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The Interface between traditional organisational practices and a World Bank-led performance management reform

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Abstract

Purpose - This paper investigated how the technical logics of a World Bank (WB)-led performance management reform interacted with the social, political, and historical logics within a developing country (DC) regulatory organisation. The institutional environment both within and outside the organisation was considered in order to understand the performance management reform experience.

Design - An interview-based, longitudinal, qualitative case study approach was utilised to locate accounting in its technical, social and political space. A large regulatory organisation in Bangladesh was investigated as a case study to reveal how traditional organisational practices and public sector norms mediated a performance management reform. Informed by the institutional logics and economies of worth perspectives, interviews were utilised to locate institutional logics at macro-level and associated organisational actors’ strategic responses that ultimately shaped the implementation of a performance management system (PMS).

Findings - This paper reveals how accounting, as a social and political practice, influences accountability reform within a regulatory organisation. It provides an account of both the processes and resultant practices of an accounting reform initiative. While a consultative and transparent performance management process was intended to enhance accountability, it challenged the traditional organisational authority structure and culture. The new PMS retained, modified and adjusted a number of its characteristics over time. These adjustments reflected an amalgamation of the influence of institutional pressures from powerful constituents and the ability of the local agents (managers) in negotiating and mediating the institutionalisation of a new PMS.

Originality - This paper offers a theoretical mapping of institutional logics and their organisation-level interpretations and practices. Thus, we locate power and influence at field and firm levels. The findings of this study reflect historical, political, and cultural backgrounds of the case study organisation and how these contextual forces were active in shaping the meaning of reform logics. Though the institutional environment and agents were unique to the case study organisation, this research offers a ‘process generalisation’ that reveals how a best practice PMS was translated and transformed by the traditional organisational practices in a DC regulatory context.

Practical implications - The findings of this paper carry major implications for policy makers, particularly with respect to the design of future reform programs on PMS.

Keywords – Performance management, traditional society, culture, corporate governance.
1. Introduction

This paper aims to provide evidence about how a World Bank-recommended performance management reform interacts with the traditional organisational structure and practices of a large regulatory organisation in a developing country setting: in this case, Bangladesh (hereafter referred to as the anonymous entity ‘Alpha’). This research provides a ‘micro’ view of organisational processes (Uddin et al., 2021; Narayan et al., 2017) to explain how performance management practices at individual levels respond to institutional pressures. The implementation of a World Bank initiated performance management reform in Alpha was examined as a case study that facilitates the contrast between performance management practices of a regulatory organisation in a traditional society and the introduction of contemporary western value-laden performance management assumptions.

Developing countries are working with international organisations to implement economic and social reform. Economic growth, accountable institutions and global partnerships in relation to developing countries represent key components of the initiatives of international organizations like the World Bank. This research illuminates an important regulatory reform brought by the World Bank in a developing country. The effective operations of regulatory organisations and their accountability are essential to the achievement of sustainable development (Bebbington and Unerman, 2020). This paper contributes to the sustainable development literature by focusing on the implementation of a performance management system (PMS) in a regulatory organisation.

The historical performance management control in Alpha and in the Bangladesh public sector in general revealed many characteristics of a traditional society public sector organisation. Drawing on Weber’s notions of traditionalism, Uddin and Choudhury (2008) showed that Bangladesh demonstrated a number of features of a traditional society such as corporate ownership concentrated in few families, concentration of wealth, political influences, loyalty toward powerful agents with political connections and wealth. Colignon and Covaleski (1991) develops two axes to analyse the interplay of forces, agencies and interests. The first axis considers the tensions between formal structures and substantive rationality and the second axis evaluates organisational dominance and resistance. This paper illuminates how these forces operating with a traditional society interacts, transform or even survived after the introduction of a western performed management system.

Hopper (2019) highlighted the opportunities and pressing needs for accounting research to build partnerships with developing countries (DCs) by addressing their needs and problems. He argued that such research will have far reaching impacts by contributing ‘capacity building’ in areas of policy formulation, public sector governance, aid utilisation and reforms. This research demonstrated the interface between international best practice performance management rationales and the public sector practices of a traditional society. While researchers have investigated the influence of management accounting reform on formal structure (Arnaboldi et al., 2015), the informal domain of individuals’ everyday practices have received lesser attention (Aroles and McLean, 2016).
Hopper et al. (2009) identified three stages of transition for developing countries: pre-colonialism, post-colonial state capitalism, and politicised market capitalism. While many developing countries adopted some forms of market capitalism, there was evidence of tensions between political powers and market reforms (Nyamori and Gekara, 2016). It is not clear whether market capitalism in developing countries delivered efficiency and accountability, or it fostered political and coercive control (Hopper et al., 2009). Our research aimed to explore how an accounting reform influenced and was influenced by local cultural and political powers. The knowledge of the actual implementation of accounting reform and the extent to which it achieved its intended outcome (results) are critical to policy-makers.

This paper investigates how externally introduced performance management reform was experienced at the individual level and what practices had evolved in relation to the local norms and power positions in the traditional setting of a developing country. The paper looks at three areas in which the World Bank-led reform influences the performance management of the employees of a regulatory organisation, Alpha. First, the assumptions and underlying intentions of the international best practice PMS needed to interact with the long-standing organisational culture. This involved replacing traditional performance measurement conceptions and practices. Second, the paper investigates the existence and role of the change agents and their effectiveness in instigating the new performance management approaches. Third, the paper enquires into the existence of any informal practices that may enable the organisation to portray a ceremonial compliance with the imposed performance management reform. These areas of investigations are framed in the following research questions (RQ):

**RQ1:** How were the underlying intentions of the new PMS mediated by local organisational actors based on their interpretation and practices?

**RQ2:** What was the identity and power of the change agents driving the initial adoption and implementation of the externally recommended PMS?

**RQ3:** In what ways did the intersection of formal and informal practices of performance recognition condition a strategic approach to performance management?

Taken together, these three RQs shed light on the implementation experience of an imposed performance management reform in a traditional society setting. Extant public sector performance management literature is dominated by aggregate level performance analyses. For example, Chang (2015) investigated performance management reform by focusing on performance indicators of hospitals in the United Kingdom. Bracci et al. (2017) examined the implementation of Balanced Scorecard as a performance management reform in two Italian public service organisations. Bogt et al. (2015) showed how the designs of performance budgets are attuned to the task characteristics in Dutch local government units. This paper, in contrast, utilises an organisational setting to understand how individuals are affected by a World Bank-led performance management reform that challenges many of the underlying assumptions of a public sector organisation of a traditional society.
This study is informed by the combination of two theoretical perspectives: Institutional Logics (IL) and Economies of Worth (EW). IL allows us to identify the various actors, their powers and contestation over the adaption and subsequent implementation of a major organisational reform. Institutions established norms and formal structures which are maintained through enduring reproduction by actors. However, these structures are also subject to contestation and transformation by the actors and their interests. Granlund (2001) articulated ‘human (individual)’ agency and their actions in the process of ‘making sense’ of institutional orders or their changes. He also argued that human factors need to be better understood in the analysis of the complexities that underlie organisational changes. Cooper et al. (2017) and Lounsbury (2008) called on institutional researchers to engage in theoretical development and empirical reflection on the interface between organisation-level (micro) processes and external (macro) pressures. EW views human beings as competent actors and seeks to understand how they interpret, enact, or settle institutional arrangements. The IL are mediated by the organisation-level actors. This actors-led mediation process provides an understanding of accounting as a situated practice (Annisette et al., 2017). Much of the accounting literature has emphasised how accounting is utilised to secure the domination or superimposition of one world of worth over others. However, Annisette et al. (2017) provided evidence that micro-level interpretation ensures integration of competing values, and this process influences organisational decision making.

This paper therefore utilises EW and IL to show how macro-level IL are negotiated by organisational actors. International organisations such as the World Bank initiate reform programs in developing countries. While these pressures and suggested models create a reference for institutional arrangements, the variances of actual practices from the suggested models are less understood. Our aim is to investigate the pluralism and multiplicity of organisational practices and understand what motivates such responses. In doing so, we aim to map how macro-level pressures (logics) are interpreted at the organisational level. The organisational actors are not only influenced by prevailing or imposed logics, but their actual practices also reflect how the logics are interpreted and localised at ground level. These organisation-level responses are analysed using EW with its world views.

Adhikari et al. (2021) highlighted the need for accounting research to consider the social, environmental and political influences to better understand organisational accountability. Alawattage and Alsaid (2018) envisioned institutionalisation as a dynamic process at three levels: macro, fields and organisation. This paper’s case settings provided an opportunity for investigating how the logics in these three levels interact, influence, and dominate the institutionalisation process. The influence of the World Bank and Government provides a macro level logic influence on Alpha’s performance management reform. The public sector pay scale and promotion practices resemble field level logics. Using the EW perspectives, we also identify how organisational history, culture and routines provide micro level responses that influence the implementation and maintenance of a reform. Interviews of the change agents (senior executives) and employees of the case organisation generated a rich data set that demonstrated how a powerful organisational reform was contested, modified and practiced at individual levels.

Jayasinghe et al. (2021) argued that public sector accountability reform should consider a careful application of accounting systems, rather than mere replacement of existing systems...
with externally imposed reforms. This paper contributes to the existing accounting literature in several ways. First, it discusses the traditional bureaucratic performance management logics in a politically controlled regulatory environment of a DC. Second, it explains how a World Bank-led performance management reform contested the traditional norms and what factors and processes shaped the post-reform practices. Third, this paper focuses on how organisation-level actors (managers, individual employees, and union) responded to the reform. Finally, it offers a theoretical mapping of IL and EW that locates power and influence at multiple levels. The mapping also elucidates the process through which organisation-level individual actors relied on compromised responses to address competing logics and how institutional arrangements experienced gradual transformation over time.

Carnegie et al. (2023) called upon researchers to study accounting as a combined technical, social, and moral practice to contribute to the advancement of organisations, people, and nature. They considered culture, organisation, and people within the social dimension of accounting which is increasingly recognised as moving beyond a solely technical practice. Accounting is considered as a social practice where it influences human behaviour and culture by means of performance metrics, with ramifications for organisational and societal functioning (Carnegie, 2022). It has the potential to serve as an instrument for securing power and control in organisations and society (Carnegie et al., 2022). This paper provides evidence that societal and organisational culture can influence the conception and implementation of accounting (performance management) reforms.

Cultural norms influence management policies and employee behaviour (DeNisi et al., 2017; Berman et al., 2013). Organisational culture is influenced by factors such as national culture, previous organizational practices, the work setting and leadership styles (Mahler, 1997). Minkov et al. (2011) argue that the dimensions of national culture help in explaining national differences in work-related values, beliefs, and norms. Many developing countries face institutional weaknesses and traditional cultural risks in implementing performance management reforms (Haque, 2020; Liu and Dong, 2012). Ugyel (2021) argued that the implementation of public sector performance management reform has been closely linked with the local context and culture. Haque (2013, p.269) observed an ‘administration-culture mismatch’ that affects the implementation of reforms in Asian societies. He points to the differences in cultural values where Western societies embed individualism, self-interest, achievement orientation, while Asian societies incorporate collective family values, seniority, and reciprocity. By way of example, O'Donnell and Turner (2005, p. 624) found that ‘consensus decision-making’ and ‘embarrassment avoidance’ was a societal philosophy transmitted into organizations in the Pacific State of Vanuatu.

In the Ghanaian public sector, Ohemeng (2010) found that elderly, but subordinate females and males are viewed as ‘mothers’ and ‘fathers’ and their culturally accepted age-based respected positions complicated performance management actions such as sanctioning subordinates because of non-performance. Yetano et al. (2021) have emphasized the implication of cultural dimensions for performance at the individual as well as organisational levels. Abubakar et al. (2016) and Northcott and Taulapapa (2012) considered institutional culture as the major antecedent of performance management. An improved understanding of the local culture is therefore needed for the effective implementation of public sector performance management reforms, especially in developing countries (Wang et al., 2019). In
a study comparing the implementation experiences of a similar PMS in two different countries, Ohemeng (2010) found that a major factor that distinguished Ghana from Ontario was the influence of culture. This study presented here aims to unpack the cultural dimensions from the national, sectoral and organisational spaces impacting the implementation of a performance management reform in a developing country regulatory organization.

In summary, this paper makes an important contribution to the accounting literature with respect to understanding how externally introduced public sector performance management systems can be absorbed and then modified by developing country organisations in their institutional, political and cultural contexts. In doing so, it reveals how western performance management systems injected into a developing country’s regulatory body are moderated and can be ultimately subjugated to traditional organisational systems in that country’s setting. It explains how such moderation is enacted through macro-political and cultural influences as well as micro-individual level historical organisational traditions. It offers a theoretical mapping of the post-reform performance management experience via IL and power exercised at various organisational levels, thereby maintaining institutional arrangements that remain unchanged or more closely aligned to local political and institutional customs.

This paper is structured as follows. The following section provides a review of accounting literature about public sector performance management reform and how this study fits into it. Section 3 informs the theoretical lens for this paper followed by a discussion about the research methods employed in this investigation. Section 5 provides the analysis of interview data and documentary evidence. Finally, an overall discussion is presented in section 6, followed concluding notes.

2. Public Sector Performance Management Reform – Developments and Gaps

While privatisation and commercialisation are global phenomena, the public sector continues to provide important services and regulations. National policy-makers consider public services to be as significant as the commercial sector for the economic and social development of a country (Broadbent and Guthrie, 1992). The World Bank (2017) highlighted the importance of a well-functioning public sector in the delivery of quality public services to the citizens and fostering private market-led growth. However, there is an increasing demand for better services, transparency and accountability of the public sector to ensure that it ‘delivers’ (Broadbent and Guthrie, 1992).

The public sector has increasingly come under pressure to become more efficient and effective in providing services to the public. Since its journey in the 1990’s, new public management philosophy has carried large implications for the operation of public sector organisations. The public sector has been subject to various private sector management techniques and the adoption of a market system in providing public services. Increasing attention has been directed toward the design and implementation of performance measures and management control systems within public sector reforms (Kloot and Martin, 2000). The public sectors of many DCs have also embraced the new public management-driven structural
changes. In many cases, these controlling reforms have been initiated by international development organisations such as the World Bank. Many DCs, including Kenya (Nyamori and Gekara, 2016), China (Shirley and Xu, 2001) and Bolivia (Mallon, 1994) have embraced public sector reforms in the areas of performance management, budgeting and reporting systems. In spite of the greater importance placed upon the performance management systems of public sector organisations in DCs, the research evidence in this area is rather opaque.

Accounting literature has provided limited coverage of public sector reform in DCs (Mimba et al., 2007). This leads to an incomplete understanding about the way accounting and accountability institutions operate in these countries. This is problematic for several reasons. Firstly, the vast majority of the world’s population lives in DCs and the lack of research leaves their accounting needs unknown (Alawattage et al., 2007). Secondly, western developed countries are important development partners of DCs. Research regarding public sector accounting and accountability in these jurisdictions will inform the effectiveness of their reform initiatives. Thirdly, accounting and accountability can play an important role in the economic and social development of DCs. The globalisation of trade and business has made institutional governance and control a global challenge.

Modell (2004) discussed how various conceptions of performance measurement in the public sector act as organisational myths. He argued that an understanding about the implementation of performance measurement reforms requires analysis of the interplay between new and old myths. The interplay between competing myths, which are constructed by the institutional environment and actions of the organisational actors, determines how old myths are challenged and subsequently reconstructed or replaced by new myths. He built this argument by reviewing literature on the implementation of a multidimensional strategic performance measurement model (Kaplan and Norton, 1992) to replace the financial, control and other efficiency-based performance measures in the public sector. Research shows that public sector managers may continue to pursue the financially oriented performance measurement agenda while paying symbolic attention to the emerging myths built into multidimensional models such as the Balanced Scorecard (Modell, 2004; Lawrence and Sharma, 2002). Thus, competing myths regarding the conception of performance measurement may co-exist and the managers of public sector managers achieve a balance between the expectations of the different constituents to manage performance.

One important area of public sector reform in DCs is performance management. Akbar et al. (2012) utilised a survey questionnaire to senior managers of Indonesian local government units to investigate the implementation of a PMS. They found that while regulatory requirements were the primary reason for developing performance indicators, there was a significant relationship between managerial use of performance indicators and commitment of top-level management. Nyamori and Gekara (2016) investigated how the introduction of performance contracting affects the formation of social capital (shared ethics, norms and attitude derived from networks of social relations) in the Kenyan public sector. They found that reform was frustrated by networks of patronage and corruption. Sutheewasinnon et al. (2016) studied the different stages of the development of a PMS in the Thailand public sector. They observed that different institutional pressures and strategies of agents influenced each stage of the development of PMS.
The above-mentioned literature focuses on the performance management systems at departmental or organisational level. An important element of performance management is how it creates incentives and control over individuals within an organisation. There is limited evidence in the accounting literature about individual (micro) level implications for performance management reform. This paper contributes to existing accounting literature by providing empirical evidence about how the socio-political agents, traditional bureaucratic institutions and cognitive competencies of individual actors moderated the effect of a World Bank-initiated performance management reform at an individual level.

Developing economies like Bangladesh are increasingly connected to global business. International development organisations such as the World Bank and the Asian Development Bank play an important role in the economic development of Bangladesh. Bangladesh received development assistance and aid of US$4.5 billion in 2019 (World Bank, 2021). Foreign direct investment of US$1.9 billion was made in Bangladesh during 2019 (World Bank, 2021). Bangladesh’s dependence on foreign aid and investment creates a motivation for it to comply with the prescriptions of donor countries. Foreign aid and development assistance are often conditional on DCs’ adoption of western-centric governance and accounting controlling systems (Irvine, 2008; Akisik, 2008). Thus, there is a benefit for exploring the implementation experience of reforms brought by these transnational development bodies.

There is evidence about corporate governance practices across different institutional settings (Aguilera and Crespi-Cladera, 2016). However, Ahmed and Uddin (2018) argued that such analyses have struggled to capture deeper underlying institutional conditions and their mediations through agency and political power. They suggested that accounting reforms and resulting organisational practices require an emphasis on technical, cultural and political imperatives. Siddiqui and Uddin (2016), for example, found that the state-business nexus perpetuated human rights disasters in the Bangladeshi ready-made garment industry. Using Weber’s notion of traditionalism, Uddin et al. (2018) provided evidence about how Bangladeshi banks utilised CSR disclosure to build alliances with political agents. Nyamori and Gekara (2016) argued that majority of research about PMS in public sector organisations of DCs was conducted by the World Bank and they often utilised broad-brush country surveys. These studies often do not offer deeper insights into the implementation experiences and outcome of performance management reform at individual public sector organisational level. This paper contributes to existing accounting literature by providing empirical evidence about how the organisation-level actors and traditional bureaucratic institutions moderated the effect of a World Bank-initiated performance management reform. In a study of western accounting reforms in Nigeria, Bakre et al. (2017) argued that such reforms needed to consider the local socio-economic and political environment. Hopper et al. (2017, p. 140) acknowledged that the technical and economic rationale of western reforms in developing countries ‘were mediated by socio-political and cultural factors, with positive and negative, and intended or unintended, consequences’.

Ittner and Larcker (1998) called upon researchers to investigate the social processes of performance measurement reform in the public sector. For example, Agyemang and Broadbent (2015) investigated the nexus between societal expectations about research excellence, organisational responses and the impact on academics working in the UK universities. The social side of the organisation is important in understanding the
implementation and outcomes of new accounting technologies (Agyemang & Broadbent 2015; Broadbent & Guthrie 1992). This is particularly important in public sector accounting reform as the managers of public sector organisations are simultaneously accountable for and to multiple constituents of the society. Tambulasi (2007) found that NPM-based management accounting reform in Malawi local government units was interrupted by political interference, sabotage and corruption. So organisational culture, social norms and associated institutions are intertwined in a complex construct that ultimately influences how new accounting assumptions are interpreted and practised by employees. While these studies highlighted the importance of macro-level logics, Lounsbury et al. (2003) highlighted the role of actors in shaping and disrupting institutional logics. Thus, there is a real need to investigate the interface of macro-level logics and how organisation-level actors’ respond.

3. Theoretical Framing: Institutional Logics and Economies of Worth

This study’s design and interpretation has been informed by a combination of two theoretical perspectives: IL and EW. Together these facilitate our understanding of the ways in which developing country public sector performance management reform attempts can be mediated by traditional national and organisational cultures and practices at both the macro and micro levels. The challenges such reforms can pose to traditional organisational authority structures and cultures can be unpacked and the means by which the latter influence, counter and modify intended reforms are more clearly identified and explained through the lenses of both these theories.

New institutionalist scholars are increasingly highlighting the notion of pluralism which signifies the coexistence of distinct principles or IL (Greenwood et al., 2011). Pache & Santos (2010) argued that pluralism is a not only a phenomenon at macro-level (society and organisational fields), but also at micro-level (for individuals). This research looks at how macro-level IL are negotiated and engaged at individual level. This allows us to understand how individuals engage with pluralism. Jaumier et al. (2017) discussed the notion of ‘instantiation’ which reflects the idea that logics are enacted in specific actions of individuals. They argued that logics are incomplete vehicles whose contents and functions can be realised by the practice of actors. Thus, individuals’ responses do not only rely on positive affirmation of logics, but also how they understand and decide to adhere to such logics (Voronov et al., 2013). According to Hallett and Ventresca (2006), logics are inhabited. Thus, we proposed an integrated IL-EW theoretical framing that provides a nuanced account of how macro-level logics are negotiated by organisational actors.

3.1 An Institutional Logics perspective

First, with respect to an IL perspective, it is employed in this study since it offers ‘a vocabulary and syntax’ that can ‘form a lever for gaining new insights’ about performance management reform in a developing country public sector context such as Bangladesh (Lukka and Vinnari, 2014, p. 1312). The elementary New Institutional Theory (NIT) proposition argues that organisations follow institutional norms which are taken-for-granted rules and processes. Thomson (1967) attributed the choice of organisational structure to efficiency-centric
technological choice. NIT argues that organisational adoption of social norms can be independent of an efficiency-centric motive and primarily intended to achieve legitimacy from the relevant constituents (regulators, funders, customers and market). Thus, organisations adopt structures that are recognised as customary in the external environment and as a result provide them legitimacy to operate (Rodrigues and Craig, 2007).

NIT has been utilised in investigating public sector organisations which are often subject to reforms (e.g., reporting requirements from funding bodies). Chang (2015) examined how local managers of health authorities in the UK incorporated performance indicators in their operations in order to seek legitimacy from the central government. Brunsson (2002) demonstrated how a Swedish government unit utilised dual decision-making models to conform to conflicting institutional demands. Modell (2001) found support for both legitimacy-seeking and efficiency-enhancing motivations driving the adaptation of performance measurement reform in a Norwegian public sector health care unit. Tyrall et al. (2007) provided evidence that many DCs adopted international financial reporting standards to conform to the requirements of transnational development organisations such as the World Bank. This paper investigates one such World Bank’s prescription reform in a large regulatory organisation in a developing country.

DiMaggio and Powell’s (1983) seminal work on ‘isomorphism’ explained why organisational structures converge and resemble each other. They discussed three mechanisms that lead to this convergence: coercive, mimetic and normative. After outlining the forces of isomorphic pressures, researchers turned their attention to what happens to the post-adoption field level practices. Meyer and Rowan (1977) introduced the notion of decoupling where formal structure represents a symbolic compliance rather than an instrumental action. They stressed that organisations could respond to institutional pressures by ceremonial conformity. This may be achieved by a decoupling of manifest practices from underlying realities. However rather than viewing decoupling as the norm of an institutional effect, institutional researchers began to perceive it as one among many responses (Westphal and Zajac, 1994). Oliver (1991) argued that organisational actors may use variety of ‘strategic responses’ to institutional pressures. For example, Scott (2003) found organisations who respond to external pressures by ‘internalising’ the threat, employ experts in dealing with the new issues. This research investigated a regulatory organisation’s strategic responses to the World Bank-led performance management reform.

NIT moves from an over-imposing view of institutional structure to a rather field-level dynamics perspective in order to understand actual practices. Zucker (1987) argued that members within an organisation influence the adoption, adjustment and practices of institutional norms. While institutions represent a major source of influence for organisations within a field, institutional pressures are transmitted through a web of intra- and extra-organisational interest and agents. Thus, the actual response to institutional expectations cannot be assumed to be independent of the contestation that takes place between individual organisations and external constituents. The focus in NIT research has gradually shifted from a heavy emphasis on larger populations of organisations making up institutional fields as the main unit of analysis to pay greater attention to the role of individual organisations in such fields (Modell, 2009). Institutional pressures are moderated, consulted and embedded in organisational activities (Lounsbury, 2008). This paper provides a micro-level discourse of how
a powerful reform agenda was negotiated at individual level practices within a regulatory organisation.

IL is based on an inter-institutional framework which aims to explain how individual and organisational actors influence and are influenced by manifold institutions prevailing in their social systems. Thornton *et al.* (2012) argued that organisational actors are situated in multiple social locations with institutional orders emerging from family, religion, state, market, professions and corporations. These IL represent distinctive principles and practices, and these can be competing for higher order acceptance by organisational members. Thus, managers are confronted with multiple, competing logics emanating from the broader fields (Friedland and Alford, 1991). This potentially ‘multi-level, meso range’ of IL imply that the eventual outcome and practices depend on how the logics are manifested in implementation (Lounsbury, 2008, p. 351). An IL perspective locates institutions in multiple levels: individual, organisational, field and societal (Thornton *et al.*, 2012). Organisational actors’ choices are conditioned by the constraints and opportunities provided by these multiple institutions (Friedland and Alford, 1991). Alpha provides a unique setting, as the case unit represents both an organisation and a field. Given the focus of the study, it can uncover what happens within an organisation when it negotiates a major reform which is heavily contested by local political powers, historical work patterns of government sector of a DC and transnational development organisations.

Public sector managers’ accountability logics are derived from historical practices, governance structures, government reforms and organisation-specific processes. The existence of multiple IL may lead to different responses to institutional norms depending on the contexts within which organisations operate (Lounsbury, 2008). Ahrens *et al.* (2020) showed how a UK local government council utilised accounting to balance logics of localism, centralism and marketization in response to the central government’s programmes of austerity. Rana and Hoque (2020) found that Australian public sector managers utilised both financial (accrual accounting) and non-financial (program management) information to address multiple accountability logics. Narayan *et al.* (2017) illustrated how two universities responded differently while supporting and addressing an institutional demand for research commercialisation. The universities’ responses were shaped by their respective historical context, expertise in research and strategies, while demonstrating strong commitment to conform to the research commercialisation demand. This paper argues that the logics forming the institutional norms and their field-level practices are shaped by powerful individuals (institutional entrepreneurs), transnational private regulatory power such as the World Bank and local field-level social-political operatives.

The seminal work of DiMaggio (1988) on deinstitutionalisation and institutional change opened up a new area of institutional research. Institutional entrepreneurs are actors who have an interest in and ability to create new institutions or to transform existing ones (Maguire *et al.*, 2004). Institutional researchers had attributed such entrepreneurship to individuals (Maguire *et al.*, 2004; Dew, 2006), organisations (Dejean *et al.*, 2004), professions (Greenwood and Suddaby, 2006), networks (Dorado, 2005) and social movements (Rao *et al.*, 2000). A dominant focus on individuals in creating, maintaining and disrupting institutions was theorised by Lawrence *et al.* (2009) through their discourse on institutional work. They connected the lived experience of organisational members and institutions and argued that
institutions structure and are structured by organisational actors. Battilana (2006) argued that some individuals secure power from the position they occupy in the society in order to influence institutional norms. Barley (1986) also provided evidence about the ability of individuals to produce and change institutional structures and practices. This paper investigates the existence and effectiveness of such institutional entrepreneurial agency in the implementation of the performance management reform in a developing country's politically controlled regulatory environment.

3.2 An Economies of Worth perspective

Second, with respect to an EW perspective, the notion of sociology of accounting includes how accounting is entwined with economic, moral, and social values. The EW framework assists in examining accounting as a situated practice (Annisette et al., 2017). Social and institutional life is characterised by a plurality of rationalities that influence organisational actions. The central focus of EW is to investigate the contributions of human beings to such settings and evaluate the roles of objects, evaluative processes, conflicts, and compromise (Annisette et al., 2017).

From an EW perspective, Boltanski and Thevenot (1999, 2006) identify six orders or worlds of worth, each populated by a higher common principle (a moral order which determines what matters most to that society), subjects (people with specific roles and expertise), objects (tools with which to build a case), and mode of evaluation (tests to prove and justify the principle). Accounting performs a critical role as objects or tests that actors rely on to justify the principle of an order of worth (Vesty et al., 2018). Appendix A outlines the elements of each order of worth. Pluralism is considered as an inherent element of social life, rather than a temporary issue to be solved (Cloutier and Langley, 2013). Since all orders of worth are always accessible to individuals, pluralism is a concern for all organisations. Actors (e.g., managers) need to decide the one that should apply in a given situation.

In disputes involving a clash of worth, the accounting tools that act as the test of worth become critical. Annisette et al. (2017) illustrate the clash of worth using a ‘make or buy’ decision where an organisation is considering whether to continue to manufacture a component or to outsource it from an overseas manufacturer at a lower cost. An outsourcing decision results in closing a factory and laying off its workers. From an industrial worth perspective, accounting (cost savings) will support outsourcing option. However, the accounting measures will be deemed inappropriate within the domestic order of worth which is based on job losses and an emphasis on personal relationships.

Disputes between orders of worth can lead to compromise and tightening of tests such as modifying a budget and variance analysis (Gong et al., 2022). There can be a number of alternative outcomes in case of disputes between orders of worth. A compromise position enables managers to allow competing and incompatible orders of worth to coexist (Boltanski and Thevenot, 1999). In a disputed situation, actors sometimes need to put aside their disagreement about which world (order of worth) is ideal for a given situation (Jaumier et al., 2017). This means that a compromise position accepts and reflects the influence of two or more worlds.
In the ‘make or buy’ case scenario, a compromise may be reached to outsource the component, thus satisfying the industrial worth test, but also redeploy the factory workers to other activities of the business, thereby supporting the domestic worth (Annisette et al. 2017). Where one order of worth is in a fragile compromise with another order of worth, clashes can remerge (Boltanski and Thevenot, 2006). In such situation, a repeat cycle of dispute will occur where a participant may emphasise the limitations of the logics associated with other worlds (orders of worth) and advocate a tighten of the test. In the make or buy’ scenario, this may take the form of emphasising an inefficient use of labour from an industrial and market worth perspective as a means of disputing the redeployment of factory workers suggested by a domestic worth perspective.

3.3 An IL-EW approach

This paper utilised both IL and EW to uncover how World Bank-led performance management reform was negotiated and practised at a regulatory related organisational level. While the IL perspective identifies the macro-level social orders, the EW perspective provides a nuanced account of the interaction of multiple rationalities affecting organisational life. Annisette and Richardson (2011) described EW as an intellectual bridge between institutional theory and practice theory. Purdy and Gray (2009) identify practice variation as outcomes of multiple institutional logics reflecting uncertain and creative arrangements (Thevenot, 2001). This is where EW contributes as a conceptual toolbox that includes rich descriptive language (Cloutier and Longley, 2007) for a far more nuanced understanding of multiple worlds and thus better identifies the intricacies of the organisational life (Annisette and Richardson, 2011).

The organisational fields act as carriers of institutions and social structures (Scott, 2003) providing relevant information and pressures that influence actions and practices in organisations. With the World Bank’s influence over market and regulatory reforms in developing countries, higher (macro) level institutional logics exercise an important influence over organisational structures and practices. However, practice diversities indicate that organizational actors are reflexive, not subject to automatic compliance with macro-level institutional pressures. The EW relates the objects (such as PMS) and practices to a process of justification and evaluation. Thus, EW offers a processual view to understand how organisational actors position themselves in response to multiple social structures and pressures.

There are important similarities and complementarities between IL and EW. The emphasis of EW on action embedded in social networks and the use of justifications for selecting an alternate action aligns it with new institutional sociology (Wilkinson, 1997) or its pluralistic version of IL (Cloutier and Longley, 2007). Institutional theory’s rejection of economic efficiency as the sole basis for understanding social order leads to a variety of institutional logics. Boltanski and Thevenot (1999) cautioned that an overemphasis on decoupling may lead to a position between a formal universal order and unlimited pluralism. Annisette and Richardson (2011) contended that EW offers set of archetypes that incorporate competing rationalities for creating social order (the orders of worth). This leads to a more manageable number of competing rationalities to understand organisational practices. While we
recognise the macro-level institutional logics influencing organisations, the orders of worth provide a nuanced account of the process that organisational actors follow in order to shape practices. The way accounting is objectified (higher common principle, subjects, objects, test, and evidence) within different orders of worth provides a framework for better understanding of how organisational actors address institutional pressures.

There is limited accounting research into the micro-processes involved in the situations that give rise to compromise or dominance. This study contends that a combination of EW and IL has the potential to unpack how macro-level logics are mediated through micro-level actors. We demonstrate in this developing country case how institutional logics appear as macro-level pressures and how they influence disputes between orders of worth, leading to a compromise position strategically designed to satisfy multiple constituents. The presence of the World Bank in market and regulatory reform in developing countries like Bangladesh brought a set of powerful institutional logics aiming to influence organisations’ practices. The pluralistic rationalities in a developing country context requires a nuanced approach to understand how organisational actors address institutional pressures arising from international, national, and cultural environments. This leads to the existence of multiple orders of worth representing diverse interests and power. The EW argues that accounting is often implicated in compromises in organisational practices as multiple orders of worth are juxtaposed (Annisette and Richardson, 2011). This provides a deeper understanding of ways in which accounting reforms in developing countries can be subject to tensions and result in a variety of compromises that ultimately influence actual practices.

4. Research Method

A large regulatory organisation was investigated as a case study to uncover the interface between international best practice PMS and public sector performance measurement traditions in a developing county context. The field-based case study method facilitated the investigation of how managers and employees experienced and practised a World Bank-led reform. This study employs an embedded single-case study design where attention is paid to actors and agencies influencing the implementation of a performance management reform (Yin, 2014). The primary unit of analysis is the implementation of a PMS in a developing country public sector organisation. Pressure and power agents such as World Bank consultants, trade unions, political parties and public sector performance measurement traditions are the subunits which influence the main area of interests, the new PMS implementation.

Interviews of relevant managers and employees of the case study organisation are the primary source of data for this research project. In an interview setting, the researcher had the privilege to see, feel and understand the internal environment of the organisation. This enabled the research to unpack the processes and contestations of competing IL in the implementation of a performance management reform (Woodside, 2010). The interviewees offered access to other sources of information such as formal reports, office circulars and prior studies.
A department was created for the initial implementation of the PMS. The senior executive of the department was interviewed to obtain a detailed account of the initial implementation experience of the new PMS. This interview revealed the key employees of Alpha who worked with the World Bank’s consultant on the design and implementation of the PMS. A snowball sampling technique was implemented through the senior executive (level 2) facilitating the researcher’s interviews of the managers who were involved with the implementation of the new PMS. As a ‘gatekeeper’ assisting in access to the potential interviewees (King and Horrocks, 2010), the senior executive (level 2) of the Human Resource Department (HRD) provided access to a number of departmental heads. The departmental heads (senior executive level 1) then provided access to employees working in various hierarchical levels of their respective departments.

The objective of qualitative sample selection is to achieve diversity of meaning and experience relevant to the research questions being investigated (King and Horrocks 2010). Four field visits were made to interview the employees of Alpha over a six-year period, with a total of 65 employees being interviewed during these field visits. Interviews lasted from 50 minutes to 90 minutes. The list of participants, who were interviewed, is provided in the Appendix B.

This research employed semi-structured interviews of individuals working in various positions of the organisational hierarchy, aiming to identify their perceptions and experiences of the new PMS (Hennink et al., 2011). This interview guide ensured that important aspects of the performance management reform were covered. The guiding interview questions are included in the Appendix C. The interview questions were adjusted to correspond to the preliminary thematic clustering of interview data from earlier field visits (King and Horrocks 2010). Even though a general set of guiding interview questions was utilised, the interviewer retained a flexible approach which facilitated the interview taking new directions based on the discourses of the interviewees. Thus, interviews often took the form of flexible exchange between interviewer and interviewee (Fontana and Frey, 1994). Often ‘probe questions’ where utilised to develop a deeper understanding of the practices and associated motivations (Glesne, 2016). Sometimes, interview conversation provided new ‘leads’ which were then explored with further discussion with the interviewees.

Analysis of interview data sometimes discovered new areas and lines of enquiry that were not explored in earlier field visits. These unexplored areas and issues were then pursued in subsequent field visits. With permission from the study participants, interviews were audio recorded. Five interviewees refused permission to record the interviews. They allowed the researcher to take handwritten notes during the interviews. These notes were elaborated on immediately after the interviews so that important stories and contexts underlying the short notes were not lost. The 60 recorded interviews were subsequently transcribed in English. All interviews were audio-recorded and subsequently transcribed in an MSWord document format. Field notes were also utilised to record insights experienced during and after the interviews. Initial memos were developed from the transcribed interview data and field notes.

An inductive process was applied in the analysis of the data. A set of codes were inductively developed through careful reading of the interview transcripts. This produced codes that reflected issues of importance to the participants. Following Hennink et al. (2011), a codebook was developed for recording the developed codes, their descriptions, and
corresponding examples from data. Following Gioia et al. (2012, p. 21) interview data were categorized into ‘first order concepts’, ‘second order themes’ and ‘overarching dimensions’. A set of inductively derived first order concepts and associated codes were combined into a broader second order themes. Multiple second order themes were then combined into an overarching dimension that explains the interests and power of logics and underlying orders of worth. The progression of first- and second-order themes to overreaching dimensions informed the multiplicity of IL and EW elements influencing the practice and effectiveness of a new PMS. This approach is similar to that of Garrett-Jones et al. (2005) where interview data were organised into a hierarchy of broad themes and their sub-themes. Reflecting Gioia et al.’s (2012) data analysis method, Appendix D provides a detailed account of how this paper analysed interview data. The codes are presented in bold and italics in Appendix D. The texts of a number of interviews are provided in the paper to provide the contexts in which the analysis was made.

Appendix D provides indicative IL and EW expositions that informed the thematic classifications. This data structure was then utilised to present the themes in Figures 1 and 2. The themes arising from the data were utilised in Figure 1 to demonstrate the existence of pluralism and multiple rationalities. The themes were then mapped in Figure 2 to explain and represent the process of negotiation, contestation and compromises amid multiple logics and orders of worth. Sections 5-8 will now reflect on the operations of higher order (macro-level) institutional logics and a set of orders of worth at the organisational level. The exposition of IL and EW provides an understanding of how national and international actors (such as a national government and the World Bank) construct institutional logics and the way organisational managers address multiple rationalities (orders of worth) to enact performance management reforms.

5. Research Findings

This section presents the themes arising from the interviews and documents studied in this research. The data analysis led to four overarching themes explaining the IL and organisational actor-level orders of worth that influenced and shaped the implementation of a performance management reform. These logics and firm-level responses represent power and pressures from a both inside and outside environment of Alpha that ultimately influenced the performance management reform.

5.1 The conflicting logics and orders of worth and a compromise position

Some components and associated processes of the World Bank-recommended PMS were different from the traditional performance measurement practices prevailing in Alpha and within the public sector in Bangladesh. The differing features within the two systems would also indicate the challenges for Alpha’s management to institutionalise a set of new logics for performance management and recognition. Prior to the implementation of the World Bank-recommended PMS, a different performance measurement system, known as the annual confidential report (ACR), was operative in Alpha. The ACR was influenced by a number of factors including (i) the history of performance-related activities within Alpha, and (ii) the broader public sector organisations in Bangladesh.
Under the ACR, there was no opportunity for employees to be involved in the planning and controlling of performance. The supervisor had sole authority to evaluate the performance of employees. In contrast, the new PMS required the engagement between the supervisor and employees at various stages of the performance management process. A collaborative logic was recommended to identify goals and measurement indicators for individual employees. The supervising managers were encouraged to meet the employees during the mid-year review discussion to provide feedback about their performance. The year-end performance evaluation was subject to intra- and inter-departmental moderation to ensure consistency in performance appraisal activities. These moderations were designed to deliver accountability by incorporating evidence-based performance evaluation. Supervisors were also encouraged to maintain records of performance-related information of employees through event behaviour reports. This reflected an objective and measurable ‘form of proof’ for performance evaluation within the industrial order of worth.

The ACR maintained confidentiality of performance assessment grades which were not communicated to the employees. These performance evaluation grades were only utilised in promotion decisions by the senior management of Alpha. The new PMS encouraged full disclosure of the performance management process including the performance grades for individual employees. This required a shift from a traditional hierarchical and trust-based domestic order of worth to a professional and measurable industrial order of worth.

The ACR involved a subjective measure of some generic performance indicators. The supervisor assessed an employee on a list of items using a scale of five points (grade A, B, C, D and E represented excellent, very good, good, satisfactory and unsatisfactory performance of an employee respectively). The ACR utilised a generic set of performance indicators but did not define their meaning and scope. The interpretation and measurement issues were left to the discretion of the supervising managers who were required to evaluate an employee on his or her personality, personal character, timeliness, initiative and work ability, devotion to work, judgement, intelligence, responsibility (about general and economic matters), knowledge about official rules and work processes, capacity to plan, organise and supervise work, quality of completed work, written and oral communication skill, ability to work in groups, leadership quality, ability to use Bangla language in official work, standard of living (a measure for living within the known income) and association with undesired activities. An investigation of the archival records of ACR revealed that supervisors graded employees on these performance indicators without providing any substantive evidence or documentation.

The ACR was therefore a secretive exercise conferring upon the supervisors’ complete authority to determine the performance grades. This represents an authority logic prevailing in the broader Bangladesh public sector. The supervisors assumed power and dominance based on their hierarchical position in the organisation. This public sector logic of power and domination is transformed to an organisation-level domestic order of worth at Alpha. The supervisors’ accountability for performance measurement of subordinates was not questioned. The supervisors were not expected to justify their evaluation and any discussion about it would be culturally perceived as a threat to etiquette and respect for the elders (higher position-holders). In contrast, the new PMS aimed to install a systematic, participative and transparent collaborative approach. The new PMS introduced two new components in
the performance evaluation form. The first component required the supervisors to assess the timeliness and performance quality of employees for each of the objectives set at the start of the year. The second component required the supervisor to assess an employee on competency indicators such as organisational commitment, dynamism, initiative, professional integrity, communication and coordination, teamwork and stakeholder service orientation.

The ACR utilised a 2:1 construct where the first two promotions were based on seniority (length of service) and the third one was based on merit/performance. Promotion of employees based on seniority was commonly practised in Alpha and other public sector organisations in Bangladesh. The new World Bank-led performance management reform recommended a performance-based promotion system. However, Alpha management decided not to fully adopt a performance-based promotion logic. Instead, the management decided to adopt a modified version where the first two promotions were based on performance and the third one was based on seniority. In this instance, the Alpha management decided to make a compromise that resulted in two orders of worth co-existing. The industrial order of worth was accepted by replacing the traditional ACR with a new PMS. However, the organisational actors decided to retain the domestic order of worth by continuing to promote employees, albeit to a reduced extent, based on seniority. Even though performance-based promotions of employees were the fundamental theme of the new PMS, Alpha management allowed some opportunities for employees to be promoted based on seniority. Thus, a compromise position was pursued by allowing both industrial and domestic orders of worth to co-exist.

5.2 Traditional organisational culture dominates performance management reform

The long-standing practices of performance measurement and recognition in the Bangladeshi public sector influenced the implementation of the new PMS in Alpha. Two cultural logics were evident from interviewees’ experiences of the new PMS: interpersonal relationship and secrecy. These cultural values are transformed into domestic order of worth at the organisation-level. These cultural imperatives were deeply embedded into the performance management practices of Alpha. Interpersonal relationships between employees were an important element of the organisational culture in Alpha. Managers felt a moral compulsion, as opposed to professional responsibility, to assist subordinate employees in obtaining promotion. An objective assessment about the performance of employees often challenged personal obligations of helping people to progress in their career. Thus, there was a clash between industrial and domestic orders of worth. A number of employees highlighted that interpersonal relationships became an obstacle to the effective implementation of the new PMS.

‘PMS grading is sometimes based on inter-personal relationships rather than on performance. I make sure that our social relationship does not suffer because of the evaluation report.’ [Senior executive level 1, Alpha]
'If someone [the subordinate] is not working, I give warning. But at the end, I don’t give bad report. What is the benefit of destroying the career [of the subordinate] ... this thinking always strikes in our mind.' [Senior executive level 1]

The new PMS suggested an open discussion between supervisors and employees regarding planning, controlling, review and assessment of performance. This can be understood in terms of the industrial and civic orders of worth in its suggesting an objective and transparent method for evaluating employee performance. The new PMS was based on the philosophy that an open discussion regarding performance helped employees to understand their responsibilities and the way their performance would be evaluated and rewarded. Communication and consultation between supervisors and subordinates were essential components of the PMS. The new PMS aimed to manage performance to support employees and the organisation to achieve their goals. Open communication would potentially identify areas where employees needed training to upgrade their skills and capabilities. Interviewed senior managers believed that open communication was necessary for effective performance management. They believed that open discussion might cause some tension at the initial stage, but would bring benefits to the organisation over time. This reflected the industrial and civic orders of worth where employees highlighted the need for a transparent and objective evaluation of performance.

'There is nothing an employee can do if we inform him, after five years of service, that he is not promoted on merit basis because his performance grades are not good. It works as a shock for the employee. There is no way he can rectify it. If we discuss and disclose performance grades, then there is an opportunity for a person to learn and improve.' [Manager level 3]

However, open discussion regarding performance planning, and evaluation had not been fully practised in Alpha. The cultural logics of secrecy and interpersonal relationships prevailing in the broader society influenced how employee performance was managed at Alpha. Interviewed senior managers admitted that they did not feel comfortable talking about performance related issues with the employees. Managers believed that open communication about performance would create confrontational relationships in Alpha. Interpersonal relationships and kinship between supervisors and subordinates (reflecting the domestic order of worth) overshadowed the civic order of open and transparent performance management practices.

'In our cultural setting, open discussion regarding performance related issues is not practised. Discussion and disclosure of performance evaluation does not take place in public sector organisations in Bangladesh.' [Manager level 2]

Historically, Bangladeshi public sector organisations maintained confidentiality of the performance grades awarded. They felt that adverse feedback and associated judgement would undermine their relationships with the employees. Managers also feared disruption in the workplace because of discussion and disclosure of performance grades.

'As a supervisor, I think that open discussion may bring a bad result. The people who get a low score may be reluctant to work with me. We have faced it. Full
Disclosure may bring unwarranted consequences and disrupt office discipline.' [Manager level 2]

Discussion and disclosure of performance management were new concepts for the employees of Alpha. The previous performance measurement system kept performance related grades confidential. This ACR system allowed the supervisor to decide the performance grades without consulting with the employees. The supervisor was not required to provide any justification or evidence to support their assessment of employee performance. Interviewed managers believed that the confidential nature of the ACR would not transform to an open and consultative process in Alpha. Ohemeng (2010) documented the high-power distance within hierarchy of public organizations in Ghana where subordinates are expected to passive recipients of directives from the superiors. He also documented limited opportunity for such subordinates to share their opinions, which limits the ideas of empowerment, teamwork, and consultation within a PMS.

'We didn't come out of the culture of confidentiality. I think that it is about outlook or mindset. Until we change our outlook, the new PMS will not give any benefit.' [Senior executive level 3]

The features (open discussion about goal setting, mid-year review, inter-departmental moderation, disclosures, and discussion about performance grades) of the new PMS were gradually depleted in Alpha. There was also a notion of ambiguity among some employees in applying an objective and evidence-based performance measurement in a regulatory organisation. This ambiguity prevented some managers from engaging with the processes of the new PMS. Thus, the power distance and cultural logics constrained the implementation of the transformative performance management reform.

‘The recommended model is suitable for a manufacturing firm in a commercial world. You can measure the number of produced manufacturing in a division or the sales volume. But we are a regulatory body overseeing the operations of some entities. We do not have any products or sales. How can you try to quantify or measure performance in an organisation like us?’ [Senior executive level 1]

A conflict between the civic (due process) and domestic (kinship) orders of worth manifested itself in the practice of keeping performance grades confidential continued even though the new PMS highlighted the benefits of an open system. Open discussion and disclosure intended to give the employees an opportunity to understand how performance was assessed. Employees believed that open communication would clear up any doubts about performance assessment. Open communication would bring accountability to both the supervisors and employees, as they needed to defend their performance and associated assessment with evidence and logic.

'If the reports are fully disclosed, then I cannot really give excellent report to a person who does not work well. If I give a good grade to a person who is not working well, then everyone will know. Under the current system, the grades depend on the evaluators’ discretion and there is no pressure to justify it.' [Senior executive level 1]
The merits of open discussion about performance assessment and disclosure of performance grades were widely acknowledged by general employees. However, the cultural tradition made it uncomfortable for both employees and managers to engage in open discussion about performance planning and assessment. The institutionalisation of the new PMS depended on the extent to which a cultural shift took place toward a new practice based on discussion and communication. The evidence of this research suggested that, though the technical logic of the civic order (being an open and consultative approach) was appreciated, the actual practice was shaped by a dominant domestic order (a culture of secrecy).

5.3 The Chief Executive Officer (CEO): carriers and disrupters of organisational reform

The CEO’s role was central to determining, shaping and instigating the strategic priorities of Alpha. The personal philosophy and professional background of the CEO influenced the focus of the organisation. CEOs have been powerful actors who render normative and coercive pressures to sponsor management control mechanisms. The recruitment of the CEO of Alpha has been primarily based on political loyalty. The prime minister, often in consultation with the ministers, has customarily recruited the CEO of Alpha. Thus, a change in government has normally been accompanied by a change in CEO of Alpha. This political loyalty of the organisational leader often motivated union activists to seek political support to realise their demands. The political logics in the recruitment of the CEO brought about two powerful influences over the operations of Alpha. Firstly, it exposed Alpha to the influence of the political actors and their supported business groups and unions. Secondly, it allowed the CEO to influence the strategic priorities of Alpha. The recruitment symbolised a political approval for the CEO to dictate the operations of Alpha.

The interviewed managers reported that each CEO had a distinct focus on their chosen strategic priorities. They often emphasized ‘signature reforms’ corresponding to their academic training and previous professional experience. This signifies the presence and operation of a fame order of worth where the CEO instigated an innovation and personal emotion-based agenda in Alpha. For example, the previous CEO placed an emphasis in the areas of women’s entrepreneurship, small businesses and agriculture. The institutional capacity of Alpha to maintain organisational reform was constrained by changes in its leadership. The political loyalty-based recruitment of CEOs meant that the leadership of Alpha changed with the change in government. Organisational reforms were often perceived as the personal agenda of a CEO, rather than reflecting an institutional logic. This personal attribution had created a leadership construct where the incumbent CEO introduced his or her signature policies. Thus, each change in CEO brought about changes in the strategic agenda of Alpha. Interviewed managers saw each change of CEO impeding organisational adoption of the existing reforms. When a new CEO was recruited, senior managers waited for new strategic directions. While previous reforms were not overtly abandoned, the organisational focus and priorities were diverted to new initiatives when a new CEO was recruited. Thus, the political logic of CEO recruitments limited the continuation of organisational reforms in Alpha.
Interviewed officials highlighted the roles of a particular CEO (hereafter referred to as the anonymous identity ‘Beta’) who had a profound impact on the performance management reform in Alpha. Many managers believed that Alpha ‘looked different’ under his leadership. He had extensive experience in implementing World Bank-led organisational and institutional reforms. His time as CEO saw Alpha internalising some major organisational reforms.

’He was very distinct in this aspect. His vision was to find a place in the global regulatory community by having high standards of performance.’ [Senior executive level 2]

’He was the only person who took strong initiative about organisational reform.’ [Manager level 1]

Many interviewed managers highlighted the success of Beta, during his tenure, in mediating political pressure in order to facilitate performance management reform. Thus, the leadership logic was instrumental to the initial success of the reform. The CEO (Beta) was able to use the logics inherent in the order of inspired worth to overcome political and union pressures (domestic worth). His international profile enabled him to instigate a visionary reform agenda in Alpha. Leadership experience in international development organisations earned him a reputation (order of fame). Thus, he was able to bring a vision of transforming Alpha into a regulatory institution similar to those in other countries. A similar phenomenon is identified in Liguori’s (2012) investigation of the role of intra-organisational dynamics in explaining the implementation of public sector reform initiatives. She emphasized the role of transformational leadership for successful implementation of organisational reform.

’Because of his previous association with international organisations, he was in a better position to manage political pressure. It was in his tenure, ten union officials were terminated because of an assault on a senior manager. The union was not able to secure the support of the ruling political party to reverse Alpha’s action. The recruitment of CEO like Beta can go a long way implementing various reforms in the regulatory sector.’ [Senior executive level 2]

Beta directed the senior managers to engage with the employees to implement the new PMS. During his time, Alpha was able to change seniority-based promotion practices and some employees were promoted based on their merit. The strong leadership logic was able to bring a performance-based industrial order of worth at Alpha. However, subsequent CEOs did not provide extensive support for the practices of the new PMS. While supportive of the reform agenda, subsequent CEOs’ engagement with the new PMS was limited.

’We made massive engagement in the first few years of the PMS reform. The engagement has then fully stopped. If the top management did not have the commitment, then it became difficult to sustain it.’ [Senior executive level 2]

The change in promotion practice therefore, were not sustained once Beta left Alpha. The PMS implementation experienced limited support from the senior executives after Beta departed, with the PMS being gradually distanced from its initial propositions over time. While showing apparent support for the PMS, subsequent CEOs avoided the initiatives that
had been designed to institutionalise the PMS. The changes in government and associated change of CEO produced ongoing changes in the strategic priorities of Alpha so that the embeddedness of political influence over Alpha did not allow the organisational reforms to be sustained over medium to long terms.

'Once the (CEO) was changed, the whole thing [performance management reform] stopped. The senior management always think about the will of the new CEO. Innovative ideas are not institutionalised and continued.' [Manager level 2]

'Change in leadership meant change in reform. The theme was distorted ... it reached a position where the original vision about reform ceased to exist.' [Manager level 3]

The rigour of PMS process started to diminish since the departure of Beta. It began to produce an excessive number of excellent performance grades. The performance-based industrial order of worth started to diminish as Beta was replaced by a new CEO. Ugyel (2021) found that the Bhutan public sector was not able to distinguish performers from non-performers as an excessive number of civil servants received an ‘outstanding’ rating. The performance planning and evaluation became administrative compliance activities without any effective purpose.

'You may find 20 excellent grades out of 200 people in the past [during the tenure of Beta]. If you see now, almost 90% of the people are getting excellent grades. The PMS becomes a mere ‘tick-the-box’ activity at the year-end’ [Senior executive level 2]

5.4 Pay-performance gap and organisational response

Recruitment in Alpha was not based on any assessment of task requirements and scope of the organisation. The management of Alpha had the authority to recruit graduates who totalled approximately 100 recruits every two years. This created limited opportunities for promotion for the majority of the recruited employees.

'The HRD is recruiting hundreds of people every year without any analysis of work requirements. This will create a huge frustration in future when these large numbers of people will not get promotion because there is not much scope available in the organisation.' [Assistant manager]

This situation in Alpha reflected the general environment in the Bangladesh public sector where mass promotion of employees to higher levels without any vacancies became a regular practice (Ahmed, 2014). The political governments utilised this mechanism to promote employees who were loyal to the governing political party. This was also utilised to address frustration in the public service regarding the long wait to achieve promotion. In a study of public sector promotion practices, Sharifuzaman (2016) provided evidence that the number of government employees promoted was higher than the number of positions available. His study found that 2,573 employees were employed in 1,367 positions of additional secretary, joint secretary and deputy secretary. A large number of employees were promoted to senior
levels without considering the needs of the government departments. Ahmed (2014) found that promoted employees often shared a single position and some employees performed the work of junior ranks in the public sector of Bangladesh. Majumder (2014) found that organisational need was not considered in promoting employees in the public sector. He provided evidence that a large number of promoted public sector senior managers were not allocated an office, support and facilities corresponding to their positions. Political influence was the primary driver of a large number of promotions. The extent to which a network of structures was embedded in an organisation determined how organisational practices become institutionalised (Zucker, 1987). Alpha was connected to the public sector organisational network. Thus, the promotions of employees often reflected a broader public sector management logic, rather than an objective evaluation of the performance of individual employees.

'If I get a promotion without any change in my work, this does not motivate me. Even after waiting for a long time, if I get a promotion which gives me some new opportunity; it will be much more welcome. The current frustration is not only related to the long wait for promotion, but it also relates to the fact that sometimes promotions only represent a change in designation with no new challenges in terms of job duties.' [Manager level 3]

The remuneration of Alpha employees followed a national government pay scale\(^2\) which was not regularly adjusted with the inflation rate and cost of living. Alpha follows the public sector pay-scale for its employees. There was significant disparity between the salaries of Alpha and those of the commercial entities. Alpha was increasingly facing a challenge to attract good employees with its current salary structures.

'Our remuneration is low as compared to private regulated entities. This should be changed. If this is not addressed, there will be time when good graduates will not be interested to work in our organisation.' [Senior Executive level 3]

'Our retention rate is 70% or even less. After staying here for few years, people start searching for opportunities elsewhere – particularly in the private sector. Excellent graduates used to join the public service in the past. That is not the case now. The glory of public service is decreasing over time. Better graduates now prefer the private sector which offers attractive compensation package.' [Manager level 1]

'When I visit an organisation (regulated entity), I realise that they earn four times higher than me. It creates a mental distance. I feel downgraded.' [Manager level 1]

Interviewed employees highlighted the problems associated with inadequate compensation packages in Alpha. Some employees had limited motivation toward work as they became involved with other commitments such as part-time teaching at universities and management

\(^2\) The government departments and other public sector organisations (including the judicial, police and military) followed a national pay scale established by the government. The salary of employees of different levels of the hierarchy were defined by this national pay scale.
consultancy work. Alpha offered home loans to its employees at low interest rates. Some employees invested these funds in business or the share market. Some managers found that employees were often too busy with their other engagements and provided inadequate service to Alpha. Even though Alpha had official policies to ensure that the loans were utilised to build or purchase residential homes, these were not enforced or monitored. It was widely known at Alpha that many employees utilised the loans for business purposes.

'No one can live a comfortable life with this salary. This is why many people are not motivated. They are often interested in trading in the share market and involved in other businesses. They concentrate on other things and attention to work gets diluted.' [Manager level 3]

'There is disillusionment. People came here to build a career in a prestigious organisation. Soon they realise that the compensation is not good enough. You cannot force people to work only by threatening people by PMS. You need to motivate people.' [Assistant manager]

The increasing disparity of compensation between public and the growing private sector made it difficult to attract high quality graduates to work for Alpha. Alpha also experienced an increasing loss of managers to private sector entities. Senior managers believed that a PMS alone would not bring better performance unless Alpha attracted good employees.

'Many of our batch mates left the organisation. If we had a good compensation package, these people might not leave.' [Manager level 2]

'The impact [of low salary and low motivation] will be serious in near future. If the thing is not properly addressed, you will not get good people working in our organisation (Alpha).' [Assistant manager]

Alpha management undertook several initiatives to address the severe disparities between the compensation packages of Alpha and private sector regulated companies. Alpha conducted a comparative study of the salary structures of similar regulatory organisation in South Asian countries. This represented a market order of worth that aimed to introduce a compensation package that was similar to that of other neighbouring countries. They found that similar regulatory organisations of other South Asian countries determined their own salary structures. However, the remuneration of Alpha employees followed a national government pay scale. This created a disparity between the salary obtainable in Alpha and in private regulated entities. Alpha initiated several attempts to separate its compensation package from the national pay scale. It wanted the authority to determine a compensation package that would enable it to attract employees with the required qualifications and experience. However, the government did not allow Alpha to decide its own compensation package. The government did not want to disrupt the long-standing Bangladesh public sector compensation logic by allowing Alpha to have its own compensation system instead of the national government pay scale. This reflected a lack of authority within Alpha to set its own policies. The public sector salary scale logic prevented Alpha’s initiatives to establish its own compensation structure to attract experts, data analysts and researchers to improve its regulatory capacity. The management’s effort to implement a competitive compensation
scheme in Alpha was based on the market (competitive salaries to attract professionals) and industrial (productivity) orders of worth. In this instance, the managers of Alpha became subordinated to political power (superior) that overruled the market and industrial orders in favour of a traditional public sector salary structure.

'The comparative compensation study was approved by the (Alpha’s) board. It went to the (central) government department again and again. They never allowed it to happen.' [Senior executive level 2]

Informal mechanisms had evolved over time to reward and recognise employees within Alpha. Senior management depended on a select number of people to perform policy-making and strategic activities of Alpha. At departmental level, senior executives ‘handpicked’ these people to work in their teams. The senior executives interacted with this select group of people performing key activities of the departments.

'I only rely on four to five people. I know that these people can do the job. If the HR wants the names of the top five performers of my department, I can certainly provide this information. However, the current PMS cannot benefit these people.' [Senior executive level 1]

The senior executives of Alpha followed similar suit by depending on some selected employees to perform strategic projects. It was evident that the CEO asked an assistant manager to complete a task without consulting with relevant senior executive or manager.

'Sometimes the CEO depends on junior ranked employees without involving the middle management. This is an administrative weakness.' [Senior executive level 1]

The general employees of Alpha labelled this selected number of employees as the ‘elite group’. This elite group of employees were recognised in Alpha through their involvement in strategic initiatives and development projects. They were invited to prestigious occasions like the annual senior executives’ meeting and strategic planning day. Participation in these events represented a gesture of appreciation from senior executives to this selected group of employees for their contribution. ‘Employee of the year awards’ were utilised to provide social recognition for these employees. In this way, the fame and inspired orders of worth was applied by senior managers utilising a semiotic (symbolic) recognition of performance.

‘The senior executives’ conference takes place outside the capital city. Other than the senior executives, a selected number of employees will go there. This is a recognition for their effort and contribution.’ [Manager level 1]

'Ve we recognise these employees through ‘employee of the year’ awards. The awards are presented by the CEO, and it appears in the organisation’s newsletter and website. This is prestigious as people will recognise you (the awardee) in the organisation.’ [Senior executive level 1]
International development organisations such as the World Bank offered overseas training opportunities to Alpha’s employees to strengthen their regulatory capacity. As member of a number of international monetary forums, Alpha’s staff received opportunities to participate in training courses, seminars and conferences. These foreign training courses were utilised to reward employees for their superior performance. Alpha provided financial benefits (approximately BDT 100,000)\(^3\) to an employee for attending each foreign training. Alpha did not follow any formal selection policy for employee training and development. The senior executives of Alpha selected employees for overseas training and conferences.

'The selections for foreign training are not needs based. The selection committee for training is headed by the senior executives (level 3). When training opportunities come around, they make the selection.' [Manager level 2]

The official training policy encouraged department heads to communicate training needs to the HRD. However, such policy recommendations were not followed when selecting employees for training programs. During the field visits, it was observed that employees attended foreign training which had little relevance to their job responsibility in Alpha.

'In the majority of the cases, people are sent to training which has no relationship with the work they do.' [Manager level 1]

Interviewed senior executives defended their approach of awarding foreign training opportunities to a selected number of employees who were involved in strategic and development projects of Alpha. They acknowledged the limitations of the promotion process in rewarding and recognising outstanding performance. They also highlighted the compensation package of Alpha which failed to create any financial incentive for superior performance. They believed that the benefits associated with foreign training were an alternative avenue to recognise excellent performance.

'These people are rewarded because they do the job. When we call for volunteers, these people respond. I often see people who prefer to sit idle. They need to prove themselves when they get an opportunity. When a person works, then nobody complains. But when he gets some benefits, then people start to criticize. Naturally, I will give some benefits to people who work hard.' [Senior executive level 1]

Employees expressed frustration about the reliance of senior executives on a limited number of people. This practice had demotivated many employees as their work and contribution were not appreciated. Overreliance on a selected number of people created an organisational environment where the majority of the members distanced themselves from organisational reform initiatives.

'You are patronizing three to four people in a department ... this results in a culture of favouritism. The rest of the people are lagging behind ... not only in work, but also in recognition. When I see that I am not highlighted, I feel

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\(^3\) Exchange rate on 14/6/2023: US $1 = Bangladesh Taka (BDT) 108.40
demotivated to put in my effort. This is a very bad thing for the organisation.'

[Manager level 2]

This over-reliance on a select number of people by senior management was perceived by general employees as a constraint upon developing a performance-based recognition culture. They believed that there was often a tendency for employees to show off their performance and loyalty to the senior executives. Rather than focusing on regular responsibilities, these employees looked for opportunities to assist senior executives and socialise with them. In the absence of a well-functioning PMS, the alternative informal mechanisms created a sense of frustration for majority of the employees. While the informal mechanisms were utilised to recognise some staff, they did not establish a generic sense of trust and accountability regarding the PMS among the employees.

'You will rarely see them in the department. They are either in the senior executive’s room or on the executive floor. Some people are involved in this relationship building exercise. And, it worked; they are getting training and are involved in strategic projects. Some of them have received ten training courses in three years, whereas many people didn’t attend any overseas training in 20-30 years.' [Manager level 2]

6. Discussion

An IL-EW approach was utilised to unpack the macro- and micro- level processes of performance management reform in a developing county context. The IL and EW were not treated as substitute theories. Rather, the IL and EW were utilised in combination to reveal how a higher-level set of institutional logics was transformed into organisation-level conditions that ultimately shaped practices. While IL informed how the World Bank, national culture and public sector norms impose macro-level imperatives, the EW provided a useful toolbox (Cloutier and Longley, 2007) to unpack the process in which organisational members negotiated multiple rationalities. The IL-EW approach was useful to bridge the gap between macro (institutional)- and micro (practice)- processes of implementing a public sector performance management reform.

The research found evidence of DiMaggio and Powell’s (1983) three forms of isomorphic pressures for Alpha to adopt and respond to institutional demand. The coercive pressures came from the World Bank which was working to strengthen the regulatory capacity of Alpha. The World Bank has sponsored and managed a number of organisational change programs in Alpha over the last 20 years. The World Bank had a strong presence in the policy-making processes in Bangladesh. Uddin (2005), for example, provided evidence about the World Bank-led privatisation of state-owned enterprises in Bangladesh. This paper has provided evidence of normative imperatives resulted from the professional background of the CEOs of Alpha. Most of the CEOs possessed formal training from Western universities and maintained professional networks with international development organisations. Alpha also embarked upon a mimetic adoption of international best practice structures to maintain legitimacy in the global regulators’ community. Taken together, World Bank-led reforms were indicative of all three forms of isomorphic pressures. While the isomorphic pressures can explain the initial
adoption of World Bank-led reforms, what went into actual practices remains unknown from such analysis. This paper then exploits an EW setting to further investigate what explains the nature of post-adoption practices of reform in a DC regulatory organisation.

Ashraf and Uddin (2013) showed that the management of a public sector organisation (civil aviation authority) rejected a consulting firm’s new ‘businesslike’ performance measurement system as the private-sector management control mantras (higher profits and tight labour control) did not allay the fears and concerns of public sector management. In case of Alpha, the World Bank-led performance management reform was able to pass the initial hurdle of organisational acceptance. However, the interaction between local agents and the World Bank-recommended model did not end when Alpha officially adopted the new PMS. After the initial adoption of the new PMS, a series of influences exerted by actors shaped the actual performance management practices. For example, in the context of a seniority-based promotion practices of the traditional system and the new performance management logic of merit-based promotion, a compromise position was pursued. This adjusted approach was employed to satisfy both the World Bank and the traditional promotion practices.

The IL-EW framework allows us to examine the interface between IL embedded in multiple orders of worth and the micro-processes of institutional action. By focusing on disputes between multiple worlds of worth, we have identified a compromise response to competing logics. This enables us to provide a deeper account of contingency and adaptability in accounting reform and understand accounting as a situated practice. In relation to a risk management reform in Australian schools, Gong et al. (2022) revealed variations in the conception and implementation strategies among principals. They concluded that multiple factors arising from the vision and processes of individual schools impacted how risk is understood and managed. This paper has revealed the cognitive competencies of individual actors who adopted compromise strategies and associated tests to maintain legitimacy in multiple orders of worth (Patriotta et al., 2011). Figure 1 maps organisational actors’ choices among orders of worth in response to competing IL at organisational, field and social spaces.

Our theorisation of IL-EW in this case study context proposes theoretical mappings of competing and complementary logics in shaping organisational practice of a reform. We argue that decoupling, in the context of this case study organisation, is an over-simplistic modelling of implementation of a World Bank-initiated reform. A mapping technology is suggested as an alternative to evaluate and understand complex social process. We mapped institutions from transnational, local, political and organisational spaces that influence a performance management reform. This included the influence of actors within the social environment and organisations in maintaining and transforming institutional orders (Scott, 2008; DiMaggio and Powell, 1983). As a result, the institutional mapping in Figure 2 corresponds to Thornton et al.’s (2012) call for considering the institutions located in multiple levels: individual, organisational, field and societal. We have added the active engagement of organisational actors in responding to these IL. The organisational actors choose from a range of orders of worth to frame their interpretation of the IL. The design, implementation, and transformation of the PMS over time reflected the ongoing contestation of IL representing the interests of actors at multiple levels. Figure 2 maps how managers in Alpha formulated
strategies that reflected compromises between competing orders of worth. It also maps how the orders of worth are formulated from the influence of the macro-level institutional logics.

Responding to RQ1 the paper found contestation between traditional local culture-based imperatives and modern professional-like performance measurement logics. Strong interpersonal relationships existed between employees and managers in Alpha. The supervisors believed that disclosure of performance grades would impact on their relationship with employees. Therefore, Alpha managers refrained from discussing preformation-related discussion and maintaining the traditional subjective and secretive practices. This interpersonal relationship-based attitude toward office works and colleagues surfaced in different forms in studies of performance management in traditional societies. In a study of Chinese local government, Yang and Modell (2013) found that personal likings and respect can build a culture where an attitude of humility was considered to have more influence than high-level performance. A similar relationship-based organisational culture dominated the performance management practices in Alpha. In an Indonesian context, Wihantoro et al. (2015) provided evidence that Javanese culture has important implications for bureaucratic control and practices. They cautioned policy makers (including the World Bank) about the unintended consequences for neglecting local cultural influences when conducting bureaucratic reform. Cultural attributes such as interpersonal relations affect work processes in many Asian and other societies (Vu et al., 2022). Interpersonal relationships are often given more weight than merit and regulations (Gabrenya and Hwang, 1996). Gu et al. (2020) found that interpersonal relationships are more dominant in organisations characterised by high power distance and collectivism. Huang (2006) provided evidence that interpersonal relationships (guanxi) with supervisors is an important phenomenon in Chinese public sectors.

Annisette et al. (2017) provided evidence of how a welfare agency took a compromise position to balance the logics inherent in multiple orders of worth. Given its mission of providing care to homeless children and disadvantaged families, a strong domestic worth was prevalent in the agency. However, the managers were subject to the proposition of efficient management of resources from the industrial and market worth. The agency utilised multiple interpretations of financial reporting (initially originating from industrial world of worth) to represent what is considered worthy by other orders of worth. For example, the agency placed financial results in the order of fame (ability to operate with tightest overheads compared with other charitable organisations), civic order (signalling due process in the satisfaction of community needs), and market order (ability to compete for government and donor funds). In our Bangladesh case study organisation, its managers implemented a PMS that constituted the characteristics of both industrial and domestic orders of worth. While an evidence-based efficiency-centric performance management template was developed and introduced, the organisation concurrently continued to allow promotions based on seniority.

With respect to RQ2, we found that one CEO of Alpha played an important role in shaping the performance management reform and effectively exercised institutional entrepreneurship. Through the CEO’s critical sponsorship of the new PMS, RQ2 was supported at least in the initial adoption and implementation stages. His persistence with the new PMS resulted in
some promotions of employees where performance received priority over seniority. The RQ2 focused on a probable dominant logic in the PMS implementation in Alpha. The CEO’s engagement resembled an institutional entrepreneurial activism which enabled a new performance management logic to be internalised in Alpha. Thus, the CEO was a critical agent in enabling the performance-based logic to overturn the seniority-based logic operative in the public sector organisation in Bangladesh. Munir et al. (2013) found that while increasing competition and pressure to improve performance motivated the change to PMS of a large state-owned commercial bank in Pakistan, the most influential change agent was the bank’s newly appointed independent board of directors and president. These leaders clearly signalled the intention to have a more commercial orientation and appointed departmental heads who were capable and willing to implement the change. With respect to Alpha, the government recruited its CEO primarily based on his previous leadership position in international development organisations. While this recruitment provided the government better access (the reputation effect of the fame order of worth) to international development networks, it also provided the CEO a higher-level of power to mediate the political influence over Alpha in the implementation of performance reform.

However, the exit of the CEO opened the door for the former routines to be re-established. Annisette et al. (2017) argued that compromises are fragile and with reference to its relationship with external stakeholders accounting can become controversial. We find evidence of a gradual restoration of a past practice once the organisation experienced a change of CEO. The success of the CEO in balancing the conflicting orders of worth was susceptible to future recruitment. The fragility of the compromise position was apparent with subsequent recruitment of CEOs who did not support sustaining the performance management reform. The IL embedded in the political recruitment of a new CEO resurfaced and the organisation did not possess the leadership to maintain the performance-based reward and recognition culture. This can be compared with Modell (2001) who found evidence of both legitimacy-seeking and efficiency-enhancing motives of hospital management in response to public health care reform in Norway. Even though the hospital was able to attract government grants by optimising a new cost index, it was also utilised to improve the internal control practices. However, such legitimacy and efficiency-centric dual imperatives were short-lived in the case of Alpha, since its traditional bureaucratic culture and political influencers soon over-shadowed the efficiency-centric logic of the reform. Thus, effective leadership was able to implement a particular order (industrial) of worth in Alpha. However, changes in the leadership eventually resulted in prioritising some other order (domestic) of worth and reestablishing previous institutional arrangements.

In terms of RQ3, one important logic of successful institutionalisation of a PMS is the existence of financial incentives (Broadbent and Laughlin, 2009). They highlighted that a PMS framework requires an organisation to articulate what financial benefits are associated with the achievement of target performance. The performance management reform in Alpha did not incorporate any financial incentives for higher performance. Alpha was forced to embrace the age-old national public sector pay scale which was becoming increasingly uncompetitive with the compensation packages of the private sector. Also, the national pay scales fail to offer any effective financial incentives for higher performance. Alpha’s several initiatives to change the compensation structure failed to achieve approval from the government. Political control of the government over Alpha prevented it from reforming its compensation and
incentive structure. The political institutions appeared to maintain a civic order of worth by maintaining the status quo where Alpha’s compensation structure corresponded to the public sector pay-scale. Interviewed managers believed that the performance management reform did not make any real impact as it failed to link financial incentives to higher performance. Responding to RQ3, the paper found evidence of informal mechanisms providing financial reward and social recognition to performance. The existence of such informal management practices is also evident in Brunsson’s (2002) investigation of the implementation of Management by Objectives (MBO) in Swedish government units aiming to promote accountability. He found that the MBO did not change the political decision-making process. The government units followed the traditional reactive model to address emergent national issues. The adoption of MBO enabled the political leaders to adhere to institutional notions of accountability and the ongoing use of reactive models provided the necessary flexibility to address the economic and social issues of political interest. Senior executives in Alpha utilised overseas training to financially reward employees upon whom they relied. The Alpha management utilised the financial reward associated with overseas training as a market order of worth to value the contributions of a select number of employees. The organisation’s formal pay structure failed to provide a competitive compensation to employees. The informal mechanism of awarding the overseas training opportunities to a select number of employees provided some financial recognition of performance. These select number of employees were also awarded social recognition through their memberships of strategically important projects. Thus, the fame order of worth was utilised to provide a semiotic recognition of efficiency of employees. These symbolic recognitions can also take such forms as employee of the year medals presented by the organisation’s CEO.

7. Conclusion

The history of the performance measurement practices in Alpha and its embeddedness in the broader public sector management in Bangladesh created a unique context within which the new PMS attempted to operate. This paper presents a mapping of competing logics emancipating from local culture, fields (public sector practices), leadership and actual practices against the normative logics of a World Bank-endorsed PMS. The mapping (Figure 1) portrays four sets of IL in the performance management of a developing country public sector organisation. Within each set of IL, we identified the orders of worth that were considered by organisation-level actors to interpret and implement the higher order logics. Thus, it is a continuous combination and contestation of higher order logics and organisation-level orders of worth that eventually shapes how reforms are understood and implemented through practices. The actual organisational level practices can be influenced by the relative strengths and domination of particular logics. The four sets of logics may also compete for domination and their relative positions and power may change over the years. In the face of competing logics, the Alpha management pursued a compromise where both seniority- and performance-based promotions were allowed. When Alpha adopted a modified version (a compromise position) of the World Bank recommended performance management model, the contestation of the logics emanating from local culture, political environment and the public sector network did not cease. Figure 2 demonstrated the different stages of the evolutionary path of the logics and orders of worth. The performance management practices went through a series of changes as the contestation between logics continued over time.
This paper has employed IL-EW perspectives to investigate how institutional level reform prescriptions were responded to by organisation-level actors. The IL came from a range of macro-level constituents. This included the reform agenda of international organisations such as the World Bank, the pervasive political environment dominating the operations of regulatory organisations, extant public sector compensation structures and traditional society values. The actors at the various organisational levels navigated these logics from a set of orders of worth. These orders of worth influenced how managers perceived, practised, and compromised competing logics. It is the contests and mediation between macro-level institutional logics and micro-level organisational actors’ responses that provide a rich account of not only what happens to an imposed western PMS in a developing country context, but how and why it occurs.

The new PMS posed a significant challenge to a number of characteristics of the traditional organisational culture. This paper specifically reflects on the interface between traditional organisation culture and a modern PMS. In such a situation, the managers of Alpha needed to address the conflict between the industrial and domestic orders of worth. This study reveals how a new PMS can contest traditional performance management practices and how the features of a new PMS may be translated, avoided, and transformed in consequent actual practice. While a consultative and transparent performance management process may aim to enhance accountability, it can put the traditional bureaucratic authority structure to test. The strong domestic order created a patron-client relationship between supervisors and subordinate employees in Alpha. This relationship-based domestic order challenged the efficiency-centric industrial and civic orders of performance recognition process such as open discussions about goal setting, performance review and performance grades. The difficulty of measuring performance indicators for a regulatory organisation was portrayed as a logic for avoiding the recommended process of performance management. This resembled Annisette et al.’s (2017) argument that the capacity of accounting as an ambiguous object allows managers to use multiple interpretations to suit the demand of different worlds of worth (stakeholders). Modell (2004) argued that institutionalisation depends on how old myths are challenged or replaced by new myths. Ugyel (2014) argued that the public sector performance management reform in Bhutan required a paradigm shift in cultural values. He found that cultural differences were not considered in the design and implementation of Western-centric reforms in Bhutan where public sector managers found it difficult to separate professional and personal spaces. The traditional culture of secrecy and impersonal relationship-based attitudes toward the assessment of employee performance represented old myths within Alpha. Open communication and disclosure of performance grades within the new PMS represented new myths in the managerial operations of the Alpha. Even though the new myths made some progress during the initial years of the implementation of the performance management reform, the old myths of secrecy and the relationship-based approach of performance management regained their influence over time.

Leadership played a significant role in the initial stage of the reform. One CEO utilised the reputation of leadership experience in international development field (fame order of worth) to balance the conflicting orders of worth (such as domestic, industrial and civic). Accountability at the senior level management helps to address the negative effects of traditional culture. Cunha et al. (2018) suggest that organisations need to offset cultural
values such as nepotism and personal relationships to establish effective PMS. Vu et al. (2022) suggest that strong leadership is instrumental in managing the dysfunctional effect of traditional culture. This CEO’s inspired order of worth brought transformation in performance management practices in Alpha. However, such success was short-lived as other orders of worth accumulated strengths with the changes in leadership. The political nature of the recruitment of the CEO makes the organisation vulnerable to pressures from the government. Changes of CEO based on political alliances brought about instability in performance management reform. This confirmed earlier evidence by Wickramasinghe et. al. (2004) where after the partial privatisation of a Sri Lankan Telecom, a new Japanese CEO was successful in establishing effective control over operations and investments. However, the organisational changes were short-lived as politicians were frustrated with their limited role in organisational affairs of the telecom and were able to replace the Japanese CEO with a bureaucrat committed to restoring previous rules. In a Chinese local government unit change initiative, Yang and Modell (2013) provided evidence that while the compromise between moral and merit-based conception of performance worked well for a period of time, the journey came to an end when the manager failed to maintain a balance by nurturing critical power relationships. Thus, the political logics and pressures coming from the broader macro-level accumulated strength over time such that they came to dominate the local organisational level efficiency logics (industrial and market order of worth). Some informal arrangements were evolved to recognise and reward performance as the formal PMS largely failed to achieve its objectives. Overseas training was utilised to provide financial rewards to employees for their work performance, whereas committee membership and ‘employee of the year awards’ were employed to provide semiotic recognition (fame) of performance. However, such approach had limited impact as it was only targeted to a select number of employees.

This study reveals how DC regulatory reform can be undermined by national culture and traditional organisational practices. Despite strong pressures from the institutional environment to reform performance management system, its innovations and impacts can be significantly moderated by the internal organizational forces and practices. The formal PMS may largely portray a ceremonial compliance while informal mechanisms may be utilised to address the practical realities at a field level. This paper argues that performance management reform in a DC environment needs to consider how its logics interact and negotiate the organisational practices that have their root in the social and political fabric of a traditional society. Thus, the local context and organisational level incentives and pressures should receive more attention by the international development organisations such as the World Bank, who are critical agents in reforming governance practices in DCs (Gillis et al., 2014).

This case study and its findings should be interpreted from the historical, political, and cultural backgrounds of the case study organisation. The findings of the paper are potentially relevant to multiple DC settings since large numbers of DCs appear to possess a traditional society’s characteristics such as a politically controlled regulatory environment, political connections to business and loyalty toward powerful individuals rather than official norms (Uddin and Choudhury, 2008). This paper’s findings represent ‘process generalisation’ (Simon, 2009; Parker and Northcott, 2016) that is pertinent between and among DCs’ contexts. This paper informs the socio-political-cultural logics underpinning performance management reforms in
a DC’s regulatory organisation. It calls for further research into the socio-political and organisational imperatives for other types of organisational reforms (such as budgetary, accountability and structural) in DCs’ public sector. Bebbington and Unerman (2018) highlighted the importance of understanding DCs’ socio-political-cultural imperatives in their sustainable developments. Accounting research in the areas of regulatory organisations’ effectiveness can contribute to the economic and social advancements in these countries. Future accounting research can facilitate global partnerships by further investigations into the interface between international development organisations and local authorities in relation to governance and accountability reforms.

van Helden et al. (2021) and Jayasinghe et al. (2021) suggested researchers explore approaches to improving accounting and organisational reform, rather than simply highlighting the failure of accounting innovations in developing country contexts. In this case study, the resulting outcome of performance management reform reflected a compromise between competing logics and orders of worth. Additionally, the institutional process revealed the fragile nature of a compromise between completing orders of worth that led to subsequent reversal of performance management structures and practices. The responses of the organisational actors to the orders of worth demonstrated how practices were evolved from the IL. Performance management practice reform in such a DC context, therefore, emerges as much more complex and challenging than western based institutions such as the WB might otherwise assume. As demonstrated in this Bangladesh case, political influence, organisational leadership policies, promotion traditions, performance secrecy, supervisor and employee attitudes, and underlying national culture all combine to form a complex and powerful organizational environment. The PMS was constitutive throughout the organization, public sector, traditional society and international pressures. It was shaped by power and control within organisation and society (Carnegie et al., 2021). Navigating such an environment in the pursuit of improved accountability and performance management, arguably requires the development of adaptive approaches that negotiate and respond to institutional traditions and forces.

References


Woodside, A. (2010), *Case Study Research : Theory, Methods and Practice*, Emerald, UK.


**Figure 1: Mapping of competing institutional logics and orders of worth**

<table>
<thead>
<tr>
<th>Motivation: legitimacy</th>
</tr>
</thead>
<tbody>
<tr>
<td>Isomorphic processes for adoption: coercive, mimetic &amp; normative</td>
</tr>
</tbody>
</table>

**Institutional logics and orders of worth competing for domination, compromise, revival and oscillation**

- **Local culture-based logics**
  - Interpersonal relationship
  - Secrecy
  - Seniority
  - Orders of worth: Domestic

- **Recommended logic**
  - Open discussion
  - Disclosure
  - Performance-based
  - Orders of worth: Market, industrial & civic

- **Leadership logics: disrupters**
  - Change in leadership brings change in MCS
  - Orders of worth: Political domination over regulatory institutions (domestic worth) competed with industrial and civic worth.

- **Leadership logics: carriers**
  - Political loyalty
  - Signature reforms
  - Leadership and efficiency
  - Orders of worth: Domestic and inspired

- **Public sector practices**
  - Recruitment
  - Mass promotion (performance is ignored)
  - National pay scale
  - Orders of worth: Domestic

- **Recommended logic**
  - Performance-based promotion
  - Financial incentives
  - Leadership and efficiency
  - Orders of worth: Industrial and civic

- **Performance recognition logics: Formal interface**
  - Performance-based promotion
  - Financial incentives through competitive salary packages
  - Orders of worth: Market and industrial

- **Performance recognition logics: Informal interface**
  - Semiotic recognition
  - Financial incentives through foreign training awards
  - Orders of worth: Fame
Figure 2: Mapping of the process of institutional logics and orders of worth transforming PMS over time.

Local culture-based logics of a traditional society:
- Inter-personal relationship
- Secrecy
- Seniority

Public sector practices
- Recruitment
- Mass promotion
- National pay scale

One CEO successfully mediated the local cultural pressures and practices to implement an adjusted PMS. Response: The CEO was successful in positioning the Industrial and Inspired worths over other orders of worth.

Influence of international development organisations such as the World Bank, driven by efficiency logic

PMS (proposed model)
- Normative logics
- Performance-based promotions
- Open and transparent performance planning and evaluation
- Evidence-based objective evaluation

Shift in institutional logics driven by social, political and organisational agency and influence.

PMS (modified)
- Performance-based promotions took place.
- Partial implementation of goal setting, mid-year review and year-end evaluations.
- Performance grading was utilised in promotion decisions.
- Performance-seniority ratio moved from 1:2 to 2:1
Response: This represents a compromise between the Industrial, market and domestic orders of worth.

Informal interface
- Social recognition through committee memberships & awards
- Financial rewards through foreign trainings
Response: This represents fame and industrial orders of worth to provide semiotic and financial recognition.

Restoration of past practices
- Change of CEO with the change of political government disrupted the PMS.
- PMS became a ‘tick-the-box’ exercise.
- Performance grading became subjective.
- Though the 2:1 is maintained on paper, promotions became largely based on seniority.
Response: This represents a shift from a previous fragile compromised position. The domestic worth dominated the Industrial & market orders of worth. The ambiguity of performance measurement metrics helps to maintain an apparent compliance with industrial worth while pursuing a domestic worth.
## Appendix A: Economies of worth

<table>
<thead>
<tr>
<th>Orders of worth</th>
<th>Market</th>
<th>Industrial</th>
<th>Domestic</th>
<th>Fame</th>
<th>Civic</th>
<th>Inspired</th>
</tr>
</thead>
<tbody>
<tr>
<td>Higher common principle (moral order)</td>
<td>Competition</td>
<td>Efficiency</td>
<td>Tradition, familiarity, and hierarchy</td>
<td>Public opinion</td>
<td>Civic duty</td>
<td>Inspiration</td>
</tr>
<tr>
<td>Mode of evaluation (worth)</td>
<td>Price</td>
<td>Productivity, efficiency</td>
<td>Trust</td>
<td>Renown</td>
<td>Collective interest, vote</td>
<td>Innovation</td>
</tr>
<tr>
<td>Test</td>
<td>Completion of transactions and contracts</td>
<td>Test, control</td>
<td>Family ceremonies, social events</td>
<td>Presentation, press</td>
<td>Moral cause, assembly, movement</td>
<td>Adventure, quest</td>
</tr>
<tr>
<td>Form of proof</td>
<td>Monetary value, price</td>
<td>Measurable criteria</td>
<td>Oral anecdote</td>
<td>Semiotic</td>
<td>Formal official</td>
<td>Emotional</td>
</tr>
<tr>
<td>Qualified subjects</td>
<td>Competitors, clients, buyers</td>
<td>Professionals, experts, specialists</td>
<td>Superiors (father, king, ancestors, family, boss) and inferiors (foreigner, woman, child)</td>
<td>Stars and their fans</td>
<td>Collective persons</td>
<td>Visionaries</td>
</tr>
<tr>
<td>Qualified objects</td>
<td>Wealth (goods and services)</td>
<td>Methods, tools, budgets</td>
<td>Etiquette, proper behaviour, gifts, habits, customs, traditions</td>
<td>Media exposure (brand, bulletin, public relations)</td>
<td>Legal forms (rights, decree, legislation)</td>
<td>Emotionally invested body (mind, dream)</td>
</tr>
<tr>
<td>Time formation</td>
<td>Short-term</td>
<td>Long-term</td>
<td>Customary path</td>
<td>Trend</td>
<td>Perennial</td>
<td>Revolution</td>
</tr>
</tbody>
</table>

Source: Adapted from Boltanski and Thevenot (2006) and Annisette et al. (2017).
## Appendix B: List of interview participants

<table>
<thead>
<tr>
<th>organisations</th>
<th>positions of interviewees</th>
<th>number of interviewees</th>
<th>education</th>
<th>average number of years in service</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alpha</td>
<td>senior executive level 3</td>
<td>1</td>
<td>Master of Economics</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td>senior executive level 2</td>
<td>5</td>
<td>Master’s degree</td>
<td>27</td>
</tr>
<tr>
<td></td>
<td>senior executive level 1</td>
<td>8</td>
<td>Master’s degree</td>
<td>23</td>
</tr>
<tr>
<td></td>
<td>manager level 3</td>
<td>11</td>
<td>Master’s degree</td>
<td>20</td>
</tr>
<tr>
<td></td>
<td>manager level 2</td>
<td>12</td>
<td>Master’s degree</td>
<td>15</td>
</tr>
<tr>
<td></td>
<td>manager level 1</td>
<td>16</td>
<td>Master’s degree</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td>assistant manager</td>
<td>3</td>
<td>Master’s/Bachelor degree</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td>support service staff</td>
<td>3</td>
<td>School certificate</td>
<td>21</td>
</tr>
<tr>
<td>Government</td>
<td>joint secretary</td>
<td>2</td>
<td>Master’s degree</td>
<td>22</td>
</tr>
<tr>
<td>World Bank</td>
<td>project managers</td>
<td>2</td>
<td>MBA</td>
<td>18</td>
</tr>
<tr>
<td>Supervised entities</td>
<td>general managers</td>
<td>2</td>
<td>Master’s degree</td>
<td>25</td>
</tr>
<tr>
<td></td>
<td><strong>total</strong></td>
<td><strong>65</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Appendix C: Interview guide

Q: How do you experience the new PMS?
Q: How does the new PMS correspond to the organisational culture?
   Probe: How objective are the measurements of performance?
Q: How do you experience the performance planning at the start of the year?
   Probe: How are the goals identified?
   Probe: How are the goals measured?
Q: How do you experience the measurement of competence variables?
Q: What is the status of maintaining an Event Behaviour Report (EBR)?
   Probe: Do the supervisors need to substantiate (e.g., documents) their evaluation of subordinates’ performances?
Q: Is the performance review communicated to the employees?
   Probe: Are feedback sessions taking place?
   Probe: How do you experience the mid-year review of performance?
Q: What is the reason for not accepting the original PMS framework proposed by the World Bank consultant?
   Probe: Why did the management exclude the promotion committee (PC) rating which was part of the original PMS framework?
Q: What is your opinion about the latest changes to the PMS Form?
   Probe: There is no space for providing comments. What is your opinion about it?
Q: How do you find the practice of departmental & organisation-wide moderations of performance grading?
Q: What is your view about the compensation packages?
Q: To what extent does the HRD consolidate and analyse PMS documents to improve employee capacities?
Q: How are the training needs assessed?
   Probe: How are employees selected for training?
Q: Are PMS grades taken into consideration in promotion decisions?
   Probe: What is the balance between seniority versus performance under the new PMS?
Q: What is the role of the senior executives in the implementation of the PMS?
Q: Does the appointment of senior executives by the government have any impact on the internal control of the organisation?
Q: What effect do the unions have on the management of the organisation?
Q: What is the ownership of employees of transnational regulations?
Q: What is your overall opinion about the future of PMS in the organisation?
**Appendix D:** Data structure (following data analysis model of Gioia *et al*., 2012)

<table>
<thead>
<tr>
<th>First order concepts</th>
<th>Second order themes</th>
<th>Overarching</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACR provided the supervisors unquestionable <em>authority</em> to evaluate performance of employees. It maintained strict <em>confidentiality</em> of performance grades. It involved a <em>subjective</em> measure of generic performance indicators.</td>
<td>Features of the traditional domestic order of worth were prevalent in ACR.</td>
<td>Conflicting performance management logics</td>
</tr>
<tr>
<td>PMS recommended a <em>collaborative</em> approach involving participation of employees. It encouraged <em>disclosure</em> of performance management practice such as performance grades. It brought a process of systematic and <em>objective</em> performance planning and evaluation.</td>
<td>Industrial and civic orders of worth were prevalent in performance management.</td>
<td></td>
</tr>
<tr>
<td>Traditional culture emphasises <em>interpersonal relationships</em> in organisations. Managers felt a <em>moral</em> compulsion to assist subordinate employees in obtaining promotions.</td>
<td>A domestic order of personal relationships dominated performance.</td>
<td></td>
</tr>
<tr>
<td>The merits of a transparent performance assessment were <em>acknowledged</em> by employees.</td>
<td>Though the technical logics of the industrial order was accepted, the actual practice was shaped by the traditional</td>
<td></td>
</tr>
<tr>
<td>However, <em>cultural tradition</em> of interpersonal relationships deterred managers from implementing it.</td>
<td>The industrial and civic order of worth was agreed by replacing the traditional ACR with a new PMS. However, the organisational actors decided to retain the domestic order of worth by continue to promote employees, albeit in a</td>
<td></td>
</tr>
<tr>
<td>World Bank-led performance management reform recommended a <em>performance-based</em> promotion system.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Alpha management decided not to fully adopt a performance-based promotion logic. Instead, the management decided to adopt a <em>modified</em> version where the first two promotions were based on performance and the third one was based on seniority.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

This reflects a compromise that resulted in two competing orders of worth to co-exist.
**Appendix D (continued): Data structure**

### First order concepts

<table>
<thead>
<tr>
<th>The CEO’s role was central to determining, shaping, and instigating the strategic priorities.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Each CEO had a distinct focus on their chosen strategic priorities. They often emphasized ‘signature reforms’ corresponded to their academic training and previous professional experience.</td>
</tr>
<tr>
<td>Beta was successful in mediating political pressure to facilitate performance management.</td>
</tr>
<tr>
<td>Beta directed the senior managers to engage with the employees to implement the new PMS.</td>
</tr>
<tr>
<td>During his (Beta) time, Alpha was able to change seniority-based promotion practices and employees were promoted based on their merit.</td>
</tr>
<tr>
<td>The rigour of PMS process started to diminish since the departure of Beta.</td>
</tr>
<tr>
<td>The changes in government and associated change of CEO produced changes in the strategic priorities of Alpha.</td>
</tr>
</tbody>
</table>

### Second order themes

| This represents a fame order of worth where the CEO brought an innovation and a personal emotion-based agenda in Alpha. |
| The CEO (Beta) was able to use the logics inherent in the order of inspired worth to overcome political and union pressures (domestic worth). |
| CEOs were the carriers and disrupters of organisational reform. |
| Political influence over Alpha did not allow the organisational reforms to be sustained over medium to long terms. |

### Overarching

| The CEO’s role was central to determining, shaping, and instigating the strategic priorities. |
| Each CEO had a distinct focus on their chosen strategic priorities. They often emphasized ‘signature reforms’ corresponded to their academic training and previous professional experience. |
| Beta was successful in mediating political pressure to facilitate performance management. |
| Beta directed the senior managers to engage with the employees to implement the new PMS. |
| During his (Beta) time, Alpha was able to change seniority-based promotion practices and employees were promoted based on their merit. |
| The rigour of PMS process started to diminish since the departure of Beta. |
| The changes in government and associated change of CEO produced changes in the strategic priorities of Alpha. |
**Appendix D (continued): Data structure**

<table>
<thead>
<tr>
<th>First order concepts</th>
<th>Second order themes</th>
<th>Overarching</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Annual recruitment</strong> was not based on task requirements and scope of the organisation.</td>
<td>Public sector recruitment and promotion logics contradicts with the industrial order of worth</td>
<td></td>
</tr>
<tr>
<td><strong>Mass promotion</strong> of employees to higher levels without any vacancies became a regular practice.</td>
<td>Lack on financial incentives to support a performance-based promotion and recognition.</td>
<td></td>
</tr>
<tr>
<td>Alpha follows the public sector pay-scale for its employees. There was significant <strong>disparity</strong> between the salaries of Alpha and those of the commercial entities.</td>
<td></td>
<td>Public sector pay and promotion practices</td>
</tr>
<tr>
<td>The Government didn’t allow Alpha to have its own <strong>compensation</strong> package.</td>
<td></td>
<td>Informal mechanism for recognising performance.</td>
</tr>
<tr>
<td>Management depended on a select number of people to perform strategic activities. Executives ‘<strong>handpicked</strong>’ these people to work in their teams.</td>
<td>This represents an application of the fame order of worth as senior managers utilised a semiotic recognition of performance.</td>
<td></td>
</tr>
<tr>
<td>They were invited to prestigious occasions. Participation in these events represented a <strong>gesture of appreciation</strong> from executives.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>‘Employee of the year’ was <strong>awarded</strong> to these select number of employees.</td>
<td>This brings an alternative approach to bring some financial reward to recognise good performance.</td>
<td></td>
</tr>
<tr>
<td><strong>Foreign training</strong> was utilised to reward employees for their superior performance.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>