



Aalto University  
School of Business

# Learning diary questions

Learning diary 3: Post-completion auditing

April 9, 2024

# PCA & Organizational learning

- What kinds of organizational learning can PCA facilitate?
- What are the other alternative methods that can be used to develop organizational learning?
- An essential benefit of PCA is organizational learning. What are ways that a company can ensure that the learning will actually happen after conducting PCA?
- What are the most typical improvements that PCA information triggers in capital investment procedures and instructions?

# Adoption of PCA & Selection of objects for PCA

- Is there some common wisdom regarding the size/type of a company, and when it's usually beneficial to implement PCA? For example, is PCA usually implemented when a company has investments of certain size or frequency, when a company is of certain size or operating in a certain industry etc.
- Is it reasonable for companies to utilize PCAs for only selected projects or should it be used for all projects?
- Why companies usually do PCA only once and so early after the completion of the project, so that they still have to use a lot of forecasts?

# Others

- Is there a “common” starting point for the ex-post outcomes analysis?
- Is there any similar study like Huikku (2008) but with a more statistical approach of multiple companies in Finland? How common is PCA overall in larger Finnish companies?
- What has been recently published in PCA?
- Companies who don't use PCA's, how do they evaluate if their investment has been profitable or not?

# Others

- Does research connecting PCA conducted by companies and change in their profitability or competitiveness exist?
- It was mentioned in the readings that “...monitoring during the implementation phase is an essential part and a prerequisite for being able to conduct PCA...”. Could you please elaborate on the thinking behind it? As I fully agree that monitoring is essential for operative purposes at that phase of the project, I can’t get the point of why monitoring during the implementation phase is a prerequisite for PCA.