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The Routledge Companion to Performance Management and Control
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Introduction to performance management and control

Elaine Harris

The objective of this book is to provide a reference work that offers students and researchers an insight into the current scholarship in organisational performance management and control (PMC). As a companion volume, the book offers a collection of work from more than 50 authors in the field and includes a variety of different perspectives on this key area of management. The aim of this chapter is to introduce the content of the book in terms of its subject matter, to explain the rationale for the book and how it is structured, and to give a brief taste of what each chapter contributes.

Defining performance management and control

In introducing the subject matter of the book’s content, the title and key terms will first be defined in order to position the work in its academic domain. There are many possible definitions of both performance management and management control as they relate to organisations. One might start with an organisation in mind, whether it is a business enterprise with a profit motive or some other kind of organisation that perhaps has a social or educational motive, to define performance management as a practice that seeks to identify what the organisation exists to do and to measure and control how effectively it does it. For the purpose of this book, performance management is defined as the design and implementation of management control systems in organisations to ensure that the strategic objectives are met.

Performance management therefore relates to a critical management practice that usually involves measurement of the key indicators of the organisational goals and achievements. Management control may be more broadly defined to include all the systems and procedures established and action taken by managers to ensure that the organisational goals are met. This implies more than the measurement of target and actual performance, and extends to the allocation of resources and the efficiency with which those resources are deployed in pursuance of organisational goals. Where the prime motive of an organisation is concerned with value creation defined in financial terms, it is clear that performance measurement is likely to be seen as the responsibility of the accounting and finance function. However, in other organisations, it may be that human resources are seen as being equally or more important to effective performance management, so management control may be focussed on
managing people and their behaviour. Thus, performance management can be focussed at an individual level, where organisational members have their own specific objectives to achieve. This perspective is examined in Chapter 15 on leadership and control.

The key to PMC therefore starts with understanding what the organisation seeks to do (its strategic goals) and how it aims to deliver those goals (strategic plans) by utilising the resources available to it (effective management). Management control is concerned with the ways in which organisational managers encourage and motivate people in the organisation to work towards common goals. It also deals with how the organisation is seen to perform by a range of outside stakeholders such as providers of its finance, market regulators, consumers of its goods and services, and suppliers of its bought in goods and services. Thus, enterprise risk management and supply chain management (SCM) may be seen as part of management control (see Chapters 11 and 17).

As can be seen in the final chapter, a body of literature on PMC has developed considerably over the last 50 or so years, that seeks to explain and possibly to enhance management practice. Much of the research and scholarship in this period has been conducted in Business Schools, but there are overlaps with the social sciences, technology and engineering; thus, the authors who have contributed to this book are not all from a single discipline or background. Equally, they are not all academics. The authors include many academics who gained practical experience in accounting and business before entering academia and some non-academics who are and remain practitioners in organisations. This gives the book a richer context and a more practical feel than either standard textbooks or academic journals may have, with the aim of making it more accessible to a wider audience.

Structure of the book

The book is divided into four sections that take the reader through a logical set of questions about the theory and practice of PMC and how the relevant body of literature has been researched. The first section on the design of PMC systems deals with what gets measured and how PMC systems are designed. The second section on people and management control explores the human dimension of who gets involved in PMC and how they behave. The third section on PMC in different contexts examines where PMC takes place in a variety of countries, sectors and organisational settings and how these contexts shape PMC. The last section aimed at researchers in PMC (especially those new to the subject matter or to academia) is devoted to the matter of how research in PMC may be conducted, why it is important and what challenges the researcher may face along the way.

Figure 1.1  PMC conceptual model
Figure 1.1 depicts the conceptual model underlying the book, which the structure follows. Some of the chapters could have been placed in more than one section as they shed light on more than one question or dimension of PMC. However, they have been organised into sections according to their focus. The first section focusses on performance management systems (PMS) design, the metrics, data and technologies that organisations need to effectively measure and monitor performance. The second section illuminates the role of people, the organisational actors and their formal and informal uses of PMS in management control. The third section explores a variety of alternative contexts for PMC through case- and sector-based studies. The last section has an entirely different focus, and it aims to help researchers entering or re-entering this academic field by examining some alternative approaches to conducting PMC research, the lens through which the researcher may view themselves and their evidence and what impact their research might have on PMC practice.

The remainder of this chapter introduces the content and highlights of each contribution.

**Introduction to the chapters**

**Part I: Design of performance management and control systems**

Dugdale (Chapter 2) introduces us to management control theory before comparing PMC in action in three case organisations in manufacturing, insurance and banking. He illustrates organisational objectives, strategies and key success factors, targets and key performance indicators (KPIs), cost control and the role of company culture and structure (decentralisation), incentives and motivation. This chapter could have been positioned in Section 3, but the focus here is on PMC design, and he provides a gentle introduction to both the theory and lessons for practice, ideal for the non-expert reader to get a feel for the subject of PMC. He “suggests that there is scope for integration of contemporary performance management insights with established organisation theory” (page 36).

The focus of enquiry for Adler (Chapter 3) is on the fourth of eight functional questions posed by Ferreira and Otley (2009) in PMS design introduced by Dugdale (“What is the organisation structure and how does it affect the strategy and control?”). Adler presents an interesting case study of a Japanese manufacturing company using what is termed “amoeba” management, which is based on breaking the organisation down into very small operational units for management control purposes. He shows how this “radically decentralised organisation structure” has been operationalised to address the challenges in the competitive environment. Adler used Simons’ three levers of beliefs, diagnostic and interactive controls (Simons, 1995) to analyse the case evidence and found that the belief systems were the key to Kyocera’s success in making amoeba management work.

Wouters and Stadherr (Chapter 4), by contrast, take us on a detailed journey through the design of a cost management system in the motor vehicle industry, where a product modularity strategy is adopted to improve financial performance. Their case study demonstrates that a modular design strategy goes beyond target costing and is more far-reaching than simply having a product portfolio that shares common components, having implications for all aspects and functions of the business. They position their case in relation to the literature on new product development and demonstrate how both innovation and accountability can improve when modularity is fully embraced.

Rouse and Harrison (Chapter 5) explain the issues that need to be addressed when composite measures are used to combine multiple measures of performance into indices for internal or external benchmarking purposes. They explain how reflective or formative metrics

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**Introduction to performance management and control**
may be collected from a number of decision-making units and how fixed or free weights may be applied to incorporate them into a single measure. They illustrate the construction of composite measures with reference to their research in the healthcare sector. They acknowledge the mistrust of some league tables such as those used to publish university rankings and recommend “that any such measure is accompanied by a careful explanation of how it is compiled and the rationale for the weighting systems employed” (page 104).

Warren and Brickman (Chapter 6) continue on a theme of industry benchmarks by considering the external influences on metrics used in PMC systems in regulated industries. They analyse five case studies drawn from the financial services and utilities sectors, both heavily regulated in the UK. They consider the design of PMS in each case and show the benefits (for example the learning value) and issues (such as stifling innovation) involved in external benchmarking. They conclude that when using external data sources in designing internal PMS, it is important “to ensure that a system is flexible enough to withstand change” (page 121).

Quinn and Strauss (Chapter 7) consider the (largely enabling) role information technology has played in the development of PMS and the actual and potential impact it has had on PMC with the growing use of cloud technologies in organisations and society. They explore the advantages and challenges for managers and accountants working with cloud technologies and identify risks (not least issues of data security) that arise from using cloud technologies in the design and operation of PMS.

Leading on from the issues identified by Quinn and Strauss, Alahakoon and Wijenayake (Chapter 8) pick up on the management challenges of working with so much data availability in the design of PMS and consider how organisations can make the best use of ‘big data’. An extension to maturity models in PMS is presented. They also give a flavour of the current research going on in the data analytics field and the development of a dynamic form of Self-Organising Map (SOM) to help organisations harness data analytics technologies to gain competitive advantage.

**Part II: People and management control**

Nevries and Payne (Chapter 9) explore the changing role of the financial professional in PMC. First, they use the Ferreira and Otley (2009) framework (see Figure 9.1, page 160) to analyse the role of finance professionals (those working in the finance function of organisations). Then, they consider the factors that drive successful finance departments, from both a personnel profile perspective (knowledge, skills and behaviours) and a relational perspective (trust and collaboration). A typical career path is presented, and country-specific differences are considered. They conclude that more research is needed on the changing role of finance professionals (especially in light of the challenges of managing ‘big data’) and that the future success of those embarking on careers in finance in organisations depends on effective collaboration and co-creation across domains.

Harris and Ellul (Chapter 10) use a case study in higher education to illustrate how another kind of (non-financially qualified) professional, the strategic planner, might take up the challenges of managing ‘big data’ (see Chapter 8) in contributing to the organisation’s PMC. This study also used the Ferreira and Otley (2009) framework (see Figure 9.1, page 160) to analyse professional practice, but from the shared experience of two organisational members, one professionally qualified in accounting (though working as an academic manager, not in the finance function) and the other not. Whilst they found that the role of the Director of Planning was expanding and becoming more strategic in a highly competitive
environment, it was not taking over the work previously undertaken in the finance function. Rather, the two departments (finance and planning) were seen as operating side by side in a complementary way.

Mikes and Zhivitskaya (Chapter 11) respond to Berry et al.’s (2009) call for more research on risk management as an essential part of management control with their focus on enterprise risk management and the management of ambiguity as part of PMC. They explore the developing role of the chief risk officer (CRO) in the UK financial services industry. They make a case for how the development of CROs may contribute (given the financial crisis and the damage to the reputation of banks and other providers of financial services in society) to a greater sense of control being exercised more professionally in this sector.

Mai and Hoque (Chapter 12) provide a useful analysis of performance management research that has focussed on the behavioural aspects in their literature review. The review covers the period from 1992 to 2015, contributing to the literature on PMS by assessing the behavioural causes and consequences of PMS. They examine the link between the theories underlying such research, especially those drawn from psychology, and methodological issues in the literature surveyed. There are useful indications of gaps in our knowledge and potential for future research in this field. They also provide some salient warnings about the potential pitfalls of qualitative studies in behavioural PMS research.

Carter (Chapter 13) identifies the key challenges that managing in organisations employing ‘knowledge workers’ provides for management accounting by examining two case studies. One case analyses research management practice in higher education, and the other looks at billing practices in professional law and accountancy firms. He provides a critique of current practice, largely based on management accounting techniques that were originally designed to control manufacturing operations and involve mainly numeric measures. In the contexts of these two cases, Carter illustrates how adopting a PMS that counts inputs (6-minute time slots) or outputs (numbers of publications in a time period) may lead to game-playing and mistrust and stifle creativity. Carter considers options for identifying new approaches to managing what he calls ‘the immaterial’ in organisations where intellectual capital is more important than financial capital.

Fitzgerald et al. (Chapter 14) explore the role of a company-wide mantra named the ‘4Cs’ (Compliance; Cycle Time; Customer Service; and Cash) of PMC in their case study of Network Rail. The mantra of the 4Cs provides a common vocabulary for organisational members to align their actions and decisions to the corporate strategy. Like Adler, they focus on the interactive controls and the role of values and beliefs. However, unlike Adler’s case of decentralisation, Fitzgerald et al.’s study takes place within the context of an organisation that has centralised its financial shared services function in an attempt to make cost savings. The case study highlights the use of visual aids to remind people about key elements of the PMS.

Marsh (Chapter 15) draws on his professional experience as a ‘scholar practitioner’ to illustrate the two issues that appear as the seventh and eighth questions in Ferreira and Otley’s (2009) framework (see Figure 9.1, page 160), namely the evaluation of individual and group performance against target measures and the consequences (rewards and penalties) of such evaluation. Marsh provides two distinct and competing organisational narratives to suggest that performance appraisal systems based on the traditional precepts of performance ratings and performance-related pay are perhaps outmoded. The staff in the second scenario were at the same time ‘agency’ staff and ‘educational professionals’ who took pride in their work, so one could see how a policy of ‘engagement’ and the use of a customer-focussed ‘dashboard’ might be effective in this context. It is worth noting here the contrast between the PMC practice presented by Marsh and the immaterial labour example of academic staff management presented by Carter (Chapter 13) in a public-sector environment.
Part III: PMC in different contexts

Alawattage et al. (Chapter 16) take us on a journey through the critical accounting literature of the past few decades to enhance our understanding of management accounting practices in less-developed countries (LDCs). They focus on how (popular) theorisation has changed over time. They identify key authors (who I will call the 4Hs) who influenced their work in the 2000s and subsequent scholars, Hopwood’s work on behavioural accounting in the 1970s, Hofstede’s work on culture in the 1980s, Hopper’s work on the political economic context of LDCs, and Hoque’s case study work in Bangladesh in the 1990s. They also note Hopper’s role in the Berry et al. (1985) project in the National Coal Mines as an important influence on Hopper’s subsequent work with Alawattage et al. in developing a critical theorisation of accounting and control in LDCs. This review chapter sets the scene for the chapters that follow in this section, though perhaps less in a theoretical sense and more from a methodological viewpoint, as we see a tradition of case studies becoming more popular in management accounting to explore the differences between PMC studied in different geographical contexts and varying business sectors.

Mancini et al. (Chapter 17) provide a literature review of performance measurement frameworks (PMF) in use according to the SCM papers published since 2010. They begin by introducing key developments in PMFs in the 1990s, the performance pyramid (Lynch and Cross, 1991), balanced scorecard (Kaplan and Norton, 1992), the results and determinants matrix (Fitzgerald et al., 1991), and the frameworks specific to SCM (SCOR and GSCF). They update a study conducted in 2000–2011 by analysing 27 journal articles and identify which systems and frameworks work best along multi-echelon supply chains and across national boundaries.

Adler et al. (Chapter 18) present a case study of AirAsia, a low-cost airline established in Malaysia, and the effect on the design of their PMS of following a hybrid strategy of cost leadership and differentiation. From prior research based on contingency theory, they argue that strategy is a key determinant of PMS design. The case study gives an insight into how one player in the highly competitive world of the airline industry adopted a PMS to fit their ‘new world’ carrier strategy. They point to the trendy and informal culture of the company and its use of social media as part of the ‘people’s airline’ image it sought to foster. They found that the collaborative culture, flat organisational structure, team-based incentives and interactive planning systems combined to enable AirAsia to perform well (as shown by operational performance measures for 2008–2012) despite tough competition.

Gooneratne and Hoque (Chapter 19) present a comparative analysis of two banks under different types of ownership (public and private) in their case study of management control systems. They adopt an actor network theory approach to examine the extensive interview data they collected from a cross section of organisational members. Their cross-case comparison presented in Table 19.1 (page 339) showing the internal actors, external forces, use of management control information and future direction shows that despite the difference in ownership and need for external legitimacy of the state-owned bank, both banks rely on traditional budgetary control mechanisms rather than balanced scorecards or more innovative PMS.

Jarvis (Chapter 20) examines the literature on PMS in small and medium size entities (SMEs), using a European Commission definition (employees, turnover and balance sheet value) of an SME. He notes the neglect of SMEs in performance management textbooks and research. Other authors in this volume have pointed out the need to align PMS with organisational strategies, and case study researchers tend to examine PMC practice in the specific context of the organisation being studied. Thus, the context and strategic goals of
SMEs (personal motives of owner-managers) that may be more concerned with survival and sustainability than growth and profitability would be expected to shape their PM practice. Jarvis found that a typical performance measure revealed in a grounded theory-based study of micro-entities was the concept of ‘busyness’ – an interesting yardstick.

Mattimoe and Tivnan’s study (Chapter 21) on PMC in hotel management is set in the economically important hospitality industry in Ireland. The chapter provides an extensive review of generic and industry-specific literature enriched by empirical evidence from a small-scale survey. They find that in theory, there are numerous measures and several sources of external benchmarking data that hotels can use in their PMS. However, it seems likely that only the large hotel chains use multiple measures in more sophisticated dashboards. They found that a small number of mainly revenue-based performance measures are actually used by the sample of small- and medium-sized hotels that responded to their survey. Measures such as average room rate and occupancy (a measure of ‘busyness’) were monitored on a daily basis.

Chenhall et al. (Chapter 22) consider the design of PMS in non-governmental organisations (NGOs) where the organisational goals are typically non-financial, i.e. humanitarian or social welfare objectives, and may be ambiguous or conflicting. The size and structure of NGOs varies, but they share common factors such as the need to preserve social capital and the mobilisation of volunteer workers, which bring different challenges to the design of PMS. The chapter explores how these challenges might be met by NGOs, drawing on two specific case organisations studied by Chenhall et al. in Australia and the UK. The key to success for PMS in NGOs appears to be an acknowledgement and respect for the plurality of personal values and beliefs of the people who are vital to the effectiveness of the programmes and the ability to demonstrate effective use of resources to funders and donors.

Heath et al. (Chapter 23) also examine PMS in a social welfare-oriented organisation, but in the English ambulance service (public sector) where performance measurement is a critical element of new public management and governance. The changing role of the paramedic in the ambulance service, especially the emergency care practitioners, has impacted on how services are delivered and therefore how outcomes should be measured. Heath et al. employ Simons’ levers of control in their analysis of the new PMS. The adoption of a ‘top-down’ dashboard in the service at a time when ‘quality accounts’ are demanding ‘bottom-up’ reporting to be scrutinised by the National Audit Office has produced interesting results.

Seneviratne and Hoque (Chapter 24) present the results of a structured literature review of research on management control systems in public-sector universities. They analyse a total of 48 relevant papers published in 18 accounting and management journals from the commencement of those journals (mostly after 2000) up to 2015. They also list in Appendix 24.1 (page 452) a further 13 journals that might have been expected to publish such articles, but did not. Of the 48 papers, they highlight 20 that were focussed on performance (systems generally, balanced scorecard specifically or appraisal schemes). More than half of all papers were based on qualitative research, but less than half identified any explicit theory. They conclude that these papers have made a significant contribution to management accounting literature, but identify growing potential for further studies (e.g. building on the university case study in Chapter 10).

Part IV: PMC research: the lens through which PMC may be viewed

This section is not intended to cover the full range of possible methodologies that may be used to research PMC as there are sufficient research methods texts available that already do
that job, some extremely well. In the specific fields of accounting (Humphrey and Lee, 2004) and management (Thorpe and Holt, 2008), there are contributions from some of the authors of chapters in this volume. It is not the editor’s intention to advocate particular research approaches. However, in compiling this volume, the opportunity has been taken to include two chapters by experienced researchers that provide a thoughtful explanation of how PMC research may be conducted in a qualitative paradigm. They offer insights into how the ‘story’ may be told and what the respective roles of interviewees and researchers are in collecting and presenting fieldwork evidence. It is hoped that these two chapters will encourage future researchers to be more reflexive on their own as well as their participants’ practice.

Seal (Chapter 25) makes a case for adopting an actor-reality perspective (ARP) to bridge the theory practice gap in management control research. ARP, a conceptual framework based on facts, values, logics and communication, is differentiated from actor network theory (ANT) as the actors are all human, where ANT has both human and non-human ‘actants’. ARP operationalises a different form of constructivism, recognising organisational members as knowledgeable individuals who can sense ‘what works’ and provide a pragmatic narrative. Seal offers an illustration of using an ARP research design, arguing how this leads to a richer picture of Simons’ (1995) levers of control at work in the hospitality industry than might otherwise have found.

De Loo and Lowe (Chapter 26) deal with the role of the researcher in interpretive research and use two recent papers as examples where the authors appear to see the results they report from their interviews quite differently. In one, De Loo and Lowe argue that the authors portray their interpretation of the evidence from interviews as if it were objective and may be expected to represent the interviewees’ views and narrative (implicitly assuming the researcher to be neutral). In the second example, they find that the authors deal more explicitly with how they interpreted the interviews and acknowledge their own role in the interpretation of the evidence. This provides a useful lesson for (would be) interpretive researchers. The penultimate chapter (27) by Broadbent also offers a view of some of the problems of conducting research on PMC and argues for a relational approach to research that may actually help organisations to improve their practice. In this way, Broadbent argues that research should have a positive impact on the practices studied, rather than simply making observations or generating theories for an academic audience. She then turns her attention to the transactional approach taken in the way that research is assessed in the UK research excellence framework (REF) and finds this measurement of impact to be dysfunctional as a PMS in terms of the unintended consequences it has produced.

Finally, Berry and Harris (Chapter 28) summarise the key milestones in the developing field of PMC research, presenting references to some seminal work in chronological order (Appendix 28.2, page 511). They then offer tips and advice for researchers embarking on new journeys of discovery, from their own and their Management Control Association (MCA)’s experience of working in this field.

Note

1 www.managementcontrolassociation.ac.uk

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Research in performance management and control


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