five categories mentioned above. Numbers 1-2 are in the red category and 3-4 are in the green category. 1 is the lowest/worst grade and 4 is the highest/best. In order to illustrate how numbers are assigned, we can take the 'school' category as an example for a teenager who is graded once a week: if a teenager has skipped school for many days in the previous week, the teenager gets a 1 – he is not taking any responsibility for his schoolwork and is therefore given the lowest grade. If he goes to school all days in the previous week except for one day, misses a few classes, or is late to school often during the week, then he might get a 2. Getting a 3 is equivalent to meeting the minimum requirements – the teenager goes to school every day of that particular week, to every class, and is on time. Getting a 4 is going beyond the minimum requirements – this could involve also doing homework every day after school or taking extra curricular activities/classes at school. A short explanation is written to clarify the reason for giving a red grade 1, 2 and the highest grade 4. As an example, we provide hereunder a weekly score of a teenager. In the category Skola/Praktik/Arbete (School/Internship/Job), this teenager received a red 2, and a 4 in the category Boende (Housing) on the same day. The justification for these numbers are provided and state: 2 - Absent at school; 4 - Followed the rules at the center in an exemplary way by keeping his room in order.

160204-160513

ANSVARSTAGANDE					
Datum	Skola / Praktik / Arbete	Boende	Hälsa	Ekonomi	Kommunikation / Konflikt hantering
16-02-17	2	4	3	3	3
16-02-24	2	3	3	3	3
16-03-02	2	3	3	3	3
16-03-09	2	2	3	3	2
16-03-16	2	3	3	3	3
16-03-23	3	3	3	3	3
16-03-30	2	3	3	3	2
16-04-06	4	4	3	3	3
16-04-13	4	3	4	3	3
16-04-20	4	3	3	3	3
16-04-27	1	3	3	3	3
16-05-04	2	3	3	3	3
16-05-11	4	3	4	3	3

- Skola/Praktik/Arbete
 - 160217: Strörfärdvaro
 - 160224: Missköter planeringsvecka, bruten planering
 - 160302: Föresnad till skolan flera gånger
 - 160309: Skolk
 - 160316: Tar inte fullt ansvar för skolan, föresnad, skolk
 - 160330: Skolk
 - 160406: Sköter skola, praktik och arbete
 - 160413: Sköter skola, praktik och arbete
 - 160420: Sköter skola, praktik och arbete
 - 160427: Skolkar och vill inte ta reda på till sommargjobb
 - 160504: Strörfärdvaro
 - 160511: Sköter skola, praktik och arbete. Ber om extrajobb på praktiken
- Boende
 - 160217: Sköter boendet och dess regler på ett umåtkärande bra sätt
 - 160309: Missar husmålet trots information
 - 160406: Bra planering kring att resa bort + stort ansvar vid städning
- Hälsa
 - 160413: Visar intresse och tar stort ansvar för sin hälsa och kost
 - 160511: Tar stort ansvar för sin kost och hälsa
- Ekonomi
- Kommunikation/Konflikt hantering
 - 160302: Missar medvetet i-samtal
 - 160309: Sticker till Helsingborg (sover bort) utan att meddela personal
 - 160330: kommunicerar inte tillräckligt med personal

Figure 3: Skattning, performance measurement tool used at the centers for unaccompanied minors in Trelleborg (Trelleborg Kommun, 2017d)

3.4 Processes combined with Skattning

Skattning is not a stand-alone system. It is supported by a number of processes, activities and reports, which together constitute the Management Control System in use in the Trelleborg Model. The centers for unaccompanied minors use processes, timelines, graphs, and develop activities to show progression and keep track of their development. Combined with that are systematic follow-up and feedback meetings

between the minor and his youth coordinator, between the youth coordinator and the managers, and between the minor, the youth and labor market secretary. All that to ensure that what was indicated in Skattning, i.e. the minor's results for a specific period in time, are assessed and used in decision making, in allocating resources, in planning and, ultimately, can fulfill its mission of preparing the minors to be self-sufficient in the society.

As mentioned before, when an unaccompanied minor first arrives at a center in Trelleborg after having been placed there by the Migration Agency (Migrationsverket), they are in the Orientation Phase. In the Orientation Phase, it is understood that all minors are in a situation of chaos. They do not know what they have to do, who are the youth coordinators, what to expect, how is process of waiting for a decision from the Migration Department. So in this phase, they are introduced, they receive orientation as to what they will be doing from now on. In this phase, they start to think and plan what they want for their lives in the future (work they want to do, city where they want to live, life they want to build). In this process, they talk to the youth coordinator for advice and together they create a plan. They have roughly three months to prepare themselves for a first meeting with the Labor Market Secretary (Arbetsmarknadssekreterare). The meeting is similar to an interview where the Labor Market Secretary asks the teenager questions about his goals within the five categories: School/Internship/Job, Accommodation, Health, Finances, and Communication/Conflict Management. If the teenager provides clear and realistic methods on how to achieve these goals, then he passes the Ställningstagande. He is then in the Individual Phase. Here, his performance will be registered on Skattning once a week.

The graph below emphasizes movement and direction, and shows the different phases connected to the performance tool Skattning and the work developed in Trelleborg.

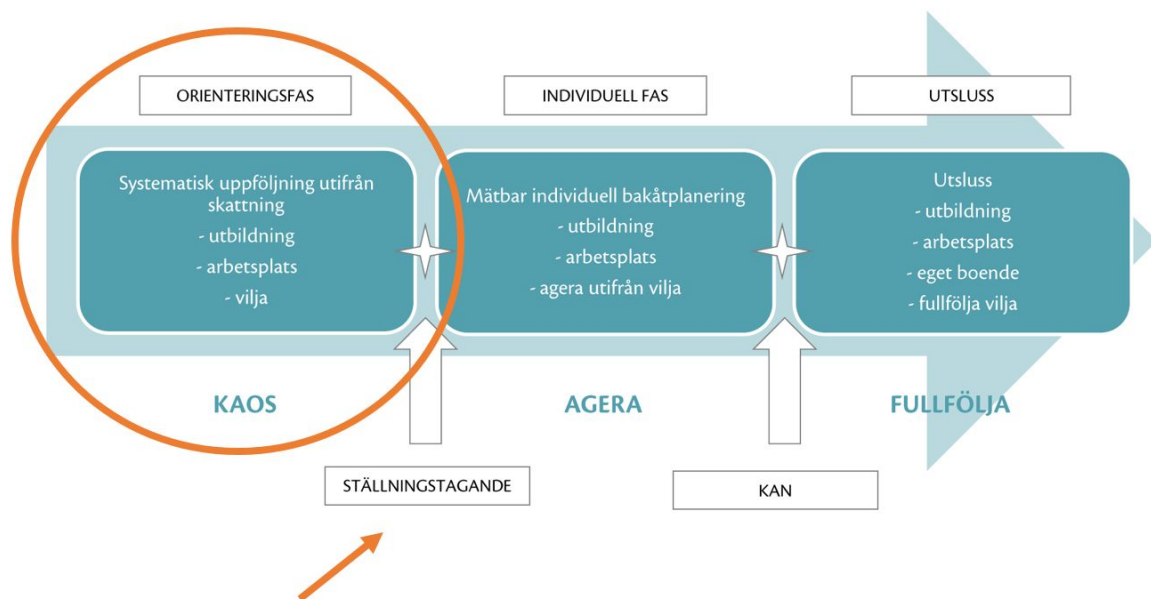



Figure 4: The Orientation Phase takes around three months. During this time, Skattning is used to keep track of the minors on a daily basis (Trelleborg Kommun, personal communication, April 2017)

Another important process that is used in combination with Skattning is the Establishment Plan. The Plan focuses on the teenager's establishment, independence and self-sufficiency. It contains long- and short-term goals related to the minor's establishment in the labor market and in the Swedish society. The Establishment Plan is valuable as it provides a clear picture for the minor as where he stands and what he has to do in order to achieve his goals.

These goals are related to what the staff, and the minor, expect him to achieve in the fields of education, internship, health, language, and other areas. Each integration plan can focus on different things depending on the needs of the teenager. So, all the plans do not necessarily look alike. Once every three months or so this plan is discussed and updated together with the teenager. The Labor Market Secretary, who works at the Labor Market Department, follows this plan regularly and will every few months have a meeting with the teenager to discuss the minor's goals more in detail. The youth coordinator and the Labor Market Secretary work together in ensuring that the teenager is on the right track and working towards achieving his goals according to the Establishment Plan. Weekly staff meetings with the section heads also ensure

that the Plan is correct and that the staff is working properly to achieve the goals. The Plan works backwards, starting from the main goal defined by the minor with the support from the youth coordinator responsible for him.



TRELLEBORGS KOMMUN
Arbetsmarknadsförvaltningen

Min etableringslinje

UNGDOM (ÅÅMMDD-XXXX)	DATUM	DATUM FÖR UPPFÖLJNING				
NN ÅÅMMDD-XXXX	2016-05-15	2016-08-15				
ANSVARIG UNGDOMSKOORDINATOR	HANDLÄGGARE FÖR ENSAMKOMMANDE					
Ida Nilsson						

	MÅL					
Ta ansvar för sin skolgång	Följa sin arbetsmarknad splan. Ta ansvar för praktik och sommariobb	Bli redo för utsluss/lägenhet	Ta körkort	Genomföra barn fritidsprogram met på gymnasiet	Självförsörjning och flytt till eget boende	Självförsörjande genom arbete. Vill arbeta med barn
När?	När?	När?	När?	När?	När?	När?
2016-05-15	2016-05-15	2016-05-15	2016-05-15	2017-12-13	2018-04-20	2020-05-31

ANTECKNINGAR (Använd Alt+Enter för att byta rad)

Skola/praktik: NN har en fyraårs planering med XXgymnasiet. Läser mot betyg på individuellt val (IMIND). Sköter inte skolan exemplariskt pga ströfrånvaro, personal har kontinuerligt motiverande samtal och uppmanar ungdomen att sköta detta. Har en praktikplats på XX i Trelleborg som han sköter mycket väl. Är intresserad av att skaffa extrajobb, personal stöttar i sökande av jobb och uppmanar till fortsatt planering med ASK. Vill ta körkort. Personal informerar och hjälper ungdomen med detta. Vill inte studera vid högskola/universitet, vill arbeta med barn.

Boende: Tar ansvar för boendet och boendets regler till större del, skall vara redo för utslusslägenhet. Självgående. Brister i språket hindrar honom från att känna sig fullt redo. Blir erbjuden studiestöd av personal varje dag på boendet.

Hälsa: Vid god hälsa. Tränar regelbundet på gym och intresserad av kost och hälsa. Röker.

Ekonomi: För mogna resonemang och har bra koll på sin ekonomi. Hanterar internetbanken och har lärt sig betala räkningar genom denna.

Kommunikation: Kommunicerar på ett bra och respektfullt sätt med både personal och ungdomar. Behöver utvecklas i det svenska språket.

DATUM	UNDERSKRIFT AV UNGDOM, UNDERTECKNAD & EV. GODMAN/SÄRSKILT TILLFÖRORDNAD VÅRDNADESHAVARE
2016-05-15	

Figure 5: Establishment Plan (Trelleborg Kommun, personal communication, April 2017)

Skattning will also be used in the quarterly report (Kvartalsrapport) to show these grades in average for a day or week in each of five categories. By analyzing the report, relevant actors will have a thorough understanding of each teenager's situation and their stage of development. Following each average grade, the youth coordinator writes a brief comment to summarize the overall situation for each category. Then the average of each category is added together. The aggregated sum of the week is marked red or green when the grade is considered low or high. In

the last part of this report, suggestions are given by the Labor Market Secretary to show whether this teenager is ready to move forward in his Establishment Plan.

Övervägande enl 6 kap 8 § SoL		(Namn, personnr , boende)																																																																																																																																																																																																																																				
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Figure 6: Quarterly report showing the results collected in Skattning (Trelleborg Kommun, 2017d)

4. Methodology

4.1 Research approach

A methodology is a set of principles or rules from which specific methods or procedures are derived to interpret or solve problems within the scope of a discipline. The purpose of this chapter is therefore to provide the research methodology which was designed to meet the objectives of the present study. The following section portrays the choices regarding ontology, epistemology, research design, approach to theory and research strategy.

Ontology: Objectivist

Epistemology: Positivist and a Phenomenological

Design: Single Case Study

Theory: Inductive

Strategy: Qualitative data

4.1.1 Ontology

Ontology is concerned with the assumptions the researchers have about the way the world operates and the commitment to particular views (Saunders, Lewis & Thornhill, 2012). The ontology of the present research follows an objectivist approach as the nature of the object under study continues the same same despite changes in personnel (Saunders, Lewis & Thornhill, 2012) and minors. The performance measurement tools are not dependent on the people involved. They constitute a fact, a reality in the work developed at the centers for unaccompanied minors in Trelleborg.

4.1.2 Epistemology

The research will adopt both a positivist and a phenomenological approach to research. Within a positivist sphere, we seek to investigating the use and effect of the performance measurement system Skattning in the Trelleborg Model. Using a

phenomenological approach, we try to explain and understand events from the perspective of the structures and people that are the subject of our study. We focus on the Trelleborg Model in an attempt to establish causal links and relationships between the variables involved and relate them to a theory or practice.

4.2 Research design

With the aim of investigating the use and effect of the performance measurement tool Skattning as an element in the Management Control System known as the Trelleborg Model, our study focuses on the case of Trelleborg only. The work developed there is being called the Trelleborg Model and is only fully operative in the city. Since the Model is fairly new and to the best of our knowledge no academic work has yet been written about it, our purpose in terms of research is to collect information with key management players – including here managers, section heads and staff, that are directly involved in the creation and implementation of the performance measurement tools in the work with unaccompanied minors in Trelleborg. We will discuss the theoretical basis of management control systems, performance measurement as an intermediary to achieve critical management control processes, and performance measure selection associated to Skattning.

4.3 Data collection

According to Easterby and Smith, “it is the collection of research data that stimulates new ideas and enables the evaluation of existing theories” (Easterby-Smith, Thorpe & Jackson, 2015, p.15).

Given our ontology, epistemology and inductive approach to theory, it is our belief that only qualitative data can provide the adequate understanding of the subjects under research. In addition to that, qualitative data is more subjective and it involves examining and reflecting on the various aspects of a research, which is our goal with the present study.

We will collect data in order to see in practice what is posed by the theory around management control systems, performance measurement tools and criteria for the selection of measures. It is based on the data collected that we will be able to discuss the topic in question and draw conclusions.

We collected data through face-to-face interviews, through a questionnaire sent by email, and also from organizational documents, e-mail exchanges/personal communication with one section head, and by examining the Trelleborg Kommun's website, the Swedish Migration's website, among other online sources.

4.3.1 Primary data

Our primary data consists of two face-to-face interviews and two questionnaires sent by email.

Face-to-face interviews were conducted with one section head and one former staff member. The purpose of such interviews was to acquire general knowledge about the centers and the activities developed there. Additionally, they helped us to decide whether our research was relevant and viable.

The section head interviewed manages two centers for unaccompanied minors in Trelleborg. This interview was a formal meeting and, therefore, recorded for further consultation and analysis. The former staff member worked at one of the centers for unaccompanied minors as youth coordinator. This interview was an informal meeting held with the sole purpose of gathering general information about the centers and the work with unaccompanied minors. The interview was not recorded. Data collected during these two face-to-face interviews are peripheral and ancillary to our research.

The two questionnaires created based on our research purpose and research questions (more on the questions here below) were sent by e-mail as a way to reach

a larger number of respondents and to avoid bias and subject deviation, likely to happen during face-to-face interviews.

One questionnaire is intended to section heads and managers closely related to the activities with unaccompanied minors and working under the jurisdiction of the Trelleborg Labor Department; and another one created for the staff (youth coordinators) working at the centers for unaccompanied minors in Trelleborg. Each section head oversees two out of the four centers currently in operation in Trelleborg: Pegasus, Fenix, Herkules and Fortuna. They are chosen for being the closest link between the minors and the Labor Department in Trelleborg, thus an interesting source of information. As for the managers, one of them is the Labor Market Department Managing Director (Förvaltningschef arbetsmarknadsförvaltningen, in Swedish) and the other is the Labor Market Department Manager (Arbetsmarknadschef, in Swedish). Besides providing relevant information, they also give us a managerial perspective to the system in place in Trelleborg. The questions sent to the section heads and managers can be found in Appendix A hereunder. The second questionnaire was created to be answered by the staff, the youth coordinators, working at the four centers currently in operation in Trelleborg: Pegasus, Fenix, Herkules and Fortuna. It is our understanding that the staff would provide insights from the perspective of who works very closely to the minors and sees Skattning in operation in practice. The questions sent to the staff can be found in Appendix B hereunder.

Questions in both questionnaires mainly aim at:

- assessing the importance of the performance measurement tool Skattning as an element of the MCS Trelleborg Model;
- evaluating the performance measures used in Skattning;
- investigating the usability and effect of Skattning at the centers for unaccompanied minors.

Both managers and staff were interviewed with the use of our questionnaires in order to provide a balance in terms of reliability. It is our assumption that the managers

would be prone to be positive about the system they have created and run for a few years now. Staff, on the other hand, would be more critical about the use of a performance measurement tool and its validity to the work. Staff would also provide more concrete and hands-on answers, while managers would be more abstract and theoretical.

Early on in the data collection with the questionnaires, it became clear to us that respondents would feel more comfortable and would probably provide more in depth information if allowed to reply to our questions in Swedish. Since replies would be in Swedish, we decided to have the questions – originally created in English – translated to Swedish. We figured that having the questions in Swedish would also expedite the process to participants. As stated by Saunders, Lewis & Thornhill (2012), translating questions into another language requires care if the translated or target questionnaire is to be decoded and answered by respondents in the way intended. With that in mind, we had the questions translated and revised by Swedish native speakers, as well as tested by a third party. Due to time and budget constraints, we did not translate into English the Figures here used to explain Skattning and the processes performed in combination with it. It is our view that the main purpose of using those Figures is to make it possible to visualize the system Skattning. This way, the information contained therein (in terms of written content) is of secondary importance to our study.

All the respondents in each category were presented with the same set of open questions, listed in the same order. Other than time and resources, our choice for a structured questionnaire sent by e-mail is motivated by an attempt to avoid biases regarding the practices in place at the centers and the city of Trelleborg. Also, by providing respondents with a fixed set of questions, we avoid the risk of diverging from the topic and allow more time for them to think through their answers. Finally, having anonymized answers ensures that no harm results from participating in the research. As put by Weiss (1994), “nothing reported from the study (...) should permit identification of respondents” (p.131). This is especially relevant as we collect information from staff.

4.3.2 Secondary Data

Secondary data, as defined by Saunders, Lewis & Thornhill (2012) are originally collected for purposes other than the ones put forward in the present study. These data can be further analysed to provide additional or different knowledge, interpretations or conclusions. In our case, secondary data consists of information collected on organizational documents, as well as the Trelleborg Kommun, Swedish Migration's websites and other related online sources. Reliability was an important factor and we have therefore chosen to use official sources only, such as governmental publications and websites, and newspapers.

Theories are also considered secondary data and are used here to compare Skattning to existing knowledge on management control systems, to discuss performance measurement around critical management control processes (e.g. planning, communication, resource allocation) and to assess the performance measures used in Skattning.

5. Findings

5.1 Data presentation

In the Methodology section, we mentioned that two sets of questionnaires were created: one was sent to managers working with unaccompanied minors in Trelleborg and the other was directed to the staff working at the centers for unaccompanied minors in Trelleborg.

Here follows a synthesis of the answers given by the managers and the staff arranged by questions.

5.1.1 Managers

With the aim of investigating the use and effect of the performance measurement tool Skattning in the Trelleborg Model, we asked questions that would provide insights on the work developed at the centers and shed light on the performance measurement tool used there.

The data collected among section heads and managers working with unaccompanied minors in Trelleborg confirmed that Skattning is the main performance measurement tool in use at the centers. As anticipated, in addition to Skattning, respondents indicated that there are processes and activities associated with Skattning, such as an Establishment Plan, conversations with the staff, reports, and meetings with the Labor Market Secretary. According to one manager, what is being measured is the teenager's level of responsibility in relation to the five areas – School/Internship/Job, Housing, Health, Finances and Communication/Conflict Management –, and not their performance in the sense of how good they are on each area specifically.

Participant's answer:

This tool is not about how well they are on different things but based on how much responsibility they take.

(Detta verktyg handlar inte om hur bra de är på olika saker utan utifrån hur mycket ansvar de tar.)

The data collected demonstrate that it is important to use Skattning to measure the teenager's performance to reveal progression, challenges and to make it possible to monitor the minor's real-time development. Besides, it seems that by focusing on measuring the things that are crucial (more about the measures here below), it becomes clear to the staff and the teenagers what is most important. One manager emphasizes this idea when claiming that performance measurement tools are important because it is what is measured that is really done.

Participant's answer:

Because what you measure is what is being done. By focusing on measuring the things that are crucial, it becomes clear to staff and teenagers what is most important.

(För att det man mäter blir gjort. Genom att fokusera på att mäta de saker som är avgörande blir det tydligt för personal och ungdom vad som är det viktigaste.)

Kaplan and Norton (1996) found that performance measurement tools should allow all the parties involved, in this case, teenagers, staff and managers, to understand how they contribute to organizational success. When posed with the question as to how Skattning is relevant to minors, staff and other interested parties, such as the Trelleborg Labor Department and the Swedish Migration Agency, all managers said it reflects the teenager's journey towards self-sufficiency, integration and independence. Skattning is also important as it shows where efforts should be concentrated. Grades obtained in Skattning can also indicate that the staff or the managers have to act differently in order to improve results with a certain teenager. One manager stated that Skattning that is conducted through participation and openness is the basis for all actions and efforts from both staffs and minors.

All four managers believe that the performance measurement tool Skattning is clear and transparent. Used as a basis for conversations with each teenager, Skattning makes it easier to give feedback and to have adequate and meaningful conversations with the teenagers. The performance tool used in the centers for unaccompanied minors also makes measurements systematic, thus allowing for easier monitoring and providing minors with clear directions on what is to be done and what is expected from them.

Regarding the criteria – School/Internship/Job, Housing, Health, Finances, and Communication/Conflict Management –, two managers declared that the five areas assessed in Skattning are important for a successful integration in the society and the labor market. The criteria were developed with the belief that they would lead the minors to a self-sufficient/independent future at the age of 21 years old. Two other managers were more specific as to why these metrics were chosen and not others. School is crucial for the minors' future and to enter the labor market. Housing is

measured to prepare the minor for his own future accommodation, which includes not only tasks around the house, but also in relation to when they will be renting their own apartments/houses. Knowing what to do and where to go when sick is crucial for their adult life. Learning to be responsible for their finances teaches them the importance of money and minimizes the risk of falling into debt in adulthood. Communication/conflict management in turn helps them to talk to others in a respectful manner and feel comfortable in social interactions.

Participant's answer:

To take responsibility for their schooling is vital to receive an education that enables them to entry the labor market. (...) Housing is assessed to prepare the minor for his own accommodation and all it requires. Most of them can already do a lot, but need guidance on how it works with the housing system and what landlords demand from their tenants. Taking responsibility for their health and, above all, knowing who to turn to if you get a problem [health problem] is important to feeling good. (...) Being independent economically gives freedom and is required in society. (...) Reflecting on their way of communicating is a sign of growth and it allows them to show the side they really want in different situations. (...)

(Att ta ansvar för sin skolgång är A och O för att få en utbildning som underlättar ingången på arbetsmarknaden. (...) Boende skattas för att förbereda den unge för eget boende och allt vad det kräver. De allra flesta kan väldigt mycket med behöver orientera sig i hur det fungerar på bostadsmarknaden och vad hyresvärdar kräver av sina hyresgäster. Att ta ansvar för sin hälsa och framför allt veta vart man vänder sig om man får problem är viktigt för att må bra. (...) Att bli självständig ekonomiskt ger frihet och krävs i samhället. (...) Att speglas i sitt sätt att kommunicera är utvecklande och gör att man kan visa sig från den sida man faktiskt vill i olika situationer.)

When assessing how the criteria measured in Skattning is relevant to the minors' establishment in the labor market, one manager sees that with Skattning expectations become more clear and less fuzzy for minors, managers and staff, thus providing solid grounds on what to work on. Another manager touches upon responsibility and how developing responsibility skills is a key factor in the integration process in Sweden.

Managers believe that Skattning can have an impact on minors' future if combined with systematic follow-up. The idea is that through performance measurement and follow-up, it becomes possible to change and do things better. Another manager

sees the relevance of Skattning in terms of numbers that can be aggregated to generate data employed when making decisions regarding the minor's future plans and activities.

5.1.2 Staff

To live up to our purpose – which is to investigate the use and effect of Skattning as an element of management control in the Trelleborg Model – we asked questions that would provide insights on the work developed at the centers and shed light on the performance measurement tool used there.

The staff who responded to our questionnaire declared that they were responsible for the day-to-day care of the teenagers. They are youth coordinators working at the centers for unaccompanied minors. Their tasks involve making sure that they follow the rules at the centers and tend to their basic needs, such as personal hygiene and cleaning, and help them with basic health care, emotional support, assistance with cooking and homework.

Once again, all respondents identified Skattning as the performance measurement tool used at the centers.

Most of the respondents consider Skattning to be an important performance measurement tool to measure the development and integration of unaccompanied minors. Two out of seven respondents think Skattning has advantages, but also has limitations. One advantage could be that Skattning configures a common tool used by youth coordinators in the work with the teenagers, meaning that everybody is on the same page in regards to what is being worked on and evaluated. One disadvantage could be differences in the way the scale 1-4 is used in each center. An example has been given according to one respondent: grades 1 and 2 are marked as red color, grades 3 and 4 are marked as green color. Staff usually agrees on the red or green, but the standard grading from 1 to 2 or from 3 to 4 is not always so categorical. There is a center culture, so to speak, so not all centers grade exactly

the same. Other respondents mentioned that Skattning is relevant if feedback is given by the youth coordinator to the minor in a detailed conversation, so that expectations and results can be outlined, discussed and updated, otherwise it can be too broad.

Participant's answer:

It works well if the teenager has a youth coordinator that comments on the different values in the performance tools and who knows the reasons for choosing one value and not the other, otherwise it's too general.

(Den fungerar bra om man har med en ungdomskoordinator som kan kommentera på de olika värdena i skattningen och som vet orsakerna till dem, annars är det otroligt övergripande.)

One respondent stated that Skattning is not so important because it leaves out many important positive and negative aspects. The respondent did not specify to which aspects he/she is referring to. The measurement tool, according to one respondent, is useful to help minors develop and get established, besides providing a structured environment for the minor. Teenagers usually arrive years behind their Swedish counterparts in the education system and need to catch up quickly in order to be able to get into the job market or the higher education system after high school. Skattning therefore provides a solid base and direction.

Answers to question 5 provided very interesting and detailed information about the criteria used in Skattning. While most of the staff believe the criteria is, in fact, relevant to the minors' establishment in the labor market, they all have different perspectives on how the indicators are useful. The majority of the respondents think that the criteria measured with Skattning is relevant to the minor's development and establishment in the labor market. According to them, these are the areas a person has to manage in order to function well in society. Respondents believe that the criteria are important as they provide a solid foundation for the minors, for them to develop and have ambitions. As put by one respondent, the criteria measured in Skattning is mainly relevant to other staff who work at the labor market department and regularly follow the teenager's progress. If Skattning is high, that is, mostly green – meaning a lot of 3's and 4's – then the teenager may have proven that he is responsible enough to take on an internship or a job, for example.

One of the respondents made an interesting link that goes in line with some of the ideas from the managers. According to the participant, the criteria that Skattning measures put a large focus on school, internship and job. But most of all, these criteria are important to measure responsibility and willingness to make things happen and to develop. One respondent pointed out some pitfalls of the measurement system. When measuring school, for instance, Skattning only shows if a teenager has left the center to go to school. If he/she has attended his lessons or not is something that Skattning does not show. Therefore, measuring School in these terms can be of no relevance, according to the participant.

Participant's answer:

School can be difficult because we only know that a teenager has gone to school. If the minor has attended lessons or not, we do not know. Therefore, the measurement criteria can be of no relevance.

(Skola kan vara svårämät eftersom att vi endast vet att en ungdom har gått iväg till skolan. Om ungdomen sedan har varit på sina lektioner eller inte, det vet vi inte. Därför kan mäta kriterierna vara orelevanta.)

Also, measuring communication and housing impose unnecessary high demands on the teenagers. In terms of communication, it might happen, for example, that the teenager is misinterpreted by a youth coordinator and is then given a low score.

Almost half of the staff think that the effect of Skattning as a performance measurement tool can be both positive and negative. On the one hand, results on Skattning can motivate the minors to do more, to be more responsible and engage positively in the activities developed; on the other hand, Skattning can be a source of pressure and discontentment. A teenager's personality and psychological condition can influence how they perceive Skattning. The result surprised us in that it showed that actually half of the people working directly with the teenagers are not sure whether Skattning produces positive or negative effects on the minors.

We were also interested in understanding if Skattning influenced the work developed by the youth coordinators. Data shows that all staff members believe that the performance measurement tool Skattning influences the work they do at the centers for unaccompanied minors. Actually, most of them declared that Skattning is very important to their work with the teenagers. Skattning is embedded in everything they do, something that is used and influences their work on a daily basis.

Participant's answer:

I work with the teenagers daily and the measures will automatically come into everything we do.

(Jag jobbar ju dagligen med ungdomarna och mätkriterierna kommer automatiskt in i allt det vi gör.)

One way in which Skattning influences their work is by helping them to categorize behavior in order to focus on the areas in need of improvement. Moreover, Skattning is a common platform and makes cooperation with other colleagues and managers much easier. One respondent declared that while Skattning is present in everything they do at the centers, he/she does not perceive it as positive to her daily work with the minors. According to the participant, it is a burden when it is time to talk to the teenagers about their performance measurement.

6. Discussion

In this section, the content of the findings presentation is subject to interpretation. Connections between the two data sets are established around common aspects with the aim of finding patterns and critical issues that require further discussion. In order to do that, we will analyze data by comparing it with the management control framework.

6.1 Discussing Skattning using the management control framework

We have studied management control systems from the perspective of Malmi and Brown (2008). Even if, in our understanding, Skattning shares characteristics with all the elements in the MCS package published by the authors: Planning, Cybernetic, Reward/Compensation, Administrative, and Culture, we see a higher predominance of characteristics related to Cybernetic aspects. As mentioned before in the Management Control Framework and Theoretical Review section, this research has not contemplated the other elements, and has instead focused exclusively on Cybernetic controls to investigate the performance measurement system Skattning. However, even if the lenses we apply are more specific, the general characteristics of a MCS, such as extensive measurement, resource allocation and communication are always present.

Looking back at the characteristics of cybernetic control:

1. there are measures that enable quantification of an underlying phenomenon, activity or system. In the case of Skattning, there are five measures and four grading levels. More about these measures will be discussed in section 6.4.
2. there are standards of performance or targets to be met. In the case of Skattning, this is translated in the average results minors have to achieve in order to be considered able to move forward in their Establishment Plan. Also, the colors green and red are clear standards resulting from the process of quantification. Both quantification and standards of performance are taken into account for planning, resource allocation, and change or enhancement purposes. More about these management control processes will be discussed in section 6.3.
3. there is a feedback process that enables comparison of the outcome of the activities with the standard. In the case of Skattning, feedback sessions and systematic follow-up, in the form of a) meetings with the Labor Market Secretary; b) formal or informal conversations with the youth coordinators,

create an opportunity to review past actions and results and update expectations for the future.

4. there is a variance analysis arising from the feedback. In the case of Skattning, the Excel file with the actual measures, quantification/grades and standards/colors, together with the reports, makes it possible to detect variations over time. However, since Skattning is mostly a quantitative measurement and not qualitative one, it might be difficult to identify what the reasons are that led to that variation.
5. there is the ability to modify the system's behaviour or underlying activities. In the case of Skattning, measurement is made with the purpose of motivating and tracking development. Skattning provides clear indications of whether there is a need to change directions, both for the minor that might have to focus more on housing or finances, for example, and for the organization, in the figure of the youth coordinator or the section heads, that might have to change the way support is being provided to the minor. And this has to do with resource allocation and planning. More about these aspects will be discussed in the next two sections.

As a Cybernetic control, Skattning uses data generated by the youth coordinators based on their assessment of the ability of the minors' to take responsibilities in the five performance measures: School/Internship/Job, Housing, Finances, Health and Communication/Conflict Management. More about these measures in section 6.4. Skattning can be considered a non-financial measurement tool, as it does not include financial information in its set-up. However, we see that financial aspects in terms of resource allocation, with more staff hours or financial investments, might be indirectly present. The data is collected and updated on a weekly or monthly basis, depending on which phase of the Establishment Plan the minor is in. This data is then analysed every three months or more often, depending, again, on which phase the minor is in the Plan.

We see that Cybernetic controls – and Skattning – measure results achieved, thus stimulating deviation correction and organizational learning. Whether this information

is then used to actually correct deviations and improve results is discussed in the next section.

6.2 Discussing Skattning around critical management control processes

According to Kaplan and Norton (1996), a performance measurement tool “clarifies and identifies the critical few drivers of the strategic objectives” (p.12). In our research we have encountered consensus on the importance of Skattning to bridge the gap between strategy and execution. There are several relevant points to note about the findings presented in relation to the use and effect of the performance measurement Skattning around critical management control processes.

Critical management control processes, as mentioned in the section Management Control Framework and Theoretical Review, are here understood as clarifying the strategy, communicating, planning, enhancing & learning through feedback (Kaplan and Norton, 1996), and allocating resources. Clarifying and translating goals and strategies so that everybody – minors, staff and managers – are on the same page. At the centers for unaccompanied minors, Skattning is used to translate highly complex goals and strategies into specific, simplified measures that break activities into more tangible objectives. Data collected indicates that managers and staff understand why these indicators are used and the effects they aim to achieve.

We can also see the organization vision on the choice of these metrics: school is important because it is the footstone to gain the ability to work, housing is important because they are expected to be independent in the future, live in their own houses/apartments and deal well with that.

Theoretically speaking, having a common understanding of what is being measured and why would make it more clear what the specific aspects are to be observed when grading a minor, for example. This way all the minors would be graded by the staff member the same way and results would be accurate. However, data shows

that this is not exactly the case, since staff mentioned a center culture that influences the way youth coordinators grade minors.

Skattning, we can conclude, only partially accomplishes the task of clarifying and translating vision and strategy. It does in the sense that it makes it clear to all the parties involved what the areas are in which to focus, work and improve; and it does not in the sense that the standards and quantifications are not clearly set and used.

Communicating is a critical management process to which Skattning caters in terms of providing a common platform on which youth coordinators work and share information. Skattning represents a kind common language spoken by everybody involved with the centers and the work with unaccompanied minors in Trelleborg. With Skattning, it is possible to communicate between youth coordinators, between youth coordinators and managers, and between all of them and minors. Good communication, as we understand, is the basis for achieving the desired expectations. It is no surprise that Communication/Conflict Management is a measure in Skattning itself.

Skattning, we can conclude, accomplishes the task of communicating and linking strategic objectives and measures.

In Skattning, we identify that targets are not only for the organization, but mainly for the minors. From all of our respondents' answers, we found that the utmost target of these centers is to achieve the teenagers' goals. In Skattning, "if the right objectives and measures are identified, (...) [Skattning is] likely to be successfully implemented" (Kaplan & Norton, 1996, p.148). Once the target of *get into the labor market* is established, the whole system works to support the minor in the achievement of such goals. Skattning provides focus and integration for continuous development for teenagers, staff and the organization as a whole. Skattning works as a planning resource in the sense that the results showed there set the direction for future actions. The quantification process of activities is aimed at making it possible to plan. The whole Trelleborg Model is based on planning the minors next steps so that at

the end of their time at the centers they can be self-sufficient. Planning has a lot to do with resource allocation as well.

Skattning, we can conclude, accomplishes the task of planning and target setting.

And that brings us to the process of allocating resources. Considering the complexity of the situation resulting from a large number of immigrants and the intricacies of working with unaccompanied minors seeking asylum in Sweden, it is a general interest to use systems that make it possible to streamline activities and use resources efficiently. As we see, Skattning is key in this process. It is with the results collected in Skattning that managers decide where to invest resources, either being staff hours or financial investments. With Skattning, youth coordinators have clear directions on where more efforts have to be in place to cater to the needs and the development of the minors. It is also based on Skattning that resources are freed up and can be applied to minors that are in greater need or that will make the best use of it. One example could be investing financial resources in professional training for a minor that shows positive results in Skattning and can, therefore, make good use of such an opportunity. Another example could be the minors that are moved to individual apartments after having showed on Skattning that they can take responsibility for themselves. This frees up resources at the centers and make it possible to allocate more staff hours to a minor that is struggling in his Establishment Plan. It is in the allocation of resources that we really see the use and effects of Skattning.

Finally, we get to enhancing and learning. Here enhancing can be understood as changing as well. This is where we see if Skattning is being used to facilitate strategy review, to correct deviations and to improve. One thing is to measure, another thing is to use that information to accomplish something, to make changes, to adapt, to update plans, to make decisions. Timely feedback and systematic follow-up play a central role in this process. These processes are expected to happen in a timely manner. It is our understanding that they are in fact dynamic at the centers. With formal and informal meetings between the staff and the minors, it is possible to

streamline information and make the necessary adjustments. Also, the minors meet the Labor Market Secretary roughly every two or three months. In these opportunities they check if the minor's and the organization's expectations for that teenager remain on track or have to be updated, changed or adjusted.

It is then our understanding that the information provided by Skattning is adequately and timely used and, therefore, serves its purpose as a performance measurement system.

6.3 Discussing performance measures used in Skattning

In terms of the criteria used in Skattning, the five indicators adopted are valid to measure the minors' ability to take responsibility. School/Internship/Job, Housing, Health, Finances and Communication/Conflict Management encompass the aspects considered relevant in the achievement of the overarching objectives of improving responsibilities, fostering integration in the Swedish society and lasting self-sufficiency, either through studies or work. The motivation behind the five criteria can be easily explained by looking at these objectives and, from there, starting a journey that goes backwards. Take School, for example: it provides formal education, which is something the minors at the centers need to focus on, since, as mentioned before, when arriving in Sweden their education from their home countries usually does not match the one of their Swedish counterparts. Thus the need to recover lost ground and focus on that. It is also through education that the minors learn the Swedish language, another essential part in the process of establishing themselves in the country. School is also the means through which these unaccompanied minors will carve the way to a self-sufficient future for them in Sweden.

Even if valid, these measures could be considered a bit naive to measure the minors' development and ability to take responsibility. Skattning has its merits for having simplified the center's strategy and goals with a tool that is easy to use, and easy to

read and interpret, and also for having centralized activities and processes around one single measurement tool.

While we agree that these measures are valid, we also see that the grading system might be too simplistic. An indicator such as school is certainly valid, however the way the grade (1, 2, 3 or 4) is given should ideally consider more information. Currently, it only shows if the minor went to school (3 or 4) or not (1 or 2). It does not provide information about the minor actually attending lessons, his progress in class, etc. In other words, grading in Skattning is mostly quantitative and very little qualitative. At the same time, we understand that providing qualitative information would most probably influence the objectivity and straightforwardness of the tool. Besides, qualitative information could potentially overcomplicate the information generated with Skattning, thus adding layers of complexity to the tool and the Trelleborg Model as a whole.

It is also arguable whether the grading process is adequate and whether it is standardized. Data shows that it is not, that every center has a certain center culture that influences the evaluation of the minors. So improvements could be made in this sense.

As previously mentioned, understandable, easy to read results on Skattning show where the minors need improvement. In this way more efforts and resources can be allocated in making that happen. In this sense, Skattning can be considered a planning tool and, most certainly, a tool that contributes in terms of resource allocation. It also makes it possible to compensate high scores with advancements in the Establishment Plan, with internships, and transfers to training apartments. This way, Skattning is once again an indicator of where to allocate both financial and non-financial resources.

Even though Skattning cannot be considered a performance measurement tool to measure the performance of staff, management and the organization as a whole, it certainly provides insights on the service that is being offered. If a minor is not

performing well, he is certainly not the only one to blame. There are probably system failures that impair his ability to develop. It could be argued that Skattning measures the minor's performance directly, but indirectly it also measures how the staff and the organization as a whole is performing. There is a high level of complexity involved in understanding if and how the work developed by the youth coordinators and the managers has anything to do with a green or a red in Skattning. There are at least two possible ways to look at that: feedback and controllability.

On one side, as pointed out by Behn (2003), "performance measurement is not an end in itself" (Behn, 2003, p.586), meaning that what is done with the information collected is as much or even more important than the information itself. At the centers, the information generated with the use of Skattning is aggregated to become a single set of data that is used to generate reports. These reports constitute the basis for the follow-up formal or informal conversations the staff has with the minor in regards to his progress and his future. Here, results from Skattning will be used to determine what is going to be discussed, what are the corrective measures to be discussed or how good results can become even better. The way results are presented to the minor by the youth coordinator, as well as the time and quality of such presentation, can be decisive to what the minor will manage to achieve until the next evaluation. The reports are also presented to the managers and to the Labor Market Secretary. Central decisions regarding the teenager's future are made based on those reports, which means that the data produced with Skattning is used vertically, from staff to management, in ways that accomplish something, that generate outcomes for the minor and, possibly, the whole organization. It is some kind of complex system in which outputs are routed back as inputs as part of a cause-and-effect process. This relation, however, is hardly possible to verify.

On the other hand, it is difficult to assess if and how staff and managers influence the minors' performance in Skattning due to controllability. There is the fact that the tool and the activities developed at the centers have only limited control over external factors (Hatry, 2002), such as the minor's state of mind, personality,

psychological condition, influences from friends, etc. Again, we understand that assessing these relations is a very complex task: are positive/negative results purely circumstantial or the result of the youth coordinator or the manager's actions? In order to determine that, more time and a long-term perspective would have to be taken into consideration.

When collecting performance information, it is important to make sure that the information is used in a timely manner. In our study, we found out that the information collected in Skattning is, in fact, being used in a timely fashion, either weekly, monthly or quarterly in systematic follow-ups and corrective actions. This is not only desirable, but highly effective and efficient to the organization, and ultimately to the society, as this is a public entity. This also contributes to the creation of a more dynamic environment, in which the way things are done can change in a matter of days.

Data collection is made by the staff that is in constant contact with the minor and is responsible for him on a daily basis. The staff is what Hatry (1980) calls trained observers, i.e. people that are familiar with the performance measurement tool in use and can assess the minors knowing what aspects to focus on. From our study, we see that having the data collected by the staff has both advantages and disadvantages. Staff are in direct contact with the minor and can, better than anyone else, evaluate the teenager as to the level of responsibility he takes. On the other hand, the data result might not be so accurate due to bias – either positive or negative – on the side of the staff member. Besides, as showed in our findings, there are reasons to believe that the centers follow some kind of center culture when grading the minors, thus resulting differences from center to center. And finally, there seems to be a lack of standardization regarding the scale numbers 1-2-3-4. A green or red indication of a minor's performance is usually established through consensus, but determining the specific grade (number) was revealed to be less accurate.

Perverse behavior as defined by Hatry (1980) is a behavior that is contrary to the objectives of the organization. In spite of the fact that positive results in Skattning can

motivate and serve as an incentive for continued effort, Skattning may occasionally involve teenagers feeling pressure from staff to perform better in the five categories in order to improve their Skattning. A minor might feel unmotivated to attend school in a week he knows he has already received a low score in Skattning, for example. If his Skattning is already red, what is the purpose of attending school, doing homework, among other things? These are potential unintended, negative effects related to Skattning.

7. Conclusion

7.1 Overall Conclusion

The present research has studied the performance measurement tool Skattning used at the centers for unaccompanied minors in Trelleborg with the aim of investigating the use and effect of Skattning as an element of management control in the Trelleborg Model.

Having investigated Skattning, we see that it is used and it has effects. Skattning stands out as an important performance measurement tool that is deployed for critical management control processes, such as measurement, planning, communication, motivation, alignment, learning, and resource allocation. It links behavior to targets and deals with accountability for deviation correction, improvement, allocation of resources, and more (Malmi & Brown, 2008). The criteria which has been chosen to measure minors' performance is relevant to the goal of the centers. The most critical point is the use of Skattning to provide a basis for resource allocation, that means that managers can be more efficient for resource planning and utilization.

This grading system makes the teenagers behavior measurable and easier to assess by the staff and clearer for the minors. It is a standardized process to categorize the minors according to their development stage, whether they are ready to move to the apartments or need more attention and more support, so that they can improve, for example. This way, resources are allocated in a more efficient way, there is, the centers have, for example, more money to give a professional training to a minor that is already performing well and give more staff hours to a minor that needs more guidance.

Performance measurement tools have been the object of a number of studies, but the great majority focuses on these tools being used to evaluate the employee's

performance, while in our study, it is employed to evaluate the minor's performance. The Trelleborg System consists of a MCS as it uses these metrics as part of a broader package. Even if the application is different, there is, not focusing on the employees, this system is used to measure and manage the performance of the minors, and it indirectly influences the management the whole system, the goals of the organization, and the allocation of resources.

It is no surprise that the Model has been recognized in Sweden and abroad and will be *exported* to other cities in Sweden. Skattning is a new and unique system used in the work developed around unaccompanied minors seeking asylum in Sweden. In the context of high influx of immigrants to the country, having a tool that allows for measurement, efficient use of resources, and constant improvement of individuals is certainly valuable and desirable. Skattning plays a major role in the management control system of the Trelleborg Model, which aims at generating results that improve the city's economy, strengthen services and foster employability. Our study hopes to help managers from similar organizations to consider Skattning as a management control tool and maximize the effective use of public resources when working with unaccompanied minors in similar contexts.

In our study we also found some conflicting views regarding the merits of Skattning among center staff. A minority of views expressed themselves through critique of Skattning in a number of ways. First of all, when it came to center cultures where a risk consists of having varying standards of grading. The risk here is that the whole Skattning system is jeopardised if individual standards among staff more and more take the place of a common standard for all the centers. Secondly, the ambiguous Skattning results dependent on the interpersonal relationships and interactions between staff and minors: e.g. where grading is not accurately recorded based on misinterpretations and miscommunication between a minor and a youth coordinator. And thirdly, the question whether Skattning is an all-encompassing tool that accurately measures all relevant actions and behaviours of the minors: e.g. with a minor's attendance in school where not all school activities are properly recorded and therefore may not fairly reflect a minor's true Skattning and progress. So, the

question arises of which activities within a Skattning indicator (like attendance, or study habits at school) are to be included in the grading and what methods are to be in place to ensure that staff are regularly informed of these activities. Both staff and managers should be aware of these risks. Managers should discuss these issues regularly with staff in order to streamline and to ensure the efficiency and purpose of the Skattning tool.

7.2 Research limitations

Since the Trelleborg Model and the use of Skattning are very recent, long-term results are almost non-existent and do not allow for generalizations in terms of employment rates, integration in the society, etc.

Additionally, because the Trelleborg Model and the performance measurement tool Skattning are so new, it is possible that everything is still developing and might change, thus making it difficult to further analyse this same performance measurement in the future.

It is also limiting the fact that the measurement tool Skattning here discussed is only in use at four centers for unaccompanied minors, which consequently does not provide a broad scope of study.

When designing the scope of our research we have also considered whether or not to interview the teenagers living at the centers. However, it soon became clear that the minors should not be a point of direct interest in our research. Firstly because they are not directly involved in management decisions, organization structure, strategy, etc.; and secondly because our focus here is on the performance measurement tool Skattning only as part of the management control system in the Trelleborg Model.

7.3 Practical implications

If there are management control models, systems and tools that are considered positive in terms of use and effect, these should be investigated and brought to public attention. The result might be that it raises interest and can be applied to other organizations and even in different contexts. With a focus on the performance measurement tool that translates the centers' vision and strategy into action and reality, we believe that the present research serves the purpose of disseminating information about the work developed in Trelleborg.

As long as there are immigrants and asylum-seekers moving around the world, researching and producing knowledge on the topic is always relevant. This is especially true for Sweden, as posed by Çelikaksoy and Wadensjö (2015), because “unaccompanied minors are of particular interest from a Swedish perspective, as this type of immigration to Sweden is extensively compared to other European countries, both in relation to population size and in absolute terms” (p.5).

To the best of our knowledge, no study has yet addressed the the work developed in Trelleborg with unaccompanied immigrant minors and/or the Trelleborg Model, hence its singularity. Our research fulfills the purpose of investigating the use and effect of Skattning as an element of management control in the Trelleborg Model. Additionally, it brings the work developed in Trelleborg at the centers for unaccompanied minors to the academic sphere.

The Trelleborg Model, in which the performance tool Skattning plays a major role, is currently receiving prizes both in Sweden and abroad (Trelleborg Kommun, 2017a,b). Beyond that, the city of Trelleborg has been granted SEK 1.3 million to disseminate and implement the Trelleborg Model in other parts of Sweden (Trelleborg Kommun, 2017a).

7.4 Further research

The immigration topic has gained much attention over the last few years and it will probably continue on growing. Projects that somehow change the way things are done are being created and implemented all the time. It is our belief that following the interest created by the Trelleborg Model, with the system being considered a positive initiative and the media exposure, many studies will follow. Moreover, if the Trelleborg Model is to be implemented in other parts of Sweden, it will be interesting to ask the following questions: how is knowledge regarding the Model transmitted to other cities?; how is it reproduced?; how do the results from one city compare with those from other cities?; is the Model improved and/or changed overtime?, among others.

This work did not focus on Planning controls, Reward/Compensation controls, Culture controls and Administrative controls, thus future research opportunities could include such controls in the analysis of Skattning.

Our research focuses exclusively on the performance measurement tool Skattning, that we believe is the backbone of the work developed with unaccompanied minors in Trelleborg. Since the Model is still very young, long-term results are almost non-existent and do not allow for generalizations in terms of employment rates, integration in the society, etc. What is a limitation for us can be an opportunity for future studies. As the time passes, it will possible to describe and analyse those aspects in detail.

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Appendices

Appendix A

Questions_Managers

We are Master in Management students at Lund University and we are writing our thesis about the "Trelleborg Model", more specifically focusing on performance measurement tools used in the centers for unaccompanied minors in Trelleborg. Questions are written in Swedish and English. Please feel free to answer in Swedish or English.

The thesis will not contain your name.

All the information you will share with us is anonymous.

If you have further questions, you are welcome to contact us by e-mail: estela.corbellini@gmail.com // yulinzb@gmail.com

1. Vilken position har/hade du inom Trelleborgs kommun? Vilken enhet arbetar/arbetade du på? (What is/was your job position in Trelleborg? In which department do/did you work in?)
2. Vad har/hade du för arbetsuppgifter och hur är/var de relevanta i arbetet med ensamkommande barn? (What are/were your job responsibilities and how are/were they relevant to the work with unaccompanied minors?)
3. Vilka verktyg använder boendena för att mäta de ensamkommande barnens beteende och framsteg? (What tools do the centers in Trelleborg use to measure the performance of unaccompanied minors?)
4. Varför tycker du att det är viktigt att använda dessa verktyg för att mäta barnens beteenden och framsteg? (Why do you think it is important to use these tools to measure minors' performance?)
5. Vilka effekter har dessa mätverktyg på barnens utveckling? (What impact do these performance measurements/indicators have on the development of the minors?)

6. Varför är skattningens mätkriterier skola, boende, hälsa, ekonomi, och kommunikation/konflikthantering viktiga? Varför används dessa värden och inte andra? (Considering the tool known as 'Skattning', why is measuring School, Home, Health, Economy and Communication/Conflict important? Why these metrics and not others?)

7. Hur är skattningen relevant för barnen, boendepersonalen, och förvaltningarna/enheterna inom Trelleborgs kommun? Var vänlig ge ett exempel. (How is 'Skattning' relevant for the minors, the staff and other departments in Trelleborg? Please give an example.)

8. Hur är skattningens mätkriterier relevanta för att etablera barnen på arbetsmarknaden? (How are these performance criteria relevant to the minors' establishment in the labor market?)

9. Hur följer man upp arbetet gällande skattningen? Hur påverkar uppföljningsarbetet resultaten? Var vänlig ge ett exempel om möjligt. (How do you follow up on the Skattning performance criteria? And how does it affect results? Please give an example.)

10. Trelleborgsmodellen med ensamkommande barn anses vara ett framgångsrecept i Sverige och utomlands. Vad beror denna framgången på? (The Trelleborg Model is being recognized as a successful initiative in Sweden and abroad. In your opinion, what are the reasons for that success?)

Appendix B

Questions_Staff

We are Master in Management students at Lund University and we are writing our thesis about the "Trelleborg Model", more specifically focusing on performance measurement tools used in the centers for unaccompanied minors in Trelleborg.

Questions are written in Swedish and English. Please feel free to answer in Swedish or English.

The thesis will not contain your name.

All the information you will share with us is anonymous.

If you have further questions, you are welcome to contact us by e-mail:

estela.corbellini(at)xxx.com // yulinzb(at)xxx.com

1. Vad är din jobbtitel inom Trelleborgs kommun? (What is your job position in Trelleborg?)
2. Vad har/hade du för arbetsuppgifter och hur är/var de relevanta i arbetet med ensamkommande barn? (What are/were your job responsibilities and how are/were they relevant to the work with unaccompanied minors?)
3. Vilka verktyg använder ditt boende för att mäta beteende och framsteg hos de ensamkommande barnen? (What tools does your center use to measure the performance of unaccompanied minors?)
4. Tycker du att skattningen är ett viktigt verktyg för att kunna mäta barnens utveckling? Varför/Varför inte? (In your opinion, is Skattning an important tool to measure the development of unaccompanied minors? Why? Why not?)
5. Hur är skattningens mätkriterier (skola, boende, hälsa, ekonomi, och kommunikation/konflikthantering) relevanta för att etablera barnen på arbetsmarknaden? (How are these performance criteria (School, Home, Health, Economy and Communication/Conflict) relevant to the minors' establishment in the labor market?)
6. Vilken effekt har mätverktygen på barnens utveckling? (In your opinion, what impact do these measurement tools have on the minors' development?)

7. Vilken effekt har mätverktygen på ditt arbete (dagliga aktiviteter och rutiner, planering, strategier)? (How do these measurements tools impact your work (daily activities, planning, strategies)?)