

2 The Concept of Management – In search of a New Definition

Abstract

The concept of management is well established and very familiar to scholars and practitioners alike. However, it is also very vague, with traditional text book definitions containing almost no concrete characteristics. This chapter aims at developing a more precise definition of management that clearly and fully captures the meaning and the content of the term. This is done by conducting a broad survey of literature and subjecting the main elements to critical analysis. Essential new definitory elements are also conceptualized. As a result, we suggest that management is a steering influence on market, production and/or resource operations in an organization and its units that may address both people and non-people issues and is exerted by multiple organizational actors through either anticipatory norm-setting or situational intervention with the aim of achieving the unit's objectives.

Keywords

Management, Constitutive Management, Strategic Management

2.1 Need for Specification

Things we frequently use become so familiar with time that when asked to describe them, we often struggle to find an adequate response. And sometimes, after due consideration, we have to admit that we are not sure at all and quickly look it up. This is common with objects, but also with theoretical concepts. As Parker Follett (1925, p. 69) put it: "We students of social and industrial research are often lamentably vague. We sometimes do not even know what we know and what we do not know."

Management certainly is one such over-familiar concept. We practice, discuss and teach it on a daily basis, but mostly do so without questioning the concept. For one thing, it is not necessary, for an intuitive, implicit approach often works rather well. Secondly, when the need arises, we might remember some old lesson from our student days about how management is something like "planning, organizing, leading and controlling in order to achieve results with people". However, when subjected to critical thinking, this answer appears unsatisfying. Not only is it very vague, providing little information on how management is actually practiced, it also has some obvious flaws, like its redundancy with people management (i.e. human resource management). Finally, in no way does it describe the specifics of organizational management, but applies just as much to managing a household or playing a soccer game with friends. "So described, management is a universal human activity in domestic, social and political settings, as well as in organisations" (Boddy 2017, p. 11). Indeed, the term management is broadly used in everyday language and even in the organizational world and is applied to fields as different as data or anger management. As stated by Koontz (1961, p. 183), writers and experts call almost everything under the sun management. In an institutional sense, the term refers to managers, i.e. the people responsible for managing. In a functional sense it refers to the practice of managing.

This chapter aims at developing a better definition of management, used here in the functional sense of "managing". In order to do so, it is necessary to critically review the existing definitions in literature and examine which of their aspects are useful and which are not. Additionally, other

fundamental elements of the management concept must be identified and verbalized, some of which have never been appropriately addressed. This seems to be a challenge indeed, since some of the most likely originators of such a definition have seemingly chosen to pass the buck. The venerable Peter F. Drucker, for example, provided us with many enlightening insights about management, but avoided a real definition throughout his books, specifying only the institution and its tasks. (“[...] it is a multi-purpose organ that manages a business and manages managers and manages worker and work” Drucker 1954, p. 17). And indeed, the practice of management has so many facets and variations that capturing its essential elements in a definition is a challenging quest. “Taking everything we have discussed thus far and turning it into a definition of management is a non-trivial task!” (Cole/Kelly 2015, p. 18). When it comes to defining management, even the Academy of Management (2018) does not provide its own definition, but merely refers to an external online dictionary on its website (“the act or manner of managing; handling, direction, or control”). Some authors even explicitly resign by saying: “management is too complex a concept for one definition to capture accurately” (Hitt/Black/Porter 2012, p. 22).

However, such a definition is of utmost importance to the further development of management science and practice. Not only will it provide scholars and practitioners with a more accurate understanding of their field, it might also affect the way we teach and train management, as well as the design and demarcation of management functions within organizations (think line managers, HR, organizers, governance functions). Many reasonings in this paper might appear unusual to those accustomed to the old teachings, and some of them might not stand the test of academic disputation. Nevertheless, at the very least, it will stir a discussion that has long been overdue. As Cole/Kelly put it: “The search for a comprehensive definition of ‘management’ that is not over-generalized still proceeds” (2015, p. 19).

In order to develop a new definition of management that clearly and fully captures the meaning and the content of the term, the best approach is one that is exploratory, conceptual and quasi pre-theoretical. Before theories of management can be crafted, and empirically testable predictions can be derived, basic definitory concepts have to be established. This development process may best be described as a form of abduction (Folger & Stein, 2017). After all, the conceptual clarity and appropriateness of the underlying concepts fundamentally determines the quality of scientific theory and research. A broad survey of literature was conducted in order to identify as many management definitions as possible. These definitions were then analyzed qualitatively with the aim of identifying common themes. Because of the rather small, and therefore partly random, sample and because of the fact that numbers are next to irrelevant when it comes to creating a new definition, no quantitative analysis was conducted. Instead, the main element clusters are subjected to critical analysis. Additionally, essential new definitory elements are conceptualized, building on practical experience, selected research results, and a broad selection of ‘best-of’ theoretical considerations from decades of management literature.

2.2 Analysis of Established Management Definitions

Like any concept, management can be defined in different ways. It should be noted that books and articles on practical management and empirical research rarely define management at all. In contrast, most textbooks used in management education do. Table 1 provides a collection of management definitions.

Table 1: Examples of Management Definitions

1	"The art of management has been defined, 'as knowing exactly what you want men to do, and then seeing that they do it in the best and cheapest way.'" (Taylor, 1911, p. 7)
2	"To manage is to forecast and plan, to organize, to command, to co-ordinate and to control. To foresee and provide means examining the future and drawing up the plan of action. To organize means building up the dual structure, material and human, of the undertaking. To command means maintaining activity among the personnel. To co-ordinate means binding together, unifying and harmonizing all activity and effort. To control means seeing that everything occurs in conformity with established rule and expressed command." (Fayol 1916, p. 5/6)
3	"Indeed, we can only answer our question: 'What is management and what does it do?' by saying that it is a multi-purpose organ that manages a business and manages managers and manages worker and work." (Drucker 1954, p. 17)
4	"[...] management is the art of getting things done through and with people in formally organized groups, the art of creating an environment in such an organized group where people can perform as individuals and yet cooperate toward attainment of group goals, the art of removing blocks to such performance, the art of optimizing efficiency in effectively reaching goals." (Koontz 1961, p. 186)
5	"[...] management can be defined as the process of planning, organizing, directing, and controlling organizational resources (human, financial, physical, and informational) in the pursuit of organizational goals." (Dunham & Pierce 1989, p. 6)
6	"[...] we will define management as a process of planning, organizing and staffing, directing, and controlling activities in an organization in a systematic way in order to achieve a common goal." (Aldag & Stearns 1991, p. 13)
7	"[...] management can be defined as the process of achieving organizational goals through planning, organizing, leading, and controlling the human, physical, financial, and information resources of the organization in an effective and efficient manner" (Bové et al. 1993, p. 5)
8	"Management. The process of achieving desired results through efficient utilization of human and material resources" (Bedeian 1993, p. 4)
9	"The process of planning, organizing, leading, and controlling the work of organization members and of using all available organizational resources to reach stated organizational goals." (Stoner, Freeman, & Gilbert 1995, p. 7/10)
10	"Management is the process of achieving organizational goals by engaging in the four major functions of planning, organizing, leading, and controlling." (Bartol & Martin 1998, p. 5)
11	"Management is the process of achieving organisational objectives, within a changing environment, by balancing efficiency, effectiveness and equity, obtaining the most from limited resources, and working with and through other people." (Naylor 2004, p. 6)
12	"[...] management is coordinating work activities so that they are completed efficiently and effectively with and through other people." (Robbins & Coulter 2005, p. 7)
13	"Management is the process of planning, organizing, leading, and controlling the use of resources to accomplish performance goals." (Schermerhorn 2005, p. 19)
14	"Management is the profession of achieving results or obtaining results." (Malik 2000, p. 72)
15	"Management is working with and through other people to accomplish the objectives of both the organization and its members." (Montana & Charnov 2008, p. 2)
16	"Management, to repeat, means getting things done through other people – whether that be on the people plane (leading and linking) or on the information plane (controlling and communicating)." (Mintzberg 2009a, p. 168)

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- 17 “Basically, managing is about influencing action. Managing is about helping organizations and units to get things done, which means action.” (Mintzberg, 2009b)
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- 18 “[...] management is the process of assembling and using sets of resources in a goal-directed manner to accomplish tasks in an organization.” (Hitt, Black, & Porter 2012, p. 22)
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- 19 “Management: A set of activities (including planning and decision making, organizing, leading, and controlling) directed at an organization’s resources (human, financial, physical, and information), with the aim of achieving organizational goals in an efficient and effective manner.” (Griffin 2013, p. 5)
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- 20 “There is no generally accepted definition of ‘management’ but we consider it to be coordinated activities (forecasting, planning, organizing, deciding, commanding) to direct and control an organization.” (Cole & Kelly 2015, p. 20)
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- 21 “[...] management is the process of reaching organizational goals by working with and through people and other organizational resources.” (Certo & Certo 2016, p. 37)
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- 22 “Management is the attainment of organizational goals in an effective and efficient manner through planning, organizing, leading, and controlling organizational resources [...]” (Daft 2016, p. 4)
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- 23 “Management: Coordinating and overseeing the work activities of others so their activities are completed efficiently and effectively” (Robbins & Coulter 2016, p. 39)
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- 24 “Management is the activity of getting things done with the aid of people and other resources.” (Boddy 2017, p. 11)
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- 25 “Management: The act of working with and through a group of people to accomplish a desired goal or objective in an efficient and effective manner.” (Gulati, Mayo, & Nohrian 2017, p. 8).
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- 26 “Management is the process of working with people and resources to accomplish organizational goals. Good managers do those things both effectively and efficiently.” (Bateman/Snell/Konopaske 2017, p. 13; Bateman/Snell/Konopaske 2018, p. 4)
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- 27 “Management is getting work done through others.” (Williams 2018, p. 3)
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- 28 “Management, then, is the planning, organizing, leading, and controlling of human and other resources to achieve organizational goals efficiently and effectively.” (Jones & George 2018, p. 5)
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- 29 “[...] management is defined as (1) the pursuit of organizational goals efficiently and effectively by (2) integrating the work of people through (3) planning, organizing, leading, and controlling the organization’s resources.” (Kinicki & Williams 2018, p. 5)

In this list, three definitory elements continue to reoccur. The first one is Henry Fayol’s (1916) task catalog of planning, organizing, commanding, coordinating and controlling (with “commanding” replaced by “leading” in modern definitions). As one textbook states: “His general statement about management, in many ways, still remains valid after almost a century and has only been adapted by the more recent writers” (Cole & Kelly 2015, p. 18). The second element is utilizing people or, less constrained, resources in general. According to a popular quote often attributed to Mary Parker Follett, management is “the art of getting things done through people”¹, a definitory element some of the following sources explicitly build on. However, most textbooks speak of resources in general. However, not a single source listed in Table 1 mentions any other object of managerial influence than resources. The third reoccurring element is that management aims to achieve results or goals, the latter of which is never specified.

¹ This attribution to Mary Parker Follett is probably wrong. Montana/Charnov (2008, p. 2) instead ascribe it to the president of the American Management Association (AMA) in 1980.

On the whole, the literature review reveals a surprising lack of substance. Almost none of the definitions display a specific view of management. Instead they contain mere variations of a few outlines introduced a century ago, which might be comfortably familiar, but are all rather questionable, as will be shown. At the same time, they neglect substantial characteristics of the management concept that are necessary for understanding its meaning and delineate it from similar concepts like governance, human resource management and leadership. These shortcomings and necessary addendums will be addressed below.

2.3 Definitory Fixes

2.3.1 Overcoming Fayol's Task Catalog

To this day, most definitions of management draw on Fayol's groundbreaking work "General and Industrial Management" published in 1916. Accordingly, "To manage is to forecast and plan, to organize, to command, to co-ordinate and to control" (Fayol 1916, p. 6). At first glance, this seems plausible enough. Indeed, Fayol's definition has its merits, which will be discussed in the next subchapter. However, the usefulness of this task catalog itself proves rather limited when it comes to accurately describing the concept of management. First of all, sometimes these management tasks are understood to be a circle not very different from the so called "Deming circle" of continuous improvement. Nevertheless, management must be management even if the tasks are performed in another order or if certain tasks are not fulfilled (and the cycle never closed). To e.g. control a work result without having organized this work is nevertheless management. Also, as has been remarked e.g. by Bovée/Thill/Wood/Dovel (1993, p. 11), they are overlapping and of mutual influence.

Another problem with the task catalog is that it uses rather vague terms that can be interpreted in various ways, making it easy to agree on the definition even when there are differing understandings of its actual meaning. Luckily, Fayol himself provided an explanation of his own understanding: "To foresee and provide means examining the future and drawing up the plan of action. To organize means building up the dual structure, material and human, of the undertaking. To command means maintaining activity among the personnel. To co-ordinate means binding together, unifying and harmonizing all activity and effort. To control means seeing that everything occurs in conformity with established rule and expressed command" (Fayol 1916, p. 6). This explanation makes it clear that the set of five tasks is really meant as a categorization of about 10 tasks: forecasting, planning, organizational design, staffing, defining and steering work tasks, aligning work activities, team building, performance feedback, and rule compliance supervision. It certainly does not stop there, or even at 20, because management tasks like motivating, solving conflicts, safeguarding health, and qualifying/developing people are doubtlessly also necessary for steering business operations and can easily be subsumed under Fayol's categories. A task catalog of this length can be useful in many ways, but does not provide for a concise description of the phenomenon of management in the form of a definition. Instead, all of these tasks may be characterized as steering influences.

Another problem arises for those who, despite all of these arguments, prefer to stick with the established five-task catalog of planning, organizing, instructing, coordinating and controlling (or similar tasks e.g. "deciding" which is often added). In such an abbreviated version, the tasks

are only a very generic set of basic steering tasks that, in principle, is applicable in any and all aspects of life. Even managerial activities themselves are steered like this (e.g. an incentive scheme must be planned, organized etc.) and any one of the five tasks involves the other four (e.g. the task of controlling must be planned, organized etc.). All tasks are necessary on the strategic organizational field as well as on the operative organizational field and take on very different forms there. For example, “planning” on the strategic field is synonymous with establishing a strategy (e.g. a plan for a business period), while “planning” on the operative field is synonymous with setting goals/instructions for daily work operations; “controlling” is either conducting strategic metrics or evaluating work performance, and so forth. They also apply to banal micro-activities occurring inside and outside of organizations, like cooking a meal, using the bathroom or opening a box of cookies, which also have to be planned, organized, and controlled (usually by the person themselves). In such cases, however, most will prefer to speak in less-managerial terms like “intending”, “making sure”, “examining” etc. It is not wrong to state that management is planning, organizing, instructing, coordinating and controlling operations, but it is also just one of several possible categorizations and ultimately not very useful. Plainly describing management as a steering influence on operations captures the very essence of Fayol’s concept and leaves room for more substantial differentiations within the definition.

2.3.2 Overcoming the People and Resource Fixedness

Fayol’s definition describes management as a set of tasks that need to be performed in order to achieve any and all kinds of business undertakings. In other words, it describes management as a transverse and superior function that steers the mere execution of work (i.e. conducting/performing it). What almost everyone can agree on is that not everything that happens in an organization is management, only the steering part. For example, handling customers/machines or generating/booking monetary flows are work operations, not management (similarly Gutenberg 1981, p. 31). Deciding which tasks must be performed in order to do this, and motivationally initiating and controlling these activities, is management. Of course, any management position also entails a certain amount of executing work (i.e. its conducting/performing), i.e. negotiating with important clients (Drucker 1973, p. 399/400).

However, the exact nature of the matters steered by management influence remain vague in almost all management definitions. Those defining it as “reaching objectives through people” and the like, effectively concentrate entirely on human resources. This makes little sense, because how would management then differ from human resource management, i.e. people management? Of course, managing an organization is more than managing personnel. Activities like serving customers or auditing accounts first spring to mind, but as outlined above, they are merely execution and not management, so this is not it. Nevertheless, there clearly are also non-people management tasks like defining a business strategy, choosing a tax model or appointing a budget. Still, the question of how to systematically delineate the people and factual-technical aspects of management is not at all trivial. Most management textbooks completely ignore this issue. One exception is Boddy (2017, p. 16), according to whom managing a business is solely the work of the board of directors (as opposed to first-line, middle and senior management and working staff). “They establish policy and have particular responsibility for managing relations with people and institutions in the world outside – shareholders, media or elected representatives.” But, of course, this is no valid solution here because, not only are organizational members at all hierarchical levels potentially involved in these activities (think customer contact or participative vision statement), but also directors have their fair share of people management to do. As a matter

of fact, the general considerations on corporate governance outlined in chapter 3 also help to solve this problem. The solution there is to conceptualize operational management as purely people management, while constitutive and strategic management are mostly factual-technical management, containing only embedded particles of the former (i.e. HR governance, HR strategy).

So, management is more than managing people, and indeed many definitions state that management is about managing resources in general (e.g. Schermerhorn 2005, p. 19; Griffin 2013, p. 5; Daft 2016, p. 4). While this is of course correct, it is also not complete. For one thing, management is most certainly also about managing markets. Consumer markets are operated by marketing and sales activities, which have to be managed. For another, the sold products must be produced in the first place, which involves subtasks like fabrication and research/development. Non-profit organizations do not address consumer markets or manufacture goods, but nevertheless face very similar tasks of selling and producing their services to their interest groups. A single organizational unit (e.g. an internal personnel department) might not mention its markets and products, but nevertheless has to take care of very similar issues (like salary systems and their acceptance within the workforce). Such market and production activities, in the narrow or wider sense of the word, are not resources. They might be largely conducted by human resources, but as the last paragraph has shown, management is more than people management. For example, to craft a marketing and production strategy is not a people management task, but rather a technical-factual management task. Thus, definitions of management that explicitly mention resources should also explicitly mention market and production operations.

2.3.3 Please Don't: Management vs. Leadership

In recent decades it has become customary for popular authors and business trainers to somewhat artificially distinguish between management and leadership. There are two approaches to this. The first goes back to Zaleznik (1977) and Kotter (1990a; 1990b), according to whom management (the manager) is preserving, directing, routine-driven and administrative, while leadership (the leader) is visionary, change-oriented, inspiring and progressive. In a particularly strange but nevertheless very popular alteration, Bennis and Nanus (1985/2007, p. 28f.) claim that management equals efficiency and leadership equals effectiveness, quite an illogical idea since any human activity has both of these aspects. The second approach is found in most textbooks which, by defining management as "planning, organizing, leading, controlling", inevitably have to conceptualize leadership as a sub-category of management (e.g. Bovée et al. 1993, p. 468; Naylor 2004, p. 355; Gulati, Mayo, & Nohrian, 2017, p. 8; Bateman, Snell, & Konopaske 2018, p. 226). Here, they draw loosely on the first approach while, at the same time, referring to standard definitions of leadership as a goal-oriented influence on people (see e.g. Yukl 2013, p. 23/36). Hitt, Black & Porter (2012, p. 226) try to resolve the issue by conceptualizing management and leadership as two overlapping circles with a slight intersection.

Nothing of this makes any sense at all. How could leadership not include planning, organizing and controlling? How is management not a goal-oriented influence on people or does not include choosing the right direction? In fact, this is a much better description than most definitions; management is a goal-oriented steering influence. Only very few authors come to this obvious conclusion. For instance to Mintzberg (2009b), managing is basically about influencing action. Boddy (2017, p. 16-27) remarks that managers directly and indirectly influence stakeholders, e.g. subordinates. It is no coincidence that these authors also tend to equate management with leadership. "People work to create change and to create order in varying degrees, so there is

no value in a sharp distinction between managing and leading [...] Managing and leading both depend on influencing others to put in the effort – whether to create order or change.” (Boddy 2017, p. 16-27). “[...] leadership cannot simply delegate management; instead of distinguishing managers from leaders, we should be seeing managers as leaders, and leadership as management practiced well” (Mintzberg 2009a, p. 9). Once we leave Fayol’s vague task catalog behind and abstractly define management as a steering influence, it becomes obvious that leadership and management are one and the same concept. And as it so happens, this is exactly what most practitioners not previously indoctrinated by trainers etc. will say. “In fact, most people use the terms interchangeably when they refer to the operation of a business” (Gulati, Mayo, & Nohrian, 2017, p. 8).

This said, another conceptual inconsistency arises. The popular notion of leadership in literature and practice often includes a wise choice of direction as the very reason people follow a leader. This clearly is no people task, but a factual-technical matter of the kind outlined in the previous paragraph. If the concept of leadership includes such choices, it indeed equals management. However, in defining leadership, probably all scholarly and practical sources unanimously agree that the reference point of leadership influence is only people (see e.g. Yukl 2013, p. 23/36). If this was the case, the wise business decision a leader makes would have to be excluded from the leadership concept and be seen rather as a kind of factual-technical management. Leadership, then, would not equal management, but rather only human resource management, a thought also not compatible with the prevailing scholarly opinion. Any attempt to solve the theoretical problem of separating people from non-people issues must make a connection between the two concepts of management and leadership, but in doing so it will inevitably collide with the established concept of at least one of them. Faced with this dilemma, the proposition (elaborated below in chapter 3.3.1) is to equate management with leadership and conceptualize them as a steering influence that addresses both people and non-people issues. In any case, the dualism of management and leadership is misleading and should be abandoned.

2.4 Important Definitory Supplements

2.4.1 The Organizational Unit as a Point of Reference

If management is an influence by managers on operations, it appears tempting to take one of these ends as a conceptual reference point. However, a theoretically coherent concept of management can not be based on the influencing persons (management = influence of managers) for the simple reason that management is a collective activity with variable roles (see 2.4.4). Neither can it be based on the matters or persons that are influenced (management = influence on e.g. people), because they are subjected to many other influences which are not management but have a very similar effect (for example influence of external stakeholders or self-serving initiatives of insiders).

The term “management” can be used either in a functional way, meaning the act of managing, or in an institutional way, referring to managers, i.e. those people assigned to management positions. This may explain the misconception that management is an influence emanating from top and line managers. Admittedly, many sources point out that managers are not the only ones influencing the organization to be managed. Albeit, most come to the conclusion that focusing

on a manager's influence is justified because of their dominant role in the organizational context. In order to develop a consistent concept of management, a more precise approach is needed.

One promising alternative is to take the organizational unit, rather than the manager, as the point of reference. Here, an organizational unit shall be defined as a bundle of smaller organizational units, the smallest unit being a job, itself defined as a bundle of work tasks to be achieved (e.g. Colquitt, Lepine, & Wesson 2013, p. 491). "The manager [...] is someone responsible for a whole organization or some identifiable part of it (which, for want of a better term, I shall call a unit). [...] The overriding purpose of managing is to ensure that the unit serves its basic purpose [...]" (Mintzberg 2009a, p. 12/49). "Managing is about helping organizations and units to get things done [...]" (Mintzberg 2009b). Hence the definitory suggestion: Management, then, is a steering influence on operations in an organization and its units with the aim of achieving the focal unit's objectives. As mentioned before, this influence may address the unit's people and non-people issues.

Most classic organizations have different hierarchical levels resulting from the subordination/superordination of organizational units into a hierarchy of nested units connected by reporting lines, again the smallest unit being a single job (Child 2015). Unfortunately, many contemporary organization authors associate hierarchies with authoritarian management behavior, high power distance, inflexible structures and a bureaucratic exchange of information. While this might indeed be the case in many traditional organizations, it is important to note that, in principle, a hierarchical system does not necessarily have to possess these characteristics. Formal lines of reporting/direction may be tight or loose, easily adaptable or inflexible, and utilized in a domineering or gentle manner. Furthermore, the organizational design of a formal hierarchy, as illustrated in an organizational chart, obviously represents only one perspective of the organization, leaving informal relationships, cultural norms and many other relevant organizational aspects unconsidered. Authors providing other perspectives always have the tendency to declare hierarchies redundant, often without noting that these new concepts can just as well degenerate into Kafkaesque bureaucracy (e.g. Hammer & Champy 1993). In fact, scholars and practitioners alike seem to find the concept of hierarchy unabatedly relevant, which is why it is still taught, and few companies have chosen to abandon it. As for modern organizational concepts, we find it remarkable that one of the most strident contemporary attempts to "abolish hierarchy", the concept of "holacracy" (Robertson 2015), stresses the need for strict organizational rules and explicitly uses the term "governance" to relate to them. In any case, the crucial point, in connection with the unit as a reference point, is that nested units each display an entity that has to be managed (see Figure 1a, Figure 1b, Figure 1c), a concept that applies just as well to an informal network structure of coequal units.

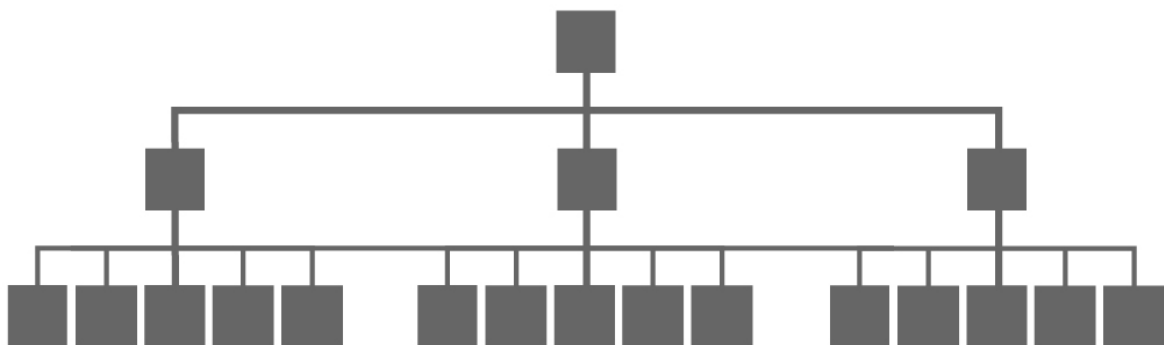


Fig. 1a: Classic org chart depicting reporting lines

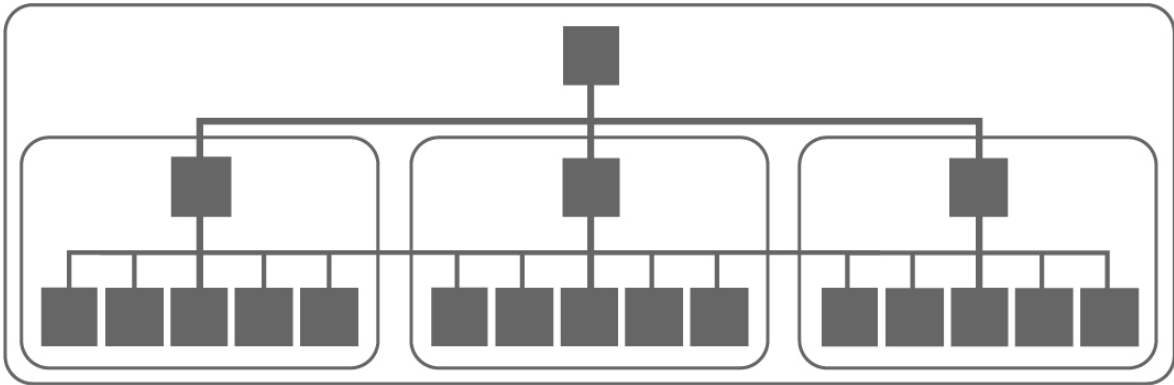


Fig. 1b: Classic org chart showing the boundaries of the nested units

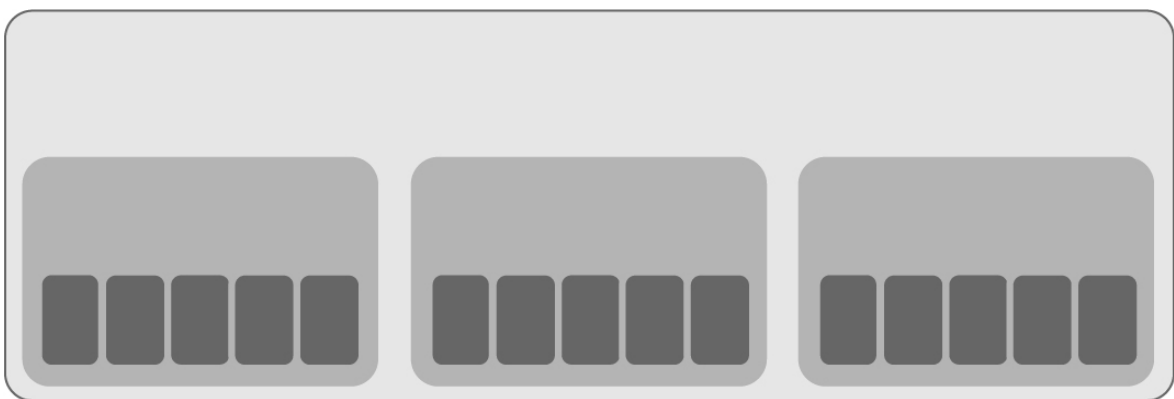


Fig. 1c: Chart of nested units only

In traditionally organized institutions, the entire organization is the superordinate unit, which contains divisions that contain departments that contain teams that contain jobs. This principle of nested units resembles the famous Russian matryoshka dolls (a generic metaphor also used, for example, by Hilb 2008 to define various aspects of corporate governance). The outer layers contain the inner layers, the former being empty and meaningless without the latter. The only difference is that every unit really contains multiple dolls instead of only one (Grundeis & Kaehler 2018). Like in this metaphor, it is not only the overall entity of the entire organization that has to be managed, but also each division, department, team and job. One reason many management initiatives (e.g. cost reduction or change campaigns) fail is probably that they tend to be limited to the overall corporate level. They are not sufficiently cascaded down into the subordinated units which actually, taken together, must achieve the desired results. Thus, it is worth noting that managing takes place at the level of every single organizational unit.