good report. The choice of company is well justified.
The analysis is particularly strong, with use of Thinkers50. Improvement : clarify the link between the analysis reco and the conclusion. For example : the final purpose could integrate more the reco done before

UNIVERSITÉ DE MONTPELLIER

MONTPELLIER MANAGEMENT

MANAGEMENT DIAGNOSTIC REPORT

JOHN LEWIS PARTNERSHIP

A Critical Assessment of Planning, Leading, Organising and Controlling

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Abstract

The aim of this report is to assess the management approach of the John Lewis Partnership. Management is a complex discipline that has evolved over time through the contribution of many thinkers and theories. In this report, we will use the main management functions of planning, leading, organizing and controlling in order to conduct a structured diagnosis of the company.

Henri Fayol's framework remains highly relevant for understanding management in modern organizations, as it highlights the importance of planning, organizing, leading and controlling in achieving company goals effectively. Using this framework, our report will examine how the John Lewis Partnership currently operates and how its management practices support or limit its performance.

The John Lewis Partnership is a particularly interesting organization to study because of its employee-owned structure, distinctive governance model and strong emphasis on partnership values. These characteristics make it a relevant case for analysing how management practices function in a large and well-established retail business.

This report will be based on information from the official John Lewis Partnership website, annual reports, press releases and other reliable sources, alongside management theories studied in class. The objective is not only to assess the company's current management practices, but also to provide relevant and theory-based recommendations to improve its management effectiveness.

Introduction

The John Lewis Partnership (JLP) is a British retail organisation operating two major brands, John Lewis and Waitrose. The company is widely recognised for its employee-owned business model, in which employees, known as Partners, are given opportunities to participate in the organisation's governance and decision-making processes (John Lewis Partnership, n.d.).

We chose to analyse the John Lewis Partnership because of its distinctive management structure and approach to employee involvement. Unlike traditional businesses owned by external shareholders, JLP operates under a partnership model that emphasises shared responsibility, employee participation and long-term success. This makes the company particularly interesting to examine in relation to leadership, employee empowerment and organisational structure (Storey and Salaman, 2017).

However, JLP also faces challenges within the competitive UK retail industry. The company must balance its commitment to employee wellbeing and partnership values with the need to remain profitable, respond to changing consumer demands and maintain operational efficiency. Its financial performance in recent years highlights the importance of achieving this balance (John Lewis Partnership, 2026).

The objective of this report is to conduct a management diagnosis of the John Lewis Partnership by examining four key functions: planning, leading, organising and controlling. Drawing on management theories, academic research and company publications, we will assess the strengths and weaknesses of its current practices and provide practical recommendations to improve the organisation's overall management effectiveness.

1 Purpose of the Company (Planning)

Planning is one of the four main functions of management, alongside organising, leading and controlling. It involves establishing an organisation's direction, defining its objectives and determining how these will be achieved. An important part of planning is developing a clear organisational purpose, which helps guide strategic decisions and communicate the company's values to employees and external stakeholders (Sea Bez, 2026).

According to Cynthia Montgomery, a company's purpose should communicate three essential elements: who the organisation is, what makes it distinctive and what it exists for. A clearly defined purpose helps employees understand the direction of the organisation while allowing customers and other stakeholders to recognise what makes the business different (Sea Bez, 2026).

This section examines the purpose of the John Lewis Partnership (JLP), focusing on its identity, distinctive characteristics and overall objectives. It then evaluates the effectiveness of its current purpose and provides recommendations for improvement.

1.1 Who is John Lewis Partnership?

The John Lewis Partnership (JLP) is a British retail organisation operating two major brands: John Lewis and Waitrose. John Lewis specialises in products including fashion, homeware, beauty and technology, while Waitrose operates in the grocery retail sector. Together, the two businesses serve customers across the United Kingdom through physical stores and online platforms (John Lewis Partnership, 2026).

The company is recognised as the UK's largest employee-owned business. Its employees, known as Partners, have a stake in the organisation through a trust-based ownership structure. The business was developed around the principles established by John Spedan Lewis, who believed that employees should have a greater role in the ownership and success of the organisation (Bradley and Taylor, 1992).

JLP operates on a substantial scale. For the financial year ending 31 January 2026, the Partnership reported sales of £13.4 billion, representing an increase of 5% compared with the previous year. However, the business continues to operate in a challenging retail environment, where maintaining customer loyalty, controlling costs and investing in modern retail services are important priorities (John Lewis Partnership, 2026).

Unlike many traditional retailers, JLP seeks to balance financial performance with employee wellbeing and wider social responsibilities. This combination of commercial and social objectives makes the Partnership an interesting organisation for assessing how company purpose influences management and strategic decision-making.



Figure 1: The two principal retail brands of the John Lewis Partnership. Source: The Grocer (n.d.)

1.2. What makes it distinctive?

The most distinctive characteristic of the John Lewis Partnership is its employee-owned business model. Rather than being owned by external shareholders, the Partnership is held in trust for its employees. This structure aims to give Partners a shared interest in the company's performance and encourage greater responsibility, cooperation and involvement in decision-making (Bradley and Taylor, 1992).

Employee participation is also reflected in the company's governance structure. JLP operates through three governing authorities: the Partnership Council, Partnership Board and Chairman. The Partnership Council represents employee interests and has a role in holding senior leadership accountable, while the Board oversees strategic direction and financial performance. This creates a distinctive relationship between management and employees (John Lewis Partnership, n.d.).

However, employee ownership does not automatically guarantee that every employee has equal influence over management decisions. Storey and Salaman (2017), in their research on JLP, highlight the practical challenges involved in managing a business that aims to operate responsibly while remaining commercially successful. Their findings suggest that balancing employee interests with wider business demands requires continuous managerial judgement rather than simply relying on the ownership model.

Another distinctive feature is the Partnership's approach to sharing financial success with employees. In March 2026, JLP announced the return of its annual Partner bonus after a four-year absence, awarding employees a bonus equivalent to 2% of their salary. The decision followed an improvement in annual trading performance and demonstrated the continuing importance of employee rewards within the Partnership model (Reuters, 2026).

Nevertheless, the interruption of bonus payments highlights an important limitation. Although employee ownership aims to share the benefits of business success, these rewards remain dependent on the company's financial performance. Consequently, JLP must balance its responsibility to employees with the need to invest, manage costs and remain competitive.

Overall, the Partnership's distinctive position comes from combining a large-scale retail operation with employee ownership and democratic governance. Its main challenge is ensuring that these values remain effective in practice, particularly when difficult commercial decisions must be made.

1.3. What does it exist for?

The official purpose of the John Lewis Partnership is: "Working in Partnership for a happier world."

This purpose is set out in the company's Constitution and reflects its ambition to create a successful business while contributing positively to the lives of employees, customers and wider society. The Constitution describes the Partnership as an ongoing experiment in finding better and more trusted ways of conducting business, emphasising that employees share knowledge, power and profit (John Lewis Partnership, 2026).

The purpose is supported by three principles: Happier People, Happier Business and Happier World. Happier People focuses on meaningful employment, employee wellbeing and a supportive working environment. Happier Business emphasises operating fairly and honestly while generating sufficient profit to remain independent and invest in the future. Finally, Happier World reflects the company's commitment to communities, society and the environment (John Lewis Partnership, n.d.).

These principles demonstrate that JLP's purpose extends beyond selling products and generating profit. The company aims to achieve commercial success through cooperation, shared responsibility and responsible business practices.

However, there is a difference between stating a purpose and consistently achieving it. Storey and Salaman (2017) argue that managing a responsible, employee-owned business involves practical compromises and requires continuous managerial judgement. In JLP's case, this raises questions about whether the company's social and employee-focused objectives can always be maintained when difficult financial decisions are necessary.

Therefore, although JLP's purpose provides a clear set of organisational values, its effectiveness ultimately depends on how these principles influence management decisions and business performance.



Figure 2: JLP's organisational purpose and its three supporting principles. Source: Adapted from John Lewis Partnership, Our Purpose.

1.4. Recommendations and Advice to the CEO

Note to the CEO : Assessment of the Company's Purpose

The John Lewis Partnership's purpose provides a strong foundation for its organisational identity. Its emphasis on shared ownership, employee wellbeing and responsible business practices distinguishes it from many conventional retailers. However, the company must ensure that these values continue to influence strategic decisions, particularly when commercial pressures arise.

Cynthia Montgomery argues that organisational purpose should communicate not only what a business stands for but also why it matters and what makes it distinctive. She also emphasises that purpose must remain relevant as business conditions evolve (Favaro and Kleiner, 2013). Applying this approach to JLP suggests that its current purpose is meaningful but could be more closely connected to its core retail activities and commercial priorities.

Table 1: Evaluation of JLP's Purpose Using Cynthia Montgomery's Framework

Montgomery's question	JLP's position	Our evaluation
Who are we?	An employee-owned British retailer	Not explicitly identified in the short purpose statement
What makes us distinctive?	Employee ownership and democratic governance	The word Partnership suggests this but lacks detail
What do we exist for?	Working in Partnership for a happier world	Clear ambition, but broad and difficult to measure

Source: Authors' analysis based on Montgomery's framework

A significant concern is the potential conflict between employee-focused values and financial performance. For example, in 2024, JLP faced criticism following reported proposals for substantial job reductions and changes to redundancy arrangements. These developments illustrate how decisions intended to improve financial efficiency may create tension with the company's commitment to employee wellbeing (The Guardian, 2024).

More recently, JLP's September 2026 interim results reported a £89 million loss before tax and exceptional items, compared with £34 million in the equivalent previous period. Although sales increased by 2%, this highlights the continuing need to balance investment and long-term ambitions with financial sustainability (John Lewis Partnership, 2026).

Recommendation 1: Strengthen the connection between purpose and strategic decisions.

We recommend introducing a formal purpose assessment for major business decisions, particularly those involving restructuring, significant investment or changes affecting employees. Management should consider how these decisions support the Partnership's three purpose principles alongside their financial implications.

However, this assessment should not become an additional approval process that delays urgent decisions. It would be most valuable for significant long-term choices where there is a clear potential conflict between commercial objectives and employee or stakeholder interests.

Recommendation 2: Make employee participation more visible in the implementation of the purpose.

Although JLP already has democratic governance arrangements, we recommend introducing clearer communication on how Partner feedback influences major management decisions. For example, following significant consultations, management could publish a summary outlining which employee suggestions were adopted, which were rejected and the reasons behind these decisions.

This would improve transparency and demonstrate that employee participation has practical value. However, not every decision can be made collectively, particularly when commercially sensitive information or urgent operational matters are involved.

Recommendation 3: Improve how the Partnership measures progress against its purpose.

JLP should connect its three purpose principles to a balanced set of performance indicators. These could include employee engagement and retention, customer satisfaction, profitability and environmental progress.

Rather than measuring success only through financial results, this approach would allow management to assess whether the organisation is delivering its wider purpose. Nevertheless, the indicators must be carefully selected to avoid excessive reporting and an overemphasis on short-term numerical targets.

Proposed Revised Purpose Statement

"John Lewis Partnership is an employee-owned retail business committed to delivering quality products and trusted service through shared responsibility, while creating lasting value for its Partners, customers and communities."

This revised statement is intended to complement rather than completely replace the existing purpose. It identifies the company's activities more clearly, highlights employee ownership as a distinctive feature and connects its wider ambitions to the value it creates.

Overall, our recommendation is for JLP to retain the principles of its original purpose while improving how they are communicated, implemented and evaluated. The organisation's long-term success will depend not only on maintaining its partnership values, but also on demonstrating that these values remain compatible with effective commercial management.

2. Leading

Leading is one of the four main functions of management and involves influencing, motivating and supporting employees to achieve organisational objectives. According to Northouse (2010), leadership is a process through which individuals influence others towards a common goal. Effective leadership also involves setting direction, encouraging cooperation and helping employees adapt to organisational change (Bez, 2026).

Employee empowerment is an important aspect of leadership. It involves delegating authority, sharing information and encouraging employees to contribute to decision-making. However, empowerment does not necessarily improve performance in every situation. Its

effectiveness depends on the nature of employees' responsibilities, their experience and the support they receive from management (Lee, Willis and Tian, 2018).

This section assesses the leadership practices of the John Lewis Partnership (JLP), with particular attention to employee participation and empowerment. It also draws on the work of Thinkers50 Radar 2026 thinkers Sunita Sah, Alice Driscoll and Louise van Haarst to evaluate how effectively the Partnership encourages employees to challenge decisions and manage workplace disagreements.

2.1. How does John Lewis Partnership lead and manage its employees?

The John Lewis Partnership follows a distinctive leadership approach shaped by its employee-owned business model. Its employees, known as Partners, are encouraged to take responsibility for the organisation's success and contribute to its development. Unlike traditional retail companies, where employees generally have limited involvement in corporate governance, JLP provides formal opportunities for Partners to influence management and hold senior leadership accountable (John Lewis Partnership, 2026).

Employee participation is supported by the company's democratic governance system, consisting of the Partnership Council, Partnership Board and Chairman. The Partnership Council represents employees and provides a formal channel through which Partners can question leadership and discuss the company's direction. Local Partner Forums also allow employees to raise concerns and participate in discussions about issues affecting their working environment (John Lewis Partnership, 2026).

According to JLP's 2025/26 Annual Report, its democratic structures consist of approximately 855 representatives across the Partnership Council and Forums. This demonstrates a substantial commitment to employee representation. However, the existence of these structures does not necessarily mean that all employees have equal influence over management decisions.

JLP's leadership approach can be examined using Hersey and Blanchard's Situational Leadership Theory, which identifies four leadership styles: directing, coaching, supporting and delegating. The theory suggests that effective managers should adapt their approach depending on the needs of employees and the circumstances involved (Bez, 2026).

JLP's emphasis on employee participation reflects elements of supporting leadership, as employees are encouraged to express opinions and contribute to decisions. However, as a large retail organisation operating across department stores, supermarkets, distribution centres and corporate functions, the Partnership cannot rely on one leadership style for every situation. For example, experienced customer service employees may benefit from greater autonomy, whereas new employees may require clearer guidance and more direct supervision.

An important recent development is JLP's collective agreement with the trade union Usdaw, announced on 21 October 2026. The agreement is intended to complement the Partnership's existing democratic arrangements and provide an additional form of employee representation in areas including training, equality and health and safety (John Lewis Partnership, 2026).

This development suggests that the Partnership's approach to employee participation continues to evolve. However, it remains important to distinguish between the ability to express concerns and the authority to influence actual decisions.

Overall, JLP's leadership approach places considerable emphasis on employee involvement and shared responsibility. Its main strength lies in providing formal opportunities for employees to participate in organisational discussions. Nevertheless, the effectiveness of this model depends on how management responds to employee concerns and whether Partners feel genuinely empowered in their everyday work.

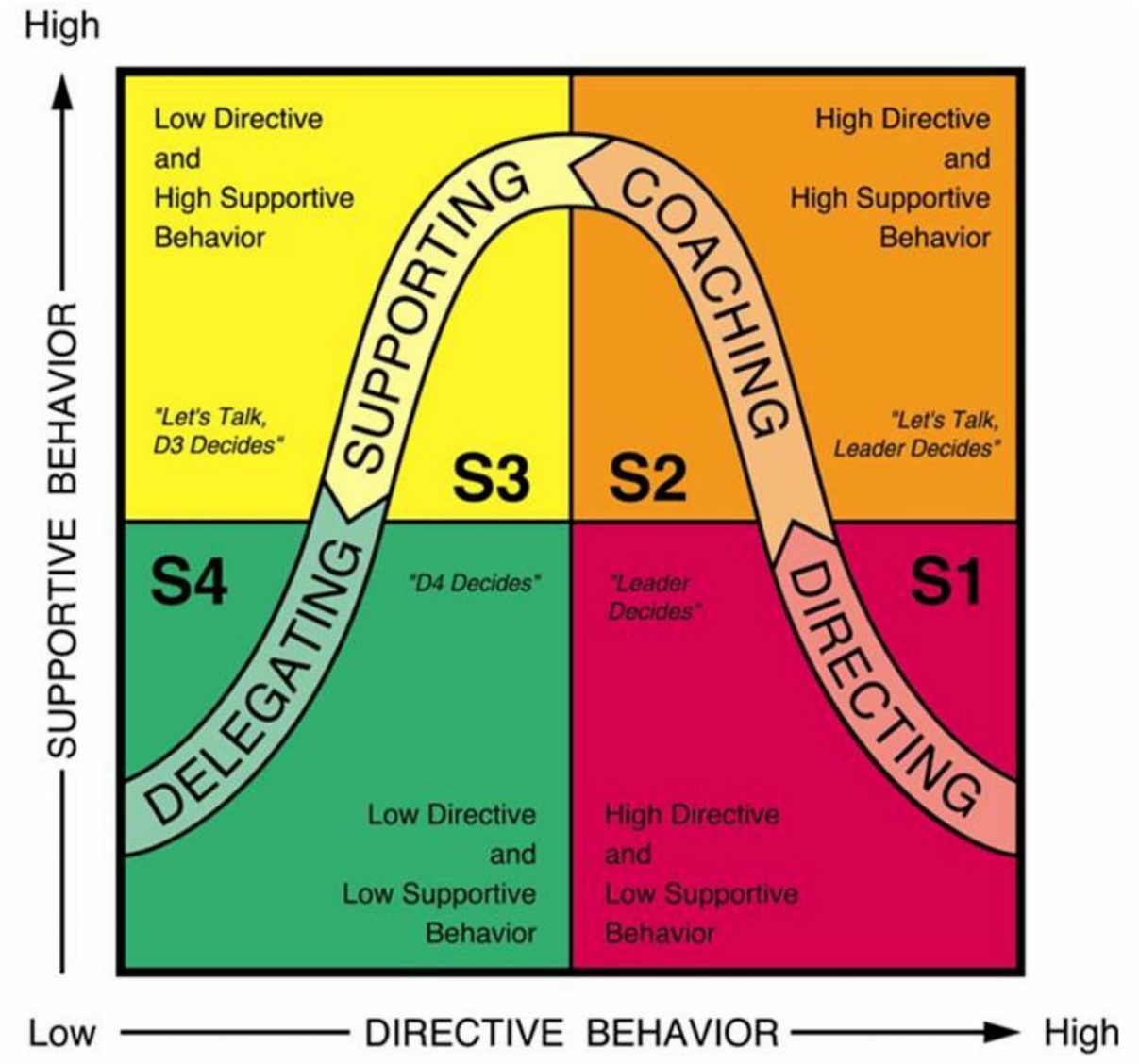


Figure 3: The Four Leadership Styles of Situational Leadership Theory.

Source: Bez (2026), Leading as Empowerment, citing Becky Leighton (2019). Based on Hersey and Blanchard's Situational Leadership Theory.

2.2. Assessment of the degree of empowerment implemented

Employee empowerment is a central feature of the John Lewis Partnership's management philosophy. Its democratic structure allows employees to express opinions, challenge senior management and contribute to the organisation's development. However, the effectiveness of empowerment should be assessed through the actual influence employees have over decisions, rather than simply their status as co-owners.

Lee, Willis and Tian (2018), in their research on empowering leadership, analysed 105 studies involving more than 30,000 employees across 30 countries. They found that empowering leadership was particularly effective in encouraging creativity, trust and employees' willingness to help others. However, its effects on routine task performance were less consistent, and additional responsibility could sometimes increase employee stress.

These findings are particularly relevant to JLP because its employees perform a variety of tasks across customer service, retail operations and distribution. While employee empowerment may encourage innovation and improve customer experiences, certain activities require clear procedures and supervision. This suggests that empowerment should be adapted to the responsibilities and experience of individual employees.

Sunita Sah: Constructive Defiance

A useful perspective is provided by Sunita Sah, a member of the Thinkers50 Radar Class of 2026. In her book *Defy*, Sah (2025) argues that employees may comply with decisions even when these conflict with their values, particularly when challenging authority creates social pressure or discomfort.

Sah identifies five stages of defiance: tension, acknowledgement, vocalisation, threatened non-compliance and action. An important aspect of her research is that employees must first feel able to express concerns before they can challenge decisions effectively.

This theory is particularly relevant to JLP because its democratic governance system formally encourages Partners to question management. For example, the Partnership's independent internal publication, *The Gazette*, allows employees to raise concerns and criticise management decisions through its letters section (John Lewis Partnership, n.d.).

However, the existence of formal communication channels does not necessarily demonstrate that employees feel comfortable challenging their immediate managers. Employees may hesitate to speak up if they believe doing so could damage relationships or affect future opportunities.

Therefore, while JLP provides opportunities for constructive defiance, the effectiveness of these arrangements depends on how managers respond to criticism and whether employees feel safe expressing disagreement. Sah's theory suggests that genuine empowerment involves more than inviting feedback; employees must also feel able to question decisions without unnecessary social pressure.

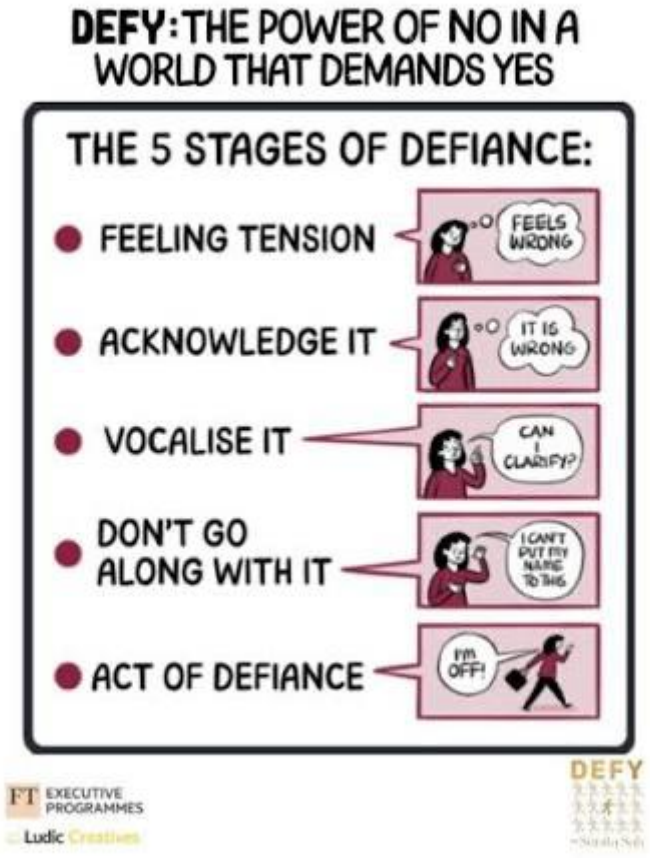


Figure 4 — Sunita Sah's Five Stages of Defiance Source: Adapted from Sah (2025), Defy: The Power of No in a World That Demands Yes

Alice Driscoll and Louise van Haarst: Smart Conflict

Another relevant perspective comes from Alice Driscoll and Louise van Haarst, both members of the Thinkers50 Radar Class of 2026. Their concept of Smart Conflict challenges the assumption that workplace disagreement should always be avoided. Instead, they argue that constructive conflict can improve communication, decision-making and collaboration when managed appropriately (Driscoll and van Haarst, 2025).

Their approach includes the 5R model: Reflect, Regulate, Ready, Respond and Repair. This framework encourages individuals to understand disagreements, manage emotional reactions, prepare for difficult conversations, communicate constructively and repair working relationships where necessary.

This theory is especially relevant to JLP because its democratic management model involves discussion between employees, elected representatives and senior leadership. Although this approach allows different opinions to be represented, it may also create disagreements over priorities, working conditions or business decisions.

For example, the Partnership's October 2026 agreement with Usdaw introduces an additional channel for employee representation. This may create opportunities for more structured dialogue between management and employees. However, it also makes effective coordination between different representative bodies important (John Lewis Partnership, 2026).

Applying Smart Conflict suggests that JLP should not aim to eliminate disagreement. Instead, management should ensure that differences of opinion are handled constructively, with clear responsibilities and opportunities for resolution.

Nevertheless, this approach has limitations. Constructive discussion is not an appropriate substitute for formal procedures in cases involving harassment, discrimination or serious misconduct. Similarly, urgent operational decisions may require clear managerial authority rather than extended debate.

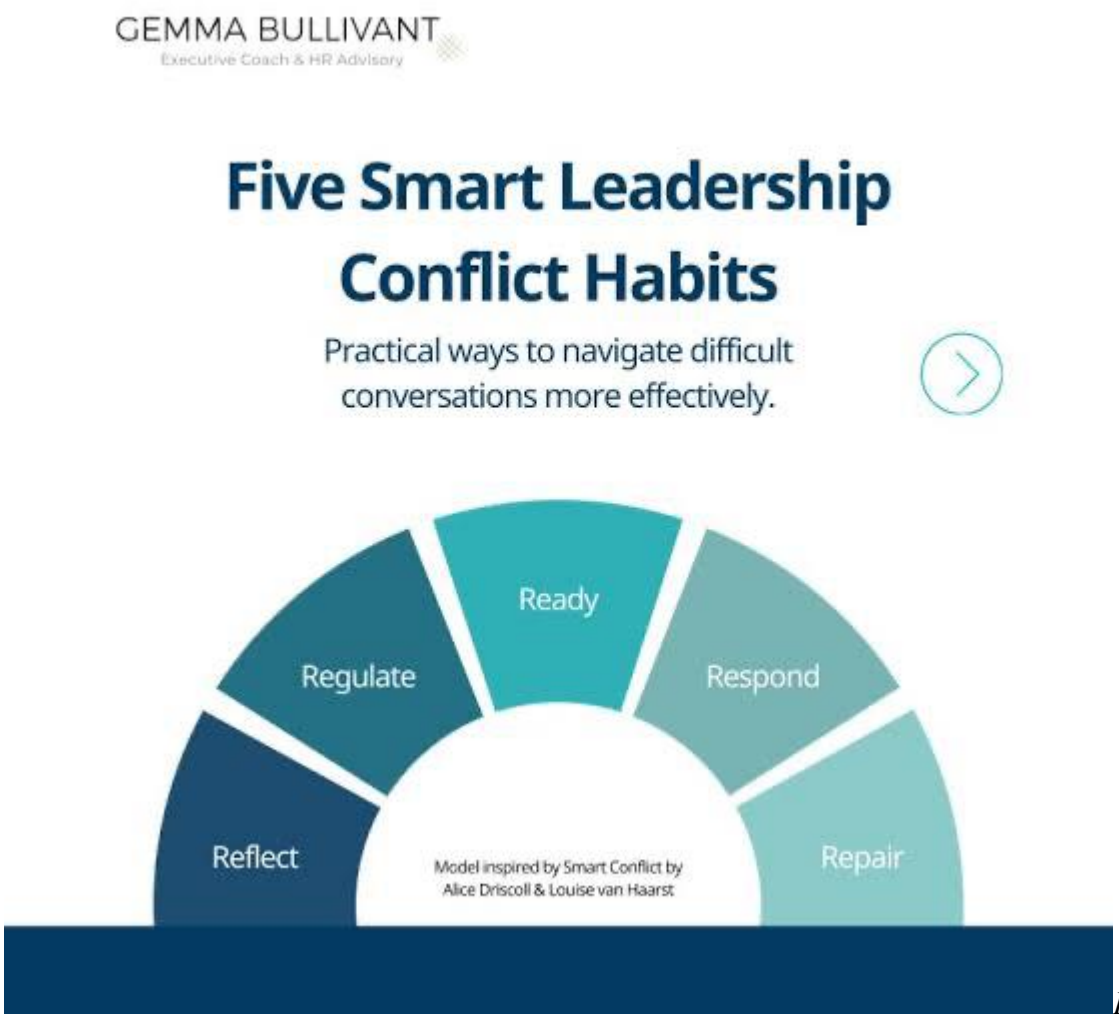


Figure 5: The Five Smart Conflict Habits (5R Model). Source: Gemma Bullivant 2026, adapted from Driscoll and van Haarst's Smart Conflict framework.

Overall Assessment of Empowerment

The John Lewis Partnership demonstrates a substantial formal commitment to employee empowerment through its ownership model, democratic governance structures and opportunities for employee participation.

However, these features do not automatically guarantee effective empowerment in everyday working relationships. Applying Sah's theory highlights the importance of allowing employees to challenge decisions without fear, while Driscoll and van Haarst emphasise the need to manage disagreements constructively.

Overall, JLP appears to provide strong mechanisms for employee voice at an organisational level, but the degree of individual empowerment may vary across roles and management

relationships. Its main challenge is ensuring that employee participation translates into meaningful influence, appropriate autonomy and constructive communication throughout the Partnership.

2.3. Recommendations and Advice to the CEO

Note to the CEO: Strengthening Employee Empowerment

The John Lewis Partnership's employee-owned structure provides a distinctive foundation for participative leadership. Its Partnership Council, Partner Forums and shared organisational purpose create formal opportunities for employees to influence decisions. However, effective empowerment requires more than consultation. Employees must also feel comfortable challenging management, resolving disagreements and exercising appropriate authority within their roles.

Drawing on the work of Thinkers50 Radar 2026 thinkers Sunita Sah, Alice Driscoll and Louise van Haarst, we recommend strengthening how empowerment is experienced in everyday working relationships rather than fundamentally changing the Partnership's ownership model.

Recommendation 1: Encourage constructive challenges to management decisions.

JLP should introduce a structured opportunity for Partners to raise concerns before significant local management changes are implemented. For example, when introducing new working arrangements or store procedures, managers could invite employees to identify potential problems and suggest alternatives.

This recommendation draws on Sah's (2025) research into constructive defiance, which emphasises the importance of employees expressing disagreement rather than automatically complying with authority.

We recommend introducing a three-month pilot in four stores, involving two John Lewis branches and two Waitrose supermarkets. Store managers and elected Partner representatives would oversee the process, allowing employees to raise concerns about proposed operational changes before implementation. Success could be measured by the number of concerns addressed, employee feedback and whether suggestions lead to practical improvements.

However, not every decision requires extensive consultation. Urgent safety matters, legal requirements and commercially sensitive decisions may require faster or more restricted decision-making.

Recommendation 2: Introduce Smart Conflict training for managers and elected Partner representatives.

JLP should consider incorporating Driscoll and van Haarst's (2025) 5R model into leadership development for store managers and elected Partner representatives.

Training could focus on recognising workplace tension, preparing for difficult conversations, responding constructively to disagreement and rebuilding working relationships following conflict.

This could be particularly valuable where employees and management disagree about operational changes or organisational priorities. Rather than viewing disagreement as resistance, managers could use it to identify problems and improve decisions.

We recommend that JLP's People team coordinate a three-month training pilot for store managers and elected Partner representatives in the participating branches. Training would focus on applying the 5R model through practical workplace scenarios, including disagreements over scheduling, workload and operational changes. Its effectiveness could be assessed through participant feedback, confidence in handling difficult conversations and the resolution of workplace disagreements.

Nevertheless, this approach should not replace established grievance or disciplinary procedures. Cases involving harassment, discrimination or serious misconduct require appropriate formal investigation and protection.

Recommendation 3: Adapt empowerment to different employee roles and levels of experience.

JLP should avoid applying the same degree of autonomy across all positions. Instead, managers should consider employees' experience, responsibilities and the risks associated with particular decisions.

For example, experienced customer-facing Partners could be given greater authority to resolve routine customer complaints within agreed limits. Less experienced employees could receive additional coaching before assuming similar responsibilities.

This recommendation reflects the findings of Lee, Willis and Tian (2018), who show that empowering leadership can support employee performance but may become counterproductive when employees receive excessive responsibility without sufficient guidance.

The effectiveness of this approach could be assessed using customer satisfaction, complaint-resolution times and employee feedback. However, decisions involving legal compliance, safety or substantial financial consequences should remain subject to clear management controls.

Recommendation 4: Improve transparency around the influence of Partner feedback.

Although JLP already has established democratic arrangements, management should more clearly demonstrate how employee contributions influence decisions.

We recommend introducing a regular feedback summary through existing Partner Forums, explaining which employee suggestions were adopted, which were not and the reasons for these decisions.

This could strengthen trust between Partners and management while reducing uncertainty about the value of employee participation. It would also help distinguish meaningful empowerment from consultation that employees may perceive as symbolic.

However, management should avoid creating unrealistic expectations that all suggestions will be implemented. Financial constraints, operational requirements and wider strategic objectives must still be considered.

Overall Recommendation

Our assessment suggests that the John Lewis Partnership does not need to fundamentally change its employee-owned leadership model. Instead, it should strengthen the practical experience of empowerment by encouraging constructive challenges, improving conflict management and adapting decision-making authority to different employee responsibilities.

By applying the work of Sah, Driscoll and van Haarst, JLP could develop a leadership approach in which employees are not only encouraged to participate but also supported in expressing disagreement and contributing to better decisions.

Ultimately, successful empowerment should not be measured simply by the number of opportunities employees have to express opinions, but by whether their involvement improves trust, decision-making and organisational performance.

3. Organisational Structure (Organising)

Organising is one of the four main functions of management and concerns how work, responsibilities and resources are arranged to achieve organisational objectives. According to Bez (2026), organisational structure determines how tasks are distributed, how employees report to management and how different departments coordinate their activities. It is important to distinguish organisational structure from organisational design, which is the broader process of creating, implementing and adapting an organisation's structure, culture and control systems.

An effective organisational structure should support a company's strategy while allowing it to respond to changes in its business environment. This section examines the John Lewis

Partnership's (JLP) organisational structure through five key building blocks: specialisation, formalisation, centralisation, hierarchy and coordination. It then evaluates the strengths and weaknesses of this structure and provides recommendations for improvement.

3.1. Definition of the Structure

The John Lewis Partnership (JLP) operates a complex organisational structure that combines separate retail businesses with shared corporate leadership and democratic employee governance. According to Mintzberg (1980), large organisations may adopt a divisional structure in which different business units operate under an overarching management system. However, organisations can also develop hybrid structures when they face different strategic and operational demands.

JLP demonstrates characteristics of a hybrid structure. Its two main brands, John Lewis and Waitrose, operate in different retail markets and each has a managing director responsible for the business. At the same time, functions such as finance, people management and technology are represented at Partnership level, supporting coordination across the organisation (John Lewis Partnership, 2026). This arrangement combines elements of brand-based divisionalisation with central functional leadership.

A distinctive feature of JLP's structure is its democratic governance model. Unlike conventional shareholder-owned retailers, JLP operates through three governing authorities: the Partnership Council, Partnership Board and Chairman. The Council represents Partners and holds senior leaders accountable, while the Board approves strategy and oversees organisational performance. The Chairman provides executive leadership and is ultimately responsible for commercial performance (John Lewis Partnership, 2026).

However, employee ownership does not automatically mean that operational decision-making is decentralised. Storey and Salaman (2017), in their academic study of JLP, highlight the practical challenges of managing an organisation committed to responsible business practices while remaining commercially successful. Their research suggests that the Partnership's distinctive values must be translated into workable management arrangements rather than relying on ownership alone.

Applying Mintzberg's (1980) framework, JLP can therefore be characterised as a hybrid structure combining divisional and functional elements with an additional system of employee representation. This model allows the organisation to maintain separate retail identities while pursuing shared strategic objectives. Nevertheless, it also raises questions about how efficiently responsibilities are coordinated and how much influence employees have over decisions in practice.

Overall, JLP's organisational structure reflects both its commercial requirements and its commitment to employee participation. Its effectiveness depends on achieving an appropriate

balance between central oversight, operational flexibility and meaningful Partner involvement.

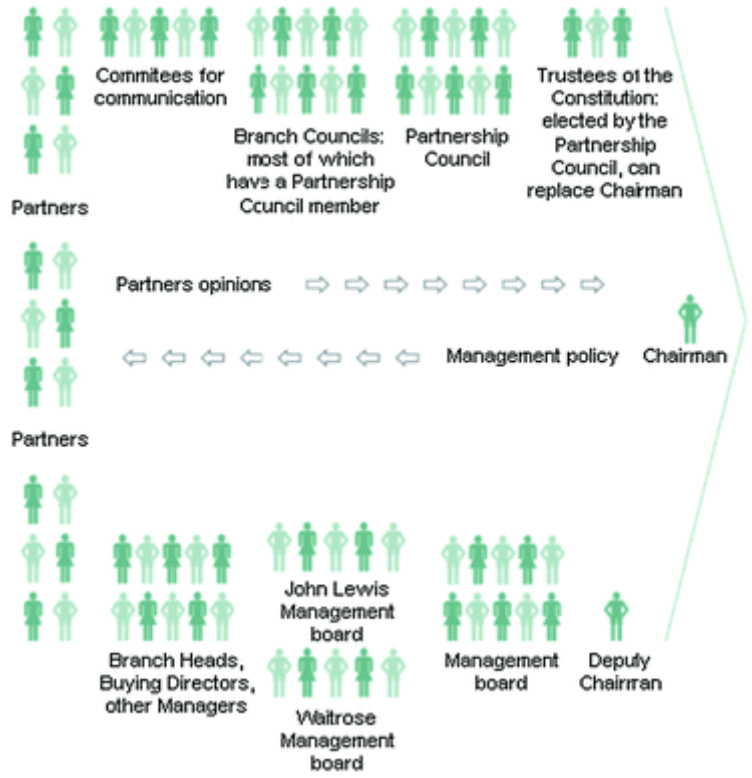


Figure 6: Democratic Governance and Employee Representation at the John Lewis

Partnership.

Source: O'Higgins (2018), The Ethos of Partnership: The John Lewis Partnership, in Progressive Business Models, Springer.

3.2. The Five Key Building Blocks of Organisational Structure

3.2.1. Specialisation

Specialisation refers to the extent to which an organisation divides work into separate tasks and responsibilities. According to Bez (2026), specialised activities can be grouped by function, product, customer, geographical area or brand. While specialisation can improve efficiency and develop employee expertise, excessive division of labour may reduce flexibility and create difficulties in coordination.

The John Lewis Partnership demonstrates specialisation through its two principal retail brands, John Lewis and Waitrose. John Lewis focuses on department-store retailing, including fashion, homeware and technology, while Waitrose specialises in food retailing. Each brand has its own managing director, reflecting a division of responsibilities based on

the markets they serve. At Partnership level, specialist leadership functions such as finance, people management and technology support the wider organisation (John Lewis Partnership, 2026).

Mintzberg (1980) identifies job specialisation and the grouping of organisational units as important elements of organisational structure. Applying his framework to JLP suggests that separating its retail operations allows each brand to develop expertise suited to its customers, while shared functions can support consistency and the efficient use of resources.

However, specialisation also presents potential difficulties. Corporate Rebels (2025), in *The 8 Hidden Taxes of Bureaucracy*, argues that separating work into specialised departments can create organisational silos, where teams prioritise their own objectives rather than the needs of the wider business. Although this does not establish that JLP suffers from such problems, it highlights a risk associated with its organisational structure.

This issue is particularly relevant as JLP continues to invest in technology, supply chains and store improvements. Its 2025/26 financial results highlight the importance of modernising operations and improving productivity across the Partnership (John Lewis Partnership, 2026). These developments require effective cooperation between specialist departments and the two retail brands.

Overall, specialisation is necessary for JLP because of its size and the different requirements of grocery and department-store retailing. Nevertheless, its effectiveness depends on maintaining coordination between departments and avoiding unnecessary duplication of activities. The challenge is therefore not to eliminate specialisation, but to ensure that specialist teams contribute to the Partnership's wider strategic objectives.

3.2.2. Formalisation

Formalisation refers to the extent to which an organisation uses written rules, policies and procedures to guide employee behaviour. According to Bez (2026), formalisation helps organisations achieve consistent and predictable results. However, excessive formalisation can restrict employee flexibility and make it more difficult to respond to changing circumstances.

The John Lewis Partnership (JLP) demonstrates formalisation through its written Constitution, which establishes the organisation's principles, governance arrangements and Partners' rights and responsibilities. First introduced in 1928, the Constitution has been revised over time to reflect changes in the business environment while preserving the Partnership's underlying values (John Lewis Partnership, 2026).

Formalisation is also reflected in JLP's Partnership Behaviours, which establish expectations for employees across the organisation. These include accountability, cooperation, continuous improvement and customer service. By communicating common standards, JLP aims to

maintain consistency between its different businesses and departments (John Lewis Partnership, n.d.).

3.2.3 Centralisation

Centralisation refers to how a company applies decision-making authority and how it is concentrated at the top of an organisation, rather than being distributed to lower levels of management. At the John Lewis Partnership (JLP), decision-making combines centralised strategic leadership with employee participation through its unique employee-ownership model. (John Lewis Partnership ,2025)

Major strategic and financial decisions are overseen by the Partnership Board and senior leadership. The Chairman leads the business and is responsible for its commercial performance, while the Partnership Board oversees the organisation's long-term strategy, financially and for big investment plans. This means that important decisions affecting the overall direction of John Lewis and Waitrose are made at a senior level to ensure that both businesses work towards the partnership's objectives. The final decisions are made at the top level of the organisation.

However, JLP differs from a conventional centralised business because its employees, known as partners, have some opportunities to influence decisions depending on the size of the decision. The Partnership Council respect partners' views and take their advice or critics on board and can have influences on policies. Partners also have opportunities to express opinions through elected representatives. This demonstrates that although strategic authority is concentrated at the top, employees have a formal voice in how the business is managed. (John Lewis Partnership (n.d.)

The extent of employee power should not be overstepped. Partners can influence policies, question leadership and participate in controlling some aspects of the organisation, but this does not mean that every employee can directly decide the company's strategy, budgets or daily operations. Managers still have responsibilities for making operational decisions, while senior leaders retain significant authority over commercial matters and have the final say in any decisions that would affect the smooth-running business.

An advantage of this approach is that employees may feel more valued and motivated because they have opportunities to influence the organisation they work for. Frontline employees can also provide valuable feedback about customer service, working conditions and operational problems. This may help JLP make better-informed decisions and strengthen its Partnership and be that one step ahead its competitors. However, consultation can make some decisions more time-consuming, particularly when management needs to consider different opinions before implementing changes. Therefore, JLP attempts to balance employee participation with the need for effective commercial decision-making. (John Lewis Partnership (2025.)

3.2.4 Hierarchy

Hierarchy refers to the levels of authority within an organisation and establishes formal reporting relationships between employees, supervisors and senior management. JLP operates with a management hierarchy that allows responsibilities to be distributed throughout the organisation, from senior leadership to store-level employees. However, this conventional hierarchy operates alongside its democratic Partnership structure, which allows employees to influence how the business is governed.

At the top of JLP's management structure is the Chairman, who leads the business and is accountable for its overall commercial performance. The Partnership Board oversees strategic direction, financial performance and major investment decisions. Below this level, senior executives and managing directors oversee specific business areas, including John Lewis and Waitrose. For example, JLP identifies separate managing directors for John Lewis and Waitrose, reflecting the different operational requirements of a department store business and a supermarket business.

At an operational level, store managers and other departmental or team managers are responsible for supervising employees, allocating work, monitoring performance and maintaining customer service standards. Employees report to their relevant managers, who communicate targets and instructions and provide support when problems arise. This creates clear reporting relationships, helping employees understand their responsibilities and who they should approach and who they can ask for advice when they feel unsure about something. The precise reporting structure varies according to the role and business area.

JLP's hierarchy is also distinctive because the Partnership Council operates alongside the formal management structure. The Council represents Partners and holds the Chairman accountable, while elected Partner directors contribute to the Partnership Board. This means that employee representation is not simply another level of line management: it is a separate governance mechanism that enables Partners to influence leadership and business policy (John Lewis Partnership, 2025).

Another important concept is the span of control, which refers to the number of employees who report directly to a manager. In a large Waitrose supermarket, for example, a manager may need to oversee several teams responsible for different activities, such as customer service, stock replenishment and fresh food. The appropriate span of control depends on the size of the team, the complexity of the work and the experience of employees. A narrow span of control allows managers to provide closer supervision, whereas a wider span can reduce management costs and allow employees greater independence.

An advantage of JLP's hierarchy is that it establishes accountability, supports specialisation and ensures that strategic objectives can be communicated to employees throughout the business. It also enables senior leaders to monitor performance across its retail operations. However, too many management layers may delay communication because information must pass through several people before reaching the relevant decision-maker. This can reduce flexibility when stores need to respond quickly to customer complaints, staffing issues or

unexpected changes in demand. Consequently, JLP needs a hierarchy that maintains clear accountability without creating unnecessary bureaucracy.

However, formalisation can create tension with employee autonomy. An article published in *The Law Society Gazette* (2012) highlights how JLP encourages managers to exercise judgement when implementing company policies rather than relying entirely on rigid procedures. While this flexibility supports the Partnership's employee-owned philosophy, it may also create inconsistencies if managers interpret policies differently.

This presents an important trade-off for JLP. Standardised procedures are necessary in areas such as food safety, employment practices and financial control, where mistakes can have serious consequences. However, excessive rules in customer service or routine operational decisions could limit employees' ability to respond effectively to individual situations.

Overall, JLP requires a relatively high degree of formalisation because of its size, diverse activities and governance responsibilities. Nevertheless, its structure should allow appropriate managerial discretion where flexibility improves customer service and employee empowerment. The challenge is to maintain consistent standards without creating unnecessary bureaucracy. (John Lewis Partnership, 2025).

3.2.5 Coordination

Coordination refers to the methods an organisation uses to ensure that its departments, employees and business units work together efficiently to achieve common goals of the organisation. This is particularly important for JLP because it operates two major retail brands, John Lewis and Waitrose, alongside other businesses and central support functions. Although these operations have different customers and products, they contribute to the overall performance and reputation of the Partnership, and both follow the main structure plan that they have set in place that represent their well-known organisation name.

One method of coordination used by JLP is direct supervision. Managers communicate tasks, set expectations and supervise employees' performance to ensure that work is completed correctly and to their standard. For example, a Waitrose store manager must coordinate employees responsible for replenishing shelves, serving customers and maintaining food safety standards. In a John Lewis store, managers need to coordinate sales teams, stock availability and customer service. Direct supervision helps ensure that employees understand their responsibilities and that operational problems can be addressed promptly.

A second method is standardisation of processes and outputs. JLP uses procedures, training and performance monitoring to maintain consistent standards across its retail operations. For example, Waitrose must coordinate its employees around food safety, product quality and stock handling, while John Lewis must maintain appropriate standards in product presentation, sales and customer service. Standardised procedures reduce the risk of inconsistent practices between stores and help protect the reputation of each brand. JLP's

annual reporting also highlights its focus on customer experience, training and improvements to its supply chain. (John Lewis Partnership, 2025, p. 12)

JLP also uses standardisation of norms, which involves encouraging employees to share common values and expected behaviours. Its Partnership model promotes co-ownership, shared responsibility and the importance of Partners contributing to the organisation's success. These shared values can encourage employees from different departments to cooperate rather than focus exclusively on their own tasks. JLP's published Partnership behaviours include working together, taking responsibility and continually improving performance.

Another important method is communication and cross-departmental cooperation. Departments such as human resources, finance, marketing, technology and supply chain management must coordinate their activities to support the retail businesses. For example, marketing campaigns need to be coordinated with stock availability and distribution so that promoted products can be supplied to customers. Similarly, human resources must work with store managers to ensure that staffing levels and training meet operational requirements. JLP's annual report identifies supply-chain modernisation, technology upgrades and investment in stores as important parts of its business transformation, illustrating the need for cooperation between different functions.

Coordination between John Lewis and Waitrose is also important because both brands operate under the same parent organisation. They can benefit from shared strategic priorities, central support functions and the exchange of knowledge and expertise. For instance, both businesses need effective technology, recruitment, financial planning and customer insight to improve their performance. However, they cannot operate identically because John Lewis sells products such as furniture, clothing and electrical goods, whereas Waitrose specialises in groceries and food retailing. Therefore, JLP must balance shared organisational objectives with the specific needs of each business.

An advantage of effective coordination is that it reduces duplication, improves communication and helps JLP use its resources efficiently. It can also improve customer satisfaction because employees, stock systems and support departments work towards the same objectives. Nevertheless, coordination can become difficult when departments have competing priorities or when information is not communicated effectively. For example, a marketing campaign may create problems if stock replenishment does not meet increased demand. Similarly, excessive standardisation may restrict the flexibility managers need to respond to local customer preferences. JLP must therefore combine consistent procedures with communication and appropriate operational flexibility. Overall, coordination is essential to JLP because its success depends on both retail brands and its supporting functions working towards common commercial and organisational goals. (John Lewis Partnership. (2025).

3.3 Strengths of John Lewis Partnership's organisation:

3.3.1 Employee Ownership and Participation

One of JLP's main strengths is its employee-ownership model, which gives Partners formal opportunities to influence business decisions. Through the Partnership Council, elected representatives communicate employees' views, influence policy and hold the Chairman accountable. In addition, Partners elect representatives to the Partnership Board, allowing employee perspectives to contribute to strategic discussions.

This can be explained using McGregor's Theory Y, (McGregor, 1960) which assumes that employees can be self-motivated, accept responsibility and contribute ideas when management provides suitable opportunities. JLP's structure reflects this approach because employees are treated as Partners with a stake in the organisation, rather than simply as workers who follow instructions.

A key benefit is that Partners may feel a greater sense of ownership, responsibility and belonging. For example, Waitrose employees who identify problems with stock availability or customer service can share practical feedback that may help managers improve store performance. This could increase employee engagement and improve the customer experience.

However, employee participation does not automatically mean that every employee has equal influence over every decision. Although Partners can influence policies through representative bodies, senior management still has substantial authority over commercial strategy and major operational decisions. It is vital to distinguish between having a voice in the organisation through employee participation and having the authority to make decisions through decentralisation. Therefore, the effectiveness of this strength depends on whether employees believe their opinions genuinely influence the outcome of decisions made.

3.3.2. Clear hierarchy and accountability

Another strength is that JLP has established management responsibilities and formal reporting relationships. The Chairman is ultimately responsible for commercial performance, while the Partnership Board oversees strategic direction and financial health. Managers below this level oversee business areas, stores, and teams. The Partnership Council offers an additional accountability mechanism by representing Partners and questioning leadership.

This can be linked to Max Weber's theory of bureaucracy (Weber, 1947), which emphasises clear authority, defined responsibilities, formal rules, and accountability. JLP's management

hierarchy is essential as it reduces confusion about who is answerable for specific decisions and encourages specialisation in specific roles.

For example, store managers can focus on the day-to-day operations like coordinating staffing and customer service to keep the shop running, while senior managers can spend their time focusing on wider strategic and financial objectives. The separation of roles leads to increased efficiency in the business, as people are aware of their roles and responsibilities, which reduces confusion.

Nevertheless, a clear hierarchy also highlights a potential limitation. If a decision must pass through several management levels when responding to customer complaints or changing market conditions, this may delay the decision-making process. Therefore, while JLP's hierarchy provides control and accountability, it must be balanced with the correct flexibility for managers to make routine operational decisions.

3.3.3. Effective coordination between departments and brands

Another strength of JLP is its ability to coordinate different departments and its two main retail brands: John Lewis and Waitrose, under common ownership and shared organisational values. Central leadership can establish shared objectives, while individual business leaders can focus on the diverse needs of their customers. JLP's 2024/25 Annual Report (John Lewis Partnership, 2025) highlights investment in stores, technology, and supply chain, showing the importance of coordination between functions.

This can be linked to Henry Mintzberg's theory of organisational coordination, which explains that organisations coordinate work through methods such as direct supervision, standardisation of processes, standardisation of skills and mutual adjustment. At JLP, these activities require cooperation between departments such as finance, human resources, marketing, technology, and logistics, to ensure the organisation works towards a common goal. For example, marketing teams must coordinate with supply chain and store teams to ensure products are available when promotions take place.

Effective coordination can reduce duplicated work, improve stock availability and support consistent customer experience. However, John Lewis focuses on home, fashion and technology whereas Waitrose specialises in grocery retailing. If decision-making becomes too centralised, it could limit each brand's ability to respond to local customer needs and market conditions. JLP therefore needs to combine shared standards with sufficient independence for each brand to operate effectively.

3.4 Weaknesses of John Lewis Partnership's organisation:

3.4.1. Decision-making may be slower

A potential weakness of JLP's structure is that decision-making may become slower when input is required from many levels of the organisation. JLP's structure of combining senior management authority with employee representation from the Partnership Council, while the Partnership Board is responsible for strategic objectives, supports accountability and employee participation. However, it may make some decisions complex when many perspectives need to be considered.

This can be evaluated using Max Weber's theory of bureaucracy. Weber argued that formal authority, rules, and defined responsibilities can improve consistency, but too many levels of approval may reduce flexibility and slow the implementation of decisions.

For example, if JLP needs to introduce a new operational procedure across its stores, senior management may need to consider financial implications, employee feedback, and the effect on both retail brands. Considering these factors can improve the quality of the decision, but it may also delay implementation if approval is required from multiple levels in the business.

Nevertheless, employee consultation does not necessarily mean that the Partnership Council must approve every decision. Managers can make operational decisions within their responsibilities. Therefore, the problem is not employee democracy itself, but the risk of unnecessary complexity when decisions require input from several levels.

3.4.2. Employees have influence, but power is not equally distributed

Although employee ownership is one of JLP's main strengths, there is a difference between having a voice and having direct control over decisions. Employee participation does not mean that all Partners have equal decision-making powers. JLP's 2024/25 Annual Report (John Lewis Partnership, 2025) explains that the Chairman is responsible for commercial performance, while the Partnership Board oversees strategic direction and financial health. The Partnership Council influences policy and holds the Chairman accountable, but individual employees do not have equal authority over every commercial decision.

This can be analysed using Likert's participative management systems theory (Likert, 1967). Likert distinguished between more authoritarian management systems and participative systems in which employees contribute to decisions and suggest that organisations can include employees in decision-making. JLP demonstrates participative characteristics because employees elect representatives and can influence governance. However, its management structure also retains hierarchical authority, meaning participation does not automatically result in equal decision-making power.

This creates a potential weakness if employees believe their opinions are being collected but do not lead to meaningful changes. For example, Partners may express concerns about staffing levels or workload, but management must also consider labour costs, customer demand, and financial targets. If employees feel as though their feedback has been collected but nothing comes from it, it could hinder the effectiveness of the Partnership Model.

As a result, the Partnership model is most effective when employee feedback leads to visible action. Formal representation alone cannot guarantee that all employees feel empowered.

3.4.3. Management hierarchy can restrict flexibility

A further potential weakness for JLP's hierarchy is that it may restrict the independence and flexibility of lower-level managers to respond quickly to local customer needs if too many decisions must be referred upwards. Store managers handle operational performance, while senior executives oversee wider business aims. Although this helps maintain consistency, excessive reliance on senior approval can reduce local responsiveness.

This can be evaluated using Burns and Stalker's (1961) distinction between mechanistic and organic organisational models. Mechanistic structures rely on formal authority, established procedures and clearly defined responsibilities, while organic structures place greater emphasis on flexibility, communication, and decentralised decision-making. JLP requires elements of both approaches. For example, standardised procedures are important for food safety, financial control, and consistent customer service, but store managers also need flexibility to respond to local demand, staffing problems and customer complaints.

For example, a Waitrose store manager may identify a local increase in demand for certain products. If the manager has limited authority and needs to seek approval before adjusting stock or staffing arrangements, the store could respond less effectively than a more decentralised competitor. However, a completely decentralised structure, where managers are given complete freedom could create inconsistent standards and weaken financial control. Therefore, JLP could benefit from allowing managers increased independence when it comes to routine operational decisions, while maintaining central oversight.

3.4.4. Coordination across two different retail brands is complex

A further potential weakness is the complexity of coordinating John Lewis and Waitrose under the same Partnership. Although the brands share ownership and values and both brands need to contribute to the Partnership’s financial performance, they operate in different markets and have different operational requirements. John Lewis focuses on fashion, home, and technology, while Waitrose is a grocery retailer. This means decisions made for one brand, might not be suitable for both brands.

Mintzberg’s coordination theory helps explain this challenge. Standardisation can improve consistency across the Partnership, but JLP also requires mutual adjustment and communication when their activities are interdependent, to ensure their specific requirements

are tended to. Shared functions, like technology, can create efficiencies, while separate operational leadership, such as marketing, allows John Lewis and Waitrose to respond to their own customers and competitors. (John Lewis Partnership, n.d.)

For example, applying the same operational approach across both brands can lead to reduced duplication and increased efficiency but if central management prioritises common systems without considering the specific needs of each brand, this could reduce operational effectiveness.

Consequently, JLP must distinguish between activities that benefit from central coordination and those that require brand-specific decisions, in order to make decisions that reflect their different operational requirements.

3.5. Recommendation to the CEO of John Lewis Partnership

TO: John Lewis Partnership CEO

Subject: Review of Organisational Structure

JLP's organisational structure holds many strengths, including clear responsibilities, employee participation, and coordination across its departments. However, the analysis has identified potential limitations, including the possibility of slower decision making and reduced flexibility when operational decisions need to be checked by many levels. Therefore, the recommended approach is that JLP should adopt controlled decentralisation, allowing store managers more autonomy to make routine operational decisions, while strategic decisions remain centralised.

Under this approach, JLP could begin to delegate selected operational decisions to store managers. This could be implemented by allowing store managers to resolve customer complaints, adjust staff allocation and respond to local customer demand within agreed budgets and company policies. To maintain consistency across John Lewis and Waitrose, JLP should establish clear decision-making limits, provide management training, and require regular performance reports.

This approach should be initially introduced gradually through a pilot scheme, in selected stores before expanding. Store managers should receive proper training in areas such as decision-making and handling customer issues. Performance then should be monitored using measures such as customer satisfaction, complaint resolution times, and employee engagement. Regular reporting would ensure that senior management could identify if

increased autonomy is improving performance of company, while maintaining operational control.

This recommendation links to Burns and Stalker's (1961) distinction between mechanistic and organic organisations. JLP can retain a more mechanistic approach, where consistency and control are essential, such as companywide standards, but allow more of an organic flexibility in routine decisions. It would create a balance between central control and greater flexibility and responsiveness.

There are, however, possible limitations. Giving store managers increased autonomy could lead to inconsistent decisions being made across John Lewis stores and Waitrose branches, particularly when managers have different levels of experience and confidence and may handle customer complaints differently or interpret company policies in different ways, creating an inconsistent customer experience. Training and clear guidelines would therefore be necessary. JLP may also need to invest in performance-monitoring systems and staff development which create added costs particularly if the changes are introduced across many locations. Employees and managers also might be resistant to change and feel overwhelmed by increased responsibilities. These risks can be reduced through clear decision-making guidelines, increased training, regular performance reviews, and a gradual pilot before wider implementation.

In conclusion, John Lewis Partnership should implement controlled decentralisation gradually rather than complete decentralisation. It would allow the company to improve decision making speed and responsiveness to local customer needs, while retaining the central control over strategic and financial decisions.

4. Control Process (Controlling)

Controlling is one of the four main functions of management, alongside planning, leading and organising. It involves monitoring organisational performance, comparing actual results with established objectives and taking corrective action when necessary. Effective control helps managers identify problems, manage risks and ensure that business activities remain aligned with the organisation's strategic goals (Bez, 2026).

According to Malmi and Brown (2008), management control systems consist of several interconnected elements, including planning, performance measurement, rewards, administrative controls and organisational culture. Their framework highlights that controlling is not simply about monitoring financial results, but also about influencing employee behaviour and ensuring that different activities contribute to common objectives.

This is particularly relevant to the John Lewis Partnership (JLP), which must balance commercial performance with its employee-owned structure and wider organisational purpose. Operating across John Lewis and Waitrose requires the Partnership to maintain

financial stability, consistent customer service and efficient operations, while also supporting the wellbeing and involvement of its employees, known as Partners.

However, control systems are not always beneficial in every situation. While clear targets and procedures can improve accountability and efficiency, excessive monitoring may reduce employee autonomy, increase administrative work and encourage managers to prioritise short-term financial results over longer-term objectives. This creates an important challenge for JLP, whose management approach places considerable emphasis on employee participation and shared responsibility.

This section examines the effectiveness of JLP's existing control mechanisms, focusing on financial, quality and performance control. It evaluates their strengths and potential limitations using management theories and company evidence, before providing practical recommendations to improve accountability, corrective action and organisational performance.

4.1. The Controlling Functions at John Lewis Partnership

The control process is an essential part of management because it allows organisations to assess whether their activities are achieving the intended results. According to Bez (2026), effective control involves four interconnected components: the referent standard, sensor, comparator and effector. Together, these form a continuous feedback loop through which managers establish expectations, measure performance, identify differences and take corrective action.

At John Lewis Partnership (JLP), this process can be applied to financial performance, customer service and retail operations. The referent standard represents the objectives or performance targets established by management. For JLP, these may include profitability, customer satisfaction, product availability and operational efficiency, which support its wider purpose of maintaining a successful and responsible business (John Lewis Partnership, 2026).

The sensor involves collecting information about actual performance. JLP reports financial and operational indicators that allow management to monitor progress. For example, in 2025/26, Waitrose achieved 97% on-shelf availability, following investment in its merchandising systems. This provides a measurable indication of how effectively products were available to customers (John Lewis Partnership, 2026).

The comparator involves assessing these results against established expectations. For example, if a Waitrose store experiences lower stock availability than its internal target, management should investigate whether the problem relates to demand forecasting, supplier deliveries or stock replenishment. However, the publicly reported 97% availability figure is an achieved result, rather than a confirmed internal target.

Finally, the effector refers to the corrective action taken when performance differs from expectations. In this example, managers could adjust ordering procedures, improve

coordination with distribution centres or provide additional employee training. The results would then need to be monitored again to determine whether the changes were effective. This demonstrates how control should operate as a continuous process rather than simply identifying problems.

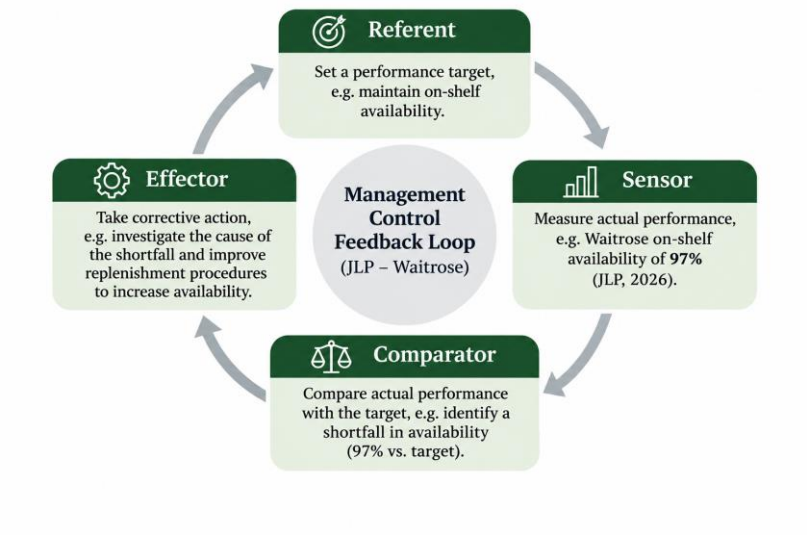


Figure 7: Application of the Management Control Feedback Loop to Waitrose Stock Availability. Source: Authors' illustration based on Bez (2026) and John Lewis Partnership (2026).

JLP's control mechanisms can also be examined according to when managerial intervention takes place. Feedforward control aims to prevent problems before they occur through budgeting, planning and risk assessment. Concurrent control involves monitoring activities while they are happening, such as product availability and customer service. Feedback control evaluates results after activities have taken place, using financial reports, customer feedback and operational reviews (Bez, 2026).

Malmi and Brown's (2008) framework provides a broader perspective by highlighting how different control mechanisms work together. JLP's financial and operational measurements can be understood as cybernetic controls, while its governance arrangements provide administrative controls. Its shared Partnership values also operate as cultural controls, encouraging employees to work towards common organisational objectives.

An important strength of JLP's approach is that it combines measurable performance indicators with an employee-owned culture that encourages shared responsibility. However, the existence of these systems does not necessarily prove that corrective actions are always effective. Excessive monitoring could also increase administrative work or encourage managers to prioritise numerical targets over employee wellbeing.

Therefore, the main challenge for JLP is ensuring that information collected through its control systems leads to meaningful improvements while maintaining the trust and employee involvement central to its Partnership model.

4.1. Financial Control

Financial control involves monitoring an organisation's revenue, expenditure, profitability and cash flow to ensure that financial resources are managed effectively. For the John Lewis Partnership (JLP), financial control is particularly important because the business must remain commercially sustainable while continuing to invest in its employees, customers and retail operations.

JLP's 2025/26 financial results demonstrate improvements in several areas. Partnership sales increased by 5% to £13.4 billion, while profit before tax, Partnership Bonus and exceptional items rose by 6% to £134 million. Operating cash flow also increased to £595 million, and total liquidity reached £1.6 billion (John Lewis Partnership, 2026). These results indicate stronger cash generation and an improved ability to finance future investment.

However, the company's financial position also reveals important weaknesses. Despite improvements in underlying profitability, JLP reported a £21 million loss before tax, including £120 million in exceptional charges, largely associated with legacy technology write-downs. This demonstrates that improving underlying performance does not necessarily translate into overall profitability. It also highlights the importance of monitoring investment decisions and identifying costs that may affect long-term financial sustainability (John Lewis Partnership, 2026).

More recent results reinforce these concerns. In September 2026, JLP reported a £89 million loss before tax and exceptional items for the first half of 2026/27, compared with £34 million during the equivalent period the previous year. Although sales increased by 2%, the larger loss reflected increased investment, rising operating costs and challenging trading conditions (John Lewis Partnership, 2026).

From a management perspective, these results highlight the importance of effective financial control. JLP's published financial reporting allows management and stakeholders to assess profitability, liquidity and the consequences of investment decisions. Nevertheless, the increase in first-half losses raises questions about how effectively the company balances investment and cost management. As JLP earns much of its profit during the second half of the financial year, interim losses must also be interpreted within the seasonal nature of retailing.

JLP's financial controls can be evaluated using Kaplan and Norton's (1992) Balanced Scorecard framework, which argues that financial indicators should be considered alongside customer, internal process and organisational learning measures. This is particularly relevant to JLP because decisions aimed at improving profitability may also affect customer service and employee wellbeing.

Overall, JLP's main financial strength is its substantial liquidity and improving annual cash generation, which provide flexibility to invest in the business. However, its continuing profitability challenges demonstrate the need for careful cost monitoring and evaluation of investment outcomes. Effective financial control should therefore focus not only on identifying financial deviations, but also on ensuring that corrective decisions support the Partnership's long-term commercial and employee-focused objectives.

4.1. Quality Control

Quality control involves ensuring that an organisation's products and services meet established standards and customer expectations. At the John Lewis Partnership (JLP), quality control is particularly important because its two principal brands operate in different retail markets. Waitrose must maintain food quality, product freshness and availability, while John Lewis focuses on product reliability, customer service and the overall shopping experience.

JLP's 2025/26 results demonstrate improvements in several aspects of quality and customer service. Waitrose achieved a record 97% on-shelf availability, supported by investment in its merchandising systems. The company also announced plans for a new 360,000-square-foot distribution centre in Bristol, intended to improve product availability and strengthen supply-chain capacity (John Lewis Partnership, 2026).

John Lewis also reported improvements in customer experience, with its Net Promoter Score reaching a record level. In addition, the retailer extended its 'Ship from Store' service to 28 locations, allowing stores to support online orders and improve access to products. These initiatives demonstrate how JLP is investing in both physical and digital operations to improve service quality (John Lewis Partnership, 2026).

A key strength of JLP's quality control is its use of measurable indicators, such as product availability and customer satisfaction. These provide management with information about how effectively the business is meeting customer expectations. Investment in technology and distribution also suggests that the Partnership recognises the importance of addressing operational limitations rather than relying solely on employee performance.

However, strong customer satisfaction and product availability do not necessarily mean that quality is being achieved efficiently. For example, maintaining high stock availability may increase storage costs or product waste, particularly within Waitrose's fresh food operations. Similarly, improving service quality through additional staffing or faster fulfilment may create higher operating costs or increased pressure on Partners.

This highlights the importance of considering quality alongside financial and employee-related measures. Kaplan and Norton's (1992) Balanced Scorecard framework supports this approach by emphasising that customer outcomes should be assessed alongside financial performance and internal processes. For JLP, this means that improvements in customer satisfaction should not come at the expense of employee wellbeing or long-term profitability.

Overall, JLP demonstrates a strong commitment to maintaining quality through customer-focused investment and measurable operational improvements. Nevertheless, the effectiveness of its quality controls depends on whether these improvements can be sustained without creating excessive costs, waste or employee workload. Management must therefore balance consistent quality standards with operational efficiency and the Partnership's wider employee-focused values.

4.1 Performance Control

Performance control involves evaluating whether an organisation, its departments and employees are achieving established objectives. It allows managers to monitor progress, identify areas for improvement and ensure that individual performance contributes to wider organisational goals. At John Lewis Partnership (JLP), performance control is particularly important because the organisation must balance commercial success with customer satisfaction and the wellbeing of its employees, known as Partners.

JLP publishes a range of financial and non-financial performance indicators, including sales growth, profitability, customer satisfaction and operational efficiency. In 2025/26, Partnership sales reached £13.4 billion, while Waitrose achieved 97% on-shelf availability (John Lewis Partnership, 2026). These indicators provide management with measurable information about business performance and help identify areas requiring attention.

Locke and Latham's (1990) Goal-Setting Theory provides a useful framework for evaluating JLP's approach to performance management. The theory suggests that specific and challenging goals can improve employee performance when supported by feedback, commitment and appropriate resources. Applying this theory to JLP suggests that store managers should establish clear objectives suited to employees' responsibilities, while ensuring that Partners understand how their work contributes to the Partnership's wider goals.

For example, a Waitrose department might establish objectives for product availability, customer satisfaction and waste reduction. Regular feedback would help employees understand their progress and identify where additional support or training may be required. However, targets must remain realistic and take account of factors beyond employees' control, such as supplier delays or unexpected changes in customer demand.

A key strength of performance control is that it can improve accountability and provide clear expectations. Nevertheless, an excessive emphasis on numerical targets may create unintended consequences. For example, pressure to increase productivity or reduce staffing costs could negatively affect customer service, increase employee workloads or discourage cooperation between departments. This would create tension with JLP's commitment to employee wellbeing and shared responsibility.

Amy Edmondson's (1999) research on psychological safety offers an additional perspective on effective performance control. Edmondson argues that employees are more likely to raise

concerns, acknowledge mistakes and contribute to organisational learning when they feel safe speaking openly. This is particularly relevant to JLP because its employee-owned model encourages Partners to participate in organisational improvement.

For instance, employees working directly with customers may identify recurring operational problems before these become visible in formal performance reports. However, if employees fear criticism or negative consequences for reporting mistakes, management may receive an incomplete picture of organisational performance. Encouraging open communication could therefore strengthen JLP's ability to identify problems and take corrective action.

Nevertheless, psychological safety should not be confused with removing accountability. Employees must still follow essential procedures, particularly in areas involving food safety, financial controls and legal compliance. Effective performance management should therefore combine clear expectations with constructive feedback and opportunities for employees to contribute improvements.

Overall, JLP benefits from measurable performance indicators and an organisational culture that formally encourages employee participation. However, the effectiveness of its performance controls cannot be judged solely by financial results or operational targets. Management must also consider whether employees receive appropriate support, whether targets are achievable and whether performance information leads to meaningful improvements. Balancing accountability with psychological safety would help JLP maintain commercial performance while supporting its wider Partnership values.

4.2. Recommendations and Advice to the CEO

Note to the CEO: Strengthening Management Control at John Lewis Partnership

The analysis of John Lewis Partnership's controlling functions suggests that the organisation has established systems for monitoring financial, operational and employee performance. Its financial reporting, customer satisfaction measures and governance arrangements provide a strong foundation for accountability and decision-making.

However, the effectiveness of these systems depends on how management uses the information collected. Although JLP has demonstrated improvements in areas such as cash generation and product availability, its continued financial pressures highlight the importance of identifying problems early and evaluating the results of management decisions.

A further challenge is ensuring that performance targets do not conflict with the Partnership's commitment to employee wellbeing and shared responsibility. As discussed in the Leading section, employee participation is most valuable when Partners can contribute to decisions and raise concerns without unnecessary pressure.

Rather than introducing an entirely new control system, we recommend strengthening the connection between performance monitoring and corrective action. The following three recommendations focus on improving performance management, financial and operational oversight, and continuous improvement while maintaining JLP's employee-owned values.

4.2.1. Recommendation 1: Introduce Balanced Performance Reviews

We recommend that John Lewis Partnership strengthens its performance management approach by introducing balanced performance reviews that consider financial results, customer satisfaction, operational efficiency and Partner wellbeing. While JLP already monitors several aspects of business performance, reviewing these indicators together could help managers identify problems without focusing too heavily on financial targets.

This recommendation is supported by Locke and Latham's (1990) Goal-Setting Theory, which suggests that specific and challenging objectives can improve performance when employees are committed to them and receive regular feedback. At JLP, this could involve setting clear departmental objectives while allowing Partners to contribute to discussions about how these targets should be achieved. For example, a Waitrose department could establish objectives relating to stock availability, waste reduction and customer satisfaction, rather than measuring performance through sales alone.

We recommend introducing this approach through a three-month pilot involving two John Lewis stores and two Waitrose supermarkets. Store managers would be responsible for organising monthly performance reviews, with elected Partner representatives contributing employee perspectives. Each review would identify areas where performance differs from expectations, establish corrective actions and assign responsibility for implementing improvements. Progress would then be assessed during the following meeting.

The effectiveness of the pilot could be measured through changes in customer satisfaction, operational performance and employee feedback. Managers should also monitor whether agreed corrective actions are completed within their deadlines. Comparing results before and after the pilot would help JLP determine whether the reviews improve performance and justify extending the approach to additional stores.

However, this recommendation has potential limitations. Introducing more frequent reviews could increase administrative work and place additional pressure on employees. Furthermore, targets that are too demanding may encourage managers to prioritise numerical results over customer service or Partner wellbeing. To minimise these risks, JLP should limit the number of indicators used, ensure objectives reflect individual store circumstances and maintain opportunities for employees to raise concerns.

Overall, balanced performance reviews would help JLP strengthen accountability while supporting its employee-owned culture. By combining clear objectives with regular feedback

and Partner involvement, the Partnership could make its performance controls more effective without undermining employee empowerment.

4.2.2. Recommendation 2: Strengthen Financial and Operational Control

We recommend that John Lewis Partnership strengthens its financial and operational control by improving how managers identify, investigate and respond to differences between expected and actual performance. Although JLP already publishes detailed financial results and operational indicators, more structured follow-up procedures could help ensure that identified problems lead to effective corrective action.

This recommendation is particularly relevant given JLP's recent financial performance. Despite achieving £134 million in profit before tax, Partnership Bonus and exceptional items in 2025/26, the company reported an overall loss before tax of £21 million after exceptional charges (John Lewis Partnership, 2026). These results highlight the importance of monitoring not only sales and underlying profitability, but also operating costs, investment decisions and unexpected expenditure.

We recommend that JLP's finance and operations managers conduct monthly reviews of significant differences between planned and actual performance. These reviews should focus on areas such as departmental budgets, stock availability, operating costs and product waste. Rather than investigating every minor fluctuation, managers should prioritise recurring problems or differences that exceed agreed thresholds. This would allow management to focus its attention on issues with the greatest potential impact.

This approach reflects Fayol's controlling function, which emphasises comparing actual performance with established objectives and taking corrective action when deviations occur. For example, if a Waitrose store experiences repeated stock shortages, managers should investigate whether these result from inaccurate demand forecasting, delayed deliveries or ineffective replenishment procedures. Once the cause has been identified, a specific corrective action should be assigned to the relevant manager, with progress assessed during the following review.

To evaluate the effectiveness of this approach, JLP could monitor the time taken to resolve operational problems, the number of recurring issues and changes in costs or stock availability. These measures would help determine whether management interventions are producing lasting improvements rather than simply addressing immediate difficulties.

However, more frequent monitoring also presents potential limitations. Additional reporting could increase administrative workloads, while excessive attention to short-term financial differences may discourage necessary investment or place pressure on employees. Managers must therefore consider the reasons behind performance differences before making decisions. For example, increased expenditure on employee training or technology may initially reduce profitability but contribute to improved performance over time.

Overall, strengthening financial and operational control would allow JLP to make more informed decisions and respond to emerging problems more effectively. By focusing on significant differences, assigning clear responsibilities and evaluating corrective actions, the Partnership could improve financial accountability while protecting its long-term strategic objectives and employee-focused values.

4.2.3. Recommendation 3: Introduce a Structured Continuous-Improvement Process

We recommend that John Lewis Partnership introduces a more structured approach to continuous improvement, ensuring that corrective actions are evaluated before being implemented across the wider organisation. Although JLP uses financial and operational indicators to monitor performance, identifying a problem is only one part of effective control. Management must also determine whether the actions taken successfully address its underlying causes.

This recommendation can be supported by Deming's Plan–Do–Check–Act (PDCA) cycle, which provides a framework for testing improvements and learning from their outcomes. The process involves identifying a problem, implementing a proposed solution, evaluating the results and making further adjustments where necessary. Rather than introducing major operational changes immediately, JLP could use this approach to test improvements on a smaller scale before expanding them.

For example, if a Waitrose branch experiences recurring stock shortages, store managers could work with Partners to investigate the causes and develop a revised replenishment procedure. The new approach could initially be tested within one department over a six-week period. Management would then compare stock availability, product waste and employee workload before and after the trial. If the results demonstrate an improvement without creating significant additional costs or operational pressures, the procedure could be introduced more widely.

Employee involvement should be an important part of this process. Amy Edmondson's (1999) research on psychological safety suggests that employees are more likely to report mistakes, raise concerns and contribute to organisational learning when they feel comfortable speaking openly. For JLP, encouraging Partners to participate in identifying problems and evaluating proposed solutions would support the employee empowerment discussed in the Leading section of this report.

To ensure accountability, store managers should be responsible for overseeing improvement trials, while relevant department managers monitor their results and report findings. JLP could assess the effectiveness of this recommendation by measuring whether recurring problems decrease, operational performance improves and employees consider the revised procedures practical. This would help management distinguish between temporary improvements and changes that deliver sustainable results.

However, continuous improvement also presents potential limitations. Testing new procedures requires time, resources and employee cooperation. Furthermore, an improvement in one performance indicator does not necessarily mean that the overall outcome is beneficial. For example, increasing stock availability could lead to higher levels of product waste, while faster service procedures might place additional pressure on employees. Management must therefore evaluate financial, operational and employee-related consequences before deciding whether to expand a successful trial.

Overall, introducing a structured continuous-improvement process would strengthen the relationship between monitoring performance and taking corrective action. By testing solutions, evaluating their outcomes and involving Partners in the process, JLP could improve operational efficiency while maintaining the employee participation and shared responsibility central to its business model.

4.2. Overall Recommendation to the CEO

Overall, we recommend that John Lewis Partnership focuses on making its existing control systems more effective rather than introducing unnecessary additional monitoring. While the Partnership has established financial reporting, operational measures and governance arrangements, its recent financial challenges demonstrate the importance of ensuring that performance information leads to meaningful corrective action.

The three proposed recommendations would allow JLP to strengthen accountability through balanced performance reviews, improve its response to financial and operational problems, and encourage continuous improvement through smaller-scale trials. Together, these measures would help managers identify weaknesses, evaluate possible solutions and assess whether changes achieve their intended results.

However, implementing these recommendations would require management time, employee cooperation and appropriate resources. JLP should therefore introduce changes gradually, evaluate their effectiveness and avoid creating excessive administrative demands. Most importantly, financial and operational targets must remain consistent with the Partnership's commitment to employee wellbeing, customer service and shared responsibility.

By balancing performance monitoring with employee involvement and continuous improvement, JLP could strengthen its management control processes while preserving the values that distinguish its employee-owned business model.

Conclusion

Across the four management functions Planning, Leading, Organising and Controlling (PLOC) John Lewis Partnerships needs to maintain a balance between central oversight and operational flexibility. Its central challenge is not necessarily a lack of management systems, but ensuring that these systems work together effectively while allowing Partners to contribute to improvements and respond to customer needs. John Lewis Partnership has a

very well-structured company and is highly successful in its field and has an excellent reputation along with its authentic way of combining both traditional commercial controlling with employee empowerment.

A few recommendations we would advise the CEO of JLP that we noted throughout our findings when doing the report would be in the planning side of the organisation. The organisation should focus more on strengthen forecasting, scenario planning and investment reviews, with measurable targets that balance profitability, customer satisfaction and Partner wellbeing. This is made clear to us when in 2025/26, Partnership sales increased by 5% to £13.4 billion and profit before tax, Partnership Bonus and exceptional items rose by 6% to £134 million. However, the reported £21 million loss before tax, including exceptional charges of £120 million, demonstrates the importance of careful financial planning and evaluating investment risks. In saying that JLP has a long-term strategy focused on customer experience, investment, productivity and maintaining its employee-owned business model but needs to concentrate more this year on targets that are accessible and achievable for the organisation. John Lewis Partnership leading strategies are unlike those of most organisations because their employees are co-owners, known as partners, employees have opportunities to influence decisions, and the partners share in the rewards of business success. JLPs employee ownership supports engagement, but the organisation must influence action. Employee representation does not necessarily mean every Partner has equal influence over operational decisions.

An improvement we would recommend giving to the CEO would be to start using a two-way communication system in the organisation. This would involve partners in decisions affecting their work and use regular feedback and coaching to strengthen motivation with supervisors and managers. McGregor's Theory Y (1960) supports the idea that employees can take responsibility and contribute to organisational goals when appropriately empowered. I think this would be a great addition to the organisation that could be easily intertwined in the everyday running of the business and further enhance their employee partnership system they have in place.

John Lewis partnership has a well organised established structure, but potential delays and coordination challenges could occur JLP's management hierarchy and governance arrangements clarify responsibilities and provide accountability. Nevertheless, multiple management levels can slow decisions and communication, while specialised departments may develop competing priorities. Coordinating the distinct operations of John Lewis and Waitrose also requires clear communication and shared objectives. Introduce controlled decentralisation by allowing store managers to make defined customer-related and operational decisions within agreed limits. Retain centralised control over strategy, major expenditure and company-wide standards. Cross-department meetings and shared targets could further improve collaboration. This recommendation can be linked to Burns and Stalker's (1961) theory of mechanistic and organic organisational structures.

Controlling is an essential management function that involves monitoring organisational activities, measuring actual performance against established objectives and implementing corrective actions where necessary. At John Lewis Partnership (JLP), management uses a combination of financial reporting, annual budgets, key performance indicators (KPIs), governance oversight and operational performance measures to ensure that the organisation remains aligned with its strategic objectives.

For example, JLP's 2025/2026 financial results reported £595 million in operating cash flow and total liquidity of £1.6 billion, demonstrating its financial capacity to support future investment and maintain financial stability. In addition, Waitrose achieved 97% on-shelf availability, highlighting the importance of operational controls in ensuring that products are available when customers need them. These indicators allow management to assess financial sustainability, operational efficiency and customer service performance.

However, although these results demonstrate the breadth of JLP's monitoring systems, strong financial and operational outcomes do not automatically mean that every control process is effective. For example, management must consider whether employees are meeting performance targets, whether customer complaints are being addressed effectively and whether operational problems are being resolved rather than repeatedly occurring.

JLP should strengthen the connection between performance monitoring and corrective action by integrating financial, quality, customer satisfaction and employee performance indicators into regular management reviews. Where performance falls below expectations, managers should assign clear responsibility for addressing the issue, establish realistic deadlines and monitor whether the corrective action produces measurable improvements. For example, if stock availability falls below its target, management could investigate supply chain delays, review inventory management procedures and provide additional employee training where necessary. Progress should then be assessed through subsequent performance reviews.

Furthermore, Malmi and Brown's (2008) management control systems framework provide a useful way of understanding how JLP could strengthen its overall approach. By combining cultural, planning, reward and administrative controls, JLP can ensure that performance monitoring is supported by clear organisational objectives, appropriate employee incentives, shared values and defined management responsibilities. Ultimately, effective controlling should not simply identify weaknesses but ensure that appropriate action is taken, evaluated and continuously improved to support JLP's long-term organisational success

The main proposed argument we would highlight to the CEO of JLP would be in the planning aspect of the organisation. This directly affect the business both financially and reputationally. The figures given for the end report in 2025/2026 sere slightly concerning when partnership sales increased by 5% to £13.4 billion and profit before tax, Partnership Bonus and exceptional items rose by 6% to £134 million. However, the reported £21 million loss before tax, including exceptional charges of £120 million, demonstrates the importance of careful financial planning and evaluating investment risks. JLP should make it their aim

this year to get their charges down lower as that is a large sum of money to not be included as a profit for the business. The CEO of John Lewis partnership should reevaluate the necessity of spending in certain areas to reduce its cost and increase the profit for the organisation.

With the recommendations given, the recommendations should be introduced gradually, beginning in a few selected stores. John Lewis could then compare decision making times, customer satisfaction, stock availability, employee engagement and operating costs before expanding the approach. If they see a big difference with all the above criteria mentioned, then JLP should make the recommendations a part of the organisations way of running and functioning.

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