

# Governing product co-development projects: The role of minimal structures

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## Abstract

In this paper we study the governance of product development projects in which multiple parties with diverse technical knowledge together co-develop new products and bring them to market. We use a minimal structures framework which consists of economic, institutional, social and technical structures. We investigate how these structures provide the firmness and flexibility needed to stimulate creativity and, at the same time, coordinate the various parties who are contributing to the product co-development project. In addition, we use the concepts of temporal embeddedness and a-temporality drawn from the literature on temporary organisations. In a case study of product co-development we observe that, while the social and technical structures govern the day-to-day product development activities, the economic and institutional structures provide the context for the project and also govern the relationships between the collaborating organisations. Although management accounting and management accountants are not directly involved in the day-to-day management of the product development process, accounting-based information is used to set the boundaries for the project. We discuss how these boundaries can provide both the firmness and the flexibility needed to promote the creativity and innovation which are needed in new product co-development projects. We suggest that these boundaries can be either broad or narrow and either permeable or impermeable, thereby creating different forms of flexibility.

## Keywords

- Governance;
- Product co-development;
- Lateral relationships;
- Minimal structures;
- Firmness and flexibility;
- Temporal embeddedness;
- a-Temporality