

# **Monitoring and regulatory role of the balanced scorecard in controlling organisational identities**

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# Abstract

This thesis employs the theoretical fusion of disciplinary knowledge, interlacing an analysis from both functional and interpretive frameworks and applies these paradigms to three concepts—organisational identity, the balanced scorecard performance measurement system, and control. As an applied thesis, this study highlights how particular public sector organisations are using a range of multi-disciplinary forms of knowledge constructed for their needs to achieve practical outcomes. Practical evidence of this study is not bound by a single disciplinary field or the concerns raised by academics about the rigorous application of academic knowledge. The study's value lies in its ability to explore how current communication and accounting knowledge is being used for practical purposes in organisational life. The main focus of this thesis is on identities in an organisational communication context. In exploring the theoretical and practical challenges, the research questions for this thesis were formulated as:

- 1. Is it possible to effectively control identities in organisations by the use of an integrated performance measurement system—the balanced scorecard—and if so, how?*
- 2. What is the relationship between identities and an integrated performance measurement system—the balanced scorecard—in the identity construction process?*

Identities in the organisational context have been extensively discussed in graphic design, corporate communication and marketing, strategic management, organisational behaviour, and social psychology literatures. Corporate identity is the self-presentation of the personality of an organisation (Van Riel, 1995; Van Riel & Balmer, 1997), and organisational identity is the statement of central characteristics described by members (Albert & Whetten, 2003). In this study, identity management is positioned as a strategically complex task, embracing not only logo and name, but also multiple dimensions, levels and facets of organisational life. Responding to the collaborative efforts of researchers and practitioners in identity conceptualisation and

methodological approaches, this dissertation argues that analysis can be achieved through the use of an integrated framework of identity products, patternings and processes (Cornelissen, Haslam, & Balmer, 2007), transforming conceptualisations of corporate identity, organisational identity and identification studies.

Likewise, the performance measurement literature from the accounting field now emphasises the importance of ‘soft’ non-financial measures in gauging performance—potentially allowing the monitoring and regulation of ‘collective’ identities (Cornelissen et al., 2007). The *balanced scorecard* (BSC) (Kaplan & Norton, 1996a), as the selected integrated performance measurement system, quantifies organisational performance under the four perspectives of finance, customer, internal process, and learning and growth. Broadening the traditional performance measurement boundary, the BSC transforms how organisations perceived themselves (Vaivio, 2007). The rhetorical and communicative value of the BSC has also been emphasised in organisational self-understanding (Malina, Nørreklit, & Selto, 2007; Malmi, 2001; Norreklit, 2000, 2003). Thus, this study establishes a theoretical connection between the controlling effects of the BSC and organisational identity construction.

Common to both literatures, the aspects of *control* became the focus of this dissertation, as ‘the exercise or act of achieving a goal’ (Tompkins & Cheney, 1985, p. 180). This study explores not only traditional *technical* and *bureaucratic* control (Edwards, 1981), but also *concertive* control (Tompkins & Cheney, 1985), shifting the locus of control to employees who make their own decisions towards desired organisational premises (Simon, 1976). The controlling effects on collective identities are explored through the lens of the rhetorical frames mobilised through the power of organisational enthymemes (Tompkins & Cheney, 1985) and identification processes (Ashforth, Harrison, & Corley, 2008). In operationalising the concept of control, two guiding questions were developed to support the research questions:

*1.1 How does the use of the balanced scorecard monitor identities in public sector organisations?*

*1.2 How does the use of the balanced scorecard regulate identities in public sector organisations?*

This study adopts qualitative multiple case studies using ethnographic techniques. Data were gathered from interviews of 41 managers, organisational documents, and participant observation from 2003 to 2008, to inform an understanding of organisational practices and members' perceptions in the five cases of two public sector organisations in Australia. Drawing on the functional and interpretive paradigms, the effective design and use of the systems, as well as the understanding of shared meanings of identities and identifications are simultaneously recognised. The analytical structure guided by the 'bracketing' (Lewis & Grimes, 1999) and 'interplay' strategies (Schultz & Hatch, 1996) preserved, connected and contrasted the unique findings from the multi-paradigms. The 'temporal bracketing' strategy (Langley, 1999) from the process view supports the comparative exploration of the analysis over the periods under study.

The findings suggest that the effective use of the BSC can monitor and regulate identity products, patternings and processes. In monitoring identities, the flexible BSC framework allowed the case study organisations to monitor various aspects of finance, customer, improvement and organisational capability that included identity dimensions. Such inclusion legitimises identity management as organisational performance. In regulating identities, the use of the BSC created a mechanism to form collective identities by articulating various perspectives and causal linkages, and through the cascading and alignment of multiple scorecards. The BSC—directly reflecting organisationally valued premises and legitimised symbols—acted as an identity product of communication, visual symbols and behavioural guidance. The selective promotion of the BSC measures filtered organisational focus to shape unique identity multiplicity and characteristics within the cases. Further, the use of the BSC facilitated the assimilation of multiple identities by controlling the direction and strength of identifications, engaging different groups of members.

More specifically, the tight authority of the BSC framework and systems are explained both by technical and bureaucratic controls, while subtle communication of organisational premises and information filtering is achieved through concertive control. This study confirms that these macro top-down controls mediated the

sensebreaking and sensegiving process of organisational identification, supporting research by Ashforth, Harrison and Corley (2008). This study pays attention to members' power of self-regulation, filling minor premises of the derived logic of their organisation through the playing out of organisational enthymemes (Tompkins & Cheney, 1985). Members are then encouraged to make their own decisions towards the organisational premises embedded in the BSC, through the micro bottom-up identification processes including: enacting organisationally valued identities; sensemaking; and the construction of identity narratives aligned with those organisationally valued premises.

Within the process, the self-referential effect of communication encouraged members to believe the organisational messages embedded in the BSC in transforming collective and individual identities. Therefore, communication through the use of the BSC continued the self-producing of normative performance mechanisms, established meanings of identities, and enabled members' self-regulation in identity construction. Further, this research establishes the relationship between identity and the use of the BSC in terms of identity multiplicity and attributes. The BSC framework constrained and enabled case study organisations and members to monitor and regulate identity multiplicity across a number of dimensions, levels and facets. The use of the BSC constantly heightened the identity attributes of distinctiveness, relativity, visibility, fluidity and manageability in identity construction over time.

Overall, this research explains the reciprocal controlling relationships of multiple structures in organisations to achieve a goal. It bridges the gap among corporate and organisational identity theories by adopting Cornelissen, Haslam and Balmer's (2007) integrated identity framework, and reduces the gap in understanding between identity and performance measurement studies. Parallel review of the process of monitoring and regulating identities from both literatures synthesised the theoretical strengths of both to conceptualise and operationalise identities. This study extends the discussion on positioning identity, culture, commitment, and image and reputation measures in integrated performance measurement systems as organisational capital. Further, this study applies understanding of the multiple forms of control (Edwards, 1979; Tompkins & Cheney, 1985), emphasising the power of

organisational members in identification processes, using the notion of rhetorical organisational enthymemes. This highlights the value of the collaborative theoretical power of identity, communication and performance measurement frameworks. These case studies provide practical insights about the public sector where existing bureaucracy and desired organisational identity directions are competing within a large organisational setting. Further research on personal identity and simple control in organisations that fully cascade the BSC down to individual members would provide enriched data. The extended application of the conceptual framework to other public and private sector organisations with a longitudinal view will also contribute to further theory building.

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## List of Abbreviations

ABEF	Australia Business Excellence Framework (quantitative and qualitative organisational self-assessment)
BSC	Balanced Scorecard
SDPC	Service Delivery Productivity Commission
SSI	Shared Service Initiative, implemented in Queensland Government Australia in 2003
SSP	Shared Service Provider
QPASS	Queensland Public Agency Staff Survey

## **Statement of Original Authorship**

The work contained in this thesis has not been previously submitted to meet requirements for an award at this or any other higher education institution. To the best of my knowledge and belief, the thesis contains no material previously published or written by another person except where due reference is made.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

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# Chapter 1 Introduction

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## 1.1 Research focus

Organisations implement various management control strategies to influence members' behaviour to achieve their unique vision. Identity management has become one of the approaches taken by organisational leaders to foster organisational self-discovery, seeking to develop effective mechanisms to create unity between organisational and individual member identities. Such unity guides members' decision-making to accept desired organisational premises (Simon, 1976; Tompkins & Cheney, 1985). In seeking to continuously monitor and regulate identity unity, these leaders use integrated performance measurement systems to quantify multiple aspects of organisational life and so maintain the ongoing formalised process of collective self-reflection. Hence, various control strategies are needed to generate multi-directional impacts on organisational identities, and this requires an integrated view and application to create this synergy.

In reflecting this notion, this study responds to the theoretical fusion of disciplinary knowledge around organisational identity, the balanced scorecard performance measurement systems and control, searching for the effective use of functional mechanisms and the interpretive meanings of evolving identities. This thesis discusses how organisations, their leaders and members directly and subtly control multiple identities using an integrated performance measurement system in the identity construction process. As an applied thesis, this research highlights how organisations use a range of multi-disciplinary forms of knowledge constructed for their needs to achieve practical outcomes. Interpretation of empirical evidence in this study is not limited by a single disciplinary field or critiques about the rigorous application of academic knowledge. This thesis takes a multi-disciplinary approach.

The main focus of this thesis is on *identities in an organisational communication context*. Corporate identity is the self-presentation of the personality of organisation (Van Riel, 1995; Van Riel & Balmer, 1997). Organisational identity is the statement of central characteristics described by members (Albert & Whetten,

2003). Continuous debates exist regarding managing the effective communication of symbols and stories to attain positive image and reputation. The debates extend to the understanding of self-referential descriptions from members and ways of fostering them to identify with organisations. Various identity scholars have expressed a need for developing a parsimonious framework to understand the conceptualisation and operationalisation of identities from tangible symbolic forces to intangible cognitive aspects, connecting micro and macro level phenomena (Cornelissen et al., 2007; Jack & Lorbiecki, 2007; Vella & Melewar, 2008). Responding to this theoretical trend, this study provides an analysis of identity control, using the integrated framework of identity products, patternings and processes (Cornelissen et al., 2007). It is grounded by a synthesis of the separate disciplinary views of corporate identity, organisational identity and organisational identification.

Integrated performance measurement systems in the management accounting field now incorporate not only finance, but ‘soft’ non-financial measures in gauging performance (Atkinson, Balakrishnan et al., 1997; Neely & Adams, 2001). This quantification potentially allows for the monitoring and regulating of intangible aspects of organisational life. Therefore, integrated performance measurement systems, including ‘soft’ non-financial measures, indirectly legitimise identity as organisational capital. Broadly, then, the systems generate routinised measurement activities and conversations that both obtrusively and unobtrusively mediate the identity construction process.

Within the context of an understanding of organisational identity through the lens of integrated performance measurement systems, the second focus of this dissertation is on the *balanced scorecard* (BSC) (Kaplan & Norton, 1996a). Kaplan and Norton (2008) explain that the BSC monitors multiple organisational perspectives and also aligns the organisation to strategy as a continual process. The BSC transforms how organisations perceive themselves and negotiates the reality through tangible measures and reflective self-evaluation (Vaivio, 2007). The rhetorical and communicative value of the BSC potentially outdistances the criticism of the logical fallacies operating in the claimed causal linkages of the BSC, the weak validity and the restricted instrumental-thinking identified in the literature (Malina et al., 2007; Malmi, 2001; Norreklit, 2000, 2003; Wehmeier, 2006). This performance

measurement system has the potential to broaden the measurement and management boundary across various dimensions, levels and facets of an organisation. Thus, this study seeks to establish the theoretical link between the controlling effects of the BSC and identity construction.

Both literatures emphasise the concept of *control*, ‘the exercise or act of achieving a goal’ (Tompkins & Cheney, 1985, p. 180). Management control is the highly generalised condition of system reproduction in contemporary organisations (Giddens, 1984). Through monitoring and regulating activities, management control filters organisational information and members’ focus, thus altering organisational identification and encouraging behavioural change (Scott, Corman, & Cheney, 1998). However, the understanding and control of organisational identity and identification is complex and is increasingly performed in unobtrusive ways to engage individual employees (Tompkins & Cheney, 1985).

Subsequently, organisations are challenged to exercise not only traditional *simple, technical* and *bureaucratic* control (Edwards, 1981), but also *concertive* control (Tompkins & Cheney, 1985), shifting the locus of control to employees who make their own decisions towards desired organisational premises (Simon, 1976). Understanding this challenge calls for the mobilisation of both functionalist and interpretivist paradigms to simultaneously recognise effective mechanisms and the understanding of evolving identities. While acknowledging the value of critical perspectives, as a lens to understand the control of identities, this study pays particular attention to the rhetorical processes through which organisations reflect their identities in the performance measurement system and how internal members effectively monitor, regulate and self-regulate collective identities by use of the system.

## **1.2 Research problems and cases**

The initial interest in the research problem emerged when the researcher participated in the implementation of a large structural change in a public sector organisation. This was also highlighted by the researcher’s somewhat idiosyncratic academic

background as both communication specialist and accountant, reflecting on organisational practices through the theoretical lenses of identity and management accounting studies. The observations informed the researcher to recognise the strategic importance of the streamlined approaches of various management control strategies impacting on collective identities. The following section explains the process of identifying research problems and questions in the case study organisations.

The researcher participated in the implementation of a state-wide Shared Service Initiative (SSI) in Australia between 2003 and 2008 as an employed member of a shared service provider organisation (SSP1) in a large state government department. SSP1 was created in 2003 as a new business entity due to the Initiative. Six corporate service branches with more than 700 employees were transferred into the new entity servicing that department. Although the first shared service provider organisation developed a private sector-like name in order to achieve financial benefits as an efficient service organisation, corporate identity was strictly regulated by the state government's visual identity and departmental communication policy. It was observed that organisational identities shared by members predominantly reflected the characteristics of the existing public sector, department and professional identities. Management faced a dilemma in articulating the new shared service provider identity through communication, visual symbols and behaviours, in forming shared characteristics and assimilating members to SSP1 through the multiple layers of identities that competed for their loyalty.

In implementing the SSI, the identity direction in the department had been set to diffuse the new organisational identity (SSP1) to minimise the impact of the large organisational change. While the direction resulted in positive contributions to the smooth implementation, the researcher observed that members were experiencing difficulties in understanding and positioning themselves within multiple identity levels. Conflicting messages and competing identity choices seemed to create tensions: promotion of the new SSP1 identity by external SSI; diffusion of SSP1 identity by internal management; strong existing department and public sector identities; and different identity directions among managers at different levels. In addition, the researcher also had an opportunity to work with another shared service

provider organisation (SSP2). SSP2 with less than 100 employees had been operating independently since 1997, but transferred into the department in 2003 due to a state government restructure. Servicing multiple small clients in and outside of the department, SSP2 continued to promote the distinct characteristics of flexibility and client focus.

To manage performance, both organisations (SSP1 and SSP2) implemented the BSC concept. However, different ways of using the BSC reflecting their unique identities were identified. Both organisations reported a number of the same measures for benchmarking, which heightened the shared service industry identity. The development of the SSP1 BSC was initially regulated by the external SSI and was not actively promoted to members. However, the ongoing measurement activities, conversations and reflection on SSP1's soft non-financial BSC measures seemed to heighten SSP1's organisational identity among employees over time. On the other hand, SSP2 initiated the BSC through its own organisational needs and actively used its BSC to promote the SSP2 identity to internal and external stakeholders.

Although the two organisations (SSP1 and SSP2) were hosted by the same department aiming to achieve efficiency, shifting their focus from bureaucratic to private-like, the organisations showed contrasting uses of the BSC which seemed to impact on collective identities. In observing the unique identity issues and different management strategies, two research questions emerged:

- 1. Is it possible to effectively control identities in organisations by the use of an integrated performance measurement system—the balanced scorecard—and if so, how?*
- 2. What is the relationship between identities and an integrated performance measurement system—the balanced scorecard—in the identity construction process?*

In operationalising the concept of control, two guiding questions were developed to support the research questions:

*1.1 How does the use of the balanced scorecard monitor identities in public sector organisations?*

*1.2 How does the use of the balanced scorecard regulate identities in public sector organisations?*

The study investigated four embedded cases of the first shared service provider organisation (SSP1) and contrasted these with the second organisation (SSP2) as the fifth case. Four service branches within SSP1 who actively used the BSC concept were selected as the four embedded cases. This arrangement provided the rich understanding on identity tensions and conflicts among existing and new organisational identities. By including the second organisation (SSP2), connections and contrasts became apparent across the multiple cases. However, the main unit of analysis is the newly created ‘shared service provider (SSP) identity’, which is the anchor point in understanding how multiple identities are monitored and regulated by the use of the BSC.

### **1.3 Methodology**

This study adopts a qualitative approach using multiple case studies and ethnographic techniques. Drawing on the functionalist and interpretivist paradigms, this study uses organisational documents and interviews as the main methods of investigation and participant observation as a secondary method. This qualitative approach offers a broad and more holistic view to this thesis by connecting multiple paradigms, concepts, cases, methods and analytical strategies.

The multiple case study approach is the preferred strategy for this thesis in understanding the multiple natures of identities. This inquiry comprises three trajectories, seeking to (1) explore the integrated understanding of identities from multi-disciplines, (2) describe the practices of performance measures in the BSC, and (3) explain the controlling effects and relationships of identities and the performance measurement system. The multiple case study approach provides an opportunity to

draw the comparative understanding of the tensions and conflicts of multiple identities among cases.

This study employs the multiple paradigms of functionalism and interpretivism, based on a stratified ontology, pluralist epistemology (Gioia & Pitre, 1990; Lewis & Kelemen, 2002; Reed, 1997), and a naturalistic set of methodological procedures (Guba & Lincoln, 2004, p. 21). The dual sociological paradigms of functionalism and interpretivism permit this study to connect multiple concepts. Functionalist analysis makes it possible to understand the static meanings and contexts of identities in relation to performance measurement systems, while the interpretivist analysis pushes the researcher to explain the subjective, relative, circular and conflicting processes of identity-making by organisational members (Gioia & Pitre, 1990; Guba & Lincoln, 2004, p. 110; Schultz & Hatch, 1996).

In connecting the two paradigms, *bracketing* (Lewis & Grimes, 1999) and *interplay* (Schultz & Hatch, 1996) strategies were employed to report the findings of the guiding questions 1.1 and 1.2. The *bracketing* strategy enabled the researcher to preserve and differentiate assumptions and divergent insights on the research findings of organisational practices and members' perceptions from the functionalist and interpretivist paradigms (Lewis & Grimes, 1999). The *interplay* strategy provided the simultaneous recognition of connections and contrasts between the two paradigms, in analysing identity products, patternings and processes (Schultz & Hatch, 1996). In answering research questions 1 and 2, a *temporal bracketing* strategy (Langley, 1999) was adopted to provide comparative exploration and replication of theoretical ideas from the practical evidence. The temporal bracketing comprised the two periods of the design of the BSC from 2003 to 2004 and the implementation of the BSC from 2004 to 2008. The implementation period contains four consecutive annual BSC reporting phases.

Data collection methods included *organisational documents* and *interviews*, supported by *participant observation*. The researcher was positioned inside the organisation, which enabled observations of numerous organisational documents for the period of 2003 to 2008. It also allowed the researcher to observe, first hand, communicated and desired identities, and tangible BSC measures and performance

data from the functional perspective. Forty-one semi-structured interviews across five cases from the two organisations were conducted during the pilot study in 2006 and the main study in 2008. It allowed the researcher to understand members' perceptions on competing multiple identities and the dynamic use of the BSC from the interpretivist perspective. In addition, participant observation supported the researcher in understanding research problems and answering questions. As part of organisational duties, the researcher understood complex identity issues by attending numerous management meetings and personally managing performance measures, activities and feedback processes, which could have been overlooked by other data collection methods. The critical events and interpretations were kept in field notes that were triangulated with the findings from organisational documents and later interviews. Overall, the chosen paradigms, research strategies and methods are further explained in Chapter 3 Methodology.

#### **1.4 Definitions**

A variety of terms are used to conceptualise this study. This section provides the definitions and meanings of key terms, while Chapter 2 Literature Review provides detailed explanations and linkages. The conceptual framework of this study is built around the major concepts: identity products, patternings and processes; the BSC; and different forms of control through members' actions of monitoring, regulating and self-regulating.

The first concept of *identity* relates to collective identities. This study adopted Cornelissen, Haslam and Balmer's (2007) integrated identity framework, where corporate, organisational and social identity are transposed into *identity products, patternings and processes*, by the locus of identity ranging from internal to external perspectives and the nature of identity ranging from cognitive to symbolic aspects.<sup>1</sup> This study was confined to explaining the internal dynamics and the symbolic components of this framework. However, it is important to note that this thesis also explores some external views on the impact of the performance measurement system

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<sup>1</sup> Cornelissen, Haslam and Balmer's integrated identity framework is explained in detail in section 2.1.2.1.

on identity and some cognitive elements in explicating identification processes that investigate the formation of, and interplay between, collective and individual identities.

Drawing on Cornelissen et al's definition (2007, p. 4), *identity products* in this study imply materials and artifacts, tangible content and structure, and perceptions of stakeholders. The types of products are derived from the definition of *corporate identity*, as the planned and operational self-presentation of a company based on an agreed organisational philosophy by means of behaviour and communication with symbolism for internal and external audiences, into which the company's personality crystallises (Van Riel, 1995; Van Riel & Balmer, 1997). This study focuses on the three dimensions of *communication, visual symbol and behaviour* as identity products, mostly from the internal perspective.

The dominant meaning of *identity patterning* is derived from the definition of organisational identity as 'a set of constructs that organisational members use to describe what is central, enduring and distinctive about their organisation' (Albert & Whetten, 1985). This study focuses on *identity characteristics*—the contextual and negotiated meaning of identities (Cornelissen et al., 2007, p. 4) as per Albert and Whetten's definition—and *identity multiplicity* at multiple dimensions, levels and facets of identities by the use of the BSC.

Identity processes in this study focus on potential fluidity and contextual and negotiated aspects of multiple identities and organisational identifications, drawing on Cornelissen et al's model (2007, p. 4). *Organisational identification* is 'the perception of oneness or belongingness to some human aggregate' (Ashforth & Mael, 1989, p. 21). This study investigates organisational identification, rather than individual self-categorisation. The potential fluidity of evolving collective identities is revealed through the iterative process model. The model involves sensebreaking and sensegiving as the top-down processes, and enacts identity, sensemaking and constructing identity narratives as the bottom-up processes (Ashforth et al., 2008).

The *balanced scorecard* refers to a specific performance measurement system that translates an organisation's mission and strategy into a comprehensive set of

performance measures (Kaplan & Norton, 1996a). The main features of the BSC identified for this study are the multiple perspectives and measures under financial, customer, internal process, and learning and growth, the strategy map visualising cause and effect relationships, and the cascading and alignment of scorecards (Kaplan & Norton, 1996a). This study views the BSC as an integrated performance measurement system, as a ‘soft’ accounting mechanism, that plays multiple roles in a management control system, mediating the identity construction process and conversely reproducing the system itself.

The concept of *control* is defined as ‘the exercise or act of achieving a goal’ (Tompkins & Cheney, 1985, p. 180). While control is conceptualised in many different ways from different sociological paradigms (Burrell & Morgan, 1992), this study focuses on the rhetorical structures and frames in shaping identity, and Tompkins and Cheney’s (1985) concept of concertive control offers that perspective. Therefore, this study classifies the forms of *control* by degree of obtrusiveness, from *simple, technical and bureaucratic control* (Edwards, 1979, 1981) to *concertive control* (Tompkins & Cheney, 1985). Obtrusive control provides systems and the tight authority to regulate employees. Concertive control, shifting the locus of control from management to employees, encourages members to act in participative ways within a broader mission or vision set by top management. Therefore, the notion of control incorporates multiple forms in this study, highlighting individual members’ potential power to contribute to, and complete, the identity construction process.

In operationalising the concept of control, members’ actions of monitoring, regulating and self-regulating in transforming identities are explored in this thesis. *Monitoring* implies the periodic measurement and reporting of performance in achieving organisational objectives. It provides obtrusive control by periodic measurement of tangible outcomes of the key strategies and performance indicators. On the other hand, *regulation* seeks to set strategic and operational boundaries, taking organisational and individual behaviours as measures of desired results. Regulation provides obtrusive forms of control by implementing formal policies and systems, as well as creating the conditions for concertive control by communicating vision, mission and strategy. Discussions on regulation also included *self-regulation*. Members reflexively monitor, interpret and modify behaviour, and make their own

decisions towards desired organisational premises. Overall, in this study the term *organisational practices* implies members' actions of monitoring, regulating and self-regulating in transforming identity products, patternings and processes over time.

## **1.5 Contributions and limitations**

This research aims to contribute to the body of knowledge of identity and management accounting literature. The conceptual framework of this study creates an integrated lens to understand the reciprocal controlling effects, through the intersection of organisational identification and the use of the BSC. This study also responds to the growing demands for a multi-disciplinary approach and methodological pluralism. However, the limited scope and delimitation of this research are acknowledged.

First, responding to the trend of inter-disciplinary cross-fertilisations, this thesis adopts Cornelissen et al's (2007) framework of identity products, patternings and processes in establishing the conceptual identity framework. It transforms the disciplinary views of corporate, organisational identity and identification. This framework allows this thesis to project a streamlined view on identity multiplicity and attributes in identity construction and systematically connect the identity concepts to a performance measurement system—the BSC. However, the theoretical scope of this study is limited to certain aspects. For example, the main focus of this study is on collective identities, to narrow down the scope of this PhD dissertation. However, formation of, and interplay between, collective and individual identities is partially explored in explicating organisational identification processes through rhetorical frames. Discussion on identity products is limited to the three dimensions of communication, visual symbol and behaviour. Identity patternings mostly concern identity levels and facets of collective identities. Identity processes refers to identification processes with collective identities, excluding individual self-categorisations. Therefore, individual perceptions on personal identity shifts are limited in this study. Further, this study explores and acknowledges, but does not prove, the controlling relationships of products, patternings and processes.

Second, this study provides a parallel review on monitoring identities from both identity and performance measurement literatures. Earlier identity scholars coming from different ontological perspectives and the locus of analyses have created the theoretical platform for methodological pluralism, using varying methods from historical analysis, focus groups, ethnography, observation, to quantitative surveys. On the other hand, the BSC as an integrated performance measurement framework quantifies the multiple perspectives of finance, customer, internal process, and learning and growth. Therefore, this study highlights the strength of both disciplines in conceptualising and operationalising identity and performance.

I argue that multiple dimensions, levels and facets of identities can be monitored and interpreted under the performance measurement framework, which provides information on micro to macro levels as a continuous monitoring process. I suggest that common closed measures of measuring identities under a performance measurement framework with defined desired units of analysis can heighten the identity attributes of relativity, visibility, distinctiveness, fluidity and manageability towards the desired identity directions. Measurement outcomes are further managed through the continuous actions of regulation and self-regulation. Therefore, this research demonstrates the simultaneous recognition of measurement strengths from multiple disciplines and is not limited by single disciplines or the critique arguing for the need for the rigorous application of theoretical knowledge in the application of organisational life. In reality, organisations apply disciplinary knowledge as they see fit for their purposes.

Third, this study also provides a parallel review on regulating identities from both literatures. The identity literature generated various identity management strategies. Likewise, the BSC literature highlights regulatory effects on identities by the communication of vision and strategy, the flexible design of perspectives, measures, causal linkages, cascading and alignment, and interaction with members. I suggest that the BSC, playing multiple roles as a management control system, creates obtrusive and concertive pressure on organisations and members to reflect on themselves and negotiate the reality through routinised measurement activities and communications. Therefore, the parallel review subtly emphasises the streamlined

management control of identity and the existing performance measurement systems, creating synergy.

Fourth, by recognising monitoring and regulation as controlling processes, this study integrates an understanding of management control ranging from obtrusive to concertive (Edwards, 1979; Tompkins & Cheney, 1985), valuing the balanced application of macro top-down and micro bottom-up approaches in organisational identification processes (Ashforth et al., 2008). This approach opens up an understanding of environments where employees exercise their power via self-regulation in identity construction and act as advocates for their organisation. However, the common emphasis of the two paradigms within a modernist view is regulated order, integration and consensus of values among members, rather than disintegration and coercion (Burrell & Morgan, 1992).

This research excludes the critical approach in investigating power and domination to shape individual and collective identities, as the researcher accepts the reality of current relations of power. This research focuses on the role of rhetorical structures and frames in understanding collective identity formation. Individual self-regulation is also discussed in explicating concertive control and identification processes of sensemaking, enacting identity and constructing identity narratives in the analysis section. This study is supported by the rich data from organisational documents in understanding organisational practices and the insights from interviews of senior and middle managers. However, employees' views were captured only in field notes to triangulate the findings from other methods. The discussion on the simple direct control from managers on employees is limited in this study. The research further acknowledges that the exclusion of external stakeholders may not provide full understanding of some facets of collective identities.

Fifth, this study takes a process view in data collection, drawing from the longitudinal data of organisational documents and observations from 2003 to 2008, providing the four consecutive years' performance data and reporting of the BSC from 2004 to 2007. The retrospective perceptions were captured primarily by interviewing managers. There was one point of collecting interview data in 2008

based on the pilot study in 2006. The cases are also limited to two public sector shared service organisations.

Sixth, this study also aims to provide an insight into public sector management in setting up identity directions and performance measurement systems by diffusing or emphasising particular organisational level behaviours during constant structural and environmental changes. The dynamic collaboration of various management control strategies among multiple organisations can subtly represent, shape and assimilate collective identities to achieve common public sector goals in a large and complex organisational setting. The key insights of controlling aspects in this study can be transferred to other public and private sector organisations.

Overall, this study contributes to bridging the gap among identity studies through adopting the multi-disciplinary identity model developed by Cornelissen et al (2007), and reduces the gap between identity and management accounting literature. The integrated approach in theories, practices and methods adopted in this study contributes to the theoretical and practical fusion of disciplinary knowledge around identity, performance measurement systems and control.

## **1.6 Thesis Outline**

This dissertation is organised into six chapters as illustrated in Figure 1.1 below. This chapter introduces the overall perspectives of this study with an outline of this thesis.

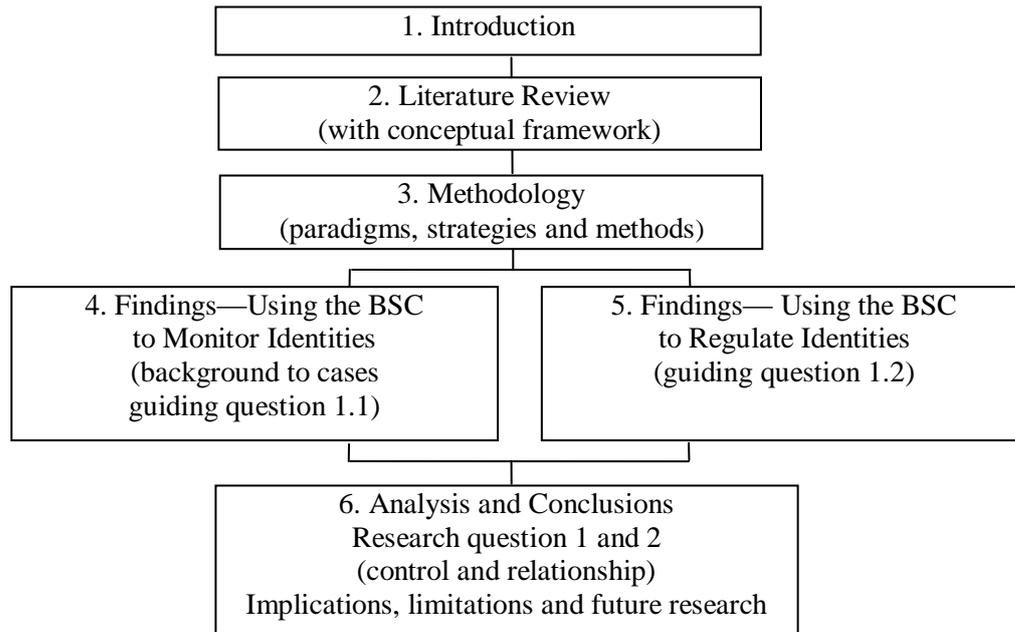


Figure 1.1 Organisation of this thesis

The Chapter 2 Literature Review examines the two disciplines of the identities and performance measurement systems to develop research questions and the conceptual framework of this study. While providing a review of the parallel development of theories, the specific focus on control, monitoring and regulating identities is explored from both identity and management accounting literatures. The research questions and the conceptual framework for this study are then presented. Chapter 3 Methodology explains the researcher’s position in research paradigms and the justification of conducting qualitative multiple case studies using ethnographic techniques. It also explains how this study collected and analysed data from interviews, organisational documents and participant observation and justifies the research quality.

Chapter 4 Findings—Using the BSC to Monitoring Identities, first provides a broad overview and comparison of the five cases of the two public SSP organisations, discussing key identity management issues and an overview of the BSC with performance data. The chapter then provides the key findings of the guiding question 1.1, on monitoring identity products of communication, visual symbol and behaviour, patternings and processes by the use of the BSC. Each identity type is explained by preserving and differentiating the findings from functionalist and interpretivist

paradigms. Using the same analytical structure, Chapter 5 Findings—Using the BSC to Regulate Identities provides the key findings of the guiding question 1.2. The conclusion section of each chapter summarises the interplay among different identity types of products, patternings and processes.

Chapter 6 Analysis and Conclusions presents the analysis and conclusions of research questions 1 and 2. Research question 1 is analysed by the degree of obtrusiveness ranging from simple, technical and bureaucratic to concertive control in the two periods of the design and implementation of the BSC. Building on research question 1, research question 2 is analysed to explore the underlying relationships of the identities and the use of the BSC in light of identity multiplicity and attributes. Finally, the chapter draws out the theoretical, methodological and practical implications and limitations and proposes a future research agenda.

## **1.7 Summary**

This chapter presents an overall perspective of this study, outlining the research focus, problems, a brief introduction to the study cases, the methodology used, definitions adopted for the purposes of this study, contributions and limitations. As per the thesis outline above, the next chapter presents a review of literature pertaining to the theoretical development of identity and management accounting fields, and the control, monitoring and regulation of identities from both identity and management control perspectives.

## Chapter 2 Literature Review

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Identity has been valued as the manifestation of the spirit of the organisation (Olins, 2003). Identity management, as one of the central forms of management control, is positioned as a complex strategy embracing multiple dimensions of organisational life. Considerable research suggests that effective identity management can result in creating a positive organisational image and reputation, and simultaneously helps members to align their work with the organisation's vision and goals (Balmer & Greyser, 2003; Van Riel & Fombrun, 2007). While theoretical debates on definitions and roles continue, ranging from a focus on the symbolic to cognitive aspects, many recent researchers urge a collaborative effort in developing a consistent and systematic conceptualisation of, and methodological approaches to, managing multiple identities (Cornelissen, Haslam, & Balmer, 2007; He & Balmer, 2007; van Riel & Fombrun, 2007; Vella & Melewar, 2008).

At the same time, academics and practitioners of performance measurement systems have moved their focus from financial measures to the integration of non-financial measures. The importance of 'soft' non-financial measures in gauging performance has been emphasised at multiple organisational levels by various stakeholders (Atkinson, Balakrishnan et al., 1997; Kaplan & Norton, 2008; Neely & Najjar, 2002). This trend potentially allows monitoring intangible aspects of organisational life and regulating multiplicity and attributes of identities through performance measurement activities and communications. Responding to and connecting these theoretical trends, this chapter provides a parallel review on approaches to controlling identities from the identity and management accounting literatures. The discussion becomes the theoretical basis of the research questions and conceptual framework for this thesis. As such it strengthens and enriches the theoretical framework for identity management.

The review is organised under five sections (Table 2.1). Section 2.1 first offers a review of three dominant research disciplines—corporate, organisational identity and organisational identification—and then examines an integrated identity framework to better understand identity multiplicity and common attributes. Section

2.2 reviews the concepts of control, monitoring and regulation from the identity and management accounting literatures. This section also unpacks power relations inherent in these dynamics. Under the defined concepts, section 2.3 drawing from identity literature, examines identity control, focusing on monitoring and regulation. Section 2.4 provides the rationale of selecting the balanced scorecard (BSC) concept for this study, and then explores the monitoring and regulation of identities from the performance measurement literature, in parallel with the discussion of section 2.3. Finally, section 2.5 presents the research questions and conceptual framework for this study.

Table 2.1 Outline of chapter two

No.	Description
2.1	Identity studies in the organisational context
2.2	The concepts of control, monitoring and regulation
2.3	Identity control: Monitoring and regulating identities
2.4	Identity control: Using the BSC to monitor and regulate identities
2.5	Research questions and conceptual framework

## 2.1 Identity studies in the organisational context

Various schools of thought, such as graphic design, corporate communication, marketing, strategic management, organisational behaviour and social psychology extensively discuss identities in the organisational context (Albert & Whetten, 1985; Alvesson, 1990; Ashforth & Mael, 1996; Balmer & Greyser, 2006; Cornelissen & Elving, 2003; Gioia, 1998; Haslam, Postmes, & Ellemers, 2003; Hatch & Schultz, 2000; Melewar & Jenkins, 2002; Olins, 2003; Pratt & Foreman, 2000; Stuart, 1999; Van Rekom, 1997; Van Riel, 1995; Whetten & Godfrey, 1998). The growing body of identity studies are derived from differing ontological and epistemological views. However, in the current debate, scholars increasingly emphasise the importance of an multi-disciplinary approach with an integrated view to strengthening the identity concept.

The purpose of this section is to establish a conceptual framework for identities for this thesis, by synthesising the review of the existing identity theories,

segmented by disciplines. This study focuses on the concept of collective identities as corporate and organisational identity, rather than personal or social identity, to narrow down the scope of this PhD dissertation. Both functional and interpretivist perspectives apply to this review in achieving a simultaneous recognition of both the nature of effective control and the evolving meanings of collective identities.

In doing this, Figure 2.1 models the sequence of this section. First, I examine the theoretical development and trends in corporate identity, organisational identity and organisational identification literature. Building on the review, I introduce an integrated view of understanding identities, and examine multiplicity and common attributes of identities across the disciplines. Then, I summarise this review, suggesting the implications for this study. Overall, section 2.1 establishes the conceptual framework for viewing collective identities for further discussion on the meaning of control, monitoring and regulation, connecting to performance measurement literature.

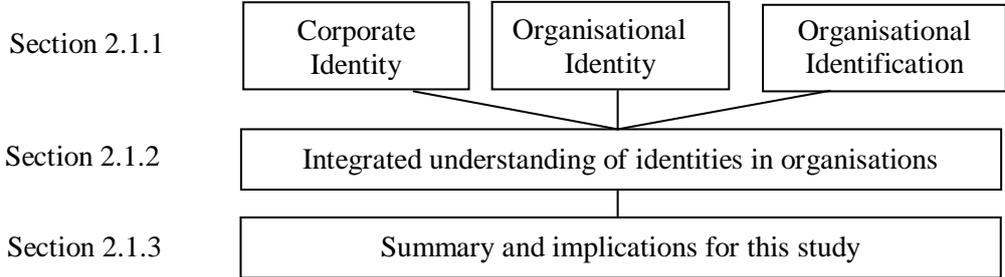


Figure 2.1 Outline of section 2.1

**2.1.1 Theoretical development of identity studies and definitions**

Defining identity in the organisational context has become an ever more challenging task due to the recognition of its complex nature. The multi-disciplinary nature and the overlapping conceptualisations with other concepts such as image, reputation, culture, climate and commitment become challenging theoretical issues. While acknowledging the usefulness of plural disciplines, the main focus of this section is the theoretical development and exegesis of corporate identity, organisational identity and organisational identification, with the intent to develop an integrated view of identities for this thesis.

### 2.1.1.1 Corporate identity

The concept of corporate identity originates from *graphic design, corporate communication and marketing, and strategy* literature, which mostly investigate the external symbolic manifestation and communication of identity, vision and strategy (Balmer, 2001; Christensen, Morsing, & Cheney, 2008; Collins & Porras, 1995; Cornelissen & Elving, 2003; Melewar & Jenkins, 2002; Olins, 2003; Stuart, 1999; Van Rekom, 1997; Van Riel, 1995; Van Riel & Fombrun, 2007). Corporate identity can be commonly explained as ‘strategically planned and operationally applied internal and external self-representation’ (Birkigt & Stadler, 1986) and as the expression of the ‘personality’ of a company (Van Riel, 1995). This conceptualisation is based on an agreed organisational philosophy enacted by behaviour, communication and symbolism (Van Riel, 1995). An alternative expression can be simply, ‘what an organisation is’ (Balmer, 1998, p.979).

Corporate identity in the early literature is synonymous with visual identity such as an organisation’s logos, symbols and visual identity within the *graphic design school* (Bernstein, 1984; Chajet & Schachtman, 1998; Olins, 1978; Schmitt, Simonson, & Marcus, 1995; Selame & Selame, 1975). This approach explains that a visual identity controlled by senior management is the vehicle to position the organisation in the competitive market and to influence culture and employee identification (Bromley, 2001; Van den Bosch, Elving, & de Jong, 2006).<sup>2</sup> However, various authors point out the limitations of visual identity literature in revealing the complex phenomenon of corporate identity considering social psychological reality and strategic intentions (Kiriakidou & Millward, 2000; Van Rekom, 1997).

Identity has been also recognised as the central concept in the *corporate communication and marketing* literature (Balmer & Greyser, 2003; Bernstein, 1984; Christensen et al., 2008; Ind, 1997; Van Riel, 1995; Van Riel & Fombrun, 2007). Early corporate communication practices in the 1970s relate to corporate image campaigns and make a standard appeal for the introduction of a monolithic identity. However, the evolution of the literature is towards projecting a coherent corporate

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<sup>2</sup> Section 2.3.2.1 further discusses regulating the visual symbol identity product.

identity to internal and external audiences, synchronising the three integral areas of management, marketing, and organisational communication (Grunig, 1993; Van Riel, 1995; Van Riel & Fombrun, 2007).

Corporate identity in *management communication* is expressed where senior management communicate a shared vision and core strategy in managing change processes (Pincus, Rayfield, & De Bonis, 1991; Van Riel, 1995; Van Riel & Fombrun, 2007). Corporate identity in *marketing communication* is associated with branding, advertising, image and reputation applied to products or services. However, a theoretical movement shows the shift from marketing with a customer and profit orientation to integrated marketing communication and corporate marketing with value creation (Balmer, 2001; Balmer & Greyser, 2006; Van Riel & Fombrun, 2007). *Organisational communication* includes all forms of communication except marketing, where corporate identity is expressed by and through multiple activities of public relations, advertising, internal communication and environmental communication (Van Riel, 1995; Van Riel & Fombrun, 2007). Organisational communication scholars (Cheney, 2007; Cheney & Christensen, 2000; Cheney, Christensen, Zorn, & Ganesh, 2004; Cornelissen, Oswick, Christensen, & Phillips, 2008; Greenbaum, Clampitt, & Willihnganz, 1988; Poole, 1985; Putnam & Krone, 2006; Roberts & O'Reilly, 1974) discuss a variety of communication channels, flows, and information in shaping organisation's identity.<sup>3</sup> Overall, a number of authors emphasise that integrated corporate communication and marketing is essential to reflect the personality of an organisation and to orchestrate a coherent representation of identities to internal and external stakeholders (Abratt, 1989; Bernstein, 1984; Korver & van Ruler, 2003; Van Riel, 1995, 2000; Van Riel & Fombrun, 2007).

By contrast, *strategic school* literature emphasises the importance of goal congruence, interpreting corporate identity programs from defining and communicating vision, mission and value, to helping employees achieve the vision as part of the strategic process (Collins & Porras, 1995; Hatch & Schultz, 2000). In this regard, an organisation essentialises itself by achieving the congruence of organisational statements and communicating vision across all subordinate levels

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<sup>3</sup> Section 2.3.1 and 2.3.2.2 explore organisational communication aspects of identities in detail.

(Morison, 1997; Van Riel, 2000), with recognisable symbols (Christensen & Cheney, 2000; Hatch & Schultz, 2000; Van den Bosch et al., 2006). Scholars therefore have placed an emphasis on the strategic role of corporate identity as a manifestation of corporate level vision and mission underpinned by corporate strategies (Balmer & Greyser, 2003; Melewar & Woodridge, 2001).

While corporate identity has been discussed by multiple disciplines, debates on conceptual interrelationships with *image*, *reputation* and *culture* are prolific in the literature. The underlying assumption is that corporate identity management, based on personality, strategy and culture, is a mechanism to initiate a clear representation of the organisation to enhance the interface between corporate identity, image and reputation (Abratt, 1989; Downey, 1986; Stuart, 1999; Van Riel & Balmer, 1997). However, some scholars view that identity is grounded within organisational culture, and image and reputation concern external perceptions on corporate identity. For instance, Fombrun (1996) argues that identity is closely aligned with notions of corporate character, personality and culture, focusing on the ‘what’ of a company in identity issues. Stuart (1999) explains organisational culture as a surrounding area of corporate identity, personality and strategy. Downey (1986, p. 7) explains that ‘corporate culture flows from, and is, the consequence of corporate identity’.

On the other hand, other scholars (Balmer & Soenen, 1999; Melewar & Karaosmanoglu, 2006) have argued that corporate culture is one of the dimensions of corporate identity. For instance, corporate identity has been described as a planned representation of the organisation, while culture, as one organisational dimension, concerns what employees feel about their organisation (Melewar & Karaosmanoglu, 2006). While showing differing views on the relationship between identity and culture, corporate identity scholars focus mainly on the representation of organisations from management to external stakeholders, lacking the internal focus on members’ perceptions.

Social constructionists from the organisational literature explore broad organisational life and micro members’ perspective in understanding culture, which is controllable by management similar to the corporate identity theories. In this regard, *culture* can be explained as ‘a set of values, beliefs, and assumptions an

organisation's members commonly hold as they relate to their jobs, the organisation, and each other' (Schein, 1985). Culture is seen as an essential factor in developing and implementing strategies, and cultural dimensions can be measured and controlled (Cooke & Rousseau, 1988; O'Reilly, Chatman, & Caldwell, 1991; Quinn & Rohrbaugh, 1981). By contrast, Hatch and Schultz (1997) argue that culture is not a variable to be measured and controlled, but should be used in the interpretation of organisational identity formed by members and its influence on the formulation of identity and image. Meanings, values and assumptions of culture are less consciously expressed and communicated via behaviour, artefacts and symbols, than identity (Hatch & Schultz, 1997, 2000).

Therefore, the review clearly shows different interpretations due to the nature of the disciplinary view and conceptual overlapping between identity and culture. This study interprets that identity is grounded within organisational culture and that it can be measured, controlled and supported by the qualitative understanding of meanings, values and assumptions. To further explicate this relationship between identity and culture, the overlapping applications to measurement and management issues are explained in sections 2.3 and 2.4.

In summary, the conceptual boundary of corporate identity has now broadened, embracing several management disciplines, linking graphic design, marketing, communication and the strategic school of thought. It is argued that an integrated approach to communication is the key element of identity management. Further, corporate identity scholars acknowledge the limitations of incorporating culture and micro perspectives of employees in identity management. Therefore, the interests of organisational scholars on identity can be elaborated on in the next section.

#### *2.1.1.2 Organisational identity*

Organisational behaviourists investigate the collective understanding of individual members on organisations, using the term organisational identity (Albert & Whetten, 1985; Alvesson, 1990; Ashforth & Mael, 1996; Gioia, 1998; Hatch & Schultz, 2000; Pratt & Foreman, 2000). Organisational identity is rooted in social identity (Tajfel, 1978; Tajfel & Turner, 1979, 1985) and self-categorisation theory (Tajfel, 1978;

Turner, 1987), based on social psychology where individuals see themselves and are seen by others as part of a group (Ashforth & Mael, 1989; Tajfel & Turner, 1979). Social identity can be explained as ‘that part of an individual’s self-concept which derives from his knowledge of his membership of a social group (or groups), together with the value and emotional significance attached to that membership’ (Tajfel, 1978, p. 63). Social identity is a relational and comparative concept. It is shared by individuals who seek to maintain positive distinctiveness distinguished from other groups (Tajfel & Turner, 1979), self-defining as ‘us’ rather than ‘I’ (Cornelissen et al., 2007). In transitioning this idea to organisational contexts, organisational identity becomes ‘salient for a particular organisational group when the particular norms and values associated with that identity have been internalised’ (Cornelissen et al., 2007, p. 5). Therefore, identity ‘not only structures the psychology of individuals, but also allows that psychology to be translated into organisational structures and products’ (Cornelissen et al., 2007, p. 5).

Derived from these theoretical origins of the concept of the individual and their interpretation, organisational identity can be defined as ‘the set of constructs organisational members use to describe what is central, enduring and distinctive about their organisation’ (Albert & Whetten, 1985). Since this conceptualisation, debates surrounding the definition of organisational identity have been expanded from different ontological and epistemological perspectives. Organisational identity is now interpreted as less enduring and central, more adaptive and ambiguous, changing over time, with more multifaceted meanings deepened through the interactions and interpretations of organisational members as well as external stakeholders (Brown & Starkey, 2000; Cheney & Christensen, 2000; Elsbach & Kramer, 1996; Gioia, Schultz, & Corley, 2000; Pratt & Rafaeli, 1997).

Scholars have further investigated the practical evidence about organisational identity. A growing body of evidence enriches this concept, investigating shared characteristics of organisations (Ashforth & Mael, 1996; Foreman & Whetten, 2002; Gioia & Thomas, 1996; Welleford & Dudley, 2000), the conceptual relationships with identity, image and culture (Albert, Ashforth, & Dutton, 2000; Alvesson, 1990; Gioia et al., 2000; Hatch & Schultz, 1997, 2000), and the understanding and managing of identities at the individual (Alvesson & Willmott, 2002; Brickson, 2000,

2007; Brown, 2006; Sveningsson & Alvesson, 2003) and collective levels (Brickson, 2000, 2007; Corley, 2004; Dhalla, 2007; Pratt & Foreman, 2000).

Consequently, the prolific body of evidence on organisational identity studies can be classified in a number of different ways. Cornelissen (2006, p. 695) classifies the six research traditions by organisational identity metaphors: (1) the imposition of an actor in and through language from organisational communication (Cheney, 1991; Taylor & Cooren, 1997); (2) specific, stable and coherent characteristics of an organisation from organisational behaviour (Albert & Whetten, 1985; Balmer & Greyser, 2003); (3) symbolic projection and enactment of the organisation from the institutional theory perspective (Glynn, 2000; Glynn & Abzug, 2002; Hatch & Schultz, 2004); (4) shared group cognition from social identity (Ashforth & Mael, 1989; Haslam et al., 2003; Hogg & Terry, 2000); (5) self-referential cognitive frame for sense-making (Dukerich, Golden, & Shortell, 2002; Dutton & Dukerish, 1991; Elsbach & Glynn, 1996; Gioia & Thomas, 1996); and (6) social and discursive construction of collective meaning from discursive psychology (Brown, 2006; Sveningsson & Alvesson, 2003).

Overall, corporate identity focuses on external representations of identity from management, while organisational identity concerns the collective congruency of identity characteristics among members. Despite all these convergent theoretical inquiries and classifications from the corporate and organisational identity literature, a consensus has been reached on the value of managing collective identities in organisations, to provide members with meanings for the organisation and to motivate them to support strategic goals (Dutton & Dukerish, 1991; Gioia et al., 2000; Tompkins & Cheney, 1985; Van Riel & Fombrun, 2007). Thus, identity studies are not limited to the better understanding of shared meanings, but expand to organisational identification as a key step in the process of managing multiple identities and identifications (Ashforth et al., 2008; Pratt & Corley, 2007; Pratt & Foreman, 2000).

### *2.1.1.3 Organisational identification*

While organisational identity studies concern self-referential descriptions from members of their organisation, a growing body of studies focuses on the

conceptualisation and operationalisation of organisational identification.

Organisational identification can be defined as ‘the perception of oneness or belongingness to some human aggregate’ (Ashforth & Mael, 1989, p. 21), or ‘the degree to which a member defines him or herself by the same attributes that he or she believes define the organisation’ (Dutton, Dukerich, & Harquail, 1994, p. 239). Pratt (1998, p. 172) adds that identification is either ‘self-referential’ occurring through ‘affinity’ where one recognises congruence with a collective or role, or ‘self-defining’ occurring through ‘emulation’ where one changes to become more similar to the collective or role. Scholars agree on the value of organisational identification, as ‘the appropriation of identity’ (Cheney & Tompkins, 1987), in helping members to align to organisational goals generating behavioural outcomes.<sup>4</sup> However, since the 1960s, considerable debate has continued on the conceptual boundaries and relationships with other concepts. This section reviews key debates around: the various terminology in explaining organisational identification; cognitive or affective nature; the strength of correlation with organisational commitment; and identification processes.

First, various terms have been used in conceptualising and measuring organisational identification, such as belongingness, shared characteristics, attachment, strength and congruence of organisational identity, or congruence between individual and organisational identity (Edwards, 2005; Kreiner & Ashforth, 2004; Whetten, 2007). For example,

Figure 2.2 presents Whetten’s (2007, p. 262) illustration of organisational identification and identity congruence between organisational and individual identity, characterised by central, enduring and distinct (CED) attributes. The stronger the organisational identity, the more that identification involves not only self-definition, and affective and cognitive identification, but also individual members’ values, goals and beliefs (Ashforth et al., 2008). Overall, identification reflects the different degrees of perceived congruence between individual and organisational identity (Dukerich et al., 2002; Foreman & Whetten, 2002; Whetten, 2007, p. 262).

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<sup>4</sup> The controlling aspect of organisational identification is explained in detail in section 2.2.

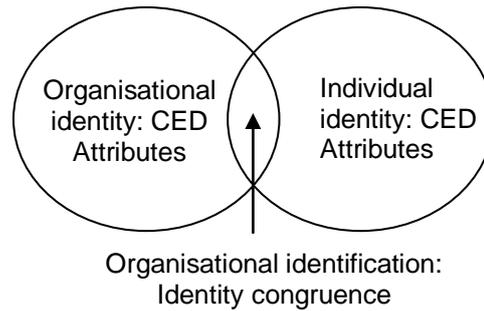


Figure 2.2 Organisational identification as identity congruence (Whetten, 2007, p. 262)

Second, scholars have also debated the cognitive or affective nature of identification. Identification involves internal cognitive factors and the process of how organisational members identify with their organisation (Ashforth & Mael, 1989; Haslam et al., 2003). While generally scholars agree on the existence of the cognitive and affective nature of identification, different opinions exist as to whether affective identification is an outcome of cognitive identification (Ashforth & Mael, 1989; Russo, 1998), or whether both cognitive and affective aspects contribute to organisational identification (Harquail, 1998; Van Dick, 2001). Overall, Ashforth, Harrison and Corley (2008) summarise the view that ‘one can think or feel one’s way into identification, and cognition and affect reciprocally reinforce identification’ (p. 329).

Third, the ongoing discussion on affective and cognitive identification revealed its strong correlation with organisational commitment (Ashforth et al., 2008; Edwards, 2005; Riketta & van Dick, 2005; Van Knippenberg & Sleebos, 2006). Organisational commitment is the employee’s psychological attachment to the organisation and generally involves three components: affective, normative and continuance (Meyer & Allen, 1991, p. 67). However, some scholars differentiate the characteristics of identification and commitment (Ashforth et al., 2008; Edwards, 2005). For instance, organisational identity is perceived as ‘oneness’, becoming an internally consistent and distinctive microcosm of the organisation (Ashforth et al., 2008; Ashforth & Mael, 1989; Dutton et al., 1994; Edwards, 2005; Van Knippenberg

& Sleebos, 2006), while commitment represents a positive attitude towards the organisation as the self and the organisation remain separate entities, impacting on attitudinal variables such as job satisfaction (Meyer & Allen, 1991; Riketta & van Dick, 2005; Van Knippenberg & Sleebos, 2006).

Edwards (2005, p. 220) argues that organisational commitment is a broader construct, including both ‘the subjective state of organisational identification and attitudinal outcomes’, as presented in Figure 2.3. Identification is part of affective commitment, as affective commitment is ‘the employee’s emotional attachment to, identification with, and involvement in the organisation’ (Meyer & Allen, 1991, p. 67). While organisational identification is a process as well as a product of the development of identification, commitment involves an additional step of ‘attitudinal outcomes’ or ‘intentions to act’ (Cheney & Tompkins, 1987; Edwards, 2005). In fact, a stronger organisational identification fosters higher affective commitment, which in turn supports organisational identification (Ashforth et al., 2008; Meyer, Becker, & Vandenberghe, 2004). Although this study does not investigate cognitive and affective identification from social psychology, Edwards’ model is useful in understanding how organisational identification can impact on attitudes and behavioural outcomes, and how to use commitment measures in interpreting organisational identification.

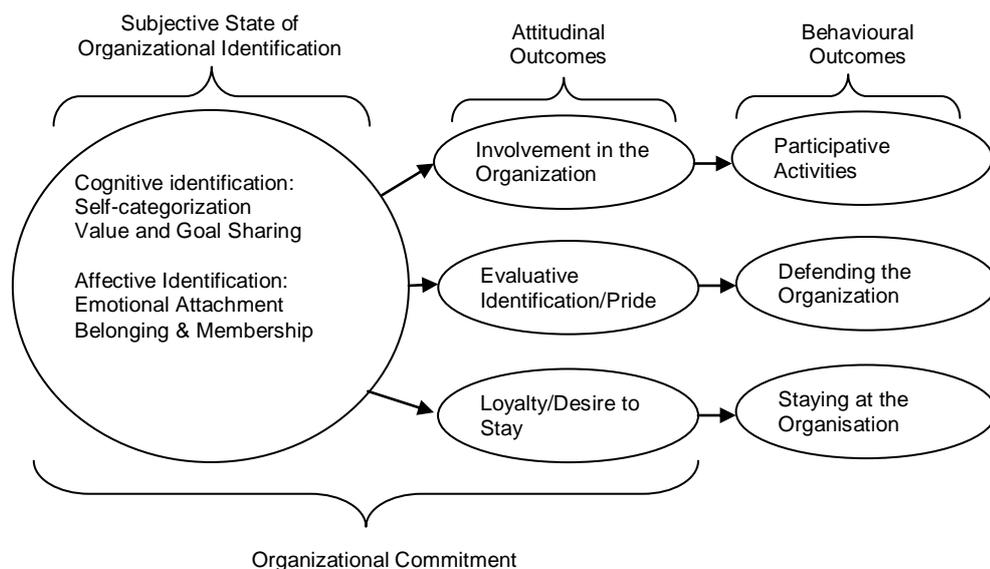


Figure 2.3 Conceptual and operational review of organisational identification in relation to commitment and behavioural outcomes (Edwards, 2005, p. 220)

The fourth key debate—the value of organisational identification—has been proven in the plurality of those outcome-related studies, which test its relationships with job satisfaction, turnover, participation, loyalty and decision-making, positively benefiting organisations (Ashforth et al., 2008; Haslam et al., 2003). However, many scholars (Ashforth et al., 2008; Hatch & Schultz, 1997; Pratt, 1998; Scott et al., 1998) urge researchers to focus on the core issue of identity formation processes as dependent variables, explaining the interactions between individuals and organisations. Building on the existing identification theories, Ashforth et al (2008) propose an iterative process model, from *sensebreaking* and *sensegiving* as the top-down processes, to *enacting identity*, *sensemaking*, and *constructing identity narratives* as the bottom-up processes. Figure 2.4 illustrates the model.

In exploring *the top-down identification processes*, first, *sensebreaking* involves ‘the destruction, or breaking down of meaning’ to ‘disrupt individual’s sense of self’ to align to their organisation (Pratt, 2000, p. 464). It asks fundamental questions of the individual such as ‘who I am’ and ‘what are my goals and values’ (Ashforth et al., 2008, p. 342). To illustrate, Pratt (2000) explains the ‘dream building exercise’ that Amway distributors used to disrupt an individual’s perception of self to redirect to new organisational goals. Second, working ‘in tandem’ with sensebreaking (Ashforth et al., 2008, p. 343), *sensegiving* relates to ‘the process of attempting to influence the sensemaking process... meaning construction of others toward a preferred redefinition of organisational reality’ (Gioia & Chittipeddi, 1991, p. 442). To generate sensegiving, identity scholars extensively discuss how to create organisational prestige and distinctiveness (Cheney, 1983; Dutton et al., 1994; Mael & Ashforth, 1992; Smidts, Pruyn, & van Riel, 2001) or how to use positive materials as the source of meaning for individuals to project and achieve their ideal identities (Pratt, 2000). Through this top-down process, collectives influence an individual’s perception to achieve a high level of identity congruence (Dutton et al., 1994; Mael & Ashforth, 1992; Smidts et al., 2001).

In turn, those top-down processes at the collective level generate concertive pressure on individuals to continue *the bottom-up identification processes*. First, *sensemaking*

is 'the meaning construction and reconstruction by the involved parties as they attempt to develop a meaningful framework for understanding the nature of the intended strategic change' (Gioia & Chittipeddi, 1991, p. 442). Hence, Weick (1995, p. 30), argues that individuals interpret organisational messages, and further learn their identity by producing 'part of the environment they face'. Second, as the continuation of sensemaking and projected activities (Scott et al., 1998), Ashforth and his colleagues (2008, p. 344) explain the *enactment of identity* with three indicators: (1) 'identity marker' such as organisational visual identity, dresses and interior as symbolic enactment; (2) 'performance outcomes' such as outputs and tangible measures; and (3) 'behaviour itself' in their performance and conformity to organisational rules (Ashforth, 2001; 2008, p. 344). Identity scholars interpret this enactment as the tangible manifestation of identity (Van Riel, 1995), or identity products (Cornelissen et al., 2007) at both collective and individual levels. Finally, completing the bottom-up process, individuals *construct identity narratives* (Ashforth et al., 2008). Identification processes are conducted and expressed primarily through language and communication (Christensen & Cheney, 2000; Tompkins & Cheney, 1985), and narratives construct both individual and organisational identities (Boje, 1995). Narratives are constantly and retrospectively being rewritten to project current and future identity, enabling members to 'simultaneously accomplish change and consistency' (Ashforth et al., 2008, p. 345). Therefore, individuals exercise their own power to form meanings, enact identity and construct identity narratives during the bottom-up processes of identification.

Overall, the conjoining dynamics of macro and micro processes become *an episode of identification* (Ashforth et al., 2008, p. 341). This model clearly identifies the interplay between collectives and individuals to create identity congruency from a process view. Multiple episodes of identifications elaborate the transformation of both individual and collective identities over time. This iterative process model is adopted for this study to explain how different forms of organisational control mediate top-down regulation, impacting on the bottom-up self-regulation of identification processes over time.

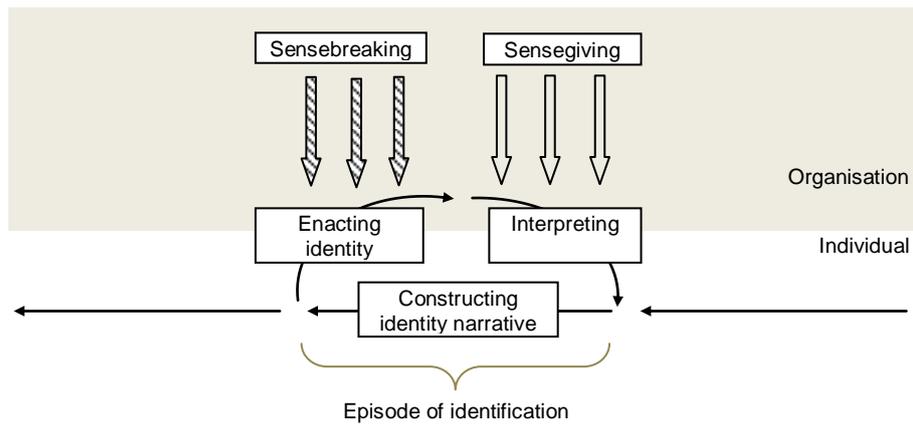


Figure 2.4 A process model of identification (Ashforth et al., 2008, p. 341)

Overall, while the conceptual boundary is blurred with other concepts, organisational identification is a crucial part of the identity construction process, concerning the degree of identity congruence between collective identities and individuals, and its relationship to attitudinal and behavioural outcomes. However, the process model requires further sophistication in accommodating multiple identifications and converging or combining identifications (Ashforth et al., 2008; Scott et al., 1998; Tompkins & Cheney, 1985). Further, the communicative manifestation has been emphasised by some authors as the most important indicator in the concertive process of identification (Cheney et al., 2004; Scott et al., 1998; Tompkins & Cheney, 1985). This is explored further in section 2.2.

In summary, section 2.1.1 identifies that corporate identity predominantly concerns external representations of identity and that organisational identity investigates shared characteristics of identity among members. The section further identifies that organisational identification investigates the identity congruency between an individual and organisation and its process. This discussion defines the scope of this study, focusing on collective identities in organisations, not personal and social identity. While showing the continuous conceptual refinements made by authors in the field with empirical evidence, this review highlights a theoretical trend to integrate multiple aspects, calling for a parsimonious model to explain multiple identities and identifications and its application to practice. The next section explores an integrated view on collective identities.

### **2.1.2 Integrated understanding of identities**

The growing body of evidence in identity studies emphasises the value of taking an integrated view on identities, leveraging strengths of each of the disciplines outlined in the previous section. The recent approach also addresses the limitation of earlier models. For instance corporate identity, questioning ‘what we are’, provides stronger managerial systems lacking individual member perspectives (He & Balmer, 2007). Organisational identity, asking ‘who we are’, has the strength to provide meanings and softer influences with weak structural approaches (He & Balmer, 2007). The organisational identification literature investigates the congruence between individual and organisational identity and the process of identifications, with limited discussion on functional mechanisms.

However, the literature emphasises an integrated view on the representation, formation and assimilation of identities from both tangible symbolic aspects and intangible cognitive forces within the organisation (Cornelissen et al., 2007; Jack & Lorbiecki, 2007; Vella & Melewar, 2008). The following section reviews an existing integrated framework and reorganises the existing literature on understanding identity multiplicity and common attributes in order to establish the conceptual framework of identities for this thesis.

#### *2.1.2.1 Integrated framework of identity products, patternings and processes*

Responding to the trend towards integration in identity studies, Cornelissen et al (2007) introduce a multi-disciplinary identity model, connecting micro and macro levels of identity phenomena and processes, with an emphasis on methodological pluralism. Figure 2.5 illustrates the juxtaposition of the three existing concepts (corporate, organisational and social identity) and new concepts (products, patternings and processes), by the relative position of analytic focus (internal versus external) and analytic form (cognitive versus symbolic).

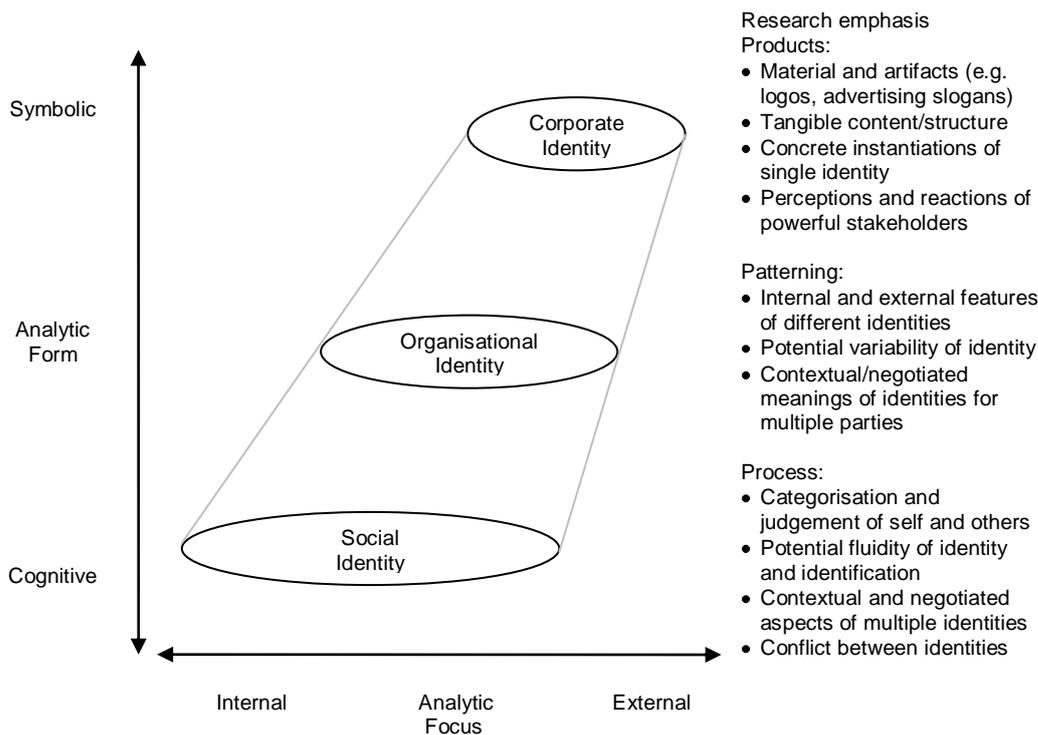


Figure 2.5 Overview of social, organisational and corporate identity constructs (Cornelissen et al., 2007, p. 4)

In defining the three new concepts, *identity products* implies ‘materials and artifacts, tangible content and structure, concrete instantiations of single identity, and perceptions and reactions of powerful stakeholders’ (Cornelissen et al., 2007, p. 4). The concept originates from corporate identity, with an emphasis on symbolic factors and external image. Second, *identity patternings* concerns ‘internal and external features of different identities, potential variability of identity, and contextual and negotiated meanings from multiple parties’ (Cornelissen et al., 2007, p. 4). The dominant meaning of the patterning is derived from organisational identity, reflecting internal and external aspects and addressing the system of those shared characteristics (Cornelissen et al., 2007, p. 4). Third, *identity processes* tends to address ‘the categorisation and judgement of identities, potential fluidity of identity and identification, contextual and negotiated aspects of multiple identities, and conflicts between identities’ (Cornelissen et al., 2007, p. 4).

This model provides a new insight by marrying separate identity traditions and encompassing a variety of loci and aspects of identities. The integration of three

interrelated identity disciplines provides a streamlined conceptual structure and terminology in understanding the commonality in multiplicity and attributes. As a result, this study adopts this integrated identity framework in exploring identity control from both identities and management accounting literature. To further explicate the discussion, the next sections explain identity multiplicity and common attributes, synthesising the disciplinary view of corporate identity, organisational identity and organisational identification, which inform the components of identity products, patternings and processes for this study.

#### *2.1.2.2 Identity multiplicity*

Many identity researchers agree on the notion that a single identity interpretation is problematic in a large, complex organisation (Albert et al., 2000; Ashforth & Mael, 1989; Foreman & Whetten, 2002; Glynn, 2000; Golden-Biddle & Rao, 1997; Mortensen & Hinds, 2001; Pratt & Rafaeli, 1997). Case studies (Ashforth et al., 2008; Balmer & Wilson, 1998; Empson, 2004; Morison, 1997; Riketta & Nienaber, 2007; Riketta & van Dick, 2005; Wilkinson & Balmer, 1996) also confirm the existence of multiple identities and identifications from different stakeholders. The review of corporate and organisational identity literature resulted in the categorisation of three types of identity multiplicity—dimensions, levels and facets—as shown in Figure 2.6.

#### *Multiple dimensions*

Recognition of *multiple dimensions* forms a significant part of corporate communication and marketing literature (See Appendix A for a summary of different classifications of identity dimensions). For example, behaviour, communication and symbols as corporate personality are commonly mentioned as key dimensions (Birkigt and Stadler, 1986 in Van Riel, 1995). Similarly, Cornelissen (2006) uses ‘an image-schematic view of organisational identity metaphor’ by different research traditions, such as communication language (Cheney, 1991; Taylor & Cooren, 1997), behavioural characteristics (Albert & Whetten, 1985; Balmer & Greyser, 2003), or symbolic projections (Fiol & Huff, 1992; Glynn, 2000; Glynn & Abzug, 2002; Hatch & Schultz, 2002).

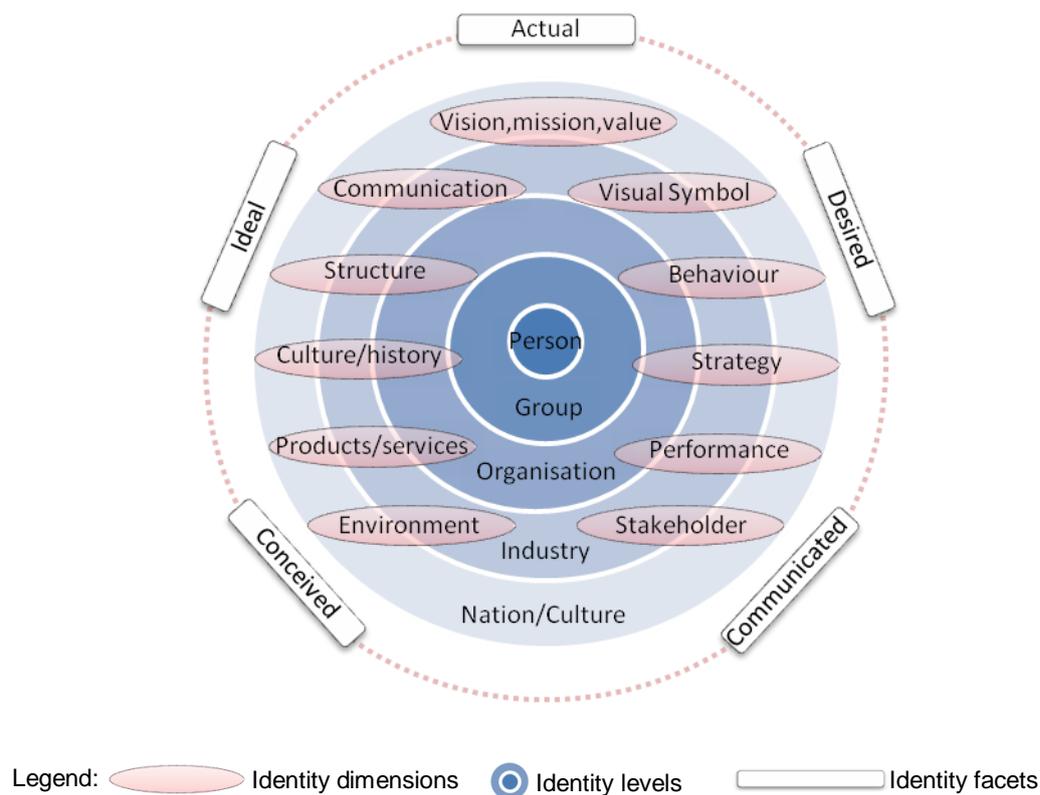


Figure 2.6 Identity multiplicity from the corporate and organisational identity studies

By contrast, Schmidt (1995) includes other dimensions, from products and services, economic and social culture, environmental and market behaviour, through to the dimensions of communication and design. Balmer and Soenen (1999) take another trajectory, arguing that corporate identity is a mix of strategy, structure, communication and culture. The authors distinguished the corporate identity mix from the corporate identity management mix, encompassing an additional three dimensions—reputation, environment and stakeholders. The continuing interest in defining these dimensions has resulted in a model proposed by Melewar and Karaosmanoglu (2006) who reclassify their dimensions as communication, design, structure, strategy, culture and behaviour. However, there is no consensus on what dimensions comprise identity due to the complex interrelationships among concepts and management process.

Mutual influences of different internal and external stakeholders in identity construction have also recently been re-emphasised, creating additional dimensions

(Brickson, 2007; Dhalla, 2007; Mukherjee & He, 2008). Indeed, an emerging arena of identity studies concern the conceptualisation of ethical identity linking stakeholder theory and corporate social responsibility (Balmer, Fukukawa, & Gray, 2007). This trend expands the environment and stakeholder dimensions of the identity management mix, emphasising the vital role of reflexivity in identity-making within broader community ethics and social exchange contexts, beyond the importance of reputation for financial performance. Whilst acknowledging such multiple dimensions, this study focuses on the dimensions of *communication, visual symbol and behaviour*, as those are predominantly mentioned in corporate identity models and definitions (Birkigt & Stadler, 1986; Van Riel, 1995; Van Riel & Fombrun, 2007).<sup>5</sup> This study also recognises that multiple dimensions exist at multiple levels of identity.

#### *Multiple levels*

The second type of identity multiplicity looks at it from multiple levels. *Multiple levels* of identity can be explained by nested and cross-cutting levels patterned by vision and structure, professional, and generic identity (Ashforth et al., 2008; He & Balmer, 2005). In explaining *nested and cross-cutting levels* in organisations, nested identities by organisational structure range from lower order identities such as team, workgroup, and department, to higher order identities such as organisation and industry, whereas cross-cutting recognises cross-functional team, union, local and social interests (Ashforth et al., 2008, p. 347). Although a strong higher identity can mitigate conflict among lower groups, research has identified inconsistent results due to task or goal interdependencies, blurred identification with groups and an organisation, and the lack of differentiated identities among groups (Ashforth et al., 2008).

The second concept in multiple levels is *professional identity*. It originates in sociology and professional identity literature and has received much attention (Covaleski, Dirsmith, Heian, & Samuel, 1998; Empson, 2004; Glynn, 2000; Golden, Dukerich, & Fabian, 2000; Halford & Leonard, 1999). Professional identity generally reflects how organisational members understand themselves as ‘distinct

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<sup>5</sup> Appendix A explains the dimensions of various corporate identity models.

specialists with technical knowledge' (Alvesson, 1993). Recent studies focus on the conflicts between professional and organisational identity. For instance, Empson (2004) suggests that organisational identity becomes an informal means of managerial control within a diffused structure. A sense of organisational identity may help employees to align their self-concept to the organisation (Alvesson, 2000; Grey, 1998). However, individuals may associate more with professional identities than organisational identities in environments that experience frequent restructuring (Ashforth et al., 2008, p. 352). Overall, the literature highlights the importance of professional identity in controlling multiple identity levels and formulating identity management strategies. This is an important dimension for the case study at the centre of this thesis.

Thirdly, the term *generic identity* adds another layer of identity, often labelled as industry image or industry identity. He and Balmer (2005, p. 340) define generic identity as 'the common identity of a group of organisations, which are mainly within one sector'. As the generic identity is significant and strong with historical legacy, industry culture, and collective threats, the crucial step is to comprehend the dimensions, retrospective and evolutionary aspects of individual generic identity, and the interplay between organisational and generic identity in identity control (Gioia, Corley, & Fabbri, 2002; He & Balmer, 2005; Wilkinson & Balmer, 1996). Overall, the present research concerns multiple levels of identities by nested and cross-cutting, arranged by vision and structure, blended with professional and generic public sector identity. However, the question is how to manage multiple identities and possible conflicts where multiple identifications from multiple stakeholders coexist inconsistently over time (Balmer & Greyser, 2003; Tompkins & Cheney, 1985).<sup>6</sup>

### *Multiple facets*

Other scholars further investigate the understanding of *multiple facets* as a key aspect of developing identity control strategies. The health of an organisation can be weakened if the gaps between the internal and external view, or between actual and desired identity, are too wide (Albert & Whetten, 1985; Balmer & Greyser, 2003). Evidence suggests that the corporate vision and mission tend to ignore present

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<sup>6</sup> Controlling aspects of identities are explored in sections 2.2 to 2.4.

cultural values from employees' attitudes (Kiriakidou & Millward, 2000; Van Rekom, 1997). In exploring the facets, a number of different terminologies and definitions are used among scholars (Balmer & Greyser, 2003; Dutton et al., 1994; Soenen & Moingeon, 2002; Van Riel & Fombrun, 2007). Although blurred boundaries exist in defining multiple facets, Table 2.2 shows a broad comparison of multiple identity facets.

Table 2.2 The comparison of multiple facets

Balmer and Greyser (2003)	Van Riel and Fombrun (2007)	Soenen and Moingeon (2002)	Dutton , Dukerich and Harquail (1994)
Ideal			
Desired	Desired		
Communicated	Projected	Projected	
		Professed	
Conceived		Attributed	
Actual	Perceived	Experienced	Perceived
	Applied	Manifested	
			Construed external image

The multiple facets can be explained by the outward and inward focus of identities. In terms of outward focus, *ideal* identity is the optimum positioning for marketing purposes, recognising both strengths and environmental constraints based on a rational assessment (Balmer & Greyser, 2003). *Desired* identity is the ideal picture that the chief executive and board wish to achieve (Balmer & Greyser, 2003; Van Riel & Fombrun, 2007). *Communicated* or *projected* identity implies the conscious self-presentation of the organisation through communication, visual symbols or behaviour (Balmer & Greyser, 2003; Soenen & Moingeon, 2002; Van Riel & Fombrun, 2007). *Professed* identity implies members' definition or claims about their organisation (Soenen & Moingeon, 2002). *Conceived* or *attributed* identity generally means the external stakeholders' view of the organisation (Balmer & Greyser, 2003; Soenen & Moingeon, 2002). However, there are also various lenses from an internal member focus. *Perceived* or *experienced* identity appears as the collective representation held or believed by members (Dutton et al., 1994; Soenen & Moingeon, 2002; Van Riel & Fombrun, 2007). *Applied* and *manifested* identity appears as the multiple attributes and behaviours that organisations apply or manifest over time (Soenen & Moingeon, 2002; Van Riel & Fombrun, 2007). *Construed external image* is the members' assessment on others' perceptions of the

image of their organisation (Dutton et al., 1994). Overall, *actual* identity constitutes the current characteristics of an organisation as well as the ‘set of values’ held by internal managers and employees (Balmer & Greyser, 2003).

Although the interpretation of multiple facets is diverse, scholars place more emphasis on revealing the underdeveloped area of actual identities, in order to understand the gap between management’s and members’ view on collective identities and to mediate the conflicts among different identity facets. Therefore, this study principally focuses on the *actual* identity of *perceived or experienced* and *construed external image* in relation to performance measurement systems. The present research further explores the *desired* identity by management and *conceived or attributed* identity by external stakeholders, while reviewing the BSC measures that can contain quantitative assessment from internal members as well as external stakeholders.

In summary, this section presents the analysis of the literature across the fields of identity multiplicity of dimensions, levels and facets. Reflecting on the integrated identity framework made by Cornelissen et al (2007), this study views that the dimensions predominantly discussed in corporate identity literature are interpreted as identity products. Identity patternings can occur at multiple dimensions, levels and facets in forming multiplicity and shared characteristics of identities. Identity processes can occur when members assimilate identities by converging and combining multiple identifications. While this section explores different aspects of identities, the next section highlights common aspects of identities.

### 2.1.2.3 *Identity attributes*

The ongoing debate surrounding common identity attributes that exist in the literature challenge the classic attributes of identity as distinctive, central and enduring (Brown & Starkey, 2000; Elsbach & Kramer, 1996; Gioia et al., 2000; Pratt & Rafaeli, 1997). While many identity attributes have been discussed,<sup>7</sup> Cornelissen et al (2007, p. 9) summarise the common insights across corporate, organisational, and social identities as being: ‘the positivity and distinctiveness of collective

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<sup>7</sup> Section 2.1.1.2 presents the debates surrounding identity attributes from organisational identity literature.

identities contributes to their viability’; ‘inherently fluid and flexible rather than fixed’; ‘a basis for shared perceptions and actions’; ‘strategically manufactured and managed’; ‘associated with behaviour that is qualitatively different from that associated with lower identities’; and ‘the basis for achievement of high-order material outcomes and products’. Drawing on discussions from the identity literature, the common attributes of collective identities for this study are summarised in Figure 2.7. Overall, arguments about collective identities from multiple disciplinary views are fragmented. However, common attributes can apply across corporate, organisational and social identity (Cornelissen et al., 2007), and this study focuses on corporate and organisational identity, specifically the attributes of distinctiveness, relativity, visibility, fluidity and manageability.

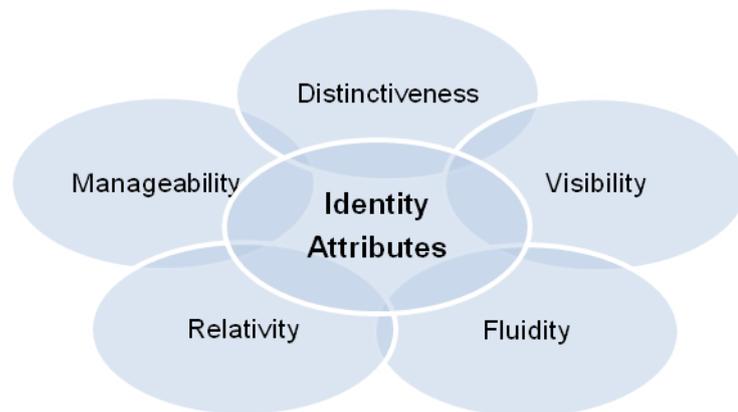


Figure 2.7 Common attributes of identities across corporate, organisational and social identity

*Distinctiveness* is the key attribute of identity where people define themselves in terms of group membership—they strive to make groups and organisations positive and distinct (Cornelissen et al., 2007). The positive distinctiveness of collective identities contributes to their viability (Albert & Whetten, 1985; Balmer, 1995; Tajfel & Turner, 1979). Organisational identities are defined and captured by the central and distinctive features (Albert & Whetten, 1985).

*Relativity*, mirroring the nature of multiplicity, has also been emphasised in identity literature. Identities are sensitive to changing characteristics and are shaped by the comparative and reflective process in the ordered inter-organisation (Haslam et al., 2003; Pratt & Corley, 2007). Identity scholars (Albert & Whetten, 1985;

Ashforth & Mael, 1989; Haslam & Turner, 1992) emphasise that providing alternatives can support individuals to identify with multiple identities by comparison. Higher order identities are qualitatively different from lower-order ones (Cornelissen et al., 2007). The relative nature of identity can be revealed in textual, explicit and instrumental ways, as a conscious self-definition (Ashforth et al., 2008).

*Visibility* is achieved where social identity makes collective action and the material facts of organisation possible (Hatch & Schultz, 2000, 2004). While symbolic dimensions of organisational life reflect organisational identity (Haslam et al., 2003), identity underpins, as well as is communicated by, the signs of identity (Glynn & Abzug, 2002). Therefore, collective identity is a foundation for the achievement of material outcomes and products (Cornelissen et al., 2007).

*Fluidity* is the basis of production and reproduction of identities adopting change in the internal and external world (Cornelissen et al., 2007), as the forms and meanings of identity are sensitive to a changing nature in the comparative and normative context (Gioia, 1998). Identity, as part of organisational reality, is modified accordingly (Haslam & Turner, 1992). Identity is reproduced and altered through 'the external presentation of collective identity' (Scott et al., 1998, p. 304). The distinctiveness can change over a period of time (Tompkins & Cheney, 1985).

*Manageability* is possible in organisations where leaders use strategic and symbolic mechanisms to construct desired identity in order to engage internal and external stakeholders (Olins, 2003). A key task of top management is to maintain and coordinate shared characteristics of identities and identifications using strategic and symbolic tools, to guide members towards desired identity directions (Alvesson & Robertson, 2006; Ashforth & Mael, 1996; Gray & Balmer, 1998; Tompkins & Cheney, 1985).

Overall, the literature suggests that corporate and organisational identity can be comparable and share common attributes, as the denotation of the essence of collective identities. This study adopts these five attributes in exploring the monitoring and regulation of identities under the integrated identity framework. This approach provides key insights in explicating the effects of management control of

performance measurement systems on the attributes of collective identities in the identity construction process.

### 2.1.3 Summary and implications for this study

Section 2.1 presents a review of the theoretical development of corporate identity, organisational identity and identification studies. Introducing an integrated identity framework (Cornelissen et al., 2007), further discussion was provided on the identity multiplicity of dimensions, levels and facets, and the common identity attributes of distinctiveness, relativity, visibility, fluidity and manageability. Responding to the trend of inter-disciplinary cross-fertilisations, I adopt Cornelissen et al's (2007) framework of *identity products, patternings and processes* in establishing the conceptual identity framework for this thesis, transforming the disciplinary views of corporate, organisational and social identity. This multi-disciplinary identity model allows this thesis to project a streamlined view on identity multiplicity and attributes in identity construction, and to systematically connect identity concepts to the BSC performance measurement system.

However, the focus of this thesis is on collective identities such as corporate and organisational identity, rather than personal and social identity. However, formation aspects of individual identity are discussed in the section on regulating identity processes that explore the interplay between collective and individual identities. Due to the breath of conceptualisation, this study limits itself to certain aspects. First, discussions on *identity products* of tangible contents and structure are limited to *communication, visual symbol, and behaviour*, which are predominantly discussed in the identity dimensions or identity definitions. Second, *identity patternings* focus on identity *characteristics* as the contextual and negotiated meanings of identities and identity *multiplicity* of dimensions, levels and facets. While identity *dimensions* are examined in the identity products, the identity *levels* explore cross-cut and nested levels arranged by vision and structure, blended with professional and generic identity in organisations. The *actual* facet including *perceived or experienced* and *construed external image* is the main focus for this study, whilst *desired* and *conceived or attributed* identity facets are explored for comparisons. Third, *identity processes* concern the fluidity and contextual and

negotiated aspects of collective identities and organisational identifications, excluding individual self-categorisations.

This section therefore provides the theoretical basis for identities, as a part of the overall conceptual framework of this study to be fully developed throughout this chapter and summarised in section 2.5. However, the next step is to understand how to manage identities. To address this, section 2.2 explains the theoretical background and definitions of control, monitoring and regulation from both the identity and management accounting literatures. This will become the basis for exploring the monitoring and regulation of identities from both the identity literature perspective (introduced in section 2.3), as well as the management accounting literature perspective (introduced in section 2.4).

## 2.2 The concepts of control, monitoring and regulation

This section reviews the meanings and forms of control, monitoring and regulation of identities, with a view to define and apply those concepts throughout the discussion of this thesis. First, I examine the meanings and forms of control, monitoring and regulation from the identity literature. It provides an understanding of the exercise of various forms of control on multiple and evolving collective identities. Then, I review the management accounting literature to understand how the three concepts are applied in that field. Synthesising the trends from both fields of literature, finally the section concludes with a summary and implications for the study.

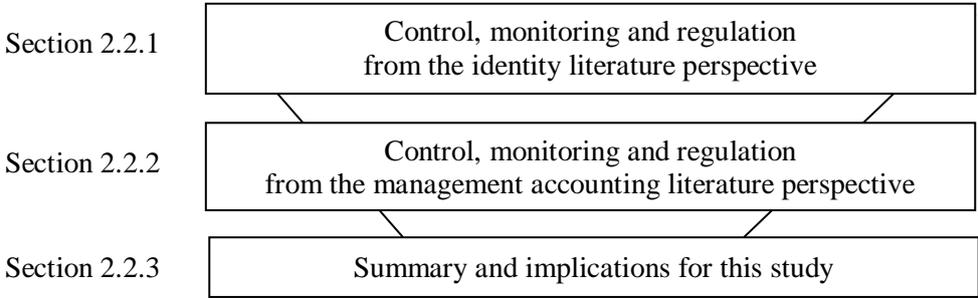


Figure 2.8 Outline of section 2.2

### 2.2.1 Control, monitoring and regulation from the identity literature perspective

Identity scholars agree on the existence of multiple identities and identifications, and the manageability of identity multiplicity and attributes to some degree. In highlighting the common attribute of manageability, the identity literature provides numerous controlling strategies, as the symbolic and communicative manifestation of ‘what we are’ and ‘who we are’ (He & Balmer, 2007), and ‘the maintenance and alteration of organisational identifications’ impacting on behavioural change towards achieving organisational vision (Scott et al., 1998). However, the understanding of organisational identities and identifications in modern organisations becomes complicated, as while the controlling factors can be sometimes directly observable, they are increasingly performed in unobtrusive ways (Tompkins & Cheney, 1985).

In addressing the challenges, many scholars conceptualise the nature of control as a continuous spectrum of hard and soft controls on shaping identities from multiple sociological paradigms (Burrell & Morgan, 1992; Gioia & Pitre, 1990; Ouchi, 1977; Schultz & Hatch, 1996). While acknowledging the value of critical perspectives in explicating individual identity control and power regulation (Alvesson & Willmott, 2002), the focus of this thesis is on the rhetorical structures and frames on control from functional and interpretive perspectives. Tompkins and Cheney (1985) and Cheney et al.’s (2004) theory on control offers those perspectives to understand structural efficiency as well as to provide rhetorical scripts on interplays between top-down organisational premises and bottom-up individual power of decision-making in identity construction. According to Tompkins and Cheney (1985, p. 180), control is defined as ‘the exercise or act of achieving a goal’. In reviewing the historical organisational exercise of control, the authors (1985) explain Edwards’ *simple, technical, and bureaucratic* control (1979, 1981) and introduce a new form of *concertive* control. Table 2.3 summarises the four forms of control by the degree of obtrusiveness (Cheney et al., 2004; Edwards, 1979, 1981; Tompkins & Cheney, 1985).

Edwards (1979, 1981) specifies the three types of management control as simple, technical and bureaucratic. *Simple* control is direct and personal by a boss in

the small enterprises of the more competitive industries, whereas *technical* control relies chiefly on highly standardised, indirect and impersonal technology (Edwards, 1979, 1981). On the other hand, *bureaucratic* control, embedded in the social organisation of the enterprise, regulates organisations through the implementation of rules, regulations, standards, procedures and policies (Edwards, 1979, 1981). These three forms of control can be achieved by the effective design and implementation of appropriate structures, systems and measures, considered through the functional paradigm.

Table 2.3 Summary of forms of control (Cheney et al., 2004; Edwards, 1979, 1981; Tompkins & Cheney, 1985)

Forms of control	Description	Degree of obtrusiveness
Simple	Direct, personal and arbitrary	Most obtrusive  Least obtrusive
Technical	Indirect, impersonal and highly standardised by the technologies	
Bureaucratic	Common adherence to the rules, regulations, standards, procedures and policies	
Concertive	Individual or team based monitoring (e.g. TQM and Kaizen) and supervision with a broader vision or mission set by management	

On the other hand, the concept of control becomes softened and dynamic in light of Tompkins and Cheney's (1985) notion of *concertive* control. This concept shifts the locus of control from management to employees, who are encouraged to act in participative ways of supporting organisational directions (Tompkins & Cheney, 1985). In monitoring performance, concertive organisations often implement Total Quality Management (TQM) and team-based upward reporting (Cheney et al., 2004). In regulating organisations, emphasis is placed on individual or team-based supervision within a broad vision and mission set by management (Simon, 1976; Tompkins & Cheney, 1985). In this process, researchers (Alder & Tompkins, 1997; Barker, 1993; Tompkins & Cheney, 1985) point out the importance of member participation in the activities and conversations in creating organisational personalities as concertive control. Overall, concertively-focused organisations control the decisional premises of members towards organisational premises by

exercising both obtrusive and concertive controls (Tompkins & Cheney, 1985).

In explicating the concept of concertive control, Tompkins and Cheney (1985) adopt Simon's (1976) decision-making and decisional premises approach that managing the criterion of efficiency and organisational identification can influence members' decisional premises. Tompkins and Cheney also draw on Lukes' (1974) three dimensional view in exercising power and control, stating that 'the structure of control maintains the institutional forces and social arrangement, that subtly and often unapparently act, to create an image of consensus' (Tompkins & Cheney, 1985, p. 186). Consequently, the forms of control become concertive as a more natural convention (Lukes, 1974). As such, organisations—in maintaining the criterion of efficiency—influence decisional premises of members by both the external locus by providing tight authority and logical syllogisms and the internal locus by subtly communicating informal rhetorical enthymemes fostering organisational identification (Tompkins & Cheney, 1985).

For instance, built on Aristotle's logic on rhetorical syllogisms, Tompkins and Cheney (1985, p. 188) define organisational enthymeme, as 'a syllogistic decision-making process, individual or collective, in which a conclusion is drawn from premises inculcated in the decision maker(s) by the controlling members of the organisation'. Organisations can provide the basis for logically valid enthymemes, but can also concertively control organisational enthymemes, as 'an act of suppressing one or more parts of the enthymeme' (Tompkins & Cheney, 1985, p. 188). Organisations first offer key premises of values, beliefs and expectations to be inculcated, and then allow members to fill in minor premises drawn from the major premises and make their own conclusions consistent with the organisational logics (Tompkins & Cheney, 1985). For instance, the authors (1985, p. 189) provided an example of disseminating a new major premise—'Quality was to become the number one priority'. The communication of the organisationally valued premise (quality replacing quantity.) encourages members to fill in a minor premise (e.g. we are now challenged to reprioritise our work for quality.) and then draw their own conclusions (e.g. we will support quality as the highest priority through workplace behaviour.) in line with the desired organisational premise. Figure 2.9 illustrates this example.

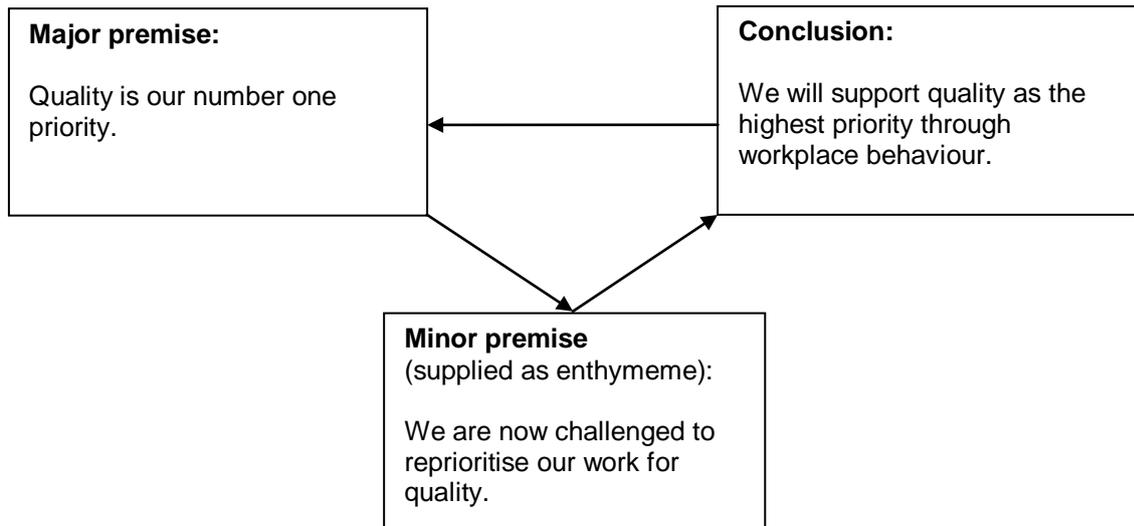


Figure 2.9 Example of the organisational enthymeme

In addition, Tompkins and Cheney (1985) link concertive control with the concept of organisational identification. When a person evaluates the numerous choices in making decisions, the process of organisational identification reduces the range of choices by selecting particular values and behavioural patterns exclusive to others, so that members can see that with which they identify (Simon, 1976; Tompkins & Cheney, 1985). Through the organisational identification processes, organisational objectives can be achieved without obtrusive ‘external stimuli’ (Simon, 1976). However, in evaluating competing targets in complex organisations, members may hold several identifications with departmental goals and the preservation of sub-units. Organisations should reduce the tensions between opposing identification targets through the careful allocation of the decision-making function (Simon, 1976; Tompkins & Cheney, 1985). Therefore, in identity literature, organisational identification is a key concept in understanding concertive control.

However, Cheney and Tompkins (1987) consider that communication is also a key factor, as the identification process is conducted and expressed primarily through language. Communication subtly disseminates and inculcates organisationally preferred premises, by which members fill in premises while accepting the preferred organisational ones (Tompkins & Cheney, 1985). The collective formulation of identities and the search for the evidence of expected consequences also involves communication among members (Tompkins & Cheney,

1985). To compensate for the loosened conversations, organisations can tighten the identification process by adopting impersonal and bureaucratic controls, such as upward feedback or communication systems to ‘detect and discourage deviation’ (Cheney et al., 2004; Tompkins & Cheney, 1985, p. 197). Therefore, organisations are challenged not only to structure a subtle mechanism to monitor and guide identifications, but also to understand the informal process of decisional premises and identifications among members. The concept of concertive control opens up the interpretive dimensions in understanding intrinsic motivations in maximising the efficiency of functional structures.

In operationalising the concept of control from both functional and interpretive perspectives, members’ actions of monitoring, regulating and self-regulating are adopted in this thesis. According to Giddens (1984), organisational members not only continuously monitor actions of themselves and others, but also ‘monitor that monitoring’ in discursive consciousness through reflexive communication within their stocks of knowledge (Giddens, 1984, p. 29). The process involves three embedded sets of ‘motivation’, ‘rationalisation’ and ‘reflective monitoring of actions’ (Giddens, 1984). Then, such monitored processes of reproduction can be understood by the interactions of two levels: from the functional perspective where the regulation mechanisms of organisations operate; and from the interpretive perspective where the operation of causal loops generates unintended consequences of action feeding back to reconstruction (Giddens, 1984). Therefore, the process of selective information filtering, such as organisational identification, strategically places members to reflexively regulate the overall conditions of identity reconstruction.

The key actions of monitoring, regulating and further self-regulating can be explained within the dual paradigm for this study. First, *monitoring* implies the periodic measurement and reporting of performance in achieving organisational objectives. Monitoring provides obtrusive control by the periodic measurement of tangible outcomes of key strategies and performance indicators. On the other hand, *regulation* seeks to set strategic and operational boundaries, taking organisational and individual behaviours as measures of desired results. Regulation provides obtrusive forms of control by implementing formal policies and systems, as well as

creating conditions for concertive control by communicating vision, mission and strategy. This study also explores *self-regulation*, where members reflexively monitor, interpret and modify behaviour, and make their own decisions towards desired organisational premises.

Overall, the literature emphasises the application of a variety of simple, technical, bureaucratic, and concertive control. The literature on control thus suggests that the effective design and implementation of a performance measurement system could be performed through simple, technical and bureaucratic controls. The system maintains routinised monitoring and regulating activities and concertively communicates organisational premises to guide members to make their own decisions towards the organisational premises. Top-down regulation supports sensebreaking and sensemaking of the identification processes, while members' bottom-up self-regulation explains the enacting identity, sensemaking and constructing identity narratives of the identification processes (Ashforth et al., 2008). Building on the meanings and forms of control from the identity literature, the next section provides a parallel review of the concepts from the management accounting literature.

### **2.2.2 Control, monitoring and regulation from the management accounting literature perspective**

A considerable amount of research on management control has been conducted in the field of management accounting over the past decade. Management control can be explained as 'the process by which managers influence other members to implement the organisation's strategies' (Anthony, 1988, p.10). It comprises: planning, coordinating, communicating, and evaluating activities and information; and also influencing members' behaviour in achieving organisational goals (Anthony, 1988). On the other hand, Simons (Simons, 1990, p. 128) explains management control systems as the 'formalised procedures and systems that use information to maintain or alter patterns in organisational activity'.

However, while the traditional thinking on management control through standard costing, variance analysis and budget planning is based on functional

perspectives (Chapman, 2005), the importance of ‘soft’ non-financial measures and unobtrusive ways of control from an interpretive approach has also been emphasised in the management accounting literature. For example, Simons (1995, pp. 156-157) discusses four levers of control in managing core values, risks to be avoided, critical performance variables and strategic uncertainties in organisations: a *belief* system to inspire and direct the search for new opportunities; a *boundary* system to set limits on opportunity-seeking behaviour including business conduct boundaries, internal controls and strategic boundaries; a *diagnostic* system to motivate, monitor and reward achievement of specified goals; and an *interactive* system to stimulate search and learning allowing new strategies to emerge throughout the organisation.

As such, management control systems traditionally focused on diagnostic and boundary roles by creating simple, technical and bureaucratic controls. However, the emphasis is increasingly related to the belief and interactive roles of creating intrinsic motivation (Atkinson, Waterhouse, & Wells, 1997; Simons, 1995). This focus is aligned with Tompkins and Cheney’s (1985) notion of concertive control. Further, all four levers of control provide routinised activities and observable communication impacting the top-down identification processes of sensebreaking and sensegiving, which influence the bottom-up processes of enacting identity, sensemaking, and constructing identity narratives (Ashforth et al., 2008).

Congruent with the trends in the identity literature, management accounting literature has also extended its theoretical boundaries to develop effective controls and better understand concertive pressures in complex, contemporary organisations. For instance, *contingency theory*, from the functional perspective, investigates appropriate management control systems and the meanings and outcomes of the systems in relation to environment, technology, structure, strategy and culture (Chenhall, 2003). Examples are the success criteria for the successful implementation of multifaceted phenomenon (Foster & Swenson, 1997), critical implementation stages in implementing activity based costing (Krumwiede, 1998), and types of actors and barriers to organisational change, emphasising individual actors and cultural factors (Cobb, Helliard, & Innes, 1995; Innes & Mitchell, 1990; Kasurinen, 2002). However, contingency-based studies from the traditional and functionalist theories are limited in explaining influence, involvement, and

interactions from the interpretive perspective. To counter this limitation, a number of alternative approaches are introduced in the management accounting literature (Baxter & Chua, 2003).

For example, *institutional theory* has emerged to interpret management accounting practices as rational myths that both shape, and are shaped by, institutions (Covaleski & Dirsmith, 1988; Covaleski et al., 1998; Covaleski, Dirsmith, & Michelman, 1993; Covaleski, Dirsmith, & Samuel, 1996). Burns and Scapens (2000) explain management accounting changes as an ongoing process where rules and routines are first encoded within the institutional realm and then members gradually reproduce the rules and routines through interactions. Burns (2000) identifies that the institutional accounting rules can enable members to resist deeper change in their cognitive frame. Siti-Nabiha and Scapens (2005) recognise that unintended consequences of changes in the formal control systems can create progressive change. Although institutional theory shows its limitation by focusing on the elements or outcomes of effective management systems—lacking the understanding of ‘the process of establishing, appropriating and deinstitutionalising practices’ (Dillard, Rigsby, & Goodman, 2004, p. 510)—it opens up the interpretive lens in management accounting research.

Building on institutional theory, Seal (2001) adds *autopoietic theory* to explain organisational and management accounting theory changes where an organisation produces and reproduces its own identity. Morgan (1997) explains that organisational identity is often discovered, not only through documents such as mission statements and public relations bulletins, but also through a company’s management accounting practice. This includes information and communication visualised as figures and pictures, which are the projections of the organisation’s own sense of identity. Seal (2001) supports Morgan’s approach that an organisation acts as a machine as well as an organism. Finance-only focused organisations may induce an indistinct identity and paralyse organisational actions and the communication of organisational learning, and eventually cease to reproduce themselves (Seal, 2001). Seal’s article implies that the inclusion of non-financial measures enables organisations to self-understand, communicate and reproduce organisational identity, believing their own messages. These interpretive approaches have created an interest

in accounting language and discourse. Discussions on traditionally textual-oriented analysis alone are considered as a ‘fallacy of internalism’ (Thompson, 1990, p. 105). However, accounting academics have, in recent years, shifted their focus to how individuals interpret and use accounting messages factoring in culture and communication (Ferguson, 2007; Gallhofer, Haslam, & Roper, 2001, 2007).

Therefore, building on the effective control of systems from the functional perspective, the theoretical trends of management accounting heighten recognition of the value of the interpretive and communicative approach in understanding an individual actor’s role and its interplay with the system. Management accounting, as a control system, may legitimise organisational identity through the construction of ‘rationality’ and ‘efficiency’ (Carruthers, 1995). Management accounting is part of a larger cognitive belief system that reflects social reality, adopting social norms and acceptable behaviour (Covaleski et al., 1996). This view helps to explain how organisations and members form identities through performance measurement activities and communications.

### **2.2.3 Summary and implications for this study**

In section 2.2, I examine the meanings and forms of control, monitoring, and regulation from both the identity and management accounting literatures. Identity literature suggests that organisations can influence decisional premises of members by applying simple, technical, bureaucratic and concertive controls. Identification is the key aspect of concertive control, and the importance of communication has been emphasised. In operationalising the concept of control from the integrated view of functional and interpretive paradigms, members’ actions of monitoring, regulating and self-regulating were examined for this study. Likewise, the management accounting literature claims that management control plays not only a boundary and diagnostic role, but also a belief and interactive role. The application of contingency, institutional and autopoietic theory broadened the theoretical grounds in not only implementing effective monitoring and regulatory systems from the functional perspective, but also explaining the meanings, processes and relationships with other systems and environments from the interpretive perspective.

These discussions present a number of implications for this study. From both the functional and interpretive perspectives, the literature suggests that organisations can exercise multiple forms of control through the use of a performance measurement system to control identities. The effective use of a performance measurement system to exercise simple, technical and bureaucratic controls can maintain routinised monitoring and regulating activities, and concertively communicate organisational premises. The macro top-down regulation supports sensebreaking and sensemaking in the identification processes, while micro bottom-up self-regulation explains the enactment of identity, sensemaking and constructing identity narratives in the identification processes (Ashforth et al., 2008). Within this context, in the next section I continue to build my argument by explaining the effective monitoring and regulation of identities from the identity literature perspective.

### **2.3 Identity control: Monitoring and regulating identities**

The diverse theoretical approaches in explaining the concepts of control, monitoring and regulation have been explored in section 2.2. Building on the discussion, in section 2.3, I further review identity literature relating to how organisations can monitor and regulate complex and evolving identities, with a view to establish the basis of reviewing the BSC and its roles in monitoring and regulating identities in section 2.4.

To do this, I first review a variety of measurement instruments and issues on monitoring identities from the identity literature. Second, I further discuss the techniques and issues in regulating identities, as a continued discussion of the theoretical development of identity studies discussed in section 2.1.1. Finally, after reviewing the unique characteristics of public sector identity as part of this study, I summarise this section highlighting the implications for this study.

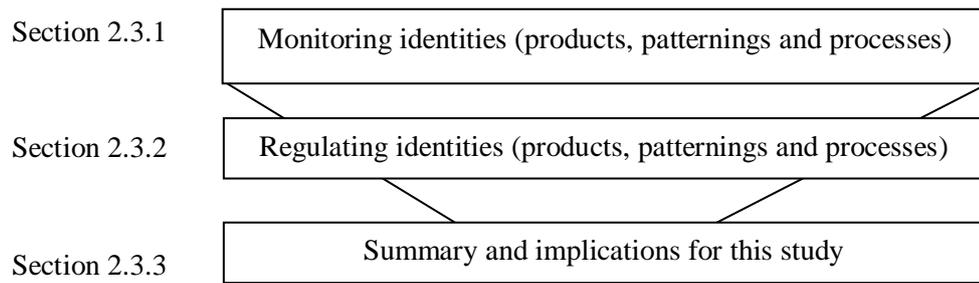


Figure 2.10 Outline of section 2.3

### 2.3.1 Monitoring identities

Measurement and longitudinal monitoring of identity has re-emerged as a significant topic in communication and marketing, and organisational behaviour literatures (Gioia et al., 2002; Melewar & Karaosmanoglu, 2006; Mukherjee & He, 2008; Vallaster & de Chernatony, 2006). While corporate identity theories generally rely on qualitative inquiries, organisational and social identity theorists are inclined to use quantitative methods (Balmer, 2001; Cornelissen et al., 2007; Haslam, 2004). Such differences in ontology and the locus of analysis create methodological diversity, varying from historical analysis, interviews, focus groups, ethnography, observation, through to different types of quantitative surveys. Acknowledging the value of methodological pluralism, this section focuses on reviewing quantitative measures of communication, symbol and behaviour as identity products, shared characteristics and multiplicity as identity patternings, and organisational identification as an identity process. These measures will be compared with the BSC measures in section 2.4.2.

The measurement of the *identity products of communication, symbol, and behaviour* generally concerns overall awareness, satisfaction and effectiveness of identity products from internal and external stakeholders, using quantitative questionnaires and checklists.<sup>8</sup> The key existing *communication* measurement instruments (Downs & Hazen, 1977; Goldhaber & Rogers, 1979; Redding, 1972;

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<sup>8</sup> Appendix B provides the major quantitative instruments of measuring identity products of communication, symbol and behaviour discussed in the identity literature.

Roberts & O'Reilly, 1974; Wiio & Helsila, 1974) generally involve a subjective assessment of communication structure and flow, content, and climate (Greenbaum et al., 1988; Van Riel & Fombrun, 2007), whereby organisations can interpret the communication effect on employees' and stakeholders' awareness, understanding and attitudes towards a strategic initiative.<sup>9</sup> Therefore, communication climate is implicated with many aspects of organisational climate and communication is the medium for accomplishing organisational activities (Poole, 1985, p. 81).

*Symbol measures* such as a graphic audit, logo recognition and visual identity, assess the effectiveness and management of the symbol creating supportive behaviour (Henderson & Cote, 1998; Napoles, 1988; Van den Bosch, de Jong, & Elving, 2004; Van Riel & van den Ban, 2001). However, Simoes, Dibb and Fisk (2005) directly measure employees' perceptions on the management effectiveness of visual identity, communication of vision and values, and supportive behaviour. This discussion then raises the question of how communication and symbol measures are positioned in the performance measurement system assessing organisational performance. This issue is discussed in section 2.4.2.

Organisational climate, incorporating communication climate, is identified as the key *behavioural* measure (Van Riel, 1995; Van Riel & Fombrun, 2007). Tagiuri (1968, p. 25) defines organisational climate as 'the relatively enduring quality of the total environment that is experienced by the occupants, influences their behaviour, and can be described in terms of the values of a particular set of characteristics or attributes of the environment'. Literature suggests that organisational climate measures enable organisations to establish a benchmark to assess the behaviour of an entire system or sub-unit (Poole, 1985; Van Riel & Fombrun, 2007). One example is the Social Organisational Climate Index (Cock et al, 1984, cited in Van Riel & Fombrun, 2007). This index is developed by two central oppositions of 'individual versus organisational focus' and 'flexibility versus control', creating four behavioural typologies: 'supportive', 'rule-based', 'goal-oriented' and 'innovative'.

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<sup>9</sup> Appendix B outlines Greenbaum, Clampitt and Willihnganz's (1988) communication measurement criteria used in the analysis of the four communication measurement instruments.

However, the blurred boundary among the concepts of identity, climate and culture creates overlapping measurements (Denison, 1996).<sup>10</sup> For instance, the Competing Values Framework of organisational culture (Quinn & Rohrbaugh, 1981, 1983; Zammuto & Krakower, 1991) shows similarity to Cock et al's Social Organisational Climate Index, having the two sets of 'internal versus external focus' and 'flexibility versus control'. The Organisational Cultural Profile (O'Reilly & Chatman, 1986) shows eight categories of describing organisational characteristics similar to climate measures.<sup>11</sup> Kaplan and Norton (2004c) also introduced organisational climate and culture measures in assessing organisational capital under the learning and growth of the BSC, together with leadership, alignment and teamwork measures. However, regardless of the unclear demarcation in conceptualisation and operationalisation, a common complex issue across the literature is how to connect the generic measures of identity, behaviour and culture developed in the identity literature to performance measurement systems in achieving unique vision and strategies.

To monitor *identity patternings*, measurement techniques revealing distinct organisational characteristics vary in the literature. Key techniques are historical analysis, interviews, focus groups, ethnography, observation and different types of quantitative and qualitative surveys.<sup>12</sup> Corporate identity scholars have developed a variety of instruments to identify actual, desired and communicated identity, or to assess the gaps (Balmer & Greyser, 2003; Lux, 1986; Van Rekom, 1997; Van Riel & Fombrun, 2007). Organisational identity scholars investigate identity characteristics in quantitative (Dukerich et al., 2002; Foreman & Whetten, 2002; Gioia & Thomas, 1996), or qualitative ways (Dutton & Dukerish, 1991; Elsbach & Kramer, 1996; Welleford & Dudley, 2000). Scholars also differentiate multiple facets, such as perceived organisational identity and construed external image (Dutton et al., 1994; Gioia & Thomas, 1996), or experienced, manifested, professed or attributed identity (Van Rekom, 2002).

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<sup>10</sup> Appendix C outlines the key measurement instruments of identity patternings and culture.

<sup>11</sup> The eight categories of organisational cultural profile (O'Reilly & Chatman, 1986) are innovation and risk-taking, attention to detail, outcome orientation, aggressiveness and competitiveness, supportiveness, growth and rewards, collaboration and teamwork, and decisiveness.

<sup>12</sup> Appendix C outlines the key measures in assessing and interpreting members' descriptions of central, enduring and distinctive characteristics from corporate identity, organisational identity, culture, image, reputation and total quality management literature.

In addition, culture, image, personality and reputation measures (Aaker, 1997; Davies, Chun, Silva, & Roper, 2003; Van Riel & Fombrun, 2007) enable organisations to interpret members' descriptions of central, enduring and distinctive organisational characteristics, or interpret organisational behaviour. The effective use of patterning measures can be used to assess characteristics and behaviour at desired identity levels and facets from various internal and external stakeholders in line with the desired identity direction.

In fact, internal members' assessments are variously labelled under identity, climate and culture, while external assessment is discussed under the concepts of image, brand, and reputation. The assessment of product image and brand provides a list of affective or emotion-oriented attributes (Aaker, 1997; Davies et al., 2003), while climate, culture and reputation measures (Gardberg & Fombrun, 2002; O'Reilly et al., 1991; Zammuto & Krakower, 1991) show a trend of identifying distinct characteristics of organisations. Further, the assessment of product image and brand shows similar categories to Total Quality Management (TQM) measurements introduced in the performance measurement literature (Dror, 2008; Fairfield-Sonn, 2001; Michela & Burke, 2000; Porter & Tanner, 2004). For example, a recent reputation measure, the RepTrak® scorecard developed by the Reputation Institute (cited in, Van Riel & Fombrun, 2007), shows a similar trend with the TQM instrument, measuring leadership, performance, products and services, innovation and workplace.<sup>13</sup>

To monitor *identity processes*, scholars have developed a number of different organisational identification measures which test identity strength or congruence between individual and organisational identity (Bergami & Bagozzi, 2000; Brown, 1969; Gioia & Thomas, 1996; Hall, Schneider, & Nygren, 1970; Kreiner & Ashforth, 2004; Mael & Ashforth, 1992; Milliken, 1990).<sup>14</sup> However, Edwards (2005) points out that the existing measures show a lack of content or face validity issues due to the weak connection to the conceptualisation, broad theoretical boundaries, conceptual overlapping and direct application of psychological constructs to

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<sup>13</sup> Appendix C lists the measurement constructs of reputation and total quality management measures.

<sup>14</sup> Appendix D summarises a number of organisational identification and associated measures.

identification such as commitment.<sup>15</sup> In practice, this growing body of work utilises Mael and Ashforth's scale in measuring organisational identification and its relationships with identity antecedents such as reputation, organisational identity strength and congruence, as well as organisational outcomes (Dukerich et al., 2002; Harquail, 1998; Lievens, van Hove, & Anseel, 2007; Riketta & Nienaber, 2007; Smidts et al., 2001; Van Riel, Smidts, & Pruyn, 1994). In addition to the weak validity of the current measures, it appears that identification measures mainly concern the strength and congruency between the individual and the organisation as outcome measures, lacking the identification input and process measures.

Overall, discussions surrounding the measurement of identity products, patternings and processes provide a number of insights. First, the demarcation of identity measures is blurred due to the overlapping conceptualisation with other concepts, such as culture, climate, image, reputation, and commitment. The measurements discussed in corporate, organisational and social identity show the overlapping in measurement constructs and questions in assessing identities from different stakeholders. Second, identity product, patterning and process measures also overlap and are interrelated. Communication and symbol measures broadly assess stakeholders' perceptions of the overall effectiveness of identity management, impacting on behaviour, patternings and processes. Communication climate is embedded in the organisational climate measure that assesses organisational behaviour and also interprets identity patternings. However, the current measures show a lack of connection between the effectiveness of identity management and the achievement of unique vision and strategies.

Third, the literature shows a lack of ongoing monitoring systems to understand evolving identities and the effectiveness of identity management over time (Cornelissen et al., 2007; Gioia et al., 2000). I also identified a lack of understanding on how identity measures influence identity construction through ongoing monitoring activities. Fourth, the methodological pluralism is valued to allow a broad understanding of identity patternings. However, one growing need is a unified framework and closed measure to provide a systematic breakdown of sub-

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<sup>15</sup> Section 2.1.1.3 explains the definitions and conceptual issues of organisational identification, in supporting the measurement issues.

groups at multiple levels, as well as the assessment from multiple facets (Cheney, 1991; Cheney & Christensen, 2004; Cornelissen et al., 2007; Dukerich et al., 2002; Lievens et al., 2007; Van Riel & Fombrun, 2007). The literature suggests that a unified framework can provide members with comparative trend data, which allows members to systematically monitor and interpret relative, distinctive and fluid identities at multiple dimensions, levels and facets. Finally, the understanding of cause and effect relationships among identity types and between internal and external assessment of identities is essential to position identity measures as organisational capital in performance measurement systems. Therefore, further discussion on positioning identity measures in an integrated performance measurement system such as the BSC, is explored in section 2.4.2. However, prior to that, in section 2.3.2, I present how identity scholars explain the regulation of identity products, patternings and processes.

### **2.3.2 Regulating identities**

Management control of identities is regulative in nature and different terms have been used by various schools. Graphic design, communication and marketing, and strategy schools generally use the term, corporate identity management. On the other hand, the specific term 'identity regulation' appears in organisational identity literature at the individual level of the critical perspectives. Alvesson and Willmott (2002) argue that identity regulation is an important, but neglected, medium of organisational control. Although many scholars have provided various obtrusive and concertive identity management strategies as a starting point for their argument, the common purpose of regulating identities is mostly to guide internal and external members' decisions on their behaviour in line with desired organisational directions (Balmer & Greyser, 2003; Simon, 1976; Tompkins & Cheney, 1985; Van Riel & Fombrun, 2007).

However, the literature shows little emphasis on the mechanism by which this regulation restates. Therefore, based on the definition of regulation in section 2.2.1, this section reviews the literature on identity regulation, as not only providing strategic and operational boundaries, but communicating organisational premises fostering organisational identification as reflexive self-regulation. Cornelissen et al's

(2007) framework of identity products, patternings and processes provides a basis for this investigation. This review forms the basis of my argument of the regulatory effects of the use of the BSC on identities in section 2.4.3.

### 2.3.2.1 *Regulating identity products*

Regulating identity products in this section relates to the regulation of materials and artifacts, tangible content and structure, and perceptions of stakeholders (Cornelissen et al., 2007, p. 4). This section focuses on regulating communication, symbols and behaviour, building on the review of corporate identity studies (Section 2.1.1.1), multiple dimensions (Section 2.1.2.2) and monitoring identity products (Section 2.3.1).

First, *communication*, is asserted by various authors as one of the most direct and flexible instruments for identity regulation (Gray & Balmer, 1997; Van Riel & Fombrun, 2007). Communication can be explained as ‘any process whereby decisional premises are transmitted from one member of an organisation to another’ (Simon, 1997, p. 208). Communication enables organisations to build primary, as well as secondary, resources such as ‘legitimacy’ and ‘reputation’, and generate changes in knowledge, attitude and behaviour (Van Riel & Fombrun, 2007, p. 1). The self-referential effect of communication regulates organisational identity where organisations relate to their own message (Cheney et al., 2004; Christensen & Cheney, 2000). Through communication, organisations establish and affirm their own identities (Christensen & Cheney, 2000). The literature then suggests that the effective communication of desired identities can regulate and self-regulate collective identities towards the desired organisational direction.

In regulating communication at the macro level, scholars emphasise an integrated approach to corporate communication, incorporating management, marketing and organisational communication, as it governs a coherent representation and sustainable story of identity to stakeholders.<sup>16</sup> Various forms of orchestrated communication are effective in forming identities. Examples are broadcast, website, brochure, poster, email, intranet, induction training and corporate education,

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<sup>16</sup> Section 2.1.1.1 explains communication and marketing disciplines that discuss the communication roles in regulating identities.

regulating communication structure and flow, content, and climate (Christensen et al., 2008; Van Riel, 1995; Van Riel & Fombrun, 2007). Further, scholars (Balmer, 1995; Cornelissen, 2000; Melewar & Karaosmanoglu, 2006; Stuart, 1999) highlight the importance of uncontrolled communication as members interact and communicate with stakeholders, suggesting employee identification as one of the regulating strategies to minimise negative uncontrolled communication.

At the micro level, the effective regulation of corporate communication is key to influencing the process of organisational identification (Tompkins & Cheney, 1985). Christensen and Cheney (2000) argue that the traditional communication channels and training seminars may not motivate employees, and that the participation and involvement of members is required to concertively construct identity. Alder and Tompkins (1997) emphasise that oral, face-to-face discussion with members, in conjunction with print media, can better support members' organisational identification. Alvesson and Willmott (2002), as critical scholars, also suggest micro techniques allowing managers to define and discuss meanings around corporate values for better coordination and flexibility. After all, the literature implies that identity is a total product of controlled and uncontrolled organisational, group and personal communication, and that communication plays a key role in the identity construction process.

The second form of identity regulation is through symbols. *Symbols* are one of the most obtrusive ways of regulating identity, as organisations essentialise themselves 'through immediately recognisable symbols' (Christensen & Cheney, 2000, p. 249). The term corporate identity is synonymous with visual identity.<sup>17</sup> Identity is expressed not only through products and services, but sub-components such as slogans, architecture, physical location, office layouts and website design typography (Dowling, 1994; Olins, 1995). Symbols are regarded as the essential means of representing organisational value and philosophy, and generate positive image and reputation (Downey, 1986; Melewar, Saunders, & Balmer, 2001). Literature further highlights the impact of symbols on 'employees' judgement,

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<sup>17</sup> Section 2.1.1.1 discusses the graphic design school perspective regarding the regulation of visual identities.

affection and behaviour', by visualising coherence between internal units and fostering employee identification with the organisation (Van den Bosch et al., 2006).

In addition to the 'visual identity' concept of symbols, the regulatory effects of symbols are also highlighted in organisational identity literature (Glynn, 2000; Glynn & Abzug, 2002; Pratt & Rafaeli, 1997; Rafaeli, Dutton, Harquail, & Mackie-Lewis, 1997; Rafaeli & Pratt, 1993). For example, Glynn and Abzug's (2002, p. 45) study on name changes of 1,600 organisations suggest that 'institutional conformity shapes organisational identities' and 'symbolic isomorphism' supports legitimacy. They found that an organisation's name enables individuals to correctly identify a firm's industry and understand naming patterns in a broad institutional environment—both of which are critical to legitimacy. Pratt and Rafaeli (1997) also emphasise that a symbol, as a vehicle, regulates ideological contradictions and helps organisational sub-groups manage internal inconsistencies. Therefore, organisational members use symbols to represent collective identities and internalised symbols also influence the strength and direction of identifications. The significance of communication and symbols in the application of the BSC will become apparent in the analysis of section 2.4.3.1.

Third, *behaviour* is an outcome or medium through which identity is created (Van Riel, 1995). Organisations reveal their identity 'through the initiatives they support and the behaviours they enact' (Van Riel & Fombrun, 2007, p. 68). Identity scholars argue that behaviour should be managed in line with organisational identity over the long term. Melewar and Karaosmanoglu (2006) assert that this long term approach makes it difficult to monitor and regulate behaviour. Melewar and Jenkins (2002) suggest that the regulation of behaviour can be better understood by breaking it down into three categories: organisation, management and employee behaviour. Overall, these three categories are effective in explicating macro and micro guidance (Cornelissen, 2004), and unique characteristics and interactions in identity construction. In this context, simple, technical, bureaucratic and concertive forms of control (Cheney & Tompkins, 1987; Edwards, 1979, 1981) help to understand the regulatory mechanism on the identity product of behaviour and guide thinking for this thesis.

Acknowledging the vast range of organisational behaviour literature, the identity product of behaviour in this study is limited to communicative aspects of management and employee behaviour manifested as organisational behaviour. For instance, *organisations* are able to control members' behaviour by providing a set of decision premises (Simon, 1976). Various obtrusive forms of control are discussed in corporate identity literature, such as corporate identity programs, corporate policies, code of conducts, and dissemination of vision, mission and value. However, organisational behaviour stems from individual behaviours in their entirety which are planned and congruent with culture (Hatch & Schultz, 1997). *Management*, as the influential group, plays a critical part in identity construction by initiating and communicating new structural properties. Management influences employees to correctly see, feel and interpret organisational identity (Vallaster & de Chernatony, 2006). *Employees* then make decisions on their behaviour towards organisational premises, guided by the obtrusive and concertive strategies (Simon, 1976; Tompkins & Cheney, 1985). Further strategies are to guide employees to self-define personal positions compared to other individuals and groups, and align their behaviour with desired organisational identity (Alvesson & Willmott, 2002).

Therefore, the literature suggests that the appropriate behaviours towards desired organisational premises can be achieved through various forms of control through the actions of monitoring, regulating and self-regulating among different groups of members. Behavioural change is mediated by obtrusive and concertive control of the identity products of communication and symbol, patternings and processes, as well as other mechanisms. In this thesis, another mechanism which is explored is an integrated performance measurement system—the BSC.

Overall, the identity literature highlights the importance of regulating identity products at both macro and micro levels in both controlled and uncontrolled environments, as employees and external stakeholders form identities based on perceived communicated messages, visual materials and behaviour (Balmer & Soenen, 1999; Cornelissen, 2000; Markwick & Fill, 1997; Stuart, 1999). The regulation of identity products generally results from top-down obtrusive and concertive controls. Members' actions are then utilised to transform identity products, patternings and processes. To further explicate the impacts of the identity products,

the next two sections discuss how organisations can regulate identity patternings and processes.

### 2.3.2.2 *Regulating identity patternings*

This section focuses on regulating identity multiplicity and characteristics, in order to understand internal and external attributes of identities, potential variability, and contextual and negotiated meanings from multiple parties (Cornelissen et al., 2007). This section continues the discussion on organisational identities (Section 2.1.1), identity multiplicity of dimensions, levels and facets (Section 2.1.2) and monitoring identity patternings (Section 2.3.1). In terms of multiplicity, as the multiple dimensions were explained in section 2.3.2.1, this section focuses on multiple levels and facets.

Corporate and organisational identity scholars show various types of, and strategies in regulating, identity patternings. Corporate identity scholars generally pattern identity by visual identity (Olins, 1978, 1995), visibility and uniformity (Olins, 1995), organisational goal congruence (Kammerer, 1998) or organisational structure (Stuart, 2003) in an external environment. The most popular classification is Olins' (1995) 'monolithic', 'branded' and 'endorsed' identity. While Olins' (1995) analysis of patterning was performed at a broad industry level, various scholars suggest further research is needed on the macro patterning of organisations, considering a changing environment and internal organisational structure, as well as the micro patterning by concertively forming shared identity characteristics among members (Balmer & Greyser, 2003; Kiriakidou & Millward, 2000; Stuart, 1999).

Organisational identity scholars also provide structural remedies to regulate multiple identities and potential conflicts within an organisation: creating sub-set identities (Casey, 1999); simultaneous recognition of multiple identities (Brickson, 2000, 2007; Hogg & Terry, 2000); subtle emphasis on positive distinctiveness and a certain degree of ambiguity (Gioia, 1998; Pratt & Foreman, 2000); providing selected identities to the exclusions of others (Glynn, 2000); mitigating possible conflicts between a distinctive organisational identity and sub-identities (Ashforth & Mael, 1989); and a range of managerial techniques on multiple identities (Pratt & Foreman, 2000). These scholars highlight that these structural interventions are

effective to shape shared characteristics of collective identities, especially in multi-located and divisionalised organisations.

For example, Pratt and Foreman (2000) provide a framework for managing multiple identities based on the degree of identity plurality and synergy. Their strategies (Pratt & Foreman, 2000, pp. 26-32) include compartmentalisation, deletion, integration and aggregation: *compartmentalisation* ‘occurs when the organisation and its members choose to preserve all current identities but do not seek to attain any synergy among them’; *deletion* ‘occurs when managers actually get rid of one or more of the organisation’s multiple identities’; *integration* ‘occurs when managers attempt to fuse multiple identities into a distinct new whole’; and *aggregation* ‘occurs when an organisation attempts to retain all of its identities while forging links between them’. However, according to the authors (Pratt & Foreman, 2000), aggregation does not involve buffering identities or seeking to keep them separate, instead efforts are made to identify relationships and exploit synergies among identities. These macro remedies suggested in the literature regulate multiple identity levels so that members can form shared characteristics of collective identities.<sup>18</sup> However, the discussion on regulating identity patternings in the literature becomes complex when considering multiple facets which generate different meanings from multiple stakeholders.<sup>19</sup> In response to this issue, the effective design of the BSC integrated performance measurement system is further explored in sections 2.4.2 and 2.4.3.

Overall, both corporate and organisational identity literature discusses the macro level of identity patterning by management and the micro-level guidance in creating shared characteristics of identities among members towards the desired organisational premises. However, it is clear that extra care is needed in attempting to create, project and control the shared characteristics with the awareness of identity strength and possible conflicts among multiple levels and facets. This thesis later argues that the customisation of multiple perspectives, measures, causal linkage, cascading and alignment of the BSC and its effective use can support the desired patterning of identity multiplicity and characteristics. Prior to exploring the

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<sup>18</sup> The identity patterning strategies are also discussed in section 2.1.1.2.

<sup>19</sup> Section 2.1.2.2 shows the detailed explanation of multiple identity facets.

controlling effects of the BSC in section 2.4, the next section first reviews how organisations regulate identification processes in shaping actual identities towards desired directions.

### 2.3.2.3 *Regulating identity processes*

Regulating *identity processes* in this study focuses on potential fluidity and contextual and negotiated aspects of multiple identities and identifications, according to the model proposed by Cornelissen et al (2007). The importance of identity process regulating strategies has been emphasised throughout this chapter. For instance, section 2.1.1.3 discusses the definitions and conceptual issues of organisational identification and the importance of the identification process where organisations can influence members who experience multiple identifications.

Section 2.2 also highlighted that the process of organisational identification is considered to be an effective concertive control, as it encourages members to accept organisational decision premises (Simon, 1976; Tompkins & Cheney, 1985).<sup>20</sup> Tompkins and Cheney (1985) argue that fostering identification is the intention of many corporate policies and employees can support organisational interests uppermost in decision-making. Identification can then affect members so that they ‘think and act in ways that consider organisational values and beliefs’ (Pratt, 1998, p. 184). Section 2.3 further discusses a number of identification and related measures in order to understand the strength and congruency between individual and organisational identities.<sup>21</sup>

The previous two sections also highlight that the effective regulation of identity products and patternings ultimately influences identification processes. For instance, communication, symbols and behaviour identity management programs (Balmer & Soenen, 1999; Van Riel & Fombrun, 2007), as the top-down regulation, articulate desired organisational identities. Such regulation supports employees’ decision-making, lowers in-group conflicts and guides behaviours congruent with

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<sup>20</sup> Building on the conceptual framework of organisational identification in section 2.1.1.3, controlling effects of organisational identification from the identity literature perspective are discussed in section 2.2.1 .

<sup>21</sup> Appendix D lists the key identification and related measures.

that organisation's identity (Dutton et al., 1994; Mael & Ashforth, 1995; Tajfel, 1978; Tajfel & Turner, 1979). Overall, Scott et al (1998) explain the regulatory effects of identity processes in relation to identity products and patternings:

Identification is the process of emerging identity. Identification, especially as expressed in symbolic terms, represents the forging, maintenance, and alteration of linkage between persons and groups. Often made manifest in social interaction, identification in the structurational sense represents the type of behaviour produced by and producing identity.....Perhaps the most important indicators and expressions of identification are found in language. Thus, communicative manifestations of identification are emphasised as they occur in social interaction with others at the system level. (pp. 304-305)

Therefore, identity regulation theorisation shows the incorporation of simple, technical and bureaucratic controls providing appropriate structure, procedures and authorisation, as well as the concertive control of identification. The multiple forms of control reduce the range of choice for employees, allowing them to find meanings in corporate values for better coordination and flexibility (Alvesson, 2001; Alvesson & Willmott, 2002; Barker, 1993; Casey, 1995; Tompkins & Cheney, 1985). A further important factor highlighted is the process view in regulating identification of top-down sensebreaking and sensegiving, as well as bottom-up process of enacting identities, sensemaking, and constructing identity narratives (Ashforth et al., 2008). Through the process, members negotiate the boundaries between the self and organisation, and establish organisational legitimacy (Ashforth et al., 2008; Scott et al., 1998; Tompkins & Cheney, 1985). However, one of the key issues in this thesis relates to controlling identity in the public sector environment. As such, the next section explores the unique characteristics of public sector identities and regulatory issues.

#### *2.3.2.4 Regulating public sector identities*

Historically, in comparison with the private sector, public sector identities have been regarded as bureaucratic with strong generic identities (Claver, Llopis, Gasco, Molina, & Conca, 1999). However, recent studies acknowledge that constant reforms and initiatives attempt to transform a bureaucratic to a business-like identity (Skalen,

2004; Van Bockel & Noordegraaf, 2006), emphasising risk-taking, empowerment, customer-orientation and entrepreneurial subcultures (Henderson, 2004). Thus, the regulation of bureaucratic public sector identities becomes challenging, as it is not fixed, but complicated, hybrid and evolving (Berg, 2006; Rondeaux, 2006).

In public sector literature, the main focus is on the cultural aspects. One public administration cultural model is Sinclair's (1991) 'single culture', 'subculture', 'professional's multi-culture' or 'common public service culture'. This categorisation is similar to the multiple identity levels discussed in Section 2.1.2.2. On the other hand, Claver et al (1999) re-categorises the orientation of public values into two basic tendencies: 'bureaucratic culture' and 'culture predisposed towards serving the public'. Similar to Claver et al's approach, Parker and Bradley (2000) analysed organisational culture in six public sector organisations in Australia using the Competing Values Framework (Zammuto & Krakower, 1991). The authors conclude that the organisations focus on rules and regulations with little flexibility, while employees prefer greater flexibility and a more external focus on public interest rather than commercial objective. Stuart (2002) further alerts researchers to understand the conflicting relationship between a new corporate identity and employee identification in the Australian public sector. Her case study (Stuart, 2002, p. 40) shows that the strategy of promoting a new visual identity only to external stakeholders overlooked employees—employees were no longer able to identify with the brand and consequently their organisational identity weakened. Overall, organisational culture research and individual identification enables researchers to analyse identity gaps and develop desired identity directions in the public sector.

However, a number of studies in managing public sector identities draw conflicting conclusions: successful transformation of the organisational identity into a homogenous business identity (Oakes, Townley, & Cooper, 1998); the almost nil effects of reform in changing organisational identity (Whorton & Worthley, 1981); and favouring multiple and fluid characters, dependent on the present situation, or enabling people to go in and out of different identities (Skalen, 2004). These various conclusions reflect the difficulties of reconstructing public sector generic identities.

Scholars have provided a number of suggestions for controlling public sector identities in changing environments. Claver et al (1999) emphasise a careful reorganisation of a department or section of a public agency, as the structural change is not merely a technical issue of organisational design, but a matter of improving the management effectiveness by defining a set of values, symbols and rituals shared by members. Caron and Giauque (2006) also point out the value of a supporting mechanism in the public sector, such as an emphasis on the clarification of mission, values and ethical behaviour, incorporating professional identities. Thus, the balance between regulation and self-regulation in the construction of public sector identities is also emphasised as an important factor (Caron & Giauque, 2006). It expands the theoretical discussions from traditional bureaucracy to modern and post-modern forms of bureaucracy (Van Bockel & Noordegraaf, 2006). Therefore, further research on monitoring and regulating identities in public sector organisations can provide a better understanding of how organisations and members in not only the public, but also the private sector are challenged in making choices and allocating priorities to multiple identities that compete for their loyalty.

### **2.3.3 Summary and implications for this study**

Section 2.3 discusses monitoring and regulating identity products, patternings and processes from the identity literature, building on the chosen theoretical positions. Section 2.1 explains the adoption of the integrated identity framework for this thesis, based on the theoretical development of identity studies and the integrated framework. The framework enabled me to explore connecting and contrary aspects of identity products, patternings and processes in this section. Section 2.2 defined the thesis position on the meanings and forms of control, monitoring and regulation from both functional and interpretive perspectives.

The review on monitoring and regulating identities in this section highlighted a number of implications for this study. First, discussion on a variety of identity measures highlights the need for a parsimonious framework and measures for monitoring multiple and evolving identities. The literature suggests that common closed measures of measuring identities under an integrated performance measurement system can heighten identity relativity and visibility, and monitor

distinctive and fluid identities over time. It would also seem that manageability can be further enhanced through the continuous regulation of collective identities. To further explicate, I take an additional step to review a performance measurement system—the BSC—to explain how to position the identity measures as organisational performance. This is discussed in section 2.4.2.

Second, various strategies in the design and implementation of the BSC highlight its mediating effect on the identity construction process. This review highlights that organisations and members require not only obtrusive but also concertive ways of regulating identities in this process. The top-down regulation of simple, technical and bureaucratic control by the use of the BSC can constrain members to perform routinised measurement activities and concertive control encourages members to reflexively self-regulate collective identities towards the desired identity direction embedded in the BSC. Overall, this section forms the theoretical basis for understanding the regulatory roles of the BSC on identities, discussed further in section 2.4.3. Grounding the discussions in sections 2.1 to 2.3, I take a further step to link the discussion to the performance measurement literature in section 2.4, with a view to strengthening the conceptual framework of controlling identities from multiple disciplines.

## **2.4 Identity control: Using the BSC to monitor and regulate identities**

Identity literature provides a variety of strategies to monitor and regulate identities. The review of monitoring identities in section 2.3.1 highlighted the need for further research on positioning identity measures in performance measurement systems, in order to systemically monitor relative, distinctive and fluid identity at multiple dimensions, levels and facets. Regulating identities in section 2.3.2 highlighted identity manageability by providing not only the effective use of strategic and symbolic mechanisms, but also concertively guiding members' decisions and behaviours towards desired organisational directions (Alvesson & Robertson, 2006; Ashforth & Mael, 1996; Olins, 2003). Built on these discussions, section 2.4 reviews the performance measurement literature on how organisations can use the BSC to monitor and regulate identities.

I first introduce Kaplan and Norton's BSC to establish the rationale of using the BSC concept for this thesis, in comparison to the theoretical and practical strengths and weaknesses identified in the literature. In parallel to the structure of the identity literature section 2.3, I review the BSC measures to understand the relationship with the identity measures discussed in section 2.3.1. Further, I present a review of the literature on how organisations can use the BSC to regulate identity products, patternings and processes. Finally, I provide a summary and present implications for this study.

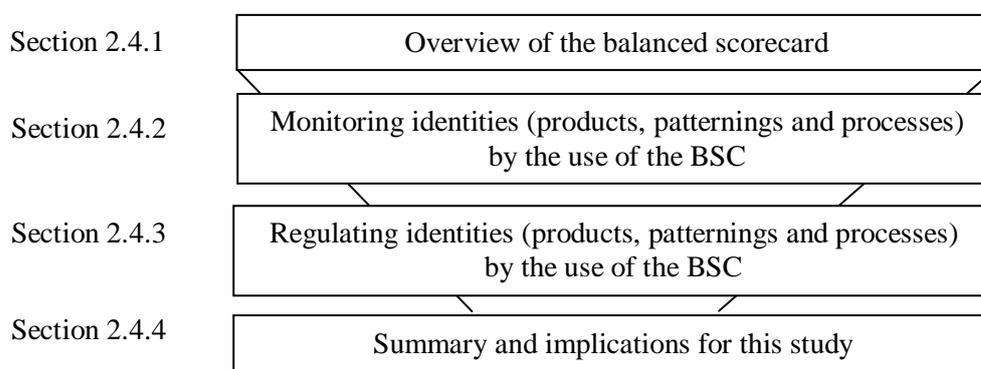


Figure 2.11 Outline of section 2.4

### 2.4.1 Overview of the BSC

The development of performance measurement systems has been revolutionary over the last 20 years (Kennerley & Neely, 2002). The literature identifies that organisations have been challenged in measuring performance, due to the technological evolutions that allowed organisations to expand their products and services and to develop complex organisational structures in multiple locations (Burns & Scapens, 2000). Scholars (Atkinson, Balakrishnan et al., 1997; Henri, 2004; Kennerley & Neely, 2002; Lingle & Schiemann, 1996) emphasise that a performance measurement system should provide a balanced picture of multi-dimensional performance, communicate organisational and environmental changes, and encourage congruence of goals and actions in planning and feedback processes. Shifting their focus from an accounting perspective towards a customer, operation and finally integrated perspectives, scholars introduced a number of integrated performance measurement systems. Examples are performance pyramid (Lynch &

Cross, 1994), performance prism (Neely & Adams, 2001), shareholder value analysis (Rappaport, 1998), and the BSC (Kaplan & Norton, 1992). Although multiple frameworks exist, a fundamental dilemma for organisations is how to balance between different perspectives, between financial and non-financial measures, between short and long-term measures, between input and output measures, and level of members' participation and reflection in different stages of evolving organisational life (Johanson, Skoog, Backlund, & Almqvist, 2006).

Within this revolutionary period, Kaplan and Norton's BSC has been recognised as one of the most influential integrated performance measurement systems. Kaplan and Norton (1996c) explain that the BSC is 'not only a performance measurement tool but a strategic management system to translate an organisation's mission and strategy into a comprehensive set of performance measures' posited under four perspectives: financial, customer, internal process, and learning and growth. The authors claim that the BSC 'aligns the organisation to strategy', 'motivates to make strategy everyone's job', and 'governs to make strategy a continual process' (Kaplan & Norton, 2008).

In practice, the BSC is used more widely than TQM (Kaplan & Norton, 2008), placing this concept as 'one of the 75 most influential ideas of the twentieth century' according to the *Harvard Business Review* in 1997 (Niven, 2002, p. 12). Following private sector practices, the public sector in developed western countries such as the U.S., U.K., and Australia, has widely adopted the BSC, changing its focus from process to outcome measures from bureaucratic to professional management (Adcroft & Willis, 2005; Carlin, 2004; Poister, 2003). Likewise, in the literature, Atkinson et al (1997, p.94) assert that the BSC is the most influential system, linking the micro and macro views, and monitoring multiple perspectives including human, information and organisational capital. Hoque (2003) views that the transition from TQM to the BSC enables organisations to monitor the missing elements—such as competitor practices, controlling individuals, employee and customer satisfaction, and improvement in all directions of human performance—to achieve financial success. Many scholars (Mooraj, Oyon, & Hostettler, 1999; Tuomela, 2005) also support the view that the BSC incorporates Simons' (1995) four levers of belief, diagnostic, interactive and boundary control.

However, some scholars question the limitations, dilemmas and fundamental assumptions of the BSC (Ittner & Larcker, 1998a; Johanson et al., 2006; Norreklit, 2000). The BSC assumes that the management plan is the right one and may, as a result, create a forceful environment rather than create coherent control through interaction with employees (Norreklit, 2000; Simons, 1995). The implementation of the top-down BSC and 'one-size-fits-all' problems generate dilemmas in fostering employee mobilisation (Johanson et al., 2006). Although the BSC emphasises management control and non-financial indicators, the dilemma is whether there is the potential for demolishing rigid ritual behaviour, and may still make it difficult for employees to absorb the soft behaviours while the management rigidity still occurs (Johanson et al., 2006). Further, the causal relationships of the four perspectives show conflict due to the interdependent nature of the perspectives (Norreklit, 2000). Multiple measures and the ambiguity in their relationships can produce negative impacts on the implementation of the system (Norreklit, 2000). The recategorisation of the existing measures into the BSC is also a challenge (Norreklit, 2000). Norreklit (2000) further claims that the scorecard fails to provide scope for monitoring the environment, competition or technological developments and that the methodology is also limited by the fact that it does not offer a weighting system among the four perspectives. Another argument is the judgemental effect in placing measures in different perspectives and judgemental impact on performance evaluation (Lipe & Salterio, 2002). Finally, debates around rhetorical techniques in marketing the BSC also raise the issue of whether it is a valid performance measurement system (Norreklit, 2003; Norreklit & Mitchell, 2007).

Communication literature also discusses the positive and negative impacts of the BSC. Wehmeier (2006, p. 218) acknowledges that organisations can use BSCs as a communication tool to gain 'societal legitimacy' as a rational instrument. However, he argues that the BSC has limitations in quantifying such largely qualitative areas within a complex and dynamic public sphere (Wehmeier, 2006). The BSC is 'the selective snapshots of the company's reality' designed by limited ability of participants (Wehmeier, 2006, p. 216). A further critique is that the BSC as a one-dimensional mechanism is 'selective holism', using the four combined perspectives that managers need to consider (Edenius & Hasselbladh, 2002, p. 257). Edenius and

Hasselbladh (2002, p. 251) also argue that the BSC, highly tied to figures, stimulates 'instrumental-thinking', replacing 'everyday reflection' and acts as a kind of 'strait jacket'. Productivity, creativity and motivation of employees is, therefore, eroded by the use of the BSC, as the BSC overlooks the importance of tacit knowledge in the organisational learning process (Edenius & Hasselbladh, 2002; Nonaka, 1994; Wehmeier, 2006). Many theories in this extensive literature identify weaknesses of the BSC.

However, ironically, the criticisms around logical fallacies, weak validity, rhetorical persuasion and instrumental-thinking stimulus draw attention to the rhetorical and symbolic value of the use of the BSC and its potential to control identity and identification processes. In fact, adopters of the BSC have produced numerous case studies, and scholars support its rhetorical and communicative effects (Malina & Selto, 2001; Malmi, 2001; Norreklit, 2000, 2003). According to Malina, Norreklit and Selto's (2007) case study on 31 distributor BSCs of a Fortune 500 company, the unclear cause and effect relationship is an issue, but relatively insignificant as a result of the provision of other controlling factors such as communication, goal congruence and organisational learning. Vaivio (2007) claims that the BSC, quantifying both financial and non-financial aspects of organisational life, fundamentally transforms how organisations perceive themselves and how they negotiate the reality where the small aspects of organisational activities have become more transparent for self-evaluation. It is here that the literature provides a starting point to identify the role of the BSC in monitoring and regulating identities.

Thus, the rhetorical and communicative effects of the BSC open up the theoretical connection to identity studies and concertive control. This thesis explores the argument that organisations can use the BSC to provide tight authority and logical syllogisms and also concertively communicate organisational premises. I view that the implementation of the BSC mediates identity products, patternings and processes in the identity construction process. In order to further expand upon these effects, the next section first explores the BSC measures and implications in relation to the identity measures discussed in section 2.3.1.

#### **2.4.2 Using the BSC to monitor identities**

This section aims to review the four perspectives and measures of the BSC to understand how the identity measures discussed in identity literature are positioned in the BSC. The underlying proposition is that identity becomes a component of assessing organisational performance in the achievement of organisational vision and strategies. It further implies that the inclusion of identity measures in the BSC routinises the monitoring and interpretation of evolving collective identities among members, influencing identity construction. To further explicate the discussion, Figure 2.12 illustrates the four perspectives of financial, customer, internal process, and learning and growth and their cause and effect relationships, and the three intangible assets of human, information and organisational capital that are aligned with the strategy for value creation (Kaplan & Norton, 2004c, p. 200).<sup>22</sup>

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<sup>22</sup> Appendix E provides a detailed explanation of the four perspectives and the three capital readiness reports of the BSC to support this section.

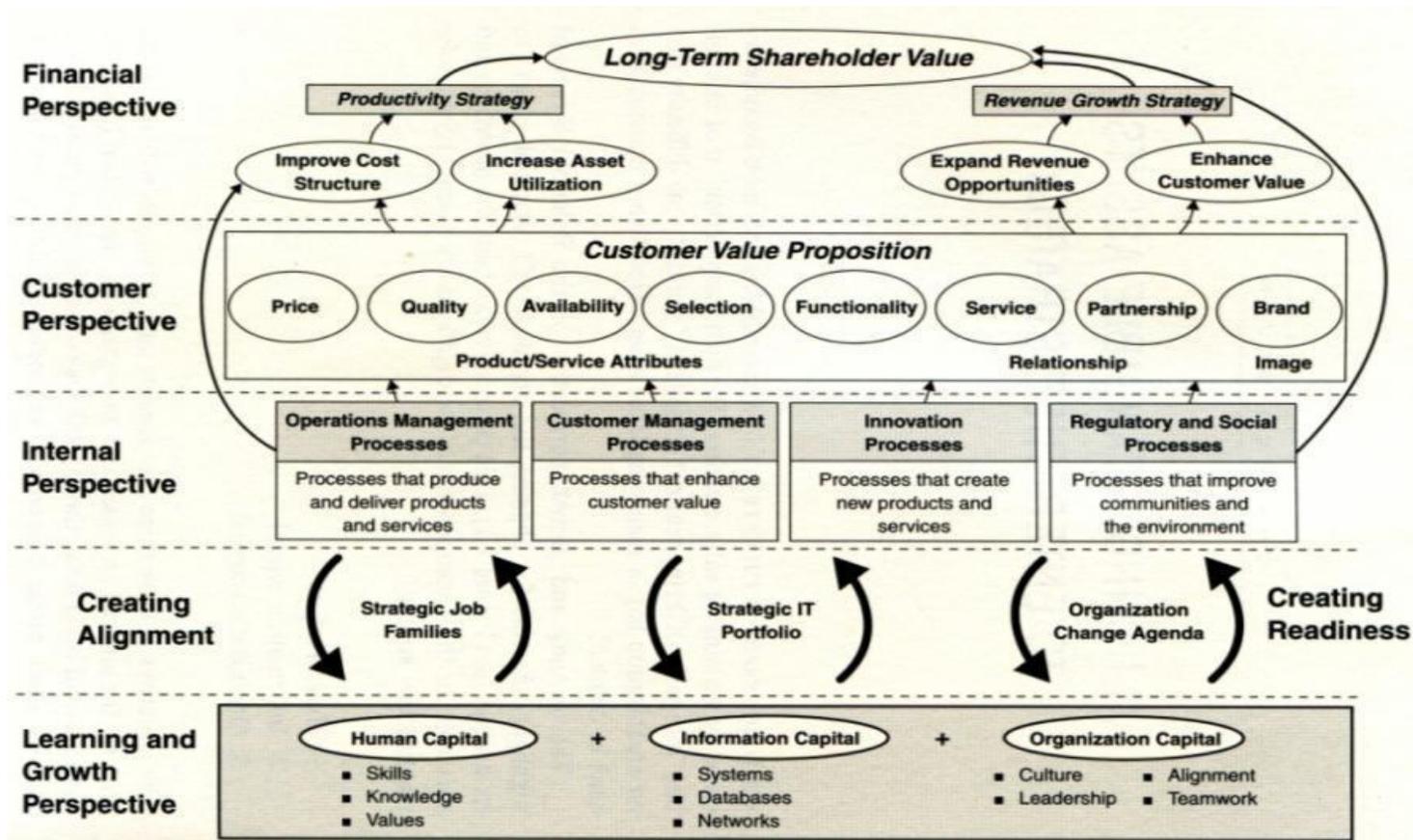


Figure 2.12 The four perspectives and intangible assets must be aligned with strategy to create values (Kaplan & Norton, 2004c, p. 200)

Kaplan and Norton (1996a) emphasise the importance of the *financial* outcomes as the ultimate lead indicators where causal paths from all perspectives are linked. The *customer* perspective translates customer satisfaction, retention, new customer acquisition, profitability, and market share into outcome measures (Kaplan & Norton, 1996b). *Internal business process* measures assess the effectiveness and efficiency of operation and customer management, innovation, and regulatory and social processes (Kaplan & Norton, 1996b). On the other hand, the *learning and growth* perspective focuses on creating readiness and alignment through three principal areas: the capabilities of people, systems and organisational procedures required to enhance performance (Kaplan & Norton, 1996b). The inclusion of learning and growth is the key contribution of the BSC in relation to monitoring and regulating identities.

*Organisational capital*, evaluating the four aspects of culture, leadership, alignment and teamwork, in particular shows relationships with the measurement of internal members' perception discussed in the identity literature. For instance, *culture* readiness utilising existing organisational climate and cultural measures (Kaplan & Norton, 2004c) relates to monitoring identity products of behaviour (Van Riel & Fombrun, 2007), or identity patternings.<sup>23</sup> *Leadership* monitors the effective management of identity products and top-down identification processes, while the *alignment* measures are closely related to identity awareness, strength and congruency in interpreting identity processes.<sup>24</sup> Finally, *teamwork and knowledge sharing* can be interpreted in conjunction with the teamwork categories of climate and culture measures to monitor organisational behaviour and desired identity characteristics. Therefore, the learning and growth perspective assessing organisational capital contains measures to monitor identities. The BSC legitimises identity management as organisational performance.

However, discussion surrounding BSC measures suggests that internal assessment of identities and effectiveness of identity management is generally

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<sup>23</sup> Section 2.3.1 and Appendix B discuss the behaviour measures. Appendix C provides key identity patterning, culture, image, reputation, and TQM measures that can be used to interpret behaviour.

<sup>24</sup> Section 2.3.1 discusses the trends of identity process measures. Identification and associate measures are summarised in Appendix D.

positioned under the learning and growth and improvement perspectives (Kaplan & Norton, 2004c). External assessment from shareholders, customers and other stakeholders is reflected in the finance and customer perspectives, where image, brand and reputation are positioned as customer value propositions. Although the term identity is not explicitly stated in the BSC, various identity measures discussed in the literature are embedded across culture, leadership, alignment and teamwork as organisational capital. Further, organisations can select unique multiple perspectives and measures to assess the achievement of their unique vision and strategies. This suggests that organisations can reflect, conceptualise and operationalise identity products, patternings and processes by the use of the BSC.

Despite the complexities and difficulties in measuring intangible assets in value, it is certain that this learning and growth dimension makes the organisations themselves more visible through soft non-financial measures. Strategic readiness reports, especially organisational capital, challenge organisations in the measurement of their intangible assets in systemic ways. Further, ongoing research into the reliability and validity of intangible asset measures and the link to performance outcomes (Ittner, 2008; Malina et al., 2007), continues to disentangle the complexity of the integrated performance measurement framework, the BSC.

The implication for this study is that the review of the monitoring and regulatory role of the BSC, from the lens of the integrated identity framework, highlights the usefulness of insights from each body of literature. The importance of adopting a collaborative approach in various management frameworks is also emphasised to control identities effectively. Built on the discussion of monitoring, the next section explores the regulatory effects on identities by the use of the BSC.

### **2.4.3 Using the BSC to regulate identities**

Kaplan and Norton (1996c) assert that the BSC has transitioned from a performance measurement system to a strategic management system in organisations.

Concertively-focused organisations provide the strategic and operational boundaries by top-down regulation, fostering bottom up self-regulation (Tompkins & Cheney, 1985). Management accounting scholars (Mooraj et al., 1999; Simons, 1995;

Tuomela, 2005) support the claim that the BSC provides not only diagnostic and boundary roles, but also belief and interactive roles fostering intrinsic motivation. To further examine this effect in parallel to the review of the identity literature, this section presents a review of the regulatory effect of the use of the BSC on identity products, patternings and processes from the performance measurement literature perspective.

#### *2.4.3.1 Using the BSC to regulate identity products*

This section focuses on regulating the identity products of communication, symbols and behaviour by the use of the BSC, built on the review of the multiple dimensions of identities (section 2.1.2.2), monitoring (section 2.3.1) and regulating (section 2.3.2.1) identity products, and monitoring identities by the use of the BSC (Section 2.4.2).

The *communication* role of the BSC has been emphasised throughout Kaplan and Norton's publications (1993, 1996c, 2001b; 2001c; 2006, 2008). A number of case studies also support the effectiveness of the BSC to communicate vision and strategies to organisational members (Lingle & Schiemann, 1996; Malina & Selto, 2001; Norreklit, 2000; Ritter, 2003). Ritter (2003) argues that the various aspects of organisational communication and their related measures become visible through the BSC implementation. De Hass and Kleingeld (1999) argue that members' participation in the design of the performance measurement system is an important determinant of effective communication strategies. Norreklit (2000), acknowledging the BSC's contribution to organisational communication, suggests micro strategies such as subtle managerial language and encouraging constructive discourse among employees to generate internal commitment, and strategic dialogue influencing perceptions or actions. While the BSC is criticised as a top-down regulation, Kaplan and Norton (1996b) emphasise the use of the BSC to articulate and communicate strategies to encourage constructive conversations between managers and employees, and to align members towards a common goal.

As per the identity literature, communication is one of the flexible instruments for identity regulation and its effectiveness can be assessed in terms of

structure and flow, content, and climate.<sup>25</sup> It appears that the effective use of the BSC can create communication structure via the scorecard hierarchy, through which the performance related content flows horizontally and vertically through the organisation, where communication climate is created at multiple levels. The value of BSC communication links to regulating identity processes, through the bottom-up approach of enacting identities and sensemaking, and constructing identity narratives. Thus, I suggest that the BSC systemically monitors and regulates communication in the identity construction process. In turn, the BSC itself becomes an identity product of communication that mediates identity patternings and processes.

The literature suggests that the BSC has the *symbolic* effect of presenting organisational performance measures in the four perspectives and symbolic representation of an organisation (Pollanen, 2005). For instance, Bovaird and Gregory (1996) mention that the performance measurement initiatives in the U.K. public sector have had an enormous symbolic effect, resulting in an image of efficient and effective government. The symbolic effect of performance measurement is distinct where performance information is presented in symbolic figures through a set of prescribed indicators (De Haas & Kleingeld, 1999, p. 234). Additionally, Butler et al (1997) point out that a device for putting all strategies on a one-page scorecard offers considerable symbolic impact and economy in the dissemination of data. The simplified strategy map and scorecard hierarchy have a visual effect by showing the cause-effect relationships of multiple perspectives and the alignment of multi-layer organisations (Kaplan & Norton, 2006)—providing a symbolic map in members' thinking (Fiol & Huff, 1992). However, there has been little research on the symbolic effects of the BSC as an identity product, in relation to organisational identification of internal members and image and reputation from external stakeholders. This is one important contribution that this study can make.

It is widely agreed that performance measures 'motivate appropriate *behaviour*' (De Constantin, 1998, p. 52). The design and implementation of a performance management system plays a crucial role in guiding organisational and members' behaviour and attitudes towards organisational goals (Simons, 1995).

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<sup>25</sup> Section 2.3.1 and Appendix B explain the detailed example of identity communication measures and criteria.

Nilsson and Rapp's case study (1999) shows that behaviours are managed through the process of comparing and analysing outcomes, and meaningful dialogues between management and employees on both strategic and operational issues. Ahn's (2001) case study supports the notion that the BSC facilitates behavioural change by effective communication of desired patterns of behaviour with regular performance measurement meetings.

However, the empirical evidence about the regulation of behaviours generates subtle issues: the locus of control between bureaucratic management regulation and employees' self-regulation; and the mediating effect of the BSC on behavioural change towards desired directions. For instance, Mooraj, Oyon and Hostettler (1999) emphasise that the BSC is affected by national, occupational and organisational cultures. According to Mooraj et al (1999), extra care should be given to a situation where the BSC employs formal indicators of behavioural change against the tradition. This highlights the importance of the interpretive approach in understanding the concertive effects of the BSC on behavioural change. This study investigates how multiple levels of divisional, organisational and public sector industry identities control, and are controlled by, the design and implementation of the BSC, through the dynamic interactions between management and employees.

In summary, I provided the evidence from the literature that the use of the BSC can play a regulatory role in the identity products of communication and visual symbols that directly reflect and represent identities and guide behaviour. The review suggests that the clear definition of desired identity direction as an organisation is a key step in the effective design of the BSC that, in turn, influences members to identify with the organisation. The BSC creates routinised activities in measuring identities and generates communication structure and flow, content, and climate, as symbolic products and behavioural guidance. Thus, the BSC has the potential to act as an identity product, mediating the identity patternings and processes. This relationship is explored in the next two sections.

#### *2.4.3.2 Using the BSC to regulate identity patternings*

While the multiple dimensions of identity products were discussed in the previous section, this section builds on the review of identity multiplicity of levels and facets

(Section 2.1.2.2), monitoring (section 2.3.1) and regulating identity patternings (Section 2.3.2.2), and monitoring identities by the use of the BSC (Section 2.4.2). This section focuses on the regulating effects of the BSC on identities, in the customisation of multiple perspectives, measures, strategy map, and cascading and alignment.

Kaplan and Norton (2001a) emphasise the need to modify the four *perspectives* to cater for the unique strategies of an organisation. The customisation of the four perspectives is necessary to the overall BSC model (Dobrzaniecki & Barkdoll, 2004; Kaplan & Norton, 1996a; Niven, 2003). The strategic thinking in selecting perspectives has the potential to reflect the desired identity characteristics and multiple dimensions, in achieving unique organisational vision and strategies. For instance, financial success is rarely the primary objective for the public sector (Kaplan & Norton, 1996a). A public sector organisation with a complex structure and multiple stakeholder relationships may swap finance priorities with those of customer perspective, change the term customer to community, or place an equal emphasis on internal processes and learning and growth (Kloot, 1999). Numerous public sector case studies show a similar trend (Ho & Chan, 2002; Kaplan & Norton, 2004c; Quinlivan, 2000). Further, the public sector BSC in Australia incorporates existing quality management measures, such as the Australian Business Excellence Framework (ABEF), to provide base line information to monitor improvement (Kaplan & Norton, 2004b). According to Quinlivan (2000), the use of the ABEF categories is a possible solution to determine the perspectives to be used in the BSC. Australian public sector BSCs have been developed to integrate existing data sources of the Australian Bureau of Statistics, human resource benchmarks and organisational climate data (OPSC, 2000).

However, Kaplan and Norton point out that organisations need to create or select appropriate *measures* to achieve their vision. While the multiple measures on a BSC may be confusing, the authors suggest that a maximum number of measures is approximately 25 in the BSC, directed toward achieving an integrated strategy described in the strategy map (Kaplan & Norton, 1996b). According to the authors (Kaplan & Norton, 1996b), each perspective should have both lead and lag indicators between desired outcomes and the performance drivers of those outcomes, and

between hard objective measures and softer, more subjective measures. This aspect demonstrates the flexibility of the framework in reflecting unique identities and selecting measures to achieve their practical outcomes.

Another distinct feature of the BSC is the inclusion of the *strategy map* concept, which visualises ‘the cause and effect relationships’ among the four interrelated perspectives and multiple measures (Kaplan & Norton, 2004b). In general, the learning and growth measures are the grounding drivers for innovation and learning, linked to customer measures and ultimately to achieving financial goals (Kaplan & Norton, 2004c). However, researchers such as Ittner and Larcker (1998b) and Norreklit (2000), clearly point out the BSC’s theoretical weaknesses on the causal linkages between measures. For example, company image supports customer satisfaction and loyalty, which in turn is linked to financial success according to Kaplan and Norton (1996a). However, key elements in the generation of an image are customer satisfaction and loyalty. Therefore, the relationship between customer satisfaction and financial success is not a cause and effect relationship as profits are conditioned by customer satisfaction (Ittner & Larcker, 1998b; Norreklit, 2000).

Practical evidence also highlights this issue. Some private and public organisations do not utilise the causal relationship of the BSC (Griffiths, 2003; Malmi, 2001; Olve, 2003). Griffith’s (2003) case studies demonstrate that there were no causal linkages between perspectives or only vertical linkages between the strategies, objectives and programs. On the other hand, the provision of causal models enables employees to understand organisational linkages (Banker, Janakiraman, & Pizzini, 2007), and the positive association with perceived organisational learning (Chenhall, 2005). Although the theoretical validity of the strategy map is less substantiated, the selection of unique perspectives and measures, and the relationships in the BSC support the patternings of desired identity characteristics.

A further challenge surrounds around the *cascading and alignment* of different levels in the organisations. The BSC and the strategy map vertically and horizontally cascade and align from single to multiple levels of the BSCs through organisational structure. Kaplan and Norton (2003) suggest that leaders should

encourage units to define their own strategies reflecting high level strategic themes, rather than dictating the company level measures down to operating units. However, difficulties arise in mixing common and unique measures and maintaining consistency in measures across the vertical and horizontal structure of an organisation (Lipe & Salterio, 2002), demanding a great deal of organisational effort and resources in the design and implementation of cascading and alignment (Modell, 2001).

The cascading and alignment view by organisational structure has an underlying acknowledgement of the existence of identity multiplicity. The degree of cascading and alignment, especially by the strategic positioning of common and unique measures throughout the scorecards, can be a supporting mechanism to identity patternings. For example, Kaplan and Norton's alignment concept responds to Pratt and Foreman's (2000) aggregation strategies for controlling multiple identities.<sup>26</sup>

Therefore, various case studies in the literature provide evidence on the unique selection and linkage of perspectives and measures at different degrees of cascading and aligning in BSCs (Griffiths, 2003; Ho & Chan, 2002; Kloot, 1999; Malmi, 2001). It demonstrates the regulatory role of the BSC on identity patternings at the macro structure of identity multiplicity, which concertively foster members to shape shared characteristics. Therefore, the discussion implies that the customisation of the BSCs supports organisations and members to pattern identity multiplicity and characteristics reflecting desired organisational directions, which further influence the regulation of identity processes.

#### *2.4.3.3 Using the BSC to regulate identity processes*

This section builds on organisational identification (Section 2.1.1.3), monitoring (section 2.3.1) and regulating (Section 2.3.2.3) identity processes, and monitoring identities by the use of the BSC (Section 2.4.2) and discusses how the BSC implementation process impacts on organisational identification processes.

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<sup>26</sup> Pratt and Foreman's strategies are presented in Section 2.3.2.2 Regulating identity patternings.

Identity literature highlights that organisational identification helps members to support organisational goals and outcomes. It also supports increasing congruence between individual and organisational identities (Pratt, 1998; Tompkins & Cheney, 1985). In that regard, the five management principles of implementing the BSC discussed in the series of Kaplan and Norton's publications (2001a, 2004c, 2006, 2008) will be explored in this section: 'Mobilise change through executive leadership'; 'Translate strategy into operational terms'; 'Align the organisation to the strategy'; 'Motivate to make strategy everyone's job'; and 'Govern to make strategy a continual process'. These principles can be reviewed in understanding the regulatory effects of the BSC in the identity processes discussed in identity literature.

The authors placed, '*Mobilise change through executive leadership*', as the first principle in 2006, compared with their publication in 2001 (Kaplan & Norton, 2001c) where that principle was placed last. The authors emphasise the commitment of top leadership and clear articulation of vision and strategy, in order to align distinct business units to achieve common goals and generate synergies (Kaplan & Norton, 2006). Principle two, '*Translate strategy into operational terms*', has been extensively discussed in relation to the four perspectives, cause and effect relationships of measures, and processes such as how to set up strategy maps, targets, accountability assignment and communication (Kaplan and Norton, 1996a). It focuses on the effective design of the BSC. In explaining principle three, '*Align the organisation to the strategy*', Kaplan and Norton (2006, p.7) position 'alignment' as a source of 'economic value' in organisations, streamlining an organisation's measurement and management system to strategy. The authors (Kaplan & Norton, 2006), point out typical fragmented and unaligned management processes in implementing strategies and suggest eight checkpoints and measures, such as the organisational alignment index. They emphasise the degree of alignment as to whether all its initiatives and actions are directed toward strategies. Overall, principle one suggests the articulation of organisation identity and the desired direction from management is prerequisite to developing the BSC. On the other hand, principle two and three relate to the design of the BSC in line with the desired direction of identity products and patternings.

Principle four, '*Motivate to make strategy everyone's job*', is to execute the strategy formulated at the top by operationalising employee goals, training and incentives to business strategy (Kaplan & Norton, 2006). Their main implementation strategies are to communicate vision, mission and strategy of the whole of an organisation, departments and units, implement individual scorecards for motivation and develop employee competencies (Kaplan & Norton, 2006). According to the authors (2006), principle five, '*Govern to make strategy a continual process*', assures the alignment of planning, operations and control systems to ensure a system of governance that makes strategy a continual process of monitoring, reporting and evaluation. Overall, principles four and five highlight the effective use of the BSC as an identity product, and the ongoing monitoring and regulatory effects on identity characteristics and identification as concertive control. Kaplan and Norton (2001a) emphasise the interactive role of the BSC in engaging members in active dialogue about strategy and implementation. Kaplan and Norton (2001a) argue that the implementation of the BSC can fail when the leaders use the BSC only for boundary and diagnostic control, and do not utilise the interactive role of engaging members and generating learning and innovation benefits. Their argument is in line with Tompkins and Cheney (1985) who emphasise the use of both obtrusive and concertive controls in fostering organisational identification.

A review of the five principles highlights that the BSC is not only a performance measurement system, but also a strategic management control system which provides the obtrusive and concertive control of identity construction over time. The literature implies that in this process, the effective use of the BSC—reflecting the desired identities—can provide obtrusive and concertive guidance to members in supporting organisational premises in the design and implementation of the BSC.

#### **2.4.4 Summary and implications for this study**

Building on sections 2.1 and 2.2 (the theoretical development of identities and the meanings and forms of control and monitoring regulation), the previous section (section 2.3) discussed how identity literature explains the monitoring and regulating of identities. Synthesising the discussions and providing a parallel review, section 2.4

explores the controlling roles of the BSC in monitoring and regulating identity products, patternings and processes, as understood in the performance measurement literature.

This discussion has implications for the present study. The rationale of adopting the BSC is the recognition of the rhetorical and symbolic effectiveness of the use of the BSC in controlling identities, outdistancing the criticisms of logical weaknesses and weak validity, rhetorical persuasion and instrumental-thinking stimulus. In addition, the review of the BSC measures highlights that identity measures are latently embedded in the four perspectives and capital readiness reports. The effective design of the BSC incorporating identity measures also provides periodic measurement and reporting of performance in order to achieve organisational objectives and interpret evolving identities over time.

In the identity construction process, the strategic thinking regarding the level of customisation of the BSC can directly reflect and represent desired identities as identity products, and influence behaviours, identity patternings and the direction and strength of identification. The BSC, playing multiple roles as a management control system, creates obtrusive control as well as a concertive pressure on organisations and members to reflect themselves, negotiate reality and transform identities through performance measurement activities and communication. Synthesising the various concepts discussed throughout the literature review, the next section (section 2.5) presents the research questions and conceptual framework of this study.

## **2.5 Research questions and conceptual framework**

The parallel review of both identity and management accounting literature highlights the theoretical development and practical evidence of controlling identities and the roles of the BSC in the identity construction process. The literature suggests that the use of the BSC, as an integrated performance measurement system, monitors multiple aspects of organisational life reflecting desired identities, and plays multiple roles in regulating collective identities through the process of performance measurement activities and conversations. In reflecting the theoretical trends and

from the researcher's personal observation and experience of changes in an Australian public sector organisation, *two research questions* have emerged:

*1. Is it possible to effectively control identities in organisations by the use of an integrated performance measurement system—the balanced scorecard—and if so, how?*

*2. What is the relationship between identities and an integrated performance measurement system—the balanced scorecard—in the identity construction process?*

In operationalising the concept of control, *two guiding questions* were developed to support the research questions:

*1.1 How does the use of the balanced scorecard monitor identities in public sector organisations?*

*1.2 How does the use of the balanced scorecard regulate identities in public sector organisations?*

The *multi-paradigm approach* has been undertaken to explore the research questions. The identification of performance measures and direct regulatory effects, as well as the interrogation of concertive ways of monitoring and regulating identities from members' perspectives contribute to, and draw together, the understanding of identity construction processes. The next chapter on research methodology provides detailed explanation of the chosen paradigms.

Across the dual paradigms, *the conceptual framework* of this study—the identity construction process—adopts key concepts from existing literature to broaden the view on identity issues. This is illustrated in Figure 2.13.

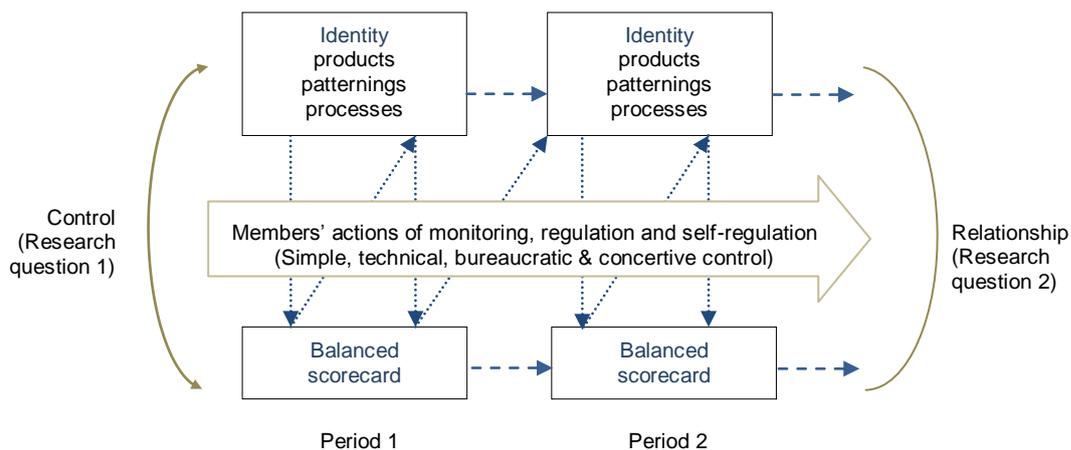


Figure 2.13 The conceptual model of this study: Identity construction process

In this model, the first concept is Cornelissen et al.'s (2007) framework of identity products, patternings and processes which repositions corporate, organisational and social identity by the locus of identity (ranging from internal to external) and the nature of identity (ranging from cognitive to symbolic).<sup>27</sup> Because of the breadth of this conceptualisation, this study mostly limits itself to the internal dynamics and the symbolic aspects of the framework at the collective level, focusing on the rhetorical frames conceptualised as organisational enthymemes (Tompkins & Cheney, 1985) in the analysis section. However, the formation of individual identity is partially explored through the rhetorical frames constructed around sensemaking. This thesis explores some external identity views using the performance management system and some cognitive elements in explicating identification processes in an organisational communication context. The second concept is Kaplan and Norton's BSC (1992, 1996a, 2004b) from performance measurement literature. Third, Edwards' simple, technical and bureaucratic (1979, 1981), and Tompkins and Cheney's concertive control (1985) link the two concepts, to explore their control and relationship.<sup>28</sup> In operationalising the different forms of control, the actions of monitoring, regulating and self-regulating can be performed by different groups of members at different stages of the identity construction process. While adopting the

<sup>27</sup> Section 2.1.2.1 discusses the integrated framework of identity products, patternings and processes.

<sup>28</sup> Section 2.2.1 provides the explanations of simple, technical, bureaucratic and concertive control in monitoring and regulation.

three major concepts, this study will be confined to exploring certain aspects of the concepts which are explained below.

In explaining the main concept of identity in this study, the *identity products* imply ‘materials and artifacts, tangible content and structure, concrete instantiations of single identity, and perceptions and reactions of powerful stakeholders’ (Cornelissen et al., 2007, p. 4). *Identity products* in this study imply materials and artifacts, tangible content and structure, and perceptions of stakeholders, drawing on Cornelissen et al.’s definition (2007, p. 4). The types of products are derived from the definition of *corporate identity*, as the planned and operational self-presentation of a company, based on an agreed organisational philosophy by means of behaviour, communication and symbolism to internal and external audiences, into which the company’s personality crystallises (Van Riel, 1995; Van Riel & Balmer, 1997). This study only focuses on the three dimensions of *communication, visual symbol and behaviour* as identity products mostly from the internal perspective.

*Identity patternings* concerns ‘internal and external features of different identities, potential variability of identity, and contextual and negotiated meanings from multiple parties’ (Cornelissen et al., 2007, p. 4). The dominant meaning of identity patterning is derived from the definition of *organisational identity*, as ‘a set of constructs that organisational members use to describe what is central, enduring and distinctive about their organisation’ (Albert & Whetten, 1985). Therefore, this study focuses on *identity characteristics*—the contextual and negotiated meaning of identities (Cornelissen et al., 2007, p. 4) as per Albert and Whetten’s definition—and *identity multiplicity* of dimensions, levels and facets. While identity *dimensions* are examined in the identity products, the multiple *levels* of identities are understood by cross-cutting and nested identities (Ashforth et al., 2008), blended with professional and generic identity. The actual identity *facets*, such as perceived or experienced and construed external image are the main focus, whilst measures for desired identity from management and conceived or attributed identity from external stakeholders are mentioned in comparison.

The *identity processes* tend to address ‘the categorisation and judgement of identities, potential fluidity of identity and identification, contextual and negotiated

aspects of multiple identities, and conflicts between identities' (Cornelissen et al., 2007, p. 4). The identity processes in this study focus on potential fluidity and contextual and negotiated aspects of multiple identities and organisational identifications. *Organisational identification* is 'the perception of oneness or belongingness to some human aggregate' (Ashforth & Mael, 1989, p. 21), and 'occurs when an individual's beliefs about his or her organisation become self-referential or self-defining' (Pratt, 1998, p. 172). It generally involves thinking and feeling, and therefore 'cognition and affection reciprocally reinforce identification' (Ashforth et al., 2008, p. 329). The potential fluidity is revealed through the iterative processes model that involves sensebreaking and sensegiving as the top-down processes through to enacting identity, sensemaking and constructing identity narratives as the bottom-up processes (Ashforth et al., 2008).

This study views that identity products, patternings and processes can occur at multiple levels. However, the scope and interpretation of identity concepts are limited to certain aspects in this thesis. Although the interplay between collective and personal identities is explored in the discussion of identity processes, the scope of this study is mostly related to collective identities, rather than personal and social identity. The aim of this study is not to statistically prove cause and effect relationships among concepts and identities, but seeks to understand organisational practices and members' perceptions. The main focus is the internal members' views on collective identities, while exploring multiple facets from different stakeholders positioned in the BSC. This thesis is also tailored to monitoring and regulation issues in the identity construction process.

The second concept, the *balanced scorecard*, translates an organisation's mission and strategy into a comprehensive set of performance measures (Kaplan & Norton, 1996a). The main features of the BSC for this study are the multiple perspectives and measures under the financial, customer, internal process, and learning and growth perspectives, the strategy map visualising cause and effect relationships, and the cascading and alignment of scorecards (Kaplan & Norton, 1996a). This study views the BSC as an integrated performance management system playing multiple roles as a management control system, mediating the identity construction process and conversely reproducing the structure itself.

The third concept, *control*, is defined as ‘the exercise or act of achieving a goal’ (Tompkins & Cheney, 1985, p. 180). This study views the *control* by degree of obtrusiveness, from *simple, technical and bureaucratic* (Edwards, 1979, 1981) to *concertive* control (Tompkins & Cheney, 1985), by different groups of members. In the identity construction process, obtrusive control provides tight authority and logical syllogisms to regulate employees, the concertive form then represents a key shift in the locus of control from management to employees who are encouraged to act in participative ways within a broader mission or vision set by top management. Therefore, in this study, the notion of identity control incorporates multiple forms of control from most obtrusive to least obtrusive. The analysis on shaping collective identities by the use of the BSC and self-regulation is provided through rhetorical structures from functional and interpretive perspectives, rather than the critical approach. The interest of this thesis is in how to make organisations more functionally effective. As a researcher and practitioner, I accept the reality of current relations of power. Nonetheless, the issue of power is worthy of alternative investigation in future research.

In operationalising the concept of control, members’ actions of monitoring, regulating and self-regulating are adopted in this thesis. *Monitoring* implies the periodic measurement and reporting of performance in achieving organisational objectives. Monitoring provides obtrusive control by periodic measurement of tangible outcomes of the key strategies and performance indicators. On the other hand, *regulation* seeks to set strategic and operational boundaries, taking organisational and individual behaviours as measures of desired results. Regulation provides obtrusive forms of control by implementing formal policies and systems, as well as creating the conditions for concertive control by communicating vision, mission and strategy. This study also explores *self-regulation* where members reflexively monitor, interpret and modify behaviour, and make their own decisions towards desired organisational premises, and identify with organisations. Overall, the term, *organisational practices*, in this study implies the members’ actions of monitoring, regulating and self-regulating in transforming identity products, patternings and processes over time.

Under the definitions of the key concepts, the research questions are analysed through the conceptual framework used in this thesis. The *guiding question 1.1 and 1.2* examines the monitoring and regulatory effects of the use of the BSC on the identity products of communication, visual symbol and behaviour, patternings of identity multiplicity and characteristics, and processes of organisational identification to enrich the understanding of controlling identities. Analysis of the guiding questions 1.1 and 1.2 forms the basis for answering *research questions 1 and 2*. Research question 1, on how to effectively control identities by the use of the BSC, is analysed by simple, technical, bureaucratic and concertive control during the two periods of the design and implementation of the BSC from a process view.<sup>29</sup> Research question 2 then explores the underlying relationship between the identities and the BSC, in terms of identity multiplicity (dimensions, levels and facets), as well as common attributes (distinctiveness, relativity, visibility, fluidity, and manageability).<sup>30</sup> This relationship upholds the effective control of identities by the use of the BSC.

## **2.6 Conclusion**

This chapter presents the literature review on identity and management accounting, in developing research questions and the conceptual framework. This study aims to contribute to an extended understanding of identity control by applying the multiple concepts of: identity products, patternings and processes; the BSC; and forms of control, monitoring, regulation and self-regulation. Using the conceptual framework in specific public sector organisations, this study adopts the qualitative multiple case study method using ethnographic techniques, underpinned by the functional and interpretive paradigms. The next chapter explains the overarching research paradigms, research strategies and analytical processes undertaken to answer the research questions through the chosen conceptual framework.

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<sup>29</sup> Section 2.2.1 provides explanations of simple, technical, bureaucratic and concertive controls in monitoring and regulation.

<sup>30</sup> Sections 2.1.2.2 and 2.1.2.3 provide the detailed explanations of identity multiplicity and common attributes across corporate and organisational identity studies.

## Chapter 3 Methodology

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Chapter one discussed that this thesis has adopted qualitative multiple case studies using ethnographic techniques drawing on the functional and interpretive paradigms. The main methods include interviews and organisational document analysis, supported by participant observation. Chapter two presented the research questions and conceptual framework of this study, synthesising the review of identity and performance measurement literature.

This chapter provides more detailed justification of the chosen methodology (Table 3.1). Section 3.1 explains the philosophical reasoning for the selected paradigms underpinning the study. Section 3.2 provides justification for the methodological approaches of this study employing qualitative multiple case studies using ethnographic techniques. Section 3.3 explains the specific data collection methods and analysis of interview, organisational documents and field notes from participant observation, aligned with the selected paradigms. Section 3.4 discusses research quality to support the trustworthiness of this study, and finally section 3.5 concludes chapter three.

Table 3.1 Outline of chapter three

No.	Description
3.1	Research paradigms
3.2	Methodological approaches
3.3	Research methods, collection and analysis
3.4	Quality of research
3.5	Conclusion

### 3.1 Research paradigms

Inquiry paradigms define for inquirers ‘what it is they are about, and what falls within and outside the limits of legitimate inquiry’ (Guba & Lincoln, 2004, p. 21). The three fundamental questions of *ontology*, *epistemology* and *methodology* reveal the researcher’s position on inquiry paradigms (Burrell & Morgan, 1992; Denzin & Lincoln, 1994; Guba & Lincoln, 2004). The first two questions concern ‘the form and nature of reality’, and ‘the nature of the relationship between the knower or

would-be knower and what can be known' (Denzin & Lincoln, 1994, p. 13, 2005, p. 24). These two questions inform the third question, 'how the researcher can go about finding out what can be known' (Denzin & Lincoln, 1994, p. 13, 2005, p. 24).

This study adopts the multiple paradigms of functionalism and interpretivism, based on a *stratified* ontology, *pluralist* epistemology (Gioia & Pitre, 1990; Lewis & Kelemen, 2002; Reed, 1997) and a naturalistic set of methodological procedures (Guba & Lincoln, 2004). From the *ontological* perspective, multiple research paradigms reflect the multifaceted nature of organisational reality, and the understanding of that reality is diverse through divergent lenses (Burrell & Morgan, 1992; Gioia & Pitre, 1990; Lewis & Kelemen, 2002). The nature of reality is at once 'made' and 'in the making' as inquirers explore both entities and processes (Lewis & Kelemen, 2002, p. 258). Therefore, multiple paradigms can foster more complete portraits of complex and plural identity issues, highlighting tensions between varied theoretical viewpoints (Gioia & Pitre, 1990; Lewis & Kelemen, 2002; Poole & van de Ven, 1989).

From the *epistemological* perspective, the researcher adopts a pluralist view, rejecting the notion of a single reference (Lewis & Kelemen, 2002). The knowledge of organisational reality can be known as rational explanation, as well as subjectively co-created (Burrell & Morgan, 1992). The dual sociological paradigms of functionalism and interpretivism permit this multi-disciplinary study. From the functional paradigm, this study inquires about the effective regulation and control of social affairs, searching for the nature of regulated order where the organisation is maintained as an entity (Burrell & Morgan, 1992). It values effective control of social affairs and emphasises the understanding and maintenance of order with practical solutions to a practical problem (Burrell & Morgan, 1992). On the other hand, the interpretive paradigm sees 'the fundamental nature of the social world' as a network of assumptions and inter-subjectively shared meanings at the level of individual experience (Burrell & Morgan, 1992, p. 28)—knowledge based on the sensory experience is collectively and socially constructed through interaction (Van de Ven, 2007, p. 41).

The common emphasis of the two selected paradigms within a modernist view is regulated order, integration and consensus of values among its members, rather than radical change, disintegration and coercion (Burrell & Morgan, 1992). For instance, the functionalist analysis makes it possible to understand the static meanings and contexts of identities in relation to performance measurement systems, while the interpretivist analysis pushes the researcher to explain the subjective, multiple, relative and conflicting processes of identity construction by organisational members (Gioia & Pitre, 1990; Guba & Lincoln, 2004, p. 27; Schultz & Hatch, 1996). The functionalist's view seeks to explain obtrusive control of the performance measurement system and its effects on identities as visible and linear, whereas the interpretivist's view better explains concertive control and its effects as less visible and circular (Schultz & Hatch, 1996).

In connecting the two paradigms, *bracketing* (Lewis & Grimes, 1999), *interplay* (Schultz & Hatch, 1996), and *temporal bracketing* strategies (Langley, 1999) are employed to produce a more comprehensive picture of identities in organisations. Bracketing enables the researcher to preserve and differentiate assumptions and divergent insights in the research findings (Lewis & Grimes, 1999), whereas interplay provides the simultaneous recognition of both connections and contrasts between the paradigms in analysing identity products, patternings and processes (Schultz & Hatch, 1996). By synthesising the data from the two paradigms, the temporal bracketing strategy (Langley, 1999) from a process view was adopted to provide comparative exploration and replication of theoretical ideas from the practical evidence. It allows the researcher to better explicate the dynamic and longitudinal process of identity construction by comparing the two periods of the design and implementation of the BSC.

The inductive approach is more appropriate in attempting to develop an integrated understanding of identities from multi-disciplines. The research question of 'how' and the dynamics of the relationships between concepts embedded in this study therefore rely on inductive reasoning. The next section explains the methodological approaches underpinning this study.

### **3.2 Methodological approaches**

Under the guidance of the stratified ontology and pluralist epistemology, the methodological paradigm chosen for this study is qualitative with a naturalistic set of methodological procedures. The research strategy employs multiple case studies with an ethnographic approach, adopting multiple methods.

The qualitative approach offers a broader and more holistic view to research organisations than the quantitative method (Denzin & Lincoln, 1994, 2005), with an ability to connect various concepts for this study (Poole & van de Ven, 1989). At the macro level, the qualitative approach enables the researcher to develop a theoretical framework and analytical structure incorporating the multiple disciplines of identity and performance measurement (Bryman & Bell, 2003; King, 1994; Miles & Huberman, 1994). At the micro level, it allows the researcher to get a closer understanding of how the members interpret shared meanings of multiple identities and facets, behavioural patterns, and the process of organisational identification towards particular identities (Bryman & Bell, 2003; Jackson, 1995). The qualitative method further supports an understanding of reality where the interpretation of organisational reality by members is constantly changing, in opposition to the natural scientific model of positivism and objectivism (Balmer, 2001; Cornelissen et al., 2007; Ittner & Larcker, 1998b; Malina et al., 2007). The explanation and synthesis of unforeseen relationships of the management accounting concepts (Covaleski et al., 1996) is better supported by qualitative research. Miles and Huberman (1994) indicate that qualitative research also allows the researcher to follow the inquiry procedure to gradually understand the research problems, by contrasting, comparing, and classifying the object of study.

In addition, the qualitative approach can embrace a hybrid application and pluralistic model (Creswell, 1994; Jick, 1979). The researcher can contextualise organisational phenomena with ‘factual explanation’ as well as ‘vivid descriptions’ on the dynamic structuring of this socially constructed world (Miles & Huberman, 1994). The triangulation of multiple methods generates a rich and comprehensive picture on incidents and events (Jick, 1979). For example, the unobtrusive nature of research methods, such as organisational documents inform a functionalist paradigm

in describing the practices of implementing the BSC and investigating statistical data of performance measures. On the other hand, in-depth interview and participant observation support the interpretivist paradigm in understanding members' perceptions on the control of their collective identities by the use of a performance measurement system.

The next section provides a detailed explanation and justification of the use of multiple case studies and the ethnographic techniques, followed by the chosen data collection methods of interview, organisational documents and participant observation field notes.

### **3.2.1 Case study approach**

The first overarching strategy of this study is the case study approach. The case study is an established method to understand organisational phenomenon (Eisenhardt, 1989; Stake, 2005; Yin, 2003), and is supported as a valued strategy by identity and performance measurement scholars (Balmer, 2001; Kaplan, 1986; Modell, 2007). The justification of this choice is explained by responding to the following criteria: type of questions, nature of case settings, type of inquiries, control over the case, data collection and analysis, and theory integration (Yin, 2003).

The first criteria of differentiating the case study approach from other research strategies is to identify the type of research questions. The case study method is suited to when the researcher poses 'how' questions in a natural organisational setting, as it requires observation of phenomenon over time (Yin, 2003). The primary focus of this study is 'how' to influence identities by a performance measurement system in organisational contexts. The secondary focus on the 'what' question is supported by the case study approach with its exploratory nature (Yin, 2003).

Yin (2003) explains the case study method as an 'empirical inquiry' that investigates a contemporary phenomenon within its real-life context, especially when the boundaries between phenomenon and context are not clearly evident, rather than through statistical testing. The case study is preferred as this study explores

contemporary public sector organisations. The researcher is able to identify many incidents of interest, issues and relationships, to explore the unclear boundaries of the study and to develop a conceptual framework.

The case study method responds to the exploratory, descriptive and explanatory natures of inquiry. This study comprises three trajectories. It seeks to (1) explore the integrated understanding of identities from multiple disciplines, (2) describe the practices of performance measures in the BSC, and (3) explain the controlling effects and the relationships of identities and the performance measurement system. Therefore, this study, in seeking to understand the complex nature of the identity construction process, uses the case study method as the preferred strategy.

The case study strategy is also appropriate when the relevant settings cannot be manipulated in data collection (Yin, 2003). In this study, the researcher, as a member of a large organisation, has little control over behaviours constructing overall organisational identities. The role of the researcher in the ethnographic approach is more likely to be an 'unobtrusive observer' (Evered & Louis, 2005, p. 92). Therefore, it enables the researcher to capture the unique practices and perceptions in the uncontrolled setting of this case.

In addition, the case study approach has the strength of embracing multiple sources of evidence. It allows the researcher to improve research rigor by collecting and triangulating in-depth data and local contextualisation from interviews, organisational documents and participant observation, including available quantitative performance data taken from the organisations being studied (Eisenhardt, 1989; Stake, 2005). Finally, the case study method can benefit from the prior development of theoretical propositions to guide data collection and analysis (Yin, 2003). The case study approach provides an opportunity to develop a theoretical framework from both identity and performance measurement literature to contribute in a collaborative way to further develop an understanding of identity issues.

### 3.2.1.1 Multiple cases

This study presents five case studies from two public sector shared service organisations in a large state government department in Australia. The five cases comprise four branches of the shared service provider 1 (SSP1) as the four embedded cases and one shared service provider 2 (SSP2) as the fifth case. The overall structure of the organisational setting is illustrated in Figure 3.1. The rationale for the inclusion and exclusion of cases within SSP1 and SSP2 is provided below.

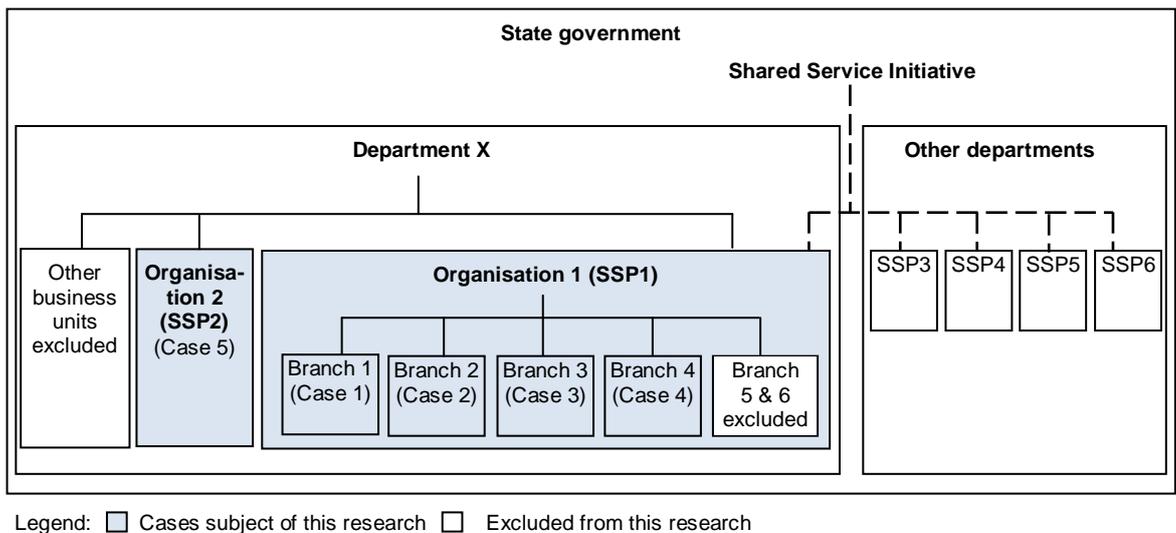


Figure 3.1 The structure of the five cases within a large public sector setting

A common characteristic of the two organisations is that they are the public sector shared service providers. ‘Shared services’ is a management concept to share human resources, knowledge and technology in the areas of supporting corporate services such as human resources, finance and information technology, by leveraging economies of scale (Gunn, Carberry, Frigo, & Behrens, 1993, p. 22). The shared service concept, implemented by large private corporations in the 1980s, has evolved to become a mainstream approach in the public sector (Hoque & Moll, 2001; SDPC, 2007, p. 12).

Responding to the trend, the Queensland Government implemented the Shared Service Initiative (SSI) in 2003, transitioning approximately 5,000 corporate service professions from 28 departments to five shared service providers (SSP1, SSP3 to SSP6). Realising the benefits of sharing human and technical resources, the state government expects to achieve a savings target of \$100 million every year at

the completion of the SSI (SDPC, 2007). The subject of this study is one new shared provider (SSP1) created by the SSI and the pre-existing provider (SSP2).

SSP1 and SSP2 show unique backgrounds and identity orientations. First, SSP1 was created by the SSI in 2003. More than 700 employees from six corporate service branches who used to operate independently were formed as a distinct business entity (SSP1), servicing Department X. While all six branches contribute to maintaining the SSP1 BSC, only four branches actively use the BSC concept within their branch management. For this reason, branches 5 and 6 are excluded from this study as depicted in Figure 3.1.

On the other hand, SSP2, with less than 100 employees, has been a well-established organisation since 1997. It was merged into Department X in 2003 due to a state government restructure. SSP2 services multiple small agencies in and outside of Department X and is not part of the SSI. However, SSP2 also adopted the BSC concept in planning and reporting, and is often requested to report on a number of the same SSP1 BSC performance measures for benchmarking. There are four service branches in SSP2 equivalent to SSP1. All four SSP2 branch managers were interviewed for this study.

Both SSPs report to the same department and are trying to transform the organisations from being bureaucratic to become private-like providers. However, the cases show unique identity characteristics and strategies, and different ways of using the BSC in identity construction.<sup>31</sup> The main unit of analysis of this thesis is the newly created ‘shared service provider (SSP) identity’, although this study also explores the dynamic interplays with professional branch, department and state government identities. The SSP identity is the anchor point in understanding how multiple identities are monitored and regulated by the use of the BSC.

### *3.2.1.2 Justification of selecting cases*

The most frequent criticism of the case study approach by positivists is the lack of ability to generalise (Yin, 2003). Scholars (Eisenhardt, 1991; Yin, 2003) argue that

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<sup>31</sup> The further discussion on the identities and the use of the BSC in SSP1 and SSP2 is continued in section 4.1 of findings.

the theoretic generalisation of qualitative case study research is based on logic, not statistical probability. However, the multiple-case study is deemed a more compelling means than a single case (Yin, 2003). Therefore, the choice of multiple case studies, seeking ‘literal’ and ‘theoretical’ replications, support the researcher to identify patterns more easily and to present comparative explanations and theoretical insights (Eisenhardt, 1991; Yin, 2003). The generalisability of this study is further supported by the conceptual framework rooted in the key principles of existing literature, and the validation and revision of the conceptual framework with the data collected from multiple sources (Bryman & Bell, 2003; Hartley, 1994; Marshall & Rossman, 1995).

Selecting cases is ‘an important aspect of building theory from case studies’ (Eisenhardt, 1989, p. 536; Hartley, 1994; Yin, 2003). The rationale of selecting five cases includes the unique nature of the setting relevant to the research questions, the researcher’s experience and access to the setting, and replication of multiple cases. First, scholars value a rare or unique circumstance of the setting as desirable to theoretical contribution (Stake, 2005; Yin, 2003). The setting of the cases, layered by multiple identities, is unique and dynamic with its temporal existence during a large public sector initiative from 2003 to 2008. Second, the researcher, working in SSP1 and interacting with other SSPs in a large-scale public sector organisation, has the advantage of being able to identify theoretical and practical challenges in understanding and controlling multiple identities in this situation.

Third, the study can be strengthened by developing contrasts within cases, or by the addition of a case (Hartley, 1994). Dissecting SSP1 into four embedded cases and adding one SSP2 case provides opportunities to compare and contrast the findings for replication. It also provides a rich understanding on identity tensions and conflicts between the branch and Department X, and the newly created SSP1. In refining this methodological approach and case selection, a pilot study in 2006 was conducted interviewing 15 members across all six branches of SSP1 as one case.<sup>32</sup> During the preliminary research period, the researcher observed the organisational activities and documents, and identified the unique characteristics (mentioned earlier)

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<sup>32</sup> Section 3.3.1 provides detailed justification of selecting interviewees.

of SSP2 in comparison to SSP1. Therefore, selection of the five cases from the two different organisations provides connecting and contrary aspects of how the different uses of the BSC can influence the monitoring and regulation of identities.

### **3.2.2 Ethnographic techniques**

The second methodological approach of this study is the use of ethnographic techniques where the researcher acts an ‘observer-as-participant’, performing both ‘insider’ and ‘outsider’ roles. Ethnographic techniques usually explore the nature of a particular phenomena by investigating a number of case studies based on rich data collection methods (Atkinson & Hammersley, 1994). The ethnographic case study approach supports this study in gaining in-depth understanding of the research contexts as a step to theory building. In the context of identity and performance measurement literature, scholars emphasise the research paradigm of naturalism, ethnography and case study research especially for identity theory building and the implementation and impacts of performance measurement systems (Balmer, 2001; Burns & Scapens, 2000; Kaplan, 1986).

In general, researchers can take on one of four roles in the field: ‘the complete participant’, ‘the participant-as-observer’, ‘the observer-as-participant’, and ‘the complete observer’ (Burgess, 1984). My role as the researcher was the ‘observer-as-participant’. In this role, the researcher participated in, and observed, the organisational activities as a member, where the researcher has little control over a large organisational setting. This role has the distinct advantage that researchers can observe a large number of members’ perceptions and interactions in the natural setting (Waddington, 1994). As McNabb (2002, p. 326) suggests, the researcher, as ‘unobtrusive observer’ (Evered & Louis, 2005, p. 92), better describes the setting in ‘as much detail as possible’ and is likely to be able to come up with ‘theoretical ideas’ in interpreting and explaining ‘what the researcher has seen and heard’.

Participant observation implies both engaged participants and objective detachment (Tedlock, 2003, p. 180). The articulation of the researcher’s position as insider versus outsider supports the justification of the chosen epistemology and the ethnographic techniques. During the research period, the researcher was constantly

positioned as an insider as well as an outsider of the study organisations. As an *insider* working in SSP1, participation in the performance measures and identity-making activities provided intimate understanding of evolving shared identity characteristics (Evered & Louis, 1981).

The researcher was undertaking part-time research and full-time work as the Manager, Budget and Financial Reporting, and Business Capability of SSP1 from 2004 to 2008. The researcher managed the financial and non-financial performance reporting, including financial statements, business reports, staff survey, Australian Business Excellence Framework (ABEF), business improvement, costing and pricing, client survey, and performance return strategies—all of which are the major components of the BSC. In managing these programs, the researcher participated in numerous self-assessment focus groups and staff and client survey feedback sessions and gained the understanding of members' perceptions of, and reactions to, identities and identification processes. For example, in implementing one of the BSC measures, the ABEF, the transcribers including the researcher typed the conversations of each focus group. The transcriptions were emailed and confirmed by participants and then collaborated to shape the materials into the qualitative assessment of the organisation. Together with the quantitative scores, the ABEF report was produced and circulated to the directors, managers and participants each year.<sup>33</sup> The confirmed transcriptions of the four focus groups and observation field notes were used to describe 'sensemaking', 'enacting identities' and 'identity narratives' in the finding sections on how different groups of members negotiated multiple identities and identifications through performance measurement activities.

The researcher also attended numerous senior management meetings and intra-government performance planning sessions, setting up the directions of SSP1 within the larger initiative and public sector environments. Access to management meetings and documents was naturally obtained. The built-in trust with managers allowed the researcher to easily gain research consent from senior management and managers. As a result, the researcher understood unwritten rules, informal decisions and their impact on 'desired' and 'communicated' identities. Coordinating feedback

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<sup>33</sup> The BSC measures and four year-trend data, including the organisational capability index (ABEF) are explained in Section 4.1 Background to cases.

sessions on performance measures helped the researcher to clarify the identification processes through the measurement activities and the ‘actual’ shared meanings of competing identities in natural settings. Therefore, participant observation through a variety of activities allowed the researcher to better understand the different shared meanings of identities from multiple stakeholders, which could have been overlooked by other data collection methods.

On the other hand, the researcher took the role of *outsider* as well. First, in undertaking the part-time research, the researcher recorded the observations of key activities and interpretations in field notes as a secondary data source, which was constantly verified with available internal documents.<sup>34</sup> Second, the researcher used the theoretical framework in observing and interpreting the contextual meanings of day-to-day activities, distant from the lenses of the insider. Positioned as the outsider academic researcher, the researcher constantly referred to the framework to interpret phenomena and analyse the cases (Yin, 2003). Although the research problems were identified through participant observation during the early years of the study, the investigation of the research problems was based on the initial conceptual framework, partially opened to new emergence (Baszanger & Dodier, 1997). With the development of a pilot study which gathered extensive organisational documents and interview data, the need to take a more integrated approach became apparent. Additionally, it became clear that the initial framework omitted the explanations of the notion of self-regulation. This led to the incorporation of the notions of concertive control during the final year of the study, when the researcher was a full-time researcher and took on the outsider role. Third, the researcher is the outsider to the second case study organisation. The outsider position has allowed for a more attuned mind in reviewing products, patternings and processes of identities.

In all, the researcher’s position as both insider and outsider provides an opportunity to better formulate research problems, questions and answers (Evered & Louis, 1981, 2005). A further strategy used to validate the subjective interpretation is the triangulation of the multiple methods and the validation of the researcher’s

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<sup>34</sup> The list of field notes used for the finding sections is presented in Appendix I.

interpretations against the historical quantitative data and the thick description of interviews.

In summary, the qualitative multiple case studies using ethnographic techniques allowed the researcher to conceptualise a holistic framework from multi-disciplines. Multiple case studies support theoretic generalisation, and the insider and outsider roles using the ethnographic techniques provides the broader and triangulated understanding of identity issues in each case. In the next sections, the application of this approach is explained in research methods, data collection and analysis undertaken to ensure the quality of this study.

### 3.3 Research methods, collection and analysis

Qualitative research is inherently multi-method in focus to secure an in-depth understanding of the phenomenon in question (Denzin & Lincoln, 2005). To achieve maximum benefit from the multiple case study approach, this study collected data mainly from interviews and organisational documents, supported by the secondary method of participant observation throughout the four different research phases. This approach is summarised in Table 3.2.

Table 3.2 Data collection and analysis across each phase of the study

Phase	Steps	Primary data source		Secondary
		Interview	Document	Participant observation
Phase 1 2003-05	Preliminary research	-	Published and internal documents <sup>35</sup>	Observer as participant (Field notes) <sup>36</sup>
Phase 2 2006-07	Pilot study	Interview 15 managers /employees in SSP1		
Phase 3 2008	Main study	Interview 28 managers in SSP1 and SSP2		
Phase 4 2009	Analysis & writing	Triangulation in data analysis and writing		

Phase 1 was the preliminary research phase which involved reviewing background organisational documents and observing corporate identities and the

<sup>35</sup> The internal documents used for this study are presented in Appendix H.

<sup>36</sup> The field notes used for this study are presented in Appendix I.

BSC issues, in order to identify research problems and questions. For example, the researcher observed identity tensions among members generated from the SSI, as a result of SSP1's implementation of the identity diffusion strategy for smooth transition to the new organisational structure. The observation of multiple aspects at the organisational and individual levels supported the identification of core research problems and questions. In addition, the researcher observed the transfer of SSP2 to Department X and identified its unique characteristics compared to SSP1 through organisational documents.

Phase 2 involved conducting a pilot case study of SSP1 to test the initial research scope and design. The researcher investigated how the organisation manages corporate identity, as well as how the use of the BSC impacts on corporate identity dimensions. The interview findings became additional sources to validate the researcher's understanding of the research problems, supported by available collected documents and field notes. In this process, the research scope, questions and protocols were refined for Phase 3.

In contrast to Phase 1 and 2, Phase 3 involved the main data collection processes of interviews. While 'post hoc' cross-sectional main interviews were conducted in 2008, the researcher observed day-to-day activities and read organisational documents in real time during the first three phases from 2003 to 2008. The continuous observation and document collection provides the longitudinal understanding on evolving identities and the changes in performance measures. The interview protocols were also implemented to ensure research quality and ethics during the phase.

Finally, the data collected at the different points were retrospectively analysed and reported in Phase 4, when the researcher was removed from the investigated setting. The initial step was to organise interview data and conduct coding processes using the software program NVivo. Simultaneously, field notes and organisational documents were arranged by the theoretical framework. The data analysis and writing was an iterative process in synthesising multiple sources of evidence, methods and literature. The detailed processes of the four phases of each method are explained in the following sections.

### 3.3.1 Interview

The interview method is an essential source of evidence for the qualitative case study (Yin, 2003). Interviews provide researchers with an insight into the participants' thoughts, feelings and intentions (Yin, 2003). The understanding of identity products, patternings and processes in a complex organisational setting requires the interview technique to generate in-depth and contextually-based outcomes through interactions between the researcher and the interviewees (Fontana & Frey, 2005; Miller & Glassner, 1997). The *selection of interviewees* is generally influenced by willingness to participate, the level of respondent knowledge, and ability to respond to research issues (Marshall & Rossman, 1995). Table 3.3 summarises the number of interviewees by case.

Table 3.3 The number of interviewees by case

Unit of analysis	SSP1					SSP2	Total interview	Used Interview (Excluded*)
	Case 1	Case 2	Case 3	Case 4	* Two branches excluded	Case 5		
<i>Pilot study</i>								
Director (Senior manager)	-	1	-	2	-	-	3	3
Middle manager and employee	1	1	1	6	2	-	11	9
<i>Main study</i>								
Director (Senior manager)	1	-	1	-	-	1	3	3
Middle manager	7	5	6	4	-	4	26	26
Total	9	7	8	12	2	5	43	41

First, the pilot case study supported the selection of interviewees for the main study. The pilot interviews in 2006 attempted to capture the greatest possible variation in SSP1 by selecting interviewees across branches, the level of authorities, gender and the number of years experience in the public sector.<sup>37</sup> This resulted in interviewing 15 members, based on a number of informal discussions with three senior managers. Although the pilot study focused on one branch (C4), the researcher

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<sup>37</sup> Professional identities (six branches providing distinct corporate services), level of authorities (three senior management, four managers, four team leaders, four employees), gender (six male and nine female), and the number of years experience in the public sectors (three under five years, four between 6-10, four between 11-20, and four over 20 years).

interviewed one participant from each of the other five branches in order to understand identity orientations and the different status of using the BSC.

After the pilot study, the researcher selected four cases that used the BSC concept for their branch. The employee group for interview was excluded from the main study, as the pilot study identified that SSP1 employees were unable to provide informative answers on monitoring and regulatory effects of the use of the BSC on identities. Therefore, the main study in 2008 selected senior management and middle management (managers) as the sample groups for interview. Senior management is more likely to be the definer of the corporate identity of the SSPs and the key-decision maker using the BSC for their branches. Managers are the followers of the direction, but also the definers of the group identities and measures interaction with employees. However, the organisational documents and fields notes gathered over six years provided data on how employees came to reflexively interpret and self-regulate collective identities through the performance measurement activities and conversations.

The selection of managers was subject to the number of sub-units, the discussion with the directors, and then voluntary consensus. First, the researcher identified all unit managers of the four branches based on the organisational structure. The list of potential participants was inserted in the formal letter seeking approval from each branch director.<sup>38</sup> Second, the researcher discussed with each director the relevance and availability of the middle managers. The directors agreed on most of the selected middle managers from the organisational structure and also suggested a number of acting or project managers who could provide informative answers to the BSC and identity issues. Third, the researcher approached the managers approved by the directors to seek voluntary consent. When a manager did not accept the invitation or was not available during the interview period, the researcher approached other managers as suggested by the directors. Overall, a total of 43 interviews were conducted in the pilot and main studies, 41 interviews from the five cases were analysed for this study, excluding two interviewees who were working in the two branches that do not actively use the BSC.

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<sup>38</sup> The example of the formal letter to the case director is presented in Appendix F.

The *interview questions* were developed under the initial theoretical framework. Appendix G presents the pilot and main interview questions. First, the pilot case study interview was designed to gain a broad understanding of identity and the performance measurement practices, in order to refine research questions and method design. The pilot questions are categorised by the two concepts of corporate identity and the BSC. Each section included the three headings: development (vision and structure), management (symbol, communication and behaviour) and measurement. Second, built on the pilot study findings, the main study was narrowed down in focus, specifically the use of the BSC section of the pilot study, seeking to understand the monitoring and regulatory roles of the use of the BSC on organisational identities. Then, the structure of the main interview questions was aligned with the guiding questions 1.1 and 1.2. Both the monitoring and regulation sections had the categories of communication and symbol and behaviour as identity products, and vision and structure as identity patternings, under which questions about identity processes were embedded.

*Interview protocols* were implemented prior to, during and after the interview in order to achieve a high level of ‘conceptual clarity and consistent application’ (King, 1994, p. 17). Prior to the interview, the researcher first prepared the research protocol document including the interview protocol, which outlines the interview processes, information pack contents, recording methods and debriefing processes. An interview summary sheet was set up to capture attribute data and to track the time and place of the initial, follow-up and actual interviews. Guided by the protocols, the first step was to obtain the research approval from the University Ethics Committee, submitting the university information sheet, consent form, cover letter, research proposal, confidentiality agreement and interview questions.

Upon university approval, the researcher obtained three levels of approvals from the study site. The researcher first approached the head of the organisations and explained the purpose by email or phone and mailed the information pack. After obtaining the written approvals, the researcher met the director of each case and obtained the written approvals. The researcher then obtained the research approval from the Departmental Research Committee. After informing the directors of the

departmental approval, the researcher discussed potential managers for interview with the directors and obtained permission to engage the managers with their voluntary consent.

The initial meeting with each manager was conducted to explain the research purposes, processes, confidentiality and voluntary involvement, taking between 10 to 20 minutes. The researcher forwarded the information package, including research questions, the research information sheet and consent form at the same time.<sup>39</sup> One or two weeks later, the researcher made follow up phone calls to secure their consent and sent confirmation emails of interview time and location. The same protocol applied to both pilot and main study interviews. During the period, the researcher resubmitted any changes in interview questions and materials to the University Ethics Committee and obtained the approval prior to distributing the new materials to the sites.

During the interview, research confidentiality, duration, sequence and the purpose of the study were explained again. The participants were requested to sign a consent form stating their willingness to participate. All interviewees were asked for their permission to use a tape-recorder. The venue of the interview was the interviewee's office or a meeting room for confidentiality and minimal interruption. The semi-structured interviews were conducted, taking approximately 40 to 90 minutes, guided by the research questions. At the beginning of the interview process, introductory questions such as length of service and other positions held by the interviewees were asked and noted. Then, semi-structured, one-to-one in-depth interviews were conducted. The researcher took a flexible approach to change the order and wording, or leave out questions based on the interviewer's judgement where appropriate (Lee, 1999). The researcher was also able to immediately clarify any points not understood during the interview, which allowed for a versatile and flexible conversation between the researcher and the interviewee to capture unforeseen issues (Lee, 1999). At the end of the interview, the further research phases and feedback processes were explained to the interviewees.

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<sup>39</sup> The information sheet and consent form is presented in Appendix F.

After the interview, the researcher recorded the name and position of interviewees, date, time, venue and interview comments in the interview summary sheet. The voice tapes were forwarded to a professional transcriber every two weeks. The transcription was emailed to each interviewee. Interviewees were requested to review the transcriptions and return any comments relating to the misrepresentation of information or additional views. The transcripts secured the maximum inclusiveness of recorded voice data as the raw material with the interviewee and question numbers. It allowed the researcher to reflect the analytic claims at different phases of the interview data analysis and to support audit trails (Perakyla, 1997).

In the final stage, the researcher conducted the *interview data analysis*, which is the process of bringing order, structure and meaning to the mass of collected data to develop theories about the observed phenomena (Lillis, 1999; Marshall & Rossman, 1995). The main issues in the analysis of qualitative interview are its lengthy, subjective and complex nature, and the fact that it is not easily convertible into standard measurable units (Glaser & Strauss, 1979). Responding to these issues, this study utilised a qualitative software program NVivo to organise the information in a more relevant and reliable way, and to support a high level of condensation, category structuring and meaning interpretation (Bazeley, 2007). The NVivo software program draws on the NUD\*IST program developed in Melbourne, Australia in 1981 (Bazeley, 2007, p. 4). The program supports the researcher to ensure rigor in the analytical process of qualitative research, ‘ranging from deeply reflective analysis to analytic processing of large volumes of text resources’ (Bazeley, 2007, p. 5). The process involved developing codes and coding the qualitative data. The unit of coding was the paragraph(s), as the aim of interview analysis is to understand the meaning of the contexts as an interpretive approach, rather than critical analysis of a specific word or expression.

This study adopted a hybrid approach in interview data analysis. Scholars (Marshall & Rossman, 1995; Miles & Huberman, 1994) argue that when theory guides inquiry it is efficient and realistic to begin with theory based codes and add ‘free’ codes as the data suggest. It is also practical for multi-disciplinary studies to enter the field from preconceptions or prior theory (Malina & Selto, 2004). This hybrid approach acknowledges theoretical guidance or bias, and permits empirical

flexibility. In applying the key principles of data reduction and analysis procedures (Charmaz, 2004; Lee, 1999; Malina & Selto, 2004; Marshall & Rossman, 1995; Miles & Huberman, 1994; Neuman, 2000), the process of interview data analysis included: (1) organising data; (2) setting up codes and coding the data; (3) testing the emergent understanding and searching for alternative explanation; (4) revising codes and coding the data; and (5) analysis and case writing. The analysis of interview data was conducted as an iterative process during data collection, data analysis and case writing, triangulating with other data collected from participant observation and organisation documents.

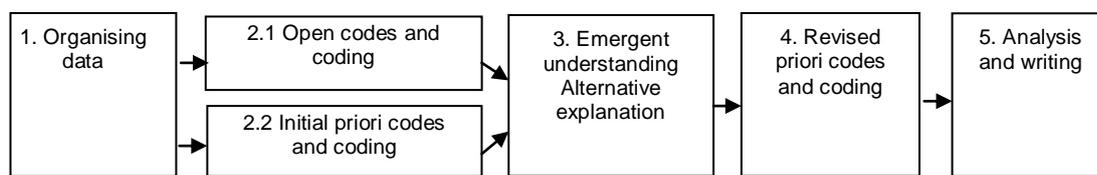


Figure 3.2 The process of interview data analysis of this study

The first step was to format and upload the interview texts into NVivo. The researcher read the interview transcriptions and structured the documents, inserting the interview and question numbers. The researcher listened to the audio tape when the transcription was not clear. In uploading the interview data to NVivo, a casebook was set up to record attributes specifying organisation, case, position and the number of years in the public service and the shared service provider. A journal memo was also created to capture the progression and issues arising during interview data analysis.

The second step involved two separate procedures in setting up codes and coding interview data: pilot open codes and priori codes based on the initial framework. First, the researcher attempted open coding to understand the data. According to Lee (1999, p. 50), open coding refers to ‘an unrestricted mode in which the researcher identifies the naturally occurring categories, patterns and attitudes from the data’. The researcher read the interview transcriptions again and again to broadly categorise the chunks of text, generating a total of 162 codes. The codes were then categorised by themes and patterns under the tree nodes (Lee, 1999). The data was analysed by the ‘initial priori codes’ based on the initial theoretical

framework (Bazeley, 2007)<sup>40</sup>, but left open to let the data speak for itself as much as possible (Patton, 2002). A total of 53 codes were developed by breaking-out, creating, and collapsing codes identified by constantly comparing emerging themes and sub-themes (Charmaz, 2004).

The third step, by comparing the two different sets of codes and coding structures, was to test emergent understandings and search for alternative explanations against the literature. Most of the open codes can be related to the initial priori codes, and some codes newly emerged. This process involved refining the code names by comparing similarities and contrasts among cases and categories. The researcher revisited the literature searching for alternative explanations and revised the initial conceptual framework.

The fourth step involved setting up the revised priori codes based on the revised framework and recoding the data accordingly. During this process the texts were reviewed to ensure the integrity between meaning and the codes. Some existing sub-codes were collapsed and new sub-codes were created. The meaning and reasoning of the codes and coding were captured in the Annotation field to monitor the evolving processes of the theoretical categorisation. The revised priori codes were aligned with the guiding questions 1.1 and 1.2, monitoring and regulating identity products of communication, symbol and behaviour, identity patternings, and identity processes.<sup>41</sup>

In the final step, a separate Microsoft word document was downloaded from NVivo and the researcher organised key findings by case and by code. The researcher read the organised data by case as well as code to understand and form the meanings as an interpretive act. The interview findings and observation of meanings are reported in one section and the findings from organisational documents in another, in order to preserve, connect and contrast the findings from both functional

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<sup>40</sup> As per the main interview questions in Appendix G, the initial priori codes were aligned with the guiding questions, structured under (1) Monitoring identities by the use of the BSC/vision and structure, communication, symbol and behaviour (2) Regulation identities by the use of the balanced scorecard/vision and structure, communication, symbol and behaviour (3) Perceptions on corporate identity.

<sup>41</sup> Appendix M lists the codes developed for this study.

and interpretive perspectives. The detailed analysis and writing up of the interview data are explained in the combined analysis section, following organisational documents and field notes sections.

### **3.3.2 Organisational documents**

Organisational documents provide insights into different interpretations of organisational life as one of the contextual 'by-products' of interactions (Forster, 1994, p. 148). The strengths of organisational documents are that they are stable, exact, unobtrusive and nonreactive in nature (Marshall & Rossman, 1995; Yin, 2003). Organisational documents can provide evidence of organisational behaviour that may not be collected from other sources. They can also provide insight into the longitudinal story and process being studied (Van de Ven, 2007). In this context, the researcher, being positioned inside SSP1, was able to observe and collect numerous published and internal documents as well as collaborative documents in conjunction with other shared services providers for the period of 2003 to 2008. The set of observed documents range from external publications to internal documents including minutes, memos, policies, plans, reports and emails with organisational members from the different groups. The documents contained both qualitative, quantitative, financial and non-financial information. A list of internal documents used for this study is presented in Appendix H.

Document content provides more objective description than other interpretive methods (Marshall & Rossman, 1995). Some documents became an important source for this study to obtain objective and quantitative data and descriptions on actual, desired and communicated identities from various written and symbolic forms (Bryman & Bell, 2003; Marshall & Rossman, 1995). The researcher analysed the identity levels of the case study organisations from the documents. For instance, the longitudinal review of vision and organisational structure from 2003 to 2006 supported the conceptualisation of multiple identities and was guided by the development of the evolving research questions. It was effective to understand communicated identity products, such as organisational symbols, the presentation and contents of strategic plans, reports and documents. The desired characteristics or

values were observed from the departmental published documents, management meeting minutes and business reports.

Further, organisational documents provided explanations of performance management, measures, strategies, and the BSC, as well as numerous performance indicators generated throughout the organisations. The historical review of the performance measurement data from 2003 to 2008 showed the changes in measures, strategies and presentation of the BSC (Malina & Selto, 2004). The data dictionary of performance measures, survey results and performance reports provided facts in describing the practices of the BSC, and the interpretation and reporting of measures communicated to members.

However, the available documents can invariably be political, fragmentary and subjective, and may need to be contextualised with other forms of evidence and research (Forster, 1994, p. 149). The organisational documents were categorised by identity levels and by identity products, such as business plans and organisational structure, and BSC products such as the data dictionary, templates and reports. Then, the relevant document content was reported in describing cases and the reporting of organisational practices in the finding chapters. The findings were then triangulated with evidence from the interview and field notes in the process of combined analysis (Forster, 1994).

### **3.3.3 Field notes**

This study used field notes generated from the participant observation as the secondary method.<sup>42</sup> Field notes helped the researcher to be in a better position to recall and analyse organisational practices, members' reactions and the researcher's interpretation captured at that moment in the form of writing (Lofland, 2004). While performing organisational duties, the researcher identified a number of important identity issues and decisions and captured these in the field notes. These issues and discussions were not identifiable through other methods. The list of field notes used in this study is summarised in Appendix I.

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<sup>42</sup> Ethnographic techniques (Section 3.2.2) explains the researcher's role in participant observation.

The researcher also captured salient points of informal identity decisions and key performance measurement activities in the field notes, categorised by date, description of the activities and reflection. It also had a column of theoretical categories linked to the guiding research questions, such as identity, BSC, vision, structure, symbol, communication and behaviour. The researcher was also able to triangulate data from internal documents and interviews, being positioned as an insider of SSP1 as well as an outsider, as an academic researcher.

### **3.3.4 Combined analysis of the three methods**

Based on the data collected from the three different methods, combined analysis was undertaken. Marshall and Rossman (1995) explain that the combined analysis of multiple methods can achieve corroboration in establishing validity and elaboration by expanding understanding of the phenomenon, and produce new interpretations. The triangulation of the interview transcripts, organisational documents and field notes was performed as an alternative validation, adding rigor and depth to the qualitative research (Denzin & Lincoln, 2005).

The evidence was first organised by organisation and case, and then findings were summarised by each case. Within the case, organisational practices from documents and managers' responses to controlling identities from interview and participant observation were summarised by using the codes derived from the theoretical framework, to understand interactions and to discover regularities (Blaikie, 2000). The researcher reviewing variations from different sources tested any emergent understandings within the case (Blaikie, 2000). Then, each code was reviewed to understand similar or contrasting patterns across cases (Maxwell, 2005). This process supports identifying patterns and searching for 'plausible explanations' (Marshall & Rossman, 1995, p. 116).

In triangulating data from multiple methods, the findings of the guiding questions 1.1 and 1.2 are presented in chapters four and five. Each section of the identity products of communication, visual symbol and behaviour, and patterning and processes are explained under the three sub-sections, applying *bracketing* and *interplay* techniques (Lewis & Grimes, 1999; Schultz & Hatch, 1996). Bracketing

entails differentiating findings from the functional and interpretive paradigms, and interplay highlights the connections and contrasts between the two paradigms (Lewis & Grimes, 1999; Schultz & Hatch, 1996). The first sub-section of *reporting of organisational practices* provides the description of practices from the documentary sources supported by field note records of activities. The term, *organisational practice*, in this study, implies the members' actions of monitoring, regulating and self-regulating in transforming identity products, patternings and processes over time. The second sub-section of *the managers' responses* primarily summarises interview findings supported by the field notes on interpretation of meanings, case by case. Then, the *summary* sub-section shows the interplay between the practices and the perceptions, in order to derive high level abstraction and interpretation in the analysis section.

In reporting the combined analysis mentioned earlier, chapter six answers the research questions 1 and 2 by synthesising the findings from the guiding questions 1.1 and 1.2. By synthesising the data from the two paradigms, the *temporal bracketing* strategy (Langley, 1999) was adopted from the process view. The two periods include the design of the BSC (2003 to 2004) and the implementation of the BSC (2004 to 2008). The implementation period also contains four consecutive annual BSC reporting phases. Therefore, this process view allows the researcher to better explicate the dynamic and longitudinal process of identity construction and reconstruction. The analysis processes were highly iterative, reviewing literature, findings, linking back to original data to understand the different stages of monitoring and regulating identities and then back to relationships, in light of the current literature.

### **3.4 Quality of research**

Qualitative research is often challenged as being 'soft' in its ability to deliver reliable results. Trustworthiness is the highest order in Lincoln and Guba's (1985) conceptualisation of qualitative research. It can be proved by validating 'reported observations, interpretations and generalisations' (Mishler, 1990, p. 419). However, in reading the results of qualitative analysis, the positivist criteria of construct validity, internal and external validity, and reliability of many actions are considered

inappropriate. Lincoln and Guba (1985) have proposed an alternative set of criteria: credibility, transferability, dependability and confirmability.

*Credibility* is to demonstrate that ‘the inquiry was conducted in a manner so as to ensure that the subject was appropriately identified and described’ (Marshall & Rossman, 2006, p. 201). The inquiry should be credible to the constructors of the original multiple realities (Lincoln & Guba, 1985, p. 296). It generally responds to construct validity— whether the researcher identifies the theoretical relationship between the concepts and set up correct operational measures for the concepts being studied (Carmines & Zeller, 1979; Yin, 2003).

Credibility of this study is supported by triangulation, statement of study boundaries and limitations, referential adequacy, and peer group checking. First, this study triangulates multiple strategies, methods and data to provide the complex and rich evidence to strengthen the overall claims (Yin, 2003). For instance, the potential limitation of relying on cross-sectional interviews was compensated for by the use of documents and observation collected from different points over a six year period. The evidence from interviews and observations were compared and validated by the qualitative and quantitative data from the organisational documents. Second, this study clearly stated the boundaries of the framework in the literature review section, and the limitation of the research design in the conclusion. Third, this study includes direct quotations with reference numbers as faithful descriptions or interpretation of phenomena, intended to convince the reader to recognise the experience analysed (Jackson, 1995). Fourth, other researchers in the university reviewed the data collection methods, codes and coding procedures, and data referencing methods from multiple sources of this study.

The second criteria, *transferability* is the provision of a clear framework to use in similar settings with similar questions (Marshall & Rossman, 2006, p. 201). The establishment of transferability in qualitative research is different from the external validity, which concerns whether a study’s findings are statistically generalisable beyond the immediate case study (Creswell, 1994; Lincoln & Guba, 1985; Yin, 2003). This study provides substantial descriptions to define the meanings and experiences, which enables the reader to visualise the context of the events and

to make a judgement of the transferability (Lincoln & Guba, 1985). This study is firmly built on the theoretical framework rooted in the core principles of existing literature. The coding definitions area explained in line with section 2.5. Data collection and analysis were guided by that theoretical evidence. The multiple case studies have been designed following the logic of ‘literal’ and ‘theoretical’ replications to support the generalisability of ideas, rather than statistically-proven external validity (Yin, 2003, p. 47).

Alongside these other strategies, the *dependability* criteria seeks to ‘account for changing conditions in the phenomenon chosen for study and changes in the design created by an increasingly refined understanding of the setting’ (Marshall & Rossman, 2006, p. 203). Although the demonstration of credibility supports the dependability, a strong solution of audit trails is necessary to demonstrate dependability (Lincoln & Guba, 1985) and there is no validity without reliability in principle (Lincoln & Guba, 1985). However, the positivist concept of reliability requiring logical replication in an unchanging universe is itself problematic in the relative, multiple and co-constructed nature of the interpretive paradigm (Marshall & Rossman, 2006). According to Mischler (1990, p. 423), researchers then need to at best articulate and clarify the features and methods in a report that are likely to be nonproblematic to existing knowledge and useful ways of thinking about research problems.

To ensure dependability, this study was guided by the key principles of qualitative research scholars in establishing research protocols, case study design, data collection, coding analysis and reporting (Marshall & Rossman, 2006; Yin, 2003). First, the case study protocol was implemented throughout the studies in the research design, data collection, reporting and evaluation. For instance, the pilot case study was conducted to clarify research questions and refine data collection procedures and content analysis. Second, an equal representation of findings and analysis from knowledgeable managers was achieved in each case. Third, the report was set up to compare practices and interpretations of findings, to identify patterns and exceptions grounded in various methods. Fourth, the chain of evidence was established with the clear linking of the data collections to the database in NVivo, keeping record of time and place, clear citation, and linking the case study protocol

to the research questions (Yin, 2003). Fifth, case study evidence was examined by both open and priori codings, which informed the revision of the conceptual framework as an iterative processes of refining ideas (Yin, 2003). Sixth, the finding and analysis sections present tables of analytic pattern matching between the evidence and theories, together with a comparative summary of the case findings. Seventh, the cross-case synthesis was performed for an integrated explanation of findings across the codes.

Finally, *confirmability* is the ability to track data sources and make use of such data by another (Marshall & Rossman, 2006, p. 203). It relates to objectivity, or whether the logical inference and interpretation of the researcher makes sense to someone else (Creswell, 1994). First, the researcher organised data in a retrievable form from the voice data to raw text data, case documents and codes in NVivo with numberings of cases and interviewees. Second, a reflexive journal memo was kept in coding processes. Third, this research used a tape recorder and an independent professional transcriber to transcribe the interview data. Fourth, the quotations of interviews and documents were referenced to support the audit trails. Fifth, the parallel experiences of the researcher working in the public sector as an insider for ten years and researching in the university as an outsider also strengthen the confirmability of the data and its analysis.

### **3.5 Conclusion**

This chapter presents the justification of chosen multiple paradigms, methods and analysis procedures, which are summarised in Table 3.4. The overall methodological strategy of the study is the qualitative multiple case studies using ethnographic techniques, drawing on both functionalist and interpretivist paradigms. The study employs the primary methods of interviews and organisational document analysis, and the secondary method of participant observation. The research design and data analysis, based on this strategy, provides a dual perspective on controlling identities from the multi-disciplinary areas, and triangulated answers to the research questions guided by the theoretical framework. It allows the researcher to provide a simultaneous analysis and presentation for understanding mechanisms for shaping

and assimilating identities in both an obtrusive and concertive way by the use of the BSC.

Table 3.4 Summary of research paradigms, methodological applications and analytical approach of this study

Research paradigm choice		
Ontology	Stratified	
Epistemology	Plural	
Methodology	Qualitative	

↓

Methodological application		
Paradigms	Functional	Interpretive
Primary Secondary Methods	Organisational documents Participant observation Field notes (Record of activities)	Interviews Participant observation Field notes (Interpretation of meanings)
Role of researcher	Outsider	Insider/outsider
Analysis mode and technique	Categorical	Associative
	Bracketing and Interplay, Temporal bracketing	

↓

Analytical approach		
Control	Obtrusive	Concertive
Monitoring	Identity measures and periodic monitoring data	Interpretation and issues in reporting of measures
Regulation	Effective and efficient use of the BSC in controlling identities	Meanings and processes of controlling identities by the use of the balanced scorecard

The next chapter presents the background cases on the identities and use of the BSC. The chapter then answers the guiding question 1.1, monitoring of identities by the use of the BSC. Chapter five, using the same analytical structure, explores the regulatory effects of the BSC on identities.

# Chapter 4 Findings—Using the Balanced Scorecard to Monitor Identities

Chapter four presents the findings for the guiding question 1.1:

*How does the use of the balanced scorecard monitor identities in public sector organisations?*

Chapter two provided a theoretical discussion on collective identities (Section 2.1), identity measures (Section 2.3.1) and monitoring identities by the use of the balanced scorecard (BSC) (Section 2.4.2), encapsulated within the integrated identity framework of products, patternings and processes. Chapter three explained the methodology of this dissertation, which employs a qualitative multiple case study method using ethnographic techniques, investigating five cases of two public sector organisations. Building on these discussions, this section presents the data on how the case study organisations used the BSC to *monitor* collective identities, whilst assessing organisational performance.

The findings data is referenced using the *codes of identity levels and data collection methods* throughout the thesis. First, the coding of these identity levels is presented in Table 4.1.<sup>43</sup> Under the large public sector state government and the Shared Service Initiative (SSI) environment, the SSP1 and SSP2 organisational identities, as the main unit of analysis, are structured under Department X. The four embedded SSP1 cases (C1 to C4) and the one SSP1 case (C5) represent professional service identity.

Table 4.1 Codes of identity levels in the case study findings

Identity level	Description (Code)				
Sector	State government				
Industry	Shared Service Providers (SSPs) / Shared Service Initiative (SSI)				
Department	Department X				
Organisation	Shared Service Provider 1 (SSP1)				(SSP2)
Professional	Case 1 (C1)	Case 2 (C2)	Case 3 (C3)	Case 4 (C4)	Case 5 (C5)

<sup>43</sup> The structure of the five SSP1 and SSP2 cases in a large public sector organisational setting is illustrated in Figure 3.1. Due to the confidential agreement with the case study organisations, the name of the organisations were modified and coded accordingly.

In addition, recognising the importance of data validation for the trustworthiness of research, the data collected from organisational documents, interviews and field notes at the different points from 2003 to 2008 were retrospectively analysed and referenced.<sup>44</sup> For example, the list of internal organisational documents (e.g. OD001) and field notes (e.g. FN301) used for this dissertation is presented in Appendix H and I. Interview data is referenced using the individual codes of directors (e.g. M01) and managers (e.g. E01).

The findings are presented in the seven sections of this chapter (Table 4.4). Section 4.1 describes the background to the case studies, with a focus on identity issues and the status of using the BSC, with four-year trend data of SSP1 collected by the organisation themselves. Although the SSP2 performance data was not available to the researcher, the performance measures of the SSP2 BSC were identified from organisational documents, interviews and field notes and are explained throughout this chapter. Building on the background descriptions, sections 4.2 to 4.6 examine the monitoring aspects of the BSC on identity products, patternings and processes. This framework for understanding identities draws on Cornelissen et al's (2007) multi-disciplinary identity model. Table 4.2 summarises the analysis focus of each identity type.<sup>45</sup> The identity product sections focus on the measurement of the three identity dimensions of communication, visual symbol and behaviour, individually examined in sections 4.2 to 4.4. The identity patternings section discusses the measurement of identity characteristics and multiplicity, while the identity processes section mainly examines the organisational identification measures embedded in the SSP BSCs.

Table 4.2 The analytical focus of each identity type

Identity types	Identity products	Identity patternings	Identity processes
Monitoring identities by the use of the BSC	Identity dimensions of communication, visual symbol and behaviour	Identity characteristics and multiplicity	Organisational identification

<sup>44</sup> Table 3.2 provides the four phases of the data collection and analysis from 2003 to 2009.

<sup>45</sup> Section 2.5 presents the definitions of each identity type and the conceptual framework for this study.

Each section contains three sub-sections, as summarised in Table 4.3. The ‘bracketing’ strategy of the paradigms (Lewis & Grimes, 1999) creates the first two sub-sections. *The reporting of organisational practices* section analyses the identity measures embedded in the SSP BSCs, from organisational documents supported by field notes on the types of activities from the functional perspective. The term *organisational practices*, in this study, implies the members’ actions of monitoring, regulating and self-regulating in transforming identity products, patternings and processes over time. The second section of *the managers’ responses* presents key findings by each case from interviews supported by field notes on meanings of activities from the interpretive perspective. Then, the adoption of the ‘interplay’ strategy (Schultz & Hatch, 1996) creates the *summary* section that analyses the connections and contrasts of the findings from both paradigms.

Table 4.3 Structure and analytical approaches of the finding sections

Structure of sections	Data source and analysis	Multi-paradigm reviews (techniques)
1. Reporting of organisational practices	Organisational documents, supported by participant observation field notes on types of activities	Functional (Bracketing)
2. Managers’ responses	Interviews by each case, supported by participant observation field notes on meanings of activities	Interpretive (Bracketing)
3. Summary	Connections and contrasts of findings from the both paradigms	Functional and interpretive (Interplay)

Finally, section 4.7 provides key themes, case comparisons and implications for the research questions. It supports the Chapter five findings on the regulatory effects of the BSC on identities. Chapters four and five then inform Chapter six which provides the analysis and conclusions of the research questions on management control and the relationship between identities and the use of the BSC.

Table 4.4 Outline of Chapter four

No.	Description
4.1	Background to the case studies
4.2	Using the BSC to monitor the communication identity product
4.3	Using the BSC to monitor the visual symbol identity product
4.4	Using the BSC to monitor the behaviour identity product
4.5	Using the BSC to monitor identity patternings
4.6	Using the BSC to monitor identity processes
4.7	Conclusion

## 4.1 Background to the case studies

The case study organisations, SSP1 and SSP2, are public sector shared service providers structured in a large state government department in Australia.<sup>46</sup> Providing the background to the case studies supports the understanding of unique identity issues and the use of the BSC in each case. To do this, I first explore key issues in managing identities in both organisations, followed by the case comparison of identity orientation. Then, I provide an overview of SSP1 and SSP2 BSCs, and the case comparison of the status of using the BSC.

### 4.1.1 SSP1 identities in a large and dynamic environment

SSP1 was created as a new business entity within Department X, due to the large state government project of the Shared Service Initiative (SSI) in 2003. The new entity has been experiencing challenges in managing multiple identities in a large and dynamic environment. The challenges are analysed by: the identity products of communication, visual symbol and behaviour; identity patterning; and identity processes in this section.

After the establishment of the new structure, the dual *communication* framework of Department X and the SSI governing SSP1 impacted on the communication structure and flow, content, and climate of SSP1. Corporate communication and the day-to-day operations were continued under the existing corporate communication and marketing framework of Department X (OD014). However, a new SSI communication framework was embedded in SSP1 (Queensland Government, 2005c). For instance, SSP1 directors and managers actively communicated with other SSPs in establishing the SSI (Queensland Government, 2005b, 2005c, 2005d, 2005e, 2005f, 2005g, 2005h).<sup>47</sup> SSP1 employees received the SSI promotional materials and attended training sessions where the SSI strategic directions were communicated (FN302 and 305). All SSP1 employees received a formal letter from SSP1 management informing them that they were now the

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<sup>46</sup> Section 3.2.1 explains the five cases of the two organisations within the state government's Department X.

<sup>47</sup> Figure 3.1 illustrates the relationship of SSP1 and SSP3 to SSP6 under the SSI and they collectively developed the various SSI management frameworks.

employees of SSP1 in 2003 (FN303), and received fortnightly payslips showing SSP1 as the employer, instead of displaying Department X's name (FN304).

The *visual symbols* of SSP1 were regulated by the state government's corporate identity policy (Queensland Government, 2000a) and departmental corporate communication and marketing guidelines (OD014). SSP1 was not allowed to create a unique logo, but was allowed to create a private-like business name (FN301). The unique SSP1 name was displayed under the name of Department X with the state government logo in formal documents. Through this process, the corporate identity structure of SSP1 was transitioned from what identity scholars (Olins, 1989) have called from the monolithic to the endorsed identity.<sup>48</sup>

SSP1 directors and managers acknowledged changes in organisational *behaviour*. The directors (M01, M02 and M03) acknowledged that their behaviour had been changed by implementing new SSI frameworks and reporting to the SSI committee (Queensland Government, 2005b, 2005c, 2005d, 2005e, 2005f, 2005g, 2005h). Some SSP1 managers (E01, E03, E04 and E07) suggested that their behaviours were also impacted by representing themselves as the service provider in dealing with clients and customers in day-to-day operations.

In managing *identity patternings*, SSP1 experienced changes in desired characteristics, due to the changes in vision and structure. Distancing itself from the department's vision, SSP1 created its new *vision*, aligned to the SSI vision, 'Delivering high-quality, cost effective corporate services across the Queensland Government' (Queensland Government, 2003). The SSI ultimately aimed to achieve financial benefits through the improvement of business processes, customer service and capability. In terms of *organisational structure*, the policy development of existing service branches remained in Department X as the client purchaser and operational functions transferred to SSP1 as the provider. Overall, C1, C2 and C3 as the operational functions of the service branches were transferred to SSP1, while C4 was newly created as SSP1's corporate office in 2003. There was no physical

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<sup>48</sup> Section 2.3.2.2 introduces the different types of corporate identity in explaining identity patternings.

movement of staff and most employees continued to provide the same services to the same customers at the same locations across the state.

Such changes in vision and structure impacted on patterning identities in SSP1. Figure 4.1 presents the comparison of multiple identity levels patterned by vision and structure, blended with professional and generic public sector identities, prior to and after, the implementation of the SSI. The patternings are categorised by the researcher in reviewing organisational documents and interviews. While the dominant existing identities are ‘state government’, ‘department’ and ‘professional’, the new identities of ‘shared service industry’, ‘my SSP’ and ‘client’ identities were embedded in SSP1:

1. State government identity (vision for whole of state government);
2. Department identity (vision for Department X where SSP1 and SSP2 belongs to);
3. Professional identity (vision for corporate services branches);
4. Shared service industry identity (vision for all five SSPs under the SSI);
5. My SSP identity (vision for SSP1 and SSP2 in which the employee is working); and
6. Client identity (vision of the divisional clients to whom services are provided for).

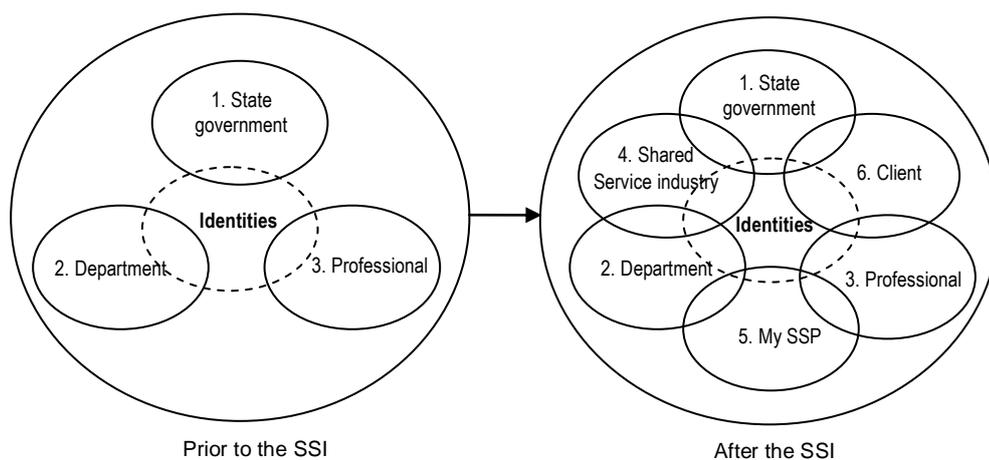


Figure 4.1 Multiple identity levels in SSP1, prior to and after the implementation of the SSI in 2003

Therefore, the additional layers of new identities forced SSP1 to embrace multiple desired characteristics from both Department X and the SSI. SSP1 management faced challenges in creating new SSP1 characteristics in guiding employees. For instance, the desired characteristics of Department X included ‘respect for people’, ‘participation’ and ‘professionalism in service’, while the SSI valued ‘high quality’, ‘cost effectiveness’ and ‘innovation’. The desired characteristics of the SSI were expressed in the vision of SSP1, such as ‘high quality’ and ‘cost effective’ (OD101). In the Phase 3 interviews conducted in 2008 after the five years of the SSI having been established, many of the managers expressed positive characteristics of SSP1, suggesting it was becoming ‘professional’, ‘innovative’ and ‘customer focused’ which were the desired characteristics of the SSI.<sup>49</sup>

In controlling *identity processes*, SSP1 managers identified a range of challenges in establishing the desired identity direction and managing identity multiplicity, distinctiveness, relativity, visibility and fluidity in the period of change. For instance, the distinctive business-like name of SSP1 created confusion to internal and external members, against the public sector naming conventions throughout the world. Further, clients and customers were not able to identify the distinctive nature of SSP1, branches and Department X.

*If I say I work for SSP1, they don't necessarily understand it. But if I say I work for the department, they instantly understand. Regardless of the language, there are governmental structures throughout the world. (E29)*

*If you did run that sort of question to clients of say, the service centre, they probably could not differentiate between SSP1, C3, or the department. (E30)*

Internally, SSP1 experienced some difficulties in managing multiple identities (Figure 4.1). SSP1 management adopted a diffusion strategy to manage multiple identities and to aid the smooth transition and up-coming changes (M04 and M01). The diffusion strategy and unclear identity directions made SSP1 less

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<sup>49</sup> Refer to Appendix G for the Phase 3 main study interview questions 2008. The characteristics of the SSP1 are identified in the interview question of ‘what is the quality of your SSP1?’

distinctive and less visible—managers across the cases expressed difficulties in defining themselves in service delivery. This created confusion.

*C3 is actively encouraged to not brand, because they do not want us to be seen as anything separate to the department. (E26)*

*Image and identity are things that grow on you, because they are subject to interpretation. For a period of time and quite a long time, confusion and that's the weakness. (M01)*

Overall, the SSI promotional materials and SSP1's unique name increased the visibility and distinctiveness of SSP1, while the diffusion strategy decreased those attributes. These conflicting practices created confusion among members in patterning identities and identifications. Further, the directors in C1 to C3 had disparate identity directions promoting branch professional identities or Department X. A director (M02) in 2006 mentioned that breaking up Department X into the provider and the purchaser generated duplicated work and a negative culture. While most employees strongly identified with Department X, some employees created barriers in dealing with the department (M02).

*Staff feedback on survey findings in SSP1 over the past two years indicates that there is a strong sense of identity with their work and their role in the department's business. (SDPC, 2007, p. 25)*

*Once you start breaking up into them and us, it is a disaster. We have enough them and us already. It was not settled down at all. I think there is a big weakness in terms of not understanding people and how people work together. (M02)*

To provide a solution, directors (M01 and M03) acknowledged in the Phase 2 interviews in 2006 that they needed to promote a common thread of multiple identities, showing a clear linkage to support employees and clients towards the desired direction of SSP1. In 2007, SSP1 directors redeveloped SSP1's vision aligning it to both the SSI and Department X in 2007 (FN705).

*We are trying to say that we don't promote different visions, but try to integrate those visions. It's moving away from being technically expert operators to being expert operators who really know the client needs. (M01)*

*The department and the client is the critical part of the vision, and our agenda really has to be to get alignment. (M03)*

Therefore, over the period of the study from 2003 to 2008, SSP1 experienced identity shifts. The identity construction in SSP1 has continued throughout the period of change. Multiple visions and structures under the dual governance of Department X and the SSI increased identity multiplicity and fluidity. The directors in C1 to C4 were experiencing difficulties in establishing desired identity directions, managing distinctiveness, relativity and visibility of SSP1, and managing communications and symbols to guide members' behaviour. On the other hand, SSP2 showed contrary aspects in managing identities operating under a stable environment. This is explored in the next section.

#### **4.1.2 SSP2 identities in a small and stable environment**

SSP2 was established in 1997 to service small government agencies and statutory bodies. While the SSI had little impact on SSP2, SSP2 developed unique identity directions in products, patternings and processes.

In terms of *identity products*, SSP2 used the same state government logo and a generic public sector name including the word 'agency'. SSP2 has a simple organisational structure comprising four professional service branches and its vision, services and strategies were articulated under the six perspectives of the BSC and published online (OD201). SSP2 actively promoted its desired characteristics to potential clients of small government agencies through information sessions, conferences and individual consultation to market their business (M06). Although the formal publications such as the annual report and state budget paper (OD011 and 012) were regulated by the policy of Department X, Department X and the SSI had little impact on the day-to-day internal communication (M06). Through 12 years

experience as a self-funding organisation servicing multiple clients, the private-like nature of business was reflected in management style and managers' and employees' behaviour (M06).

In managing *identity patternings*, SSP2 had developed a culture of delivering flexible services tailored for the uniqueness of their customers. Although SSP2 was transferred to Department X in 2003, SSP2 did not intend to align its strategic directions to the department. SSP2 continuously emphasised its own desired characteristics of 'client focused', 'people', 'integrity', 'innovation' and 'flexibility' (OD201).

In terms of *identity processes*, SSP2 managers claimed that there was a strong identification with SSP2 among members. However, the director (M06) emphasised a need to implement 'a strategy to create a whole new organisation, one culture', as he felt that SSP2 had 'two cultures'. A challenge in organisational identification and creating one culture was to heighten the distinctiveness and visibility of SSP2, to be recognised as an excellent provider among members and to attract potential clients against other SSPs available in the market (M06 and E40). Further, some managers (E41 and E39) pointed out that the fluidity of their identity should be monitored against the achievement of the current business expansion strategy, which might erode their 'flexible' and 'client focused' identity characteristics over time.

Overall, in contrast to SSP1 which experienced challenges in managing multiple identities in a large and dynamic environment, SSP2 showed streamlined management strategies in identity directions and practices towards strengthening the SSP2 identity in a small and stable environment. Although the visual symbol identity product in SSP2 was governed by state government policy, SSP2 strengthened its unique characteristics of being flexible, entrepreneurial, business-like and outcome-driven by making its distinctiveness visible through various communication methods, both internally and externally.

**4.1.3 Case comparison of identity orientation**

In order to understand the identity orientation of each case, directors were asked what the identity direction was for their branch. Table 4.5 summarises the diffused and promoted identities by each of the directors. The four SSP1 cases diffused the SSP1 identity due to the departmental direction. On the other hand, the C1 and C3 directors promoted their professional identity, while the C2 director emphasised Department X’s identity to their employees. The directors and managers in C5 showed the same orientation as SSP2. Overall, a variety of identity directions existed among directors and managers in each case.

Table 4.5 Diffused and promoted identity by directors in each case

Case	Diffused identity by directors	Promoted identity by directors
C1	SSP1	Professional
C2	SSP1	Department X
C3	SSP1	Professional
C4	SSP1	-
C5	Department X	SSP2

The analysis of unique identity issues and different identity directions provides insights into the monitoring and regulatory effects of using the SSP BSCs, especially in changing the direction and strength of identity patternings and identifications. While all five cases within SSP1 and SSP2 under Department X showed unique identity directions, one of the common elements was the adoption of the BSC. SSP1 was required to do so by the SSI performance management framework, while the SSP2 director adopted the BSC under his own initiative. The next two sections explore the status of the use of the BSC in SSP1 and SSP2.

**4.1.4 Overview of the SSP1 BSC**

SSP1 was exposed to the BSC concept between 1999 and 2002 when Department X used the BSC for performance reporting. However, SSP1 had little participation in the process, as the department’s BSC was not cascaded down and was discontinued in 2002 (OD011). However, in 2003, the SSI reintroduced the BSC concept to SSP1.

SSP1 and SSP3 to SSP6 collectively designed and adopted the same SSI BSC.<sup>50</sup> On the other hand, SSP2 developed its unique BSC under their own initiative. This latter case example is explained in the next section.

Figure 4.2 illustrates the SSI BSC adopted by SSP1. It contained ten performance measures under the four perspectives of benefits, customer, improvement and capability, showing cause and effect relationships (Queensland Government, 2005f).

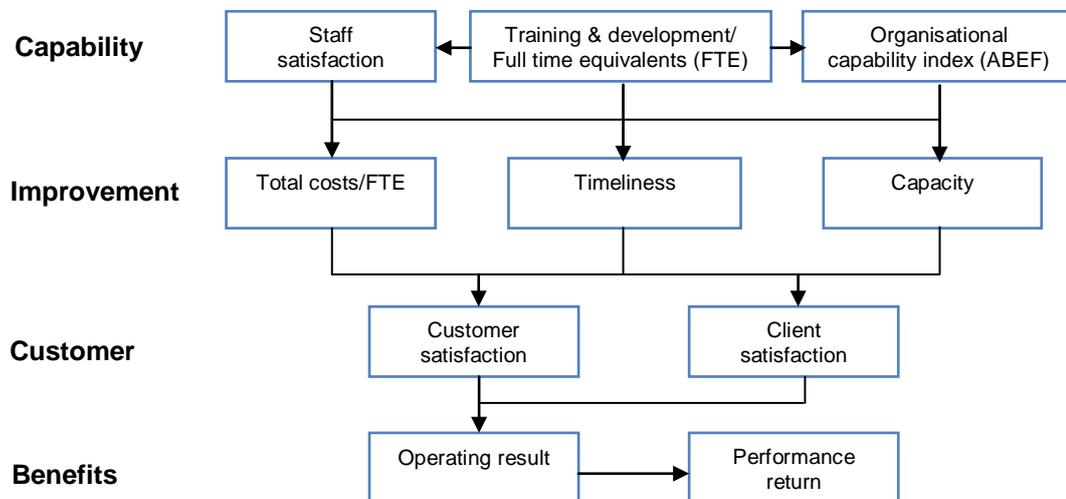


Figure 4.2 SSP1 BSC adopting the SSI performance management framework (Queensland Government, 2005f)

In order to implement the SSI BSC, the five SSPs initiated numerous management programs in 2003 and 2004. For instance, the *benefits* perspective focused on ‘operating result’ and ‘performance return’ as the ultimate financial indicators. Under the *customer* perspective, ‘customer satisfaction’ and ‘client satisfaction’ measures were developed, while implementing relationship management and operating level agreements. The *improvement* perspective contained ‘total costs/full time equivalent (FTE)’, ‘timeliness’ and ‘capacity’ measures. In order to respond to data findings, various improvement programs and

<sup>50</sup> Figure 3.1 presents the overall structure of organisational setting. While SSP1 and SSP2 were structured under Department X, the five shared service providers (SSP1, SSP3, SSP4, SSP5 and SSP6) were directly governed by the SSI.

systems were developed, such as business process reviews and standardising human resources, finance, document and record management, costing and pricing, time recording, and network systems (OD110). The *capacity* perspective included the Australia Business Excellence Framework (ABEF) measures as ‘organisational capability index’, ‘training and development/FTE’ and ‘staff satisfaction’. Overall, SSP1 and SSP3 to SSP6 collectively developed and implemented a performance management framework, a data dictionary to define the performance measures, systems and data collection methods, and standardised reporting templates and procedures (OD001 and 002).

In terms of cascading and alignment, the three layers of SSI, SSP and customer BSCs were developed (Queensland Government, 2005f). The framework emphasised the alignment of the three levels and a further cascading down to branches (e.g. C1 to C4) to ensure that staff were clear about how they contributed to the objectives. All SSP1 branches participated in producing the performance measures of the SSP1 BSC, and used the BSC concept in annual planning and measurement. However, only C1 fully developed and cascaded the C1 BSC down to units. To further explore the SSP1 BSC, the following sections explain the definition of ten measures from the SSI performance measure data dictionary (OD001) and data from internal and external organisational documents available to the researcher.<sup>51</sup>

#### 4.1.4.1 *Capability: Staff satisfaction*

For staff satisfaction, SSP1 adopted the *organisational climate* scales of the Queensland Public Agency Staff Survey (QPASS) (Hart, Griffin, Wearing, & Cooper, 1996; Queensland Government, 2000b, 2000c).<sup>52</sup> All employees were invited to participate in the survey and branch feedback sessions to discuss the results each year. Table 4.6 summarises the data from 2004 to 2007 from the internal documents (OD108) and the Service Delivery Productivity Commission report (SDPC, 2007).

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<sup>51</sup> The list of organisational documents is presented in Appendix H. The researcher obtained approval to display a number of specific measures for SSP1. However, under the confidential agreement, the name of the organisations should not be exposed. Therefore, some SSP1 measures were consolidated and reported as the SSI measures by the researcher in this section.

<sup>52</sup> The QPASS survey questions (Hart et al., 1996) and other measures in the staff satisfaction survey are summarised in Appendix J.

Comparative trend data highlights visibility, relativity and fluidity of the branches, SSP1, SSI and state government identities over periods. In addition to organisational climate, the survey included *individual outcomes* such as ‘quality of work life’ and ‘job satisfaction’, and *additional measures* such as ‘senior and middle management leadership’, ‘commitment to change’, and *rating for organisational change* in ‘leadership, communication, planning, implementation and training’.

Table 4.6 Results of the SSP1 staff satisfaction survey compared to the SSI and state government (SG) for the period of 2004 to 2007

Measures Index	SSP1				SSI			SG
	2004 %	2005 %	2006 %	2007 %	2004 %	2005 %	2006 %	2006 %
<b>Response rate</b>	37.8	43.5	70.9	62.8	-	-	-	-
<b>Individual outcomes</b>								
Quality of work life	52.9	52.7	52.7	53.0	51.7	49.4	49.0	52.6
Individual morale	57.6	55.3	55.9	56.4	55.5	52.9	52.9	56.7
Job satisfaction	68.0	67.5	68.3	67.1	67.9	64.7	62.7	67.1
Individual distress	30.2	29.2	29.8	32.4	31.6	33.9	33.3	33.1
<b>Organisational climate</b>								
Workplace morale	59.3	56.4	57.7	58.8	57.6	54.8	55.2	60.0
Supportive leadership	61.7	60.4	64.3	63.3	61.5	59.6	61.1	62.8
Participative decision-making	50.4	48.7	53.6	52.3	51.1	48.4	48.7	55.0
Role clarity	60.3	58.3	62.5	61.2	60.7	59.3	59.8	62.0
Professional interaction	67.8	65.1	67.5	67.1	66.4	64.7	64.7	66.7
Appraisal and recognition	49.3	48.4	51.3	52.9	49.6	47.9	49.4	53.6
Professional growth	50.7	49.3	55.2	52.5	50.8	48.3	49.2	55.2
Goal congruence	59.1	58.0	60.5	59.9	58.5	56.1	56.7	58.0
Workplace distress	50.8	51.9	52.6	62.9	51.4	54.0	54.7	50.7
Excessive work demands	59.5	57.6	57.6	58.6	55.3	55.3	57.5	54.3
<b>Additional measures</b>								
Leadership – Senior management	46.3	48.2	54.5	54.1	-	-	-	-
Leadership – Middle management	51.0	51.0	56.6	55.7	-	-	-	-
Affective commitment to change	61.7	56.8	61.8	59.4	-	-	-	-
Normative commitment to change	57.9	58.9	59.2	60.2	-	-	-	-
Continuance commitment to change	55.8	47.6	49.7	49.1	-	-	-	-
Self rating on performance	65.0	61.3	65.0	68.9	-	-	-	-
Self rating on customer satisfaction	57.3	60.2	67.3	60.8	-	-	-	-
<b>Rating for organisational change</b>								
Leadership	-	40.7	48.5	47.1	-	-	-	-
Communication	-	38.1	46.5	45.3	-	-	-	-
Planning	-	39.9	44.7	44.7	-	-	-	-
Implementation	-	42.8	46.3	44.7	-	-	-	-
Training	-	43.8	47.3	44.0	-	-	-	-

#### 4.1.4.2 Capability: Organisational capability index

Both SSP1 and SSP2 adopted the *Australian Business Excellence Framework (ABEF)* as a self-assessment tool for organisational capability. Table 4.7 summarises the

seven categories of the ABEF that are comparable with other equivalent methods in more than 75 countries, including the United States' Malcolm Baldrige National Quality Award and the European Foundation for Quality Management (EFQM) award programs (SAI Global, 2007).

Table 4.7 Australian Business Excellence Framework categories

<p><b>1. Leadership</b>  1.1 Strategic direction  1.2 Organisational culture  1.3 Leadership throughout the organisation</p> <p><b>2. Strategy and planning</b>  2.1 Understanding the business environment  2.2 The planning process  2.3 Development and application of resources</p> <p><b>3. Information and knowledge</b>  3.1 Collection and interpretation of data and information  3.2 Integration and use of knowledge in decision-making  3.3 Creation and management of knowledge</p>	<p><b>4. People</b>  4.1 Involvement and commitment  4.2 Effectiveness and development  4.3 Health, safety and wellbeing</p> <p><b>5. Customer and market focus</b>  5.1 Knowledge of customers and markets  5.2 Customer relationship management  5.3 Customer perception of value</p> <p><b>6. Innovation, quality and improvement</b>  6.1 Innovation process  6.2 Supplier and partner processes  6.3 Management and improvement of processes  6.4 Quality of products and services</p> <p><b>7. Success and sustainability</b>  7.1 Indicators of success  7.2 Indicators of sustainability</p>
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SSP1 conducted one senior manager, one middle manager, and two employee focus groups each year from 2005 to 2008. Each group, comprising 10 to 15 participants, was selected by the level of decision-making, size of the branch, gender and length of service (OD109). The ABEF self-assessment included both quantitative methods with 42 five point scaled questions under seven categories and qualitative discussions.

Participants first scored SSP1's performance in each category. Participants then discussed each construct for 15 to 20 minutes as the qualitative assessment. Two transcribers including the researcher summarised key findings for the four groups. After the discussions, the participants were also allowed to change the scores for the quantitative questions. After the four sessions, the consolidated qualitative findings of the four groups were reported under the two headings: 'What we do well' and 'What we can do better'. Both the quantitative and qualitative results were reported

to participants and senior management (OD109). Each year, branches were encouraged to reflect the results in branch planning. The overall scores of the ABEF from 2005 to 2008 (OD109) are presented in Table 4.8.<sup>53</sup> The seven categories were consolidated to the four perspectives for the BSC reporting and internal analysis.

Table 4.8 Results of the ABEF SSP1 focus groups from 2005 to 2008

ABEF categories	2005	2006	2008	Weight	BSC reporting	2005	2006	2008
1. Leadership	2.14	2.64	2.64	180	Capability	214.5	256.9	269.3
2. Strategy and planning	1.55	1.94	2.09	100				
3. Information and knowledge	1.57	2.01	2.22	100				
4. People	2.35	2.59	2.76	160				
5. Customer and market focus	2.19	2.46	2.58	150	Customers	65.7	73.9	77.4
6. Innovation, quality and improvement	2.09	2.11	2.21	160	Improvement	66.7	67.6	70.6
7. Success and sustainability	1.61	1.82	2.04	150	Benefits	48.3	54.7	61.1
Average total	1.92	2.22	2.36	1,000	Total	395.2	453.1	478.4

Note: one to five scales for the annual scores

However, the calculation method was modified for internal benchmarking of the SSI. Each construct was scored out of four and weighted to convert to the maximum 1,000 points. 0.8 was applied to the score considering the nature of self-assessment, as independent external assessment could be expected to adjust the final score down by approximately 20 per cent (OD109). It was expected that best practice organisations could achieve scores in the 600 range, and that organisations using the framework as an initial assessment tool could achieve scores in the 250 to 350 range against the possible 1,000 points (OD109). SSP1 trend data shows the steady improvement of all categories starting at above the accepted 250 to 350, from 395.2 in 2005 to 478.4 in 2008.

#### 4.1.4.3 *Capability: Training and development/Full-time equivalent (FTE)*

The training and development element was positioned as the core capability measure of the SSP1 BSC. The number of courses and participants were recorded in the

<sup>53</sup> The 2007 focus groups were delayed and conducted in 2008. The 2006 results were reported in 2007.

database and reported annually in the SSP1 BSC. Supporting measures such as ‘number of full time equivalents (FTE)’, ‘accrued leave’, ‘unplanned leave’, and ‘separation rates’ were also reported and analysed in the SSP1 BSC quarterly reports (OD104).

#### 4.1.4.4 *Improvement*

The SSP1 BSC shows three measures of ‘total costs/FTE’, ‘timeliness’ and ‘capacity’ under the improvement category. The *total costs/FTE* included multiple measures, such as ‘cost by service’, ‘cost per transaction’ and ‘cost per employee supported by services’ (OD001). SSPs collectively developed a number of standard systems, such as activity based costing, time-capture and billing systems for these measures.

The *timeliness* measure monitored the progress and operating results of the standard corporate system projects (OD001). In addition, nine standard measures out of 29 finance and human resource operational measures were consolidated into ‘a percentage of service standards met’ (OD001) as the SSP1 performance measure. One finance measure example is ‘% of invoices processed within x days of receipt of all correct documentation’.

The *capacity* measure monitored ‘the estimated dollar value of net benefit realised’ of the business improvement projects (OD001). SSP2 also produced ‘cost by service’, ‘cost per transactions’ and a number of timelines measures to benchmark against other SSPs in the state government and other states in Australia (FN703). Then, all measures in the improvement perspective were linked to the customer perspective of the SSP1 BSC.

#### 4.1.4.5 *Customer*

For the customer measures, SSP1 implemented *client and customer satisfaction surveys*. Client means the purchasers of Department X, while customer means corporate service users throughout the state. Table 4.9 presents the key survey questions (OD107).<sup>54</sup> The surveys asked ‘awareness of the SSI and SSP1 services’, as well as service specific questions such as, ‘frequency of using services’, ‘overall

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<sup>54</sup> Appendix L provides the detailed client and customer satisfaction survey questions of the SSP1 BSC.

performance’ and service attributes of ‘understanding of customer needs’, ‘capability and competence’, ‘effective communication’ and ‘achieved efficiencies through shared service arrangement’.

Table 4.9 SSP1 client and customer satisfaction survey questions

Types	Questions
Awareness	Awareness of the SSI Goals and objectives of the SSI Support of work of SSP1 Awareness of SSP1 services Perceived importance of SSP1 services
Service specific	Frequency of use of xx services Overall performance of xx services Importance of xx services: service attributes <ul style="list-style-type: none"> <li>• An understanding of your needs or those of your agency</li> <li>• Capability and competence</li> <li>• Effective communication</li> <li>• Achieved efficiencies through shared service arrangement</li> </ul>

Table 4.10 shows the client and customer satisfaction index of SSP1 (OD011 and 012). Although the main focus of this study is internal members’ perspectives, the streamlined questions for both internal members in the capability perspectives of the BSC and external stakeholders in the customer perspective are discussed in the later finding sections.

Table 4.10 Results of SSP1 customer and client satisfaction index from 2005 to 2008

Type of survey	2005	2006	2007	2008
Customer satisfaction index	88 (HR and Finance only)	69	66.4	90
Client satisfaction index		71	85.6	

#### 4.1.4.6 Benefits

As the ultimate goals of the SSP1 BSC, the benefits measures included ‘operating result’ and ‘performance return’. Table 4.11 summarises the results of the two measures of the SSI financial performance including SSP1 from 2005 to 2007. The *operating result* showed actual operating costs, which were monitored against the budget quarterly. In addition, SSP1 paid the *performance return* dividends each month to the State Treasury as the contribution to the \$100 million efficiency target of the SSI (SDPC, 2007). SSP1 met the targets of both the operating result and performance return each year (OD101). SSP2 also produced operating result

measures for benchmarking. The implications of this data leads to discussing the monitoring of one of the desired SSP1 characteristics—‘cost-effectiveness’—and performance driven behaviours in the case study organisations.

Table 4.11 Results of the financial measures of the SSI (SDPC, 2007)

Operating benefits (\$M)	2005	2006	2007	Total
SSI operating result	12.997M	12.347M	10.624M	69.568M
SSI performance return	10.107M	14.420M	18.808M	43.335M

In summary, SSP1 and SSP3 to SSP6 collectively developed and adopted the SSI BSC containing four perspectives and ten measures with causal linkages. The performance return was the ultimate indicator to be achieved through the improvement of customer satisfaction, business improvement and organisational capability. SSP1 reflected the desired characteristics of the SSI in the BSC. On the other hand, SSP2, as initiated by the director, developed its own BSC with unique and common measures comparable to other SSPs, which is discussed in the next section.

**4.1.5 Overview of the SSP2 BSC**

The SSP2 BSC measures and data were not available for this study. However, organisational documents, interviews and field notes identified the SSP2 BSC perspectives and measures. For example, the SSP2 BSC modified the four perspectives to six, including client relationships, strategic partnership, business capability, building our business, culture, and people (OD201). The intention was to highlight the desired characteristics of ‘client focused’, developing one ‘culture’ and valuing ‘people’ (M06). There were no causal linkages for the six perspectives adopted.

SSP2 managers (E40 and E41) explained that the human resource branch developed unique measures for the staff and customer and client surveys. The results of surveys were communicated at branch or customer forums each year (E40 and E41). However, SSP2 was requested to report their business progress under the headings of the four perspectives of the SSP1 BSC, and to report the same measures as SSP1 for benchmarking, such as financial operating result, service cost and the

organisational capability index of the ABEF (OD203). The progress of SSP2 strategies under the six perspectives was qualitatively assessed by the senior management group quarterly. SSP2 did not cascade the BSC down to the branches, nor align with Department X. Each branch had a list of its own performance indicators, not in the format of the BSC. These differences are confirmed in the next section.

#### 4.1.6 Case comparison of using the BSC

Table 4.12 summarises the different status of using the BSC for each case. All branches and units contributed to the SSP1 or SSP2 BSC, and used the BSC concept in their planning and reporting (OD103, 106, 201 and 203). C1 to C3 developed branch BSCs. The C1 BSC was formally cascaded down to units. On the other hand, C4 as the corporate office did not develop a branch BSC, but maintained the SSP1 BSC. However, most branches and units maintained the list of operational measures. None of the cases cascaded the BSC down to the personal level or linked the BSC to a reward system, although individual employees developed a list of measures in their performance development plans, not using the BSC format. It is important to understand the power of leaders at multiple levels of the organisations and their impact on collective identities.

Table 4.12 Status of the use of the BSC by case

Use of the BSC	SSP1				SSP2
	C1	C2	C3	C4	C5
Planning and reporting	Yes	Yes	Yes	Yes	Yes
Branch BSC	Yes	Yes	Yes	*	*
Unit BSC	Yes	*	*	*	*

\* List of operational measures are maintained, not in the BSC format.

Section 4.1 outlines key identity issues and the status of using the BSC in the four embedded SSP1 cases and one SSP2 case. While the SSPs experienced unique issues in controlling identities, both organisations adopted the BSC as the performance management framework. It constrained and enabled the SSPs to monitor and regulate the multiple perspectives of organisational life in various different and divergent ways. Building on the case study backgrounds, sections 4.2 to 4.6 present the findings of how the two SSPs monitored identities using the BSC.

## 4.2 Using the BSC to monitor the communication identity product

The three sections of 4.2 to 4.4 discuss each of the three identity products: communication, visual symbol and behaviour. This section first discusses the use of the BSC to monitor communication. Communication measurement instruments introduced in the identity literature generally assess the effectiveness of communication structure and flow, content, and climate in organisations (Section 2.3.1).<sup>55</sup> The review of the BSC measures showed that communication measures were embedded in the multiple perspectives of the BSC (Section 2.4.2).<sup>56</sup> Building on these discussions, I examine how the SSP BSCs contain the communication measures discussed in the identity literature.

In presenting the data,<sup>57</sup> I first provide data in the *reporting of organisational practices* section, from organisational documents and field notes on the types of activities. The term organisational practices means members' actions of monitoring, regulating, and self-regulating in transforming identity products, patternings and processes over time. Second, I present *managers' responses* on the practices by each case, from interviews supported by field notes on the meanings of activities. Then, the connections and contrasts of the two previous sections are presented in the *summary* section. This analytical structure will be used in the rest of the findings sections.

### 4.2.1 Reporting of organisational practices

The SSP1 and SSP2 BSCs (SSP BSCs) did not contain the full quantitative communication measurements discussed in the identity literature (Appendix B). However, the staff satisfaction survey, the ABEF measures, and client and customer satisfaction survey contained various communication measures. While both SSP1 and SSP2 implemented the same ABEF survey, SSP2 developed unique questions for staff, and client and customer satisfaction surveys. The focus of this section is to discuss the communication measures of the three surveys reported in the SSP BSCs,

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<sup>55</sup> Appendix B outlines five communication measurement instruments and categories, and the communication measurement criteria (Greenbaum et al., 1988; Van Riel & Fombrun, 2007).

<sup>56</sup> Detailed explanations of the performance measures in the four perspectives of the BSC are presented in Appendix E.

<sup>57</sup> Section 3.3.4 explains the rationale of the analytical structure of the finding sections.

applying the communication criteria of structure and flow, content, and climate (Greenbaum et al., 1988; Van Riel & Fombrun, 2007). Table 4.13 summarises the overall positioning of the communication measures in the capability and customer perspectives of the SSP1 and SSP2 BSCs, and each of the items are explained below.

Table 4.13 Position of the communication measures in the SSP1 and SSP2 BSCs

SSP1/ SSP2 BSC perspectives	Performance measures	Measurement instruments or questions (categories)
Capability/ People & culture	Staff satisfaction	<ul style="list-style-type: none"> <li>Organisational climate (supportive leadership, participative decision-making, professional interaction, and appraisal and recognition)</li> <li>Additional measures (leadership, communication and consultation, and your view on performance)</li> </ul>
	Organisational capability index	<ul style="list-style-type: none"> <li>ABEF (leadership, strategy and planning, people, customer and market focus, innovation, quality and improvement, and success and sustainability)</li> </ul>
Customer/ Client relationships Strategic partnership	Client/customer satisfaction	<ul style="list-style-type: none"> <li>Overall performance in communication</li> <li>Awareness of SSI and SSP services</li> </ul>

First, the *staff satisfaction* survey in the capability perspective of the SSP1 BSC contained communication measures in the organisational climate measure as well as in additional measures (Table 4.14).<sup>58</sup> The organisational climate categories of supportive leadership, participative decision-making, professional interaction, and appraisal and recognition included communication measures assessing structure and flow, content, and climate. In addition, employees were asked about senior and middle management leadership on communication and consultation, and their view on management's communication performance. The measurement categories containing communication measures showed a steady increase.<sup>59</sup> For example, the score for participative decision-making increased from 50.4 in 2004 to 52.3 in 2007, and the rating for organisational change in communication increased from 38.1 in 2005 to 45.3 in 2007.

<sup>58</sup> Appendix J presents the list of staff survey questions, containing organisational climate, commitment to change and other measures.

<sup>59</sup> Table 4.6 shows the four-year trend data of the organisational climate and additional measures, reported in the SSP1 BSC.

Table 4.14 Monitoring the communication identity product: Staff survey reported in the SSP1 BSC

Staff survey	Example of quantitative communication measures	Criteria
Organisational climate		
Supportive leadership	<ul style="list-style-type: none"> <li>• Good communication between staff and supervisor</li> <li>• Supervisors know the problems faced by staff</li> <li>• Approachable and supportive supervisors</li> </ul>	Climate Structure and flow
Participative decision-making	<ul style="list-style-type: none"> <li>• There is a forum where I can express my views and opinions</li> <li>• Staff are frequently asked to participate in the decision concerning administrative policies and procedures</li> </ul>	Climate Content Structure and flow
Professional interaction	<ul style="list-style-type: none"> <li>• I feel accepted, and received support from others</li> <li>• Staff frequently discuss and share ideas</li> <li>• Good communication between groups and among staff</li> </ul>	Climate Structure and flow
Appraisal and recognition	<ul style="list-style-type: none"> <li>• I am regularly given feedback on how I am performing</li> <li>• There is a structure and process that provides feedback</li> </ul>	Structure and flow
Additional measures		
Leadership on senior and middle management	<ul style="list-style-type: none"> <li>• Clearly articulate the vision of the future</li> <li>• Say things that make employees proud to be part of the organisation</li> </ul>	Content Climate
Communication & consultation	<ul style="list-style-type: none"> <li>• Rate your experience of communication and consultation during change processes in SSP1</li> </ul>	Overall satisfaction
Your view on performance	<ul style="list-style-type: none"> <li>• Effectiveness of our communication</li> </ul>	Overall effectiveness

Second, the *ABEF focus groups* also quantitatively assessed communication across the six categories (Table 4.15).<sup>60</sup> For instance, ‘SSP1 has processes to communicate with and listen to staff’ under the people category, and ‘I am regularly informed of progress of SSP1 goals and objectives’ under success and sustainability. The assessment on leadership increased from 2.14 in 2005 to 2.64 in 2008, and the customer and market focus showed an increase from 2.19 to 2.58 within the same time period.<sup>61</sup>

<sup>60</sup> The full list of quantitative questions of the ABEF is presented in Appendix K.

<sup>61</sup> Table 4.8 shows the results of the ABEF measures from 2005 to 2008 reported in the SSP1 BSC.

Table 4.15 Monitoring the communication identity product: ABEF quantitative measures reported in the SSP1 BSC

ABEF categories	Quantitative assessment on communication	Criteria
Leadership	<ul style="list-style-type: none"> <li>• SSP1 has a clear organisational purpose, vision and goals</li> <li>• My work environment supports listening, learning and sharing</li> </ul>	Content Climate
Strategy and planning	<ul style="list-style-type: none"> <li>• I understand the overall goals and objectives within the plans</li> <li>• I am informed of SSP1 progress towards plan</li> </ul>	Content Structure and flow
People	<ul style="list-style-type: none"> <li>• SSP1 has processes to communicate with and listen to staff</li> </ul>	Structure and flow
Customer and market focus	<ul style="list-style-type: none"> <li>• Information about customer satisfaction is communicated to me</li> </ul>	Content Structure and flow
Innovation, quality and improvement	<ul style="list-style-type: none"> <li>• I am encouraged to provide ideas and suggestions on improving our service delivery</li> <li>• There are instructions available to me to assist me to do my job effectively</li> <li>• Measures or specifications are available for the products and services we provide</li> </ul>	Climate Content
Success and sustainability	<ul style="list-style-type: none"> <li>• I am regularly informed of progress towards SSP1 goals and objectives</li> </ul>	Content Structure and flow

In addition, the ABEF focus groups provided qualitative feedback on communication supporting the quantitative data. Key feedback was summarised under ‘What we do well’ and ‘What we can do better’. Recurring communication issues for three years (2005, 2007 and 2008) (OD109) are summarised in Table 4.16.

Table 4.16 Monitoring the communication identity product: ABEF qualitative feedback supporting the SSP1 BSC

ABEF categories	Qualitative feedback on communication	Criteria
Leadership	<ul style="list-style-type: none"> <li>• Communicate SSP1’s organisational purpose and strategic direction more clearly to staff</li> <li>• Through promoting our expertise and celebrating our achievements we will grow as a skilled organisation</li> </ul>	Content Climate
Strategy and planning	<ul style="list-style-type: none"> <li>• Improving the communication and utilisation of strategic plans to staff will help provide a greater sense of ownership</li> </ul>	Climate Content
People	<ul style="list-style-type: none"> <li>• Social events and networking opportunities would promote knowledge sharing in an informal setting</li> <li>• We can develop networks across branches to help break down the silos</li> </ul>	Structure and flow Content Climate
Customer and market focus	<ul style="list-style-type: none"> <li>• We can continue to promote the value of our services to our clients</li> </ul>	Structure and flow Climate

ABEF categories	Qualitative feedback on communication	Criteria
	<ul style="list-style-type: none"> <li>• Communicate SSP1 services in a professional, fresh and consistent way</li> </ul>	Content
Innovation, quality and improvement	<ul style="list-style-type: none"> <li>• We can encourage staff to be more open to new business processes</li> <li>• Regular team meetings provide staff with the opportunity to offer solutions to current issues</li> </ul>	Climate Structure and flow
Success and sustainability	<ul style="list-style-type: none"> <li>• Communicate SSP1 performance and achievements to clients, customers and staff</li> </ul>	Content Structure and flow

Third, the *client and customer satisfaction* survey contained communication measures, such as ‘awareness and understanding of the Initiative’s goals and objectives’ and ‘how you would rate the performance of SSP1 or services in demonstrating effective communication’, as presented in Table 4.17. The client and customer survey index of the SSP1 BSC has been reported in Department X’s publication annually since 2004 (OD011 and 012).<sup>62</sup>

Table 4.17 Monitoring the communication identity product: Client and customer survey reported in the SSP1 BSC

Client survey	Quantitative assessment on communication	Criteria
Awareness	<ul style="list-style-type: none"> <li>• Have you heard of this Initiative before completing this questionnaire?</li> <li>• How well do you understand the goals and objectives of the SSI?</li> </ul>	Content
Overall performance	<ul style="list-style-type: none"> <li>• How you would rate the performance of SSP1 or services in effective communication</li> </ul>	Overall performance

While the SSP1 and SSP2 BSCs did not contain the full communication measurement instruments discussed in the identity literature, the three quantitative surveys positioned under the capability and customer perspectives contained various communication measures in assessing structure and flow, content, and climate. While unique communication measures were developed for the SSPs in the staff, and client and customer surveys, most communication measures were embedded in the existing instruments of the organisational climate measure and the ABEF. Further, findings indicate that the SSP BSCs allowed members to continuously participate in the performance measurement activities, which made communication outcomes and issues visible over time.

<sup>62</sup> Table 4.10 presents the client and customer satisfaction index from 2005 to 2008 as reported in the SSP1 BSC.

## 4.2.2 Managers' responses

This section presents the managers' responses on monitoring identities. The findings were mostly identified in the interview question, '*What performance measures do you think are effective for measuring corporate identity in terms of communication?*'. Similar to the organisational practices section, managers mentioned that numerous internal and external communication measures were important in monitoring identities. Table 4.18 summarises the key measures and issues raised by each case and common themes. A number of representative quotes are then presented below.

Table 4.18 Case specific perceptions and themes on using the SSP BSCs to monitor the communication identity product

Case	Monitoring internal communication	Monitoring external communication
C1	<ul style="list-style-type: none"> <li>• Satisfaction (E35)</li> <li>• Effectiveness and frequency (E35)</li> <li>• Understanding across and among branches and units (E32)</li> <li>• Two way flow (E25, E38)</li> </ul>	<ul style="list-style-type: none"> <li>• Satisfaction (E15, E38)</li> <li>• Effectiveness (E35, M05)</li> <li>• Relationship and image (E33)</li> <li>• Clarity and understanding of message (E38)</li> </ul>
C2	<ul style="list-style-type: none"> <li>• Satisfaction (M02)</li> <li>• Number of channels, meeting and attendance (E17, E21, E22)</li> <li>• Meetings and communication within and across branches (E17, E23)</li> </ul>	<ul style="list-style-type: none"> <li>• Satisfaction (E17, M02)</li> <li>• Behavioural responsiveness (E21)</li> <li>• Effectiveness of contents (E20)</li> </ul>
C3	<ul style="list-style-type: none"> <li>• Satisfaction (E26)</li> <li>• Effectiveness in contents and methods (E26, E28, E29, E30)</li> <li>• Structure and flow (E26, E27)</li> </ul>	<ul style="list-style-type: none"> <li>• Satisfaction (E26, E31, M04)</li> <li>• Effectiveness (E26)</li> <li>• Awareness of branding (E29, M04)</li> <li>• Trust and number seeking other providers (M04)</li> </ul>
C4	<ul style="list-style-type: none"> <li>• Effectiveness (E16, M03)</li> <li>• Consistent message and adequacy of information (E01, E03, E19)</li> <li>• Structure and flow (E19, M01)</li> <li>• Leadership communication (E18)</li> </ul>	<ul style="list-style-type: none"> <li>• Satisfaction (M01, M03)</li> <li>• Relationships (M03)</li> <li>• Effectiveness and adequacy (M01, M03)</li> <li>• Number of contacts, meetings and attendance (M03)</li> </ul>
C5	<ul style="list-style-type: none"> <li>• Satisfaction (E39, E41)</li> <li>• Understanding of key priorities (M06)</li> <li>• Understanding across branches (E39, M06)</li> </ul>	<ul style="list-style-type: none"> <li>• Satisfaction (E39)</li> <li>• Understanding of SSP2 (M06)</li> <li>• Relationships (M06)</li> <li>• Number of focus groups (M06)</li> </ul>
Themes	<ul style="list-style-type: none"> <li>• Emphasis on both internal communications under the capability perspective and external communication under the customer</li> <li>• Quantitative staff, client and customer surveys in monitoring communication, supported by qualitative feedback from staff, focus groups and committee meetings</li> <li>• Ongoing implementation of the SSP BSCs made communication issues visible in improving communication strategies</li> </ul>	

First, C1 managers generally mentioned quantitative survey tools in the SSP BSCs and informal networks in monitoring the communication identity product. On the other hand, managers also emphasised the importance of internal communication, measuring satisfaction, effectiveness, frequency, clarity and understanding of messages, and cross communication among branches and units to monitor the creation of a distinctive SSP1 or branch identity. C1 managers claimed that the customer and client surveys were useful tools to monitor customer satisfaction, effectiveness, relationship building, and understanding of message and external image. In response to the questions about effective communication measures in monitoring identities, they suggest:

*That would be just back through a survey again. Effectiveness of the communication, whether it is the frequency and whether people have been satisfied, at the end of the day, communication is one of the most important things isn't it? (E35)*

*I think there's the informal feedback from networks. There's the other thing we've got going at the branch wide level, and possibly could be devolved down to lower levels. Obviously, the other way to do it is to through a survey of clients or customers. (E37)*

*We use it as a communication tool. We also produce things in writing and do give them information that we ask them to comment on. I think it's very effective in building the relationships that are very much part of the image. (E33)*

C2 managers also mentioned both internal and external communication. For internal communication, staff satisfaction, number of communication channels and meetings within and across branches were important factors. For external communication, customer satisfaction, behavioural responsiveness and effectiveness of service information on the website were identified. A general consensus was that the results of communication from the staff survey were reported under the capability perspective, and the client and customer survey under the customer perspective.

*Unless you would say the staff survey and customer survey, we call them communication measures. They've given us many opportunities trying to communicate with our clients and staff to manage the relationships better. I think the survey results should be in the BSC – client and customer, and staff survey. (M02)*

*Whilst we SSP1 have an identity that we have a Finance and Human Resources branch, actually getting communication flowing between those branches, the staff survey is one way that you're going to ask questions about, 'do you know what's going on over here?', 'do you know what's happening here?', and actually know 'how things are flowing'. (E23)*

C3 managers generally valued staff satisfaction, the effectiveness of communication messages and tools for internal communication measures. One manager (E26) felt that employees were not getting the right information that they needed. On the other hand, managers mentioned customer satisfaction, effectiveness of communication processes, the awareness of brand, customer trust, and the number of clients seeking other providers as being important.

*Staff feel they're not getting the information that they need, when I say good communication, I don't mean communication saturation. I actually mean effective communication. We make sure it's targeted, it's brief to the point, and it's factual. Our measure of communication is not so much what we communicate, but our measure of communication is the satisfaction of our staff and customers. (E26)*

*They're things like these applying to customer awareness, customer satisfaction, the level of customer trust, the level that the customer values our services, and the level of awareness of our name and branding. Another one for an internal SSP or internal provider is how often do our customers seek service elsewhere, how often do they go outside of SSP1 to get services? (M04)*

C4 managers mentioned the effectiveness, consistent message, and adequacy of information, structure and flow, and effective leadership for internal communication. Further, customer satisfaction, relationships, effectiveness, and the number of meetings and attendance were valued in monitoring communication as an identity product. The C4 director (M01) explained that communication measures in the staff survey should be under the capability perspective and those in the customer survey under the customer perspective. Through the continuous implementation of staff satisfaction surveys structured in the BSC, members identified the lack of communication, which pressured senior and middle managers to develop strategies to improve communication practices.

*Communication measures, I suppose you see proxies of communication. We run annual surveys and one is the staff survey and one is the client-customer survey, and that survey information measures against balance scorecard customers and capability...It's a process, but it's also a tool. Last year in fact, that was one of the things they said was that they didn't get enough and people started to put strategies in place to address that in some areas in SSP1. (M01)*

C5 managers mentioned that the staff, and client and customer satisfaction surveys included communication measures and gathered feedback on communication issues. The C5 director (M06) mentioned customer satisfaction and relationships for external communication. Measuring effectiveness, understanding of customer business and responsiveness, the understanding across branches, and the understanding of SSP2 priorities were important measures in monitoring internal communication.

*In terms of communication, I think an important measure is the level of understanding and both ways. Some of the clients through that client focus group said we don't understand their business. I think a measure of the relationship is really important, how good the communication is, how well we understand their business, how well they understand what we do, how readily we can communicate with them and solve issues is very important....Within our organisation, it's important where different branches are providers to*

*each other which they are in some cases. We're providers internally, so it's important that there's a good understanding of how we operate. Understanding of what the priorities are is really important in terms of internal communication. (M06)*

Overall, for the identity product of communication, managers across five cases emphasised the value of both internal and external communication measures using various quantitative instruments such as staff, and client and customer surveys embedded in the BSC framework. Further, qualitative feedback from staff forums, staff focus groups and client relationship committees were important factors. Managers also mentioned effectiveness of communication structure and flow, content, and climate, as well as overall effectiveness and satisfaction. On the other hand, ongoing monitoring of communication measures embedded in the BSC identified a lack of communication, which pressured the redevelopment of communication strategies by management.

### 4.2.3 Summary

The reporting of organisational practices identified various communication measures embedded in the SSP BSCs. Managers' responses identified that all five cases showed similar perceptions on monitoring communication, with few disparate issues. The key connections and contrasts of the two sections are summarised in Table 4.19.

Table 4.19 Summary of using the BSC to monitor the communication identity product

Interplay	Summary
Connection	<ul style="list-style-type: none"> <li>• Internal communication in capability and external communication in the customer, assessing structure and flow, content, and climate measures</li> <li>• Communication measures embedded across, and interchangeably used with, the multiple categories of behaviour and operational measures</li> <li>• Both quantitative and qualitative results used in monitoring communication</li> </ul>
Contrast	<ul style="list-style-type: none"> <li>• While the BSC scores including communication measures increased, ongoing monitoring of the communication measure made communication outcomes and issues visible, and regenerated communication strategies</li> </ul>

A number of connections were identified from both the reporting of organisational practices and managers' responses. First, both internal and external communication was valued in monitoring communication. The flexible BSC framework enabled SSP1 and SSP2 to develop their own measures, or adopt existing measures in assessing communication from multiple stakeholder perspectives (Kaplan & Norton, 2004b, p. 277). Generally, internal measures were embedded in the various categories of the staff survey and the ABEF under the capability perspective, while external measures were positioned in the client and customer survey reported under the customer perspective. The communication measures in the SSP BSCs generally monitored communication structure and flow, content, and climate.

Further, communication measures were embedded across, and interchangeably used with, behaviour, leadership and operational measures. Managers also expressed that communication measures were the equivalent of satisfaction, behaviour or operational measures. It reflected the notion that communication is the medium for accomplishing multiple aspects of organisational climate (Poole, 1985). In addition, the importance of qualitative feedback was also highlighted. For instance, the ABEF qualitative assessment identified communication issues across six categories, and managers also valued qualitative feedback from network meetings and conversations in monitoring the communication identity product.

In contrast, while the reporting of organisational practices identified the relative increase in communication scores, managers acknowledged the lack of sufficient communication and measures. Over time, the obtrusive BSC framework and members' conversations made communication issues visible, and pressured senior and middle managers to redevelop communication strategies.

### **4.3 Using the BSC to monitor the visual symbol identity product**

Visual symbol measures, such as an audit of graphics or logos, and the effectiveness of visual identity management were introduced in the identity literature (Section 2.3.1).<sup>63</sup> The review of the BSC indicated that brand image as an outcome measure was positioned in the customer perspective and the effectiveness of brand management was positioned in the internal process perspective (Section 2.4.2 and Appendix E). Within the theoretical ground, in this section I examine the SSP BSCs to identify the visual symbol measures and managers' perceptions.

#### **4.3.1 Reporting of organisational practices**

The SSP BSCs did not include quantitative measures to assess the effectiveness or management of symbols discussed in the identity literature (Appendix B). There was no formal assessment on symbols, such as name, logo and visual identity at the state government or department levels. Evidence on assessing visual symbols was found only in the qualitative assessment of the ABEF under the customer and market focus, stating 'We can market SSP1 with fresh branding to increase our professionalism and corporate presentation' (OD109).

The SSP1 and SSP2 symbols were regulated by the state government's visual identity policy (Queensland Government, 2000a) and Department X's corporate communication and marketing guidelines (OD014). In practice, the unique SSP1 name was presented in external annual reports (OD011) and ministerial portfolio statements (OD012), while the generic description 'shared service' was mentioned in departmental structures and internal documents (OD013) instead of the unique name, due to SSP1's diffusion strategy.

In addition, it was generally acknowledged that SSP1's diffusion approach, combined with unclear directions on the visual identity, created a lack of visibility and allowed members to inconsistently use the symbols in representing themselves. For example, a banner explaining the C2 services in front of the office excluded SSP1's name, showing only the department and C2 names (FN401). Members tended

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<sup>63</sup> Appendix B provides the key symbol measures discussed in identity literature.

to write the SSP1 name inconsistently, using SSP1, or shared service, or no mention of SSP1, in written correspondence and their email signature block (FN805). On the other hand, SSP2 reinstated the old abolished logo of the SSP2 BSC as an internal symbol to foster members to identify with SSP2 (OD201).

**4.3.2 Managers’ responses**

SSP managers explained the rationale for, or issues relating to, the non-existence of symbol measures in answering the interview question, ‘*What performance measures do you think are effective for measuring corporate identity in terms of symbol?*’.

Table 4.20 summarises case specific responses and themes. Representative quotes are also offered in this section.

Table 4.20 Case specific perceptions and themes on using the BSC to monitor the visual symbol identity product

Case	Visual symbol measures	Perceptions
C1	<ul style="list-style-type: none"> <li>No comment</li> </ul>	<ul style="list-style-type: none"> <li>State government and department regulation on visual symbols</li> <li>Lack of symbol and diffusion of SSP1 made SSP indistinct and invisible</li> </ul>
C2	<ul style="list-style-type: none"> <li>Pride or ownership of symbol (E22)</li> </ul>	<ul style="list-style-type: none"> <li>Lack of decision on the SSP1 symbol</li> <li>Distinct SSP1 symbol is detrimental to the department</li> </ul>
C3	<ul style="list-style-type: none"> <li>Level of acceptance (E26)</li> <li>Consistent use of symbol (E28, E29, E30)</li> </ul>	<ul style="list-style-type: none"> <li>Public sector symbols are less appreciated by staff compared to the private sector</li> </ul>
C4	<ul style="list-style-type: none"> <li>Customer survey on image and name (E18)</li> <li>Uptake and consistent use of graphics and templates (E19)</li> </ul>	<ul style="list-style-type: none"> <li>Difficulties in measuring symbols in the SSP1 BSC</li> </ul>
C5	<ul style="list-style-type: none"> <li>No comment</li> </ul>	<ul style="list-style-type: none"> <li>Limited opportunity to use symbols and measures</li> </ul>
Themes	<ul style="list-style-type: none"> <li>Limited opportunity to use symbols and their weak linkage to public sector performance</li> <li>Importance of clear decisions regarding visual symbols as an organisation</li> <li>Potential measures for pride, ownership and consistent use of symbols</li> </ul>	

C1 managers did not mention any symbol measures, explaining that there was no distinct visual identity for SSP1 or the branch to measure. Three C1 managers (E33, E15 and E32) mentioned the same incident—their attempt to create a unique image for C1 promotional material was banned by the department. One C1 manager

(E33) claimed the lack of a visual symbol for SSP1 was an issue. Therefore, the diffusion of SSP1 and limited opportunity of using visual symbols made the SSP1 and C1 identities indistinct and invisible.

*We tried initially to create an entity for ourselves and then had that pulled out from underneath us. So, the entity doesn't have a symbol. We're just part of C1 and we are part of SSP1. Then, we're also confused, because we're part of the department as well. I don't think that we have a corporate identity. I think the more telling problem is that I do think that's an issue. (E33)*

C2 managers agreed that it was inappropriate to measure the effectiveness of the state government logo in the SSP1 BSC, but expressed differing views: the level of pride or ownership generated from a vanished old department logo (E22); the lack of organisational decision on a promotional symbol (E17); and the negative impact of having a unique SSP1 visual symbol within the department, as 'detrimental' (E20).

*I think that you should have a logo that people can be proud of and they can have some ownership towards. I don't think there's any real ownership of SSP1 for people. I remember that the department logo was quite a good idea and worked quite well. (E22)*

*If the symbol is the SSP1 name, or if it's the department, then I think that's something that's got to be decided as an organisation and that's part of your image. You've got to decide what you want the symbol to be. (E17)*

*I would have thought it would be detrimental, in fact, to push SSP1 as something different. (E20)*

C3 managers identified the level of acceptance of certain symbols and consistency in documentation as potential symbol measures. One C3 manager (E26) pointed out that symbolism was less appreciated by public sector staff than the private sector, due to the nature of the generic identity and the lack of funding for the promotion of symbols.

*The symbols, they've got to be accepted by people. As soon as they become tokens, then they're actually treated with disdain by the people. I think symbols in a private environment are much more accepted, much more used and appreciated by the staff than they are in a public environment. (E26)*

C4 managers also expressed difficulties in measuring symbols in the SSP1 BSC, and suggested the level of uptake and consistent use of graphics and templates among employees, or customer perceptions on the SSP1 image and name, as potential measures.

*Another performance management measure that we did was obviously just seeing whether the staff were reasonably using templates and how it works. When somebody sees the name of their branch on the top of a document, that looks very professional and they take it more seriously. (E19)*

C5 managers generally agreed that the symbolic representation was limited in the public sector. For instance, most C5 managers (E40, E41, E42 and M06) mentioned the visible effect of their old logo which was abandoned due to the introduction of the standard state government logo, pointing out the limited opportunity to use symbols.

*We've done a fair bit on trying to do a corporate identity, our branding. But you're pretty limited on what you can do. (E42)*

Overall, managers in SSP1 and SSP2 mostly mentioned the limited opportunity to use symbols and the weak linkage between visual symbols and performance in the public sector. It resulted in no measures of symbols used in the SSP1 BSC. Some managers claimed that the lack of visual symbols made it difficult to heighten the distinctiveness and visibility of identities, while some managers strongly argued that SSP1 and branches should not have a distinct visual symbol. On the other hand, managers suggested potential measures such as level of pride, acceptance and consistent use of visual symbols in organisations, emphasising the importance of making decisions on visual symbols as an organisation.

### 4.3.3 Summary

Findings from the reporting of organisational practices and managers' responses show a connection and some strong contrasts, as summarised in Table 4.21.

Table 4.21 Summary of using the BSC to monitor the visual symbol identity product

Interplay	Summary
Connection	<ul style="list-style-type: none"> <li>• No symbol measures due to the strict corporate identity regulation and the weak connection between visual symbol and public sector performance</li> </ul>
Contrast	<ul style="list-style-type: none"> <li>• Lack of symbolic distinctiveness and visibility made it difficult for stakeholders to identify with SSP1 and branches</li> <li>• Inconsistent use of SSP1's name and SSP2's logo in practice</li> <li>• Suggested symbol measures: pride, ownership, acceptance and consistent use of symbols</li> <li>• Importance of making decisions on visual symbols as an organisation</li> </ul>

Consistently, there were no formal visual symbols and measures in the SSP BSCs, due to the state government corporate identity and department regulations. Managers across the five cases had similar perceptions on monitoring symbols, pointing out the strict regulation on visual symbols and the weak linkage between visual symbols and public sector performance. In contrast, managers expressed a number of challenges due to the lack of symbols. The restriction on creating symbols at the branch and SSP1 levels made those identities indistinctive and invisible in service delivery, lacking the symbolic power of visualising internal value and coherence in fostering identifications. Further, the organisational practices identified a number of inconsistent uses of the SSP1 name due to the diffusion approach taken SSP1 and the lack of monitoring visual symbols. On the other hand, SSP2 reinstated the abandoned old logo in the SSP2 BSC to make SSP2 distinctive. The findings emphasise the value of visual symbols in identity management. Although the BSC did not contain symbol measures, managers suggested potential measures such as pride, ownership and consistent use of symbols. Those suggested measures were aligned with the identity literature, such as the assessment of the expression and brand and image consistency (Simões et al., 2005), or employees' perceptions of the consistency of visual identity and linkage of visual identity knowledge to strategy (Van den Bosch et al., 2006). Above all, this section highlights the importance of making decisions on visual symbols as an organisation prior to the BSC design.

## 4.4 Using the BSC to monitor the behaviour identity product

Identity literature suggests the use of an organisational climate instrument as the behaviour measure. However, the blurred theoretical boundaries among climate, culture, image, reputation and TQM results in overlapping operationalisation of measurements (Section 2.3.1).<sup>64</sup> On the other hand, Kaplan and Norton (2004c) mention the modified use of existing organisational climate and cultural instruments in assessing the ‘culture’ aspect of organisational capital in the learning and growth perspectives (Section 2.4.2). Building on the theoretical discussions, I present the data on the measures of the BSCs in monitoring identities and managers’ perceptions on the practices.

### 4.4.1 Reporting of organisational practices

Table 4.22 summarises the behaviour measures positioned in the multiple perspectives of the SSP1 and SSP2 BSCs. These are explained in this section.

Table 4.22 Behaviour measures positioned in the SSP BSCs

SSP1/ SSP2 BSC perspectives	Performance measures	Measurement instruments or measures
Capability/ People & culture	Staff satisfaction	Organisational climate Senior/middle management leadership Individual outcomes
	Organisational capability index	ABEF
	Training and development	Number of training/FTE
Improvement/ Business capability	Cost Time Efficiency	Service cost/FTE % of service standard met Estimated dollar value of net benefit realised
Customer/ Client relationships Strategic partnership	Client/customer satisfaction	Understanding customer needs, capability and competence, communication, efficiency of the SSI
Benefits/ Building our business	Performance return and operating results	SSI savings target Budget and actual of operating costs

<sup>64</sup> Section 2.3.1 explains organisational climate as one of the key behaviour measures. Appendix B outlines the categories of the organisational climate. Appendix C lists the patterning measures from corporate and organisational identity literature, as well as culture, image, reputation and TQM measures.

The SSP1 *capability*, or SSP2's people and culture perspectives, contained staff satisfaction (organisational climate, leadership and individual outcomes), the ABEF organisational capability index, and training and development measures in monitoring behaviour.

*Staff satisfaction* in the SSP1 BSC included *organisational climate* measures in compliance with state government practices (Queensland Government, 2000b, 2000c). The organisational climate measurement provided SSP1 with data to compare collective behaviours at the branch, SSP1, SSI and state government levels, making relative identities visible.<sup>65</sup> According to the four-year trend data in Table 4.6, SSP1 scored higher than the SSI and state government in most categories. For instance, SSP1 scored 64.3 for supportive leadership in 2006, while the SSI average was 61.1 and the state government benchmark was 62.8 in the same year. The comparative trend data constantly highlighted relatively unique behaviours across the state.

The SSP1 staff survey included additional measures of *the senior and middle management leadership*, directly monitoring the two groups of members. The staff survey also measured *individual outcomes*, such as 'job satisfaction', 'quality of work life', 'individual morale' and 'individual distress', to understand the relationship between the individual behavioural outcomes and the organisational climate measures. Therefore, the staff satisfaction survey provided data to understand the different levels and groups of behaviours over time.

The *ABEF* showed similarities to organisational climate in assessing behaviour against SSP2, SSI and other industry benchmarks. The seven categories were analysed against the four perspectives of the SSP1 BSC.<sup>66</sup> All ABEF measures improved over the three assessments, scoring 395.2 in 2005, 453.1 in 2006, and 478.4 in 2008 (Table 4.8). The *training and development* measures also provided information to understand members' capability and competency as 'customer

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<sup>65</sup> Table 4.6 presents the comparative organisational climate scores of the SSP1, SSI and state government from 2004 to 2007.

<sup>66</sup> Table 4.8 provides the scores of the seven ABEF categories over the three years that are analysed by the four perspectives of the BSC. The section also explains the benchmarks of the ABEF in other industries or countries.

focused' service providers to Department X and statutory authorities. A number of customer service training initiatives were newly introduced to SSP1 as the input measure to foster 'customer focused' behaviours.

The *improvement, customer, and benefits* perspectives of the SSP BSCs provided data to monitor the relative and distinctive quality of the particular aspects of organisational behaviour experienced by members. For instance, customer perspective highlighted the service provider quality of 'customer focused', and provided tangible data on capability, competence and efficiency of collective behaviour. 'Service cost', or 'performance return' as the ultimate financial indicators were used to prove the efficiency of collective behaviours at multiple levels.

Overall, the multiple perspectives and measures of the SSP BSCs allowed directors and managers to monitor, interpret and benchmark collective behaviours at multiple levels and by different groups of members. The organisational climate measures and feedback sessions in particular, periodically heightened relative, distinctive and evolving behaviours with tangible trend data at branch, SSP1, SSI, state government or industry levels.

#### **4.4.2 Managers' responses**

This section summarises behaviour measures and key issues raised by managers in answering the interview question, '*What performance measures do you think are effective for measuring corporate identity in terms of behaviour?*'. Table 4.23 summarises the key findings and corresponding quotes.

Table 4.23 Case specific perceptions and themes on using the BSC to monitor the behaviour identity product

Case	Behaviour measures	Perceptions
C1	<ul style="list-style-type: none"> <li>• Culture (E32, E38) and value (E33)</li> <li>• Customer staff satisfaction (E15, E25)</li> <li>• Leadership (E37)</li> <li>• Staff development (E35, E37, M05)</li> <li>• Responsive positive demeanour (E38)</li> </ul>	<ul style="list-style-type: none"> <li>• Difficulties in measuring ‘reactive’ and ‘regressive’ public sector behaviour using the BSC that represents a partial reality</li> </ul>
C2	<ul style="list-style-type: none"> <li>• Communication (E21, E17)</li> <li>• Efficiency and internal image (E17)</li> <li>• Satisfaction (E22, E23)</li> <li>• Code of conducts (E23)</li> <li>• Operational measures (E21)</li> </ul>	<ul style="list-style-type: none"> <li>• BSC can provide data and information to change collective behaviour towards visions, priorities or focus</li> </ul>
C3	<ul style="list-style-type: none"> <li>• Operation quality and efficiency (E27, E29, E30)</li> <li>• Professional relationship at work (E27)</li> <li>• Staff development (E28)</li> <li>• Understanding customers (E30)</li> <li>• Positive image (E31)</li> </ul>	<ul style="list-style-type: none"> <li>• Current emotive behaviour measures were ineffective</li> <li>• Innovative measures to understand behaviour and its relationship with desired characteristics and performance</li> </ul>
C4	<ul style="list-style-type: none"> <li>• Customer satisfaction (E18)</li> <li>• Customer relationships (E16)</li> <li>• Communication (E16, E19)</li> <li>• Compliment and complaints (E16)</li> <li>• Staff development (E16)</li> <li>• Symbolic presentation (E19)</li> </ul>	<ul style="list-style-type: none"> <li>• Communication and symbol measures in mediating behavioural change</li> </ul>
C5	<ul style="list-style-type: none"> <li>• Efficiency (E29, E42)</li> <li>• Customer satisfaction (M06, E40, E41, E42)</li> <li>• Staff morale and stress (E41)</li> <li>• Responsiveness (M06)</li> </ul>	<ul style="list-style-type: none"> <li>• Interpreting behaviour using the BSC causal linkages</li> </ul>
Themes	<ul style="list-style-type: none"> <li>• Interchangeable use of behaviour, culture, climate, communication and operational measures</li> <li>• BSC provided data and causal linkages to monitor and interpret collective behaviours towards desired characteristics, visions and priorities</li> <li>• Difficulties in monitoring and interpreting public sector behaviour over time</li> </ul>	

C1 managers generally mentioned culture, value, satisfaction, leadership, staff development, and operational measures in monitoring behaviour. However, most C1 managers who have been working for the public sector for more than 20 years expressed their concerns. For instance, the quantitative surveys in the SSP1 BSC represented a partial reality of SSP1 (E33). The data had limitations in monitoring and interpreting the fluidity and manageability of public sector behaviour over time due to the ‘chaotic’ and ‘regressing’ nature of the public sector (E33 and E37).

*In the service provider model, we need to be streetwise in understanding culture, organisational culture, and understanding organisation behaviour. (E32)*

*We've got a framework but tensions. It's the first time we've had it in twelve months, as a whole of SSP1. I do think that's partly the reality of the organisation we live in. I don't know whether other organisations are quite as chaotic as the public sector as a whole. (E33)*

*When something comes out there's a flurry of activity and there's a change. What looks like a change, but over time behaviour regresses to what it was before. (E37)*

The data suggests that, although the SSP1 BSC provided various data on collective behaviours over time, SSP1 members' behaviour was strongly attached to the existing resource of strong bureaucracy resistant to the new premises and could not be easily interpreted by the use of the BSC.

Most C2 managers also interchangeably used operation, communication, efficiency, internal image and customer satisfaction measures in monitoring behaviour.

*It is part of that communication, but that's also behaviour as well—prompt, punctual, professional, competent and capable. (E21)*

*If you have open communication with your clients, they'll tell you when there's an issue about the staff's behaviour and the department's behaviour. If we did an issues register, we would know what the common issues were and they can be repetitive. I think that would work with our efficiency, not just our internal image. (E17)*

One C2 manager (E23) claimed that the BSC provided C2 with the tools and information to change collective behaviour, rather than individual behaviour, towards

SSP1 visions, priorities or focus. This claim reinforces the monitoring role of the BSC on collective behaviours towards desired organisational premises.

*By doing monthly measures, it provides me with meaningful data to assess if what I'm doing is right or not. Likewise management and employees, in terms of changing behaviour, the outputs of the BSC give us tools and obviously give us information to change behaviour, maybe not individual behaviour but perhaps visions or priorities or focus. Capturing of client satisfaction might identify where certain people's behaviour needs addressing. (E23)*

C3 managers also valued service quality, efficiency, professional relationships, staff development, understanding customers, positive image and culture in monitoring behaviour. One C3 manager (E26) claimed that the current staff satisfaction survey as 'emotive' did not really measure behavioural outputs. This comment emphasised the need for innovative behaviour measures, linked to the desired identity characteristics and performance.

*How we provide a service? Service quality. The behavioural things are probably cultural things too. (E30)*

*I'm not a fan of a sort of survey for behaviour. When people are asked to comment on their own or others' behaviours, it's more emotive than factual. I believe the best indication of behaviour is to measure the one thing that we don't measure here. I tend to believe that, the outputs that should be measuring, will determine that. To measure things like how a team operates together, to measure things about how flexible they are when some members of the staff are not there and others need to take their roles. (E26)*

C4 managers mentioned the possibility of using overall customer satisfaction, relationships, communication, compliments and complaints, and staff development. One C4 manager (E19) claimed to use the communication measures of assessing consistent presentation. It is clear that communication mediates behavioural change from their perspectives.

*I would measure the amount of training that's provided in those areas, customer relations, the number of people who have attended, but also the number of people who obtained the Diploma of Government as well. In terms of level of service, whether people can't provide you with the service in the time, or about this person wasn't very friendly and wasn't very helpful. (E16)*

*I think communication has a huge impact on people's behaviours in that it just gives people the opportunity to look more professional, feel part of an organisation that has one same look and feel. Their emails were all standard, and they answered the phone in the same way. (E19)*

On the other hand, C5 managers developed their own staff and customer survey questions. Most managers mentioned it was effective to gather meaningful information to understand their unique customers' needs. On the other hand, one C5 manager (E39) used the cause and effect relationships of the BSC perspectives in monitoring and interpreting collective behaviour. For instance, according to managers, the branch improved staff capability and processes, which enabled it to provide additional services to the clients without extra financial or human resources. The BSC multiple measures and the causal linkages were used to prove the efficiency of employee behaviours.

*Employee behaviour, things like response times, the consistency of work like as in how they perform the work. If I think about it you've got the structured processes and learning and development, then you've got the feedback from the client. We've worked out efficiencies, and we really do understand how we work. When the site expanded, we could have added more resources, but we got more efficiency because we'd streamlined our processes. This proves in employee behaviours. (E39)*

Overall, managers across the five cases suggested a variety of measures—operation, communication, culture, value and satisfaction—in monitoring behaviour. The BSC measuring multiple perspectives of organisational life provided a framework and information for monitoring collective behaviours in SSP1 and SSP2. While managers expressed difficulties in interpreting behaviour measures as

organisational performance due to strong bureaucracy and a partial reality of the BSC, positive effects were also identified in monitoring collective behaviour towards vision, priorities and focus, and interpreting behavioural change using the causal linkages of the BSC.

#### 4.4.3 Summary

The findings from the organisational practices and managers' responses showed a number of connections and contrasts in monitoring behaviours by the use of the BSC, as summarised in Table 4.24.

Table 4.24 Summary of using the BSC to monitor the behaviour identity product

Interplay	Summary
Connection	<ul style="list-style-type: none"> <li>• BSC multiple perspectives, measures, causal linkages and cascading can monitor behaviours at multiple levels and by multiple groups</li> <li>• Interrelation of behaviour, climate, communication, culture and operational measures</li> </ul>
Contrast	<ul style="list-style-type: none"> <li>• Interpretation issues over the tension between the increased scores of behavioural measures and the 'regressing' public sector behaviour over time</li> <li>• The BSC provided a partial reality to understand behaviour, which required observation and conversations with employees</li> </ul>

From a connection perspective, both the organisational practices measures and managers' perceptions identified that the multiple perspectives, measures and linkages of the SSP BSCs provided information to monitor and interpret collective behaviours at multiple levels and by multiple groups of members. The inclusion of the organisational climate in the SSP1 BSC in particular allowed members to monitor organisational contexts, structure and congruence of collective behaviours in relation to individual outcomes at the branch, SSP, SSI and state government levels as a molar construct (Dutton et al., 1994; Hatch & Schultz, 1997; Melewar & Woodridge, 2001; Poole, 1985). In addition, managers used the 'intuitive' cause and effect relationship of the SSP BSCs (Queensland Government, 2005f), when explaining behavioural change. The inclusion of this relationship subtly guided managers to understand the way of monitoring achievement of vision. In doing so, managers interchangeably used behaviour, culture, climate, communication, culture and operational measures in monitoring behaviour.

Overall, the quantitative data in multiple measures, such as the staff survey and the ABEF, embedded in the SSP BSCs made relative, distinctive and fluid collective behaviours visible periodically. Therefore, members easily compared collective behavioural change. These connections suggest that the identity product of behaviour can be monitored by the use of the BSC, as the flexible BSC framework allowed the case organisations to include various behaviour measures from multiple disciplinary forms of knowledge.

In contrast, subtle differences were identified in the managers' responses, by case, tenure and managers' roles. For example, managers in C1 and C2, with a longer service period in the public sector, expressed the difficulties of measuring public sector behaviours, while service managers in C1, C2, C3 and C5 emphasised operation and satisfaction measures in understanding behaviours. Administration managers across the cases valued staff development and communication measures in monitoring behaviours. In addition, the organisational practices showed a steady increase in the results of climate measures. However, managers claimed that it was difficult to monitor and interpret 'chaotic' and 'regressing' public sector behaviour, and that the SSP BSCs provided only a partial reality to understand behavioural change. Therefore, the monitoring of the distinctiveness and fluidity of public sector behaviour and consequently manageability, by the use of the BSC, was questioned in this section.

## 4.5 Using the BSC to monitor identity patternings

Discussion regarding monitoring of identity patternings in this section is related to identity characteristics and multiplicity. First, *identity characteristics*, as the contextual and negotiated meaning of identities in this study, refers to a set of constructs that members use to describe what is central, enduring and distinctive about their organisation (Albert & Whetten, 1985).<sup>67</sup>

A variety of identity patterning measures from corporate identity, organisational identity, culture, image and reputation literature were discussed earlier in this dissertation (Section 2.3.1).<sup>68</sup> Second, identifying the issues of a single identity interpretation in a large complex organisation, *identity multiplicity* was explored by *dimensions, levels and facets* (Section 2.1.2.2) and their monitoring issues (Section 2.3.1).

On the other hand, the broad overview of the literature in the BSC measures suggested how it was possible for organisations to monitor identity characteristics and multiplicity using the BSC (Section 2.4.2). Within this context, I provide the data on organisational practices in monitoring identity patternings by the use of the BSC and managers' perceptions of this issue.

### 4.5.1 Reporting of organisational practices

In monitoring *identity characteristics*, the SSP BSCs did not include quantitative measures as per the identity literature, to identify desired characteristics from management and actual characteristics described by members. However, the multiple perspectives and measures of both SSP BSCs provided data to interpret the desired characteristics of SSP1 and SSP2. Table 4.25 summarises the relationship.

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<sup>67</sup> Section 2.5 explains the scope of identity patternings for this study.

<sup>68</sup> Appendix C lists the measures of monitoring identity patternings from identity literature, as well as culture, image, reputation and TQM measures.

Table 4.25 Using the BSC to monitor identity characteristics

SSP1/SSP2 BSC Perspectives	Performance measures	Instruments/ measures	Desired characteristics identified in organisational documents	
			SSP1	SSP2
Capability/ People & culture	Staff satisfaction	Organisational climate	Respect for people Participation	People Integrity
	Organisational capability index	ABEF	Respect for people Customer focus High quality Innovation	Client focus Innovation
	Training and development	Number of training courses and attendees	Professionalism in services	People
Improvement/ Business capability	Cost, time and efficiency	Cost per service % of service standard met System project	Cost effectiveness Innovation High quality	Innovation
Customer/Client relationships Strategic partnerships	Client/customer satisfaction	Customer needs Competency Capability	Professionalism in services	Client focused Flexibility
Benefits/ Building our business	Performance return operating results	Savings target Budget and actual	Cost effectiveness	-

For instance, SSP1 was required to reflect the desired characteristics of Department X and the SSI. Department X valued ‘respect for people’, ‘participation’ and ‘professionalism in service’ (OD011). The SSI emphasised ‘high quality’, ‘customer focused’, ‘cost effectiveness’ and ‘innovation’ (Queensland Government, 2002). On the other hand, SSP2 expressed continuous emphasis on ‘client focused’, ‘people’, ‘integrity’, ‘innovation’ and ‘flexibility’ (OD201). Overall, the multiple perspectives and measures used in the SSP BSCs provided data to monitor and interpret the desired characteristics of SSP1 and SSP2.

In monitoring *identity multiplicity*, the BSC provided data in monitoring selective dimensions, levels and facets. For instance, BSC perspectives monitored *multiple dimensions* of organisational life and this study discusses the three dimensions of communication, visual symbol and behaviour (Section 4.2 to 4.4). The *multiple levels* of identity were monitored by the use of the SSP BSCs. Table 4.26 provides the comparison of each BSC measure by the branches, SSP1, SSI, state government (SG), and other industry categories. The comparison highlights that

organisations can design the unit of analysis in order to break down and sum up the scores in a large organisational setting.

Table 4.26 Monitoring multiple identity levels in the SSP BSCs

SSP1/SSP2 BSC Perspectives	Performance measures	Instruments/ measures	Branch	SSP	SSI	SG	Industry
Capability/ People & culture	Staff satisfaction	Organisational climate	Y	Y	Y	Y	
	Organisational capability index	ABEF		Y	Y		Y
	Training and development	No. of training/FTE	Y	Y	Y		
Improvement/ Business capability	Cost	Cost per service	Y	Y	Y	Y	Y
	Time	% of service standard met	Y	Y	Y		
	Quality	System project	Y	Y	Y		
Customer/ Client relationships Strategic partnerships	Client/ customer satisfaction	Satisfaction index	Y	Y	Y		
Benefits/ Building our business	Performance return	SSI savings target		Y	Y		
	Operating result	Operating costs	Y	Y	Y	Y	

However, an issue in interpreting characteristics of collective identities was that a high-order identity is qualitatively different from a low-order one (Cornelissen et al., 2007). For instance, the aggregated average of the branch level data in organisational climate does not necessarily represent the characteristics of SSP1. This highlights the importance of the unit of analysis in line with the identity direction to accurately monitor identity characteristics.

Further, the streamlined questions monitoring multiple *identity facets* were identified in the staff, and client and customer surveys, as outlined in Table 4.27. The staff survey asked about ‘your view on your performance’ as perceived or experienced identity (Balmer & Greyser, 2003; Dutton et al., 1994; Van Riel & Fombrun, 2007), and ‘the employees view on their client and customer satisfaction’ as construed external image (Dutton et al., 1994). The third facet is the ‘client and

customers view' as conceived or attributed identity (Balmer & Greyser, 2003; Soenen & Moingeon, 2002).

Table 4.27 Monitoring multiple identity facets in the SSP1 BSC

Survey	Staff survey		Client and customer survey
Identity facets	Perceived or experienced identity	Construed external image	Conceived or attributed identity
Categories	1. Your view on your performance	2. Your view on your client and customer satisfaction	3. Client and customers' view on service satisfaction
Questions	Understanding of clients' and customers' needs Capability and competence in meeting clients' and customers' needs Effectiveness of communication Commitment to continually improve service delivery		

Overall, the SSP1 and SSP2 BSCs did not contain the identity patterning instruments introduced by corporate and organisational identity scholars (Appendix C). However, the multiple categories of the quantitative surveys and the four perspectives of the BSC supported the conceptualisation and operationalisation of identity patternings, and provided information to monitor and interpret desired identity characteristics and multiplicity of selective dimensions, levels and facets.

#### 4.5.2 Managers' responses

Managers expressed their views on monitoring identity characteristics and multiplicity in answering the questions, such as those about effective measures for corporate identity, image and reputation, and the relationship with achieving vision matched with organisational structure.<sup>69</sup> Table 4.28 summarises key measures and perceptions described by managers and the representative quotes are presented.

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<sup>69</sup> Appendix G provides the interview questions for identity patternings, under vision and structure of monitoring identities.

Table 4.28 Case specific perceptions and themes of using the BSC to monitor identity characteristics

Case	Patterning measures	Perceptions
C1	<ul style="list-style-type: none"> <li>• BSC multiple perspectives (E25, E33)</li> <li>• Staff or client perceptions (E33, E38)</li> <li>• Operational measures (E37, E32)</li> </ul>	<ul style="list-style-type: none"> <li>• Surveys identified the non existence of shared characteristics of SSP1 and C1, and made units define who they are</li> <li>• Due to unclear identity paterings between C1, SSP1 and Department X, customers were not able to clearly assess C1 performance in surveys</li> </ul>
C2	<ul style="list-style-type: none"> <li>• Image or perceptions (E17, E21, E23)</li> <li>• Professionalism and responsive (E21)</li> <li>• Multiple measures towards the financial results (E22, M02)</li> </ul>	<ul style="list-style-type: none"> <li>• Indistinct SSP1 identity identified in the client and customer surveys</li> <li>• Operational measures to interpret identity characteristics</li> </ul>
C3	<ul style="list-style-type: none"> <li>• BSC multiple perspectives (E26, M04)</li> <li>• Customer perceptions (E26, E28, E29, E30)</li> <li>• Operational measures (E27, E31)</li> </ul>	<ul style="list-style-type: none"> <li>• BSC surveys provided information to interpret identity characteristics</li> <li>• Clear patterning is required to produce and interpret survey results accurately</li> </ul>
C4	<ul style="list-style-type: none"> <li>• BSC multiple perspectives (E01, E03, E18)</li> <li>• Causal linkage (E04)</li> <li>• Operational measures (E03)</li> <li>• Customer and staff perceptions (E16)</li> </ul>	<ul style="list-style-type: none"> <li>• BSC multiple perspectives enable the measurement of desired characteristics</li> <li>• Lack of communication of SSP1 desired characteristics to employees prior to the BSC design</li> </ul>
C5	<ul style="list-style-type: none"> <li>• Operational measures (E39)</li> <li>• Customer perceptions (M06)</li> <li>• BSC multiple perspectives (E42)</li> </ul>	<ul style="list-style-type: none"> <li>• Interpreting the tensions between characteristics and vision in reformulating identity direction and strategies</li> </ul>
Themes	Identity characteristics and multiplicity <ul style="list-style-type: none"> <li>• Identity paterings can be monitored and interpreted by using the BSC's multiple perspectives, operational measures and customer perceptions</li> <li>• Unclear paterings and lack of communication impacted on BSC monitoring</li> <li>• Invisible and indistinctive SSP1 identity revealed through the BSC surveys</li> <li>• Use of the BSC to interpret tensions between characteristics and vision</li> </ul>	

C1 managers generally mentioned the multiple perspectives of the BSC, staff or client perceptions, and operational measures in monitoring identity paterings. The C1 director and managers (M05, E33, E35 and E37) mentioned that the staff satisfaction survey revealed the invisible and indistinctive characteristics of SSP1 and made themselves define 'who they are'.

*We've got a document. One of the things that came out of SSP1 staff survey showed very clearly we didn't have a staff identity. (M05)*

*I think that's come out of the staff surveys. Over in the C1 the first year, the single factor that came out of my team was that they were unsure of exactly who they were and what the relationship was, with our stakeholders. We did a fairly extensive amount of work as a whole team, just working out who we are. (E33)*

One manager (E35) claimed that members and customers were not able to clearly understand the differences between C1, SSP1 and Department X. Customers especially could not clearly assess their satisfaction on services provided by C1 in SSP1, against the services directly delivered by Department X.

*I really don't believe that C1 has been identified effectively in those surveys. When people are answering the question, what do you think about C1? I don't believe that people understand that C1 in SSP1 really is about the delivery side. Survey people aren't clear on our branding, as being C1. (E35)*

The unclear identity patternings between C1, SSP1 and Department X, and the diffusion strategy used in SSP1 made the C1 and the SSP1 identities invisible and indistinctive. However, the ongoing monitoring of the BSC measures made members aware of this indistinctiveness and their attempts to define 'who they are' and their relationships with others. It suggests that the clear patterning of multiple identities and communication to stakeholders is essential prior to the design and implementation of the BSC to obtain accurate measurement outcomes. The use of the SSP1 BSC forced them to discover and define their collective identities.

On the other hand, C2 managers valued image and operational measures, as well as the BSC multiple measures in achieving financial results. For instance, they suggested that identity characteristics can also be interpreted through operational measures expressing the terms, 'professionalism' and 'responsive'. (E21)

*Part of your image is your professionalism and how quickly you respond and how responsive you are to need. So that would be built into at the end of the day when we sit down and go, 'how did we perform?', 'were we responsive?', 'were we professional?' (E21)*

Similar to C1, C2 managers (E23 and E17) acknowledged that the client and customer surveys strongly showed the indistinct SSP1 identity to clients and customers.

*I think through client satisfaction and customer satisfaction, those will sort of hit whether we are creating an identity or not. (E23)*

*We do have some identities, some measures. It's done through our client and customer survey. I believe that the results of that showed last year quite strongly that there was not a strong image for SSP1 with our clients and customers. (E17)*

C3 managers also mentioned the BSC perspectives, customer perceptions and operational measures, such as on-time, efficiency and effectiveness in understanding identity characteristics. Two C3 managers and the director (E28, E29 and M04) emphasised that the staff survey, client and customer surveys and ABEF became the source of measuring identity characteristics for them. It suggests that identity patternings can be interpreted using various surveys and operational measures.

*You can also look at the BSC but also you could delve down deeper into something like the ABEF that you could use within organisations in conjunction with raising corporate identity. (E29)*

However, one C3 manager (E28) claimed that the current survey tool in the SSP1 BSC did not directly measure identity, but could give them ideas or the ability to see how they were performing against desired values as shared identity characteristics.

*Measurement tools around the staff survey and the customer survey tools just give you an idea of whether people are happy or unhappy. They don't give you a measure of it. BSC actually gives you the ability to show how close you got to your target. There are things in here that we don't measure how we've been performing against the shared values that we say that we're going to have. This is relevant to their operational work, so their individual behaviours in the workplace can actually be measured in the BSC. (E28)*

It suggests that selecting relevant measures in the BSC can enable members to interpret their operational achievements and individual behaviours towards shared identity characteristics.

Similar to those managers in C1, three C3 managers (E26, E28 and E30) raised the same issue that monitoring identity characteristics using the BSC would not be effective. Staff were not allowed to use C3's name and customers were unable to distinguish SSP1 and C3 in the survey due to the diffusion identity pressure and unclear patternings. One C3 manager (E26) in particular, strongly believed that SSP1 and C3 needed a distinct identity by implementing a complete branding strategy or transferring back to Department X, so that customers could clearly understand who they were assessing in the survey. It highlights the importance of the streamlined approach between identity management and performance monitoring.

*If you did run that sort of question to clients of say, the service centre, they probably couldn't differentiate between SSP1, C3 or the Department. (E30)*

*Client and customer survey is a very ineffective measure because people across this organisation don't know whether they're talking about items that have been delivered by their own regional support, C3 or the department. We struggle with the fact that we don't have the identity. To be perfectly honest, we really need to go one way or the other. We need to be fully, completely understood and branded, which would be fine, so we get the good with the bad, or we need to disappear totally and be accepted as part of the department and that's how we operate. (E26)*

By contrast, most C4 managers showed positive responses to the effects of BSC multiple perspectives and measures in conceptualising SSP1 identity as a balanced approach.

*I think our whole image by management is directed at financial return. There's more to an identity and to an image than financial return. There's the experience, the intellectual capital of our staff, there's certainly more to an identity than finance. There's communication, there's marketing, there's promotion, there's all these different areas and we just focus solely on financial return. You definitely need a balanced approach and this is quite a good concept. (E01)*

However, C4 managers (E03 and E16) also perceived that the desired identity characteristics for SSP1 from the directors should be communicated down to staff, to be reflected in the design of the BSC and the monitoring of the characteristics.

*In the senior management team, there's a real sense there that we're part of the one SSP1, but I don't know how much that filters down to the rest of the organisation. (E16)*

C5 managers also valued BSC multiple perspectives, operational measures and customer perceptions, and two managers (E39 and E40) mentioned that they developed performance indicators aligned with the BSC and aggregation of individual units across the branch and across clients. In particular, one C5 manager (E42) pointed out that the BSC provided a framework for understanding the relationship between identity characteristics (e.g. flexibility) and capability measures (e.g. availability of skilled staff). The C5 director (M06) also explained his use of the measures to monitor a desired characteristic (e.g. responsiveness) versus the achievement of the vision (e.g. growth strategy), in reformulating their identity characteristics, vision and strategies.

*I suppose if you fail to deliver on what you've committed to, over time it erodes your identity, because you're selling yourself as a flexible service, but you can't have the resources to deliver the service. (E42)*

*One of the challenges, is about how big we let ourselves get because we are getting bigger and we have to think, ‘When do we stop growing so that we don't lose that advantage?’ because if we get too big, we could lose the responsiveness, the client focus and lose our advantage. (M06)*

Overall, although the SSP BSCs did not include the identity patterning measures as per the identity literature, managers mentioned the multiple perspectives and measures of the SSP BSCs, in conceptualising, monitoring and interpreting identity characteristics and multiplicity. The implementation of the SSP1 BSC identified the lack of definition on the desired identity as an organisation and indistinct shared characteristics among members. On the other hand, SSP2 used the multiple measures of their BSC in interpreting the relationships and tensions between evolving, actual and desired identity characteristics and the achievement of vision.

### 4.5.3 Summary

The reporting of organisational practices and managers’ responses showed a number of connections and a contrast in monitoring identity patternings. Table 4.29 summarises the key findings.

Table 4.29 Summary of monitoring identity patternings by the use of the BSC

Interplay	Summary
Connection	<ul style="list-style-type: none"> <li>• BSC multiple perspectives, measures, and cascading and alignment provided information to monitor the desired identity characteristics of SSP1 and SSP2, and the identity multiplicity of selective dimensions, levels and facets</li> <li>• Interchangeable use of patterning, behaviour and operational measures</li> </ul>
Contrast	<ul style="list-style-type: none"> <li>• In interpreting steady increases in the BSC scores, SSP1 identified unclear patternings and indistinct identity characteristics of SSP1, while SSP2 with clear identity direction monitored evolving characteristics of SSP2 in achieving visions</li> </ul>

In connecting the practices and managers’ responses, the multiple perspectives and measures of the SSP BSCs provided information, ideas and the ability for members to interpret identity characteristics. In monitoring identity multiplicity, the use of the SSP BSCs monitored the identity products of communication and behaviour. The categories used in the quantitative surveys

analysed multiple levels—branch, SSP, SSI, state government or industry. The three identity facets ‘perceived or experienced’, ‘construed external image’ and ‘conceived or attributed’, provided differing views from multiple stakeholders to identify the gap.

Overall, capability measures of organisational climate and ABEF, operational measures of cost and time quality, customer, and benefit measures were collectively used to monitor identity characteristics and multiplicity. The closed ended measures of the organisational climate, ABEF, and client and customer surveys especially enabled members to clearly see the relativity, distinctiveness, and fluidity of identity characteristics and behaviour at multiple levels over time (Van Riel & Fombrun, 2007). However, interpretation issues existed, as the average of lower order identities did not necessarily mean the characteristics of a higher order identity.

In identifying contrary aspects, the organisational practices of the SSP1 BSC nonetheless continued to provide a steady increase in scores. However, managers’ responses identified invisible and indistinct characteristics of SSP1 or branches shared among employees, mentioning ‘non-existence’ or ‘lack of image’. This conscious awareness made some units struggle to define themselves. On the other hand, SSP2 showed the clear identity direction and its maturity in interpreting the relationships between evolving characteristics against the strategy and reformulating their desired direction. It suggests that a clear direction and communication of the desired characteristics should be embedded in the design and implementation of the BSC.

Therefore, the flexible BSC framework enabled SSP1 and SSP2 to include a variety of measures in conceptualising, monitoring and interpreting multiple characteristics and multiplicity at dimensions, levels and facets relevant to each organisation. The ongoing use of the SSP BSCs heightened unique distinctive and fluid identity characteristics and multiplicity with comparative tangible data.

## 4.6 Using the BSC to monitor identity processes

Monitoring identity processes in this study focuses on organisational identification as potential fluidity and contextual and negotiated aspects of multiple identities and identifications (Cornelissen et al., 2007). Organisational identification is explained as ‘the perception of oneness, or belongingness to some human aggregate’ (Ashforth & Mael, 1989, p. 21).<sup>70</sup> Organisational identification measures assess the strength and congruency between the individual and the organisation, as discussed in Section 2.3.1.<sup>71</sup> The BSC also contains identity strength and congruence measures as antecedents of interpreting identity processes in the organisational capital of the learning and growth perspective (Section 2.4.2).<sup>72</sup> Building on the theoretical discussions, I provide the data on how the SSP BSCs monitor identity processes.

### 4.6.1 Reporting of organisational practices

The SSP BSCs included a number of measures associated with organisational identification. Table 4.30 outlines the related identification measures in the staff survey, ABEF, and client and customer survey.

In the *staff satisfaction* survey, the *affective commitment to change* measures (Herscovitch & Meyer, 2002) were associated with attitudinal and behavioural identification towards SSP1 and show stable results: 61.7 in 2004; 61.8 in 2006; and 59.4 in 2007. *Goal congruence* in organisational climate assessed whether staff were committed to the work area and personal goals were in agreement with workplace goals. The goal congruence scores were also steady from 59.1 in 2004 to 59.9 in 2007. *Senior and middle management leadership* showed steady increase, measuring management capability in fostering identification, such as the ‘clear articulation of vision’, and ‘making the employees proud to be part of the organisation’. It suggests that one of the key roles in leadership is effective identity management.

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<sup>70</sup> Section 2.1.1.3 discusses the concept of organisational identification. Section 2.5 explains the definition of identity processes and the focus for this study.

<sup>71</sup> Appendix D lists organisational identification and related measures.

<sup>72</sup> Appendix E provides the review of BSC measures in the four perspectives and the capital readiness report, in relation to the identity measures.

Table 4.30 Identity process measures positioned in the SSP BSCs

SSP1/ SSP2 BSC perspectives	Performance measures	Measurement categories (example of questions)
Capability/ People & culture	Staff satisfaction	Affective commitment to change <ul style="list-style-type: none"> <li>• I believe in the value of this change</li> <li>• This change is a good strategy for this organisation</li> <li>• This change serves an important purpose</li> </ul>
		Goal congruence in organisational climate <ul style="list-style-type: none"> <li>• The staff are committed to the work area's goals and values</li> <li>• My personal goals are in agreement with the goals of this work area</li> <li>• The goals of this work area are not easily understood</li> </ul>
		Senior and middle management leadership <ul style="list-style-type: none"> <li>• Clearly articulate their vision of the future</li> <li>• Make employees proud to be part of the organisation</li> </ul>
	Organisational capability index (ABEF)	Leadership <ul style="list-style-type: none"> <li>• SSP1 has a clear organisational purpose, vision and goals</li> <li>• Shared values drive SSP1 activities, directions and operations.</li> <li>• SSP1 structure and team are aligned to achieve its business objectives and goals</li> </ul>
		Success and sustainability <ul style="list-style-type: none"> <li>• I am regularly informed of progress towards SSP1 goals and objectives</li> </ul>
Customer/ Client relationships Strategic partnerships	Client/ customer satisfaction	Awareness <ul style="list-style-type: none"> <li>• How well do you understand the goals and objectives of the SSI?</li> <li>• How well do you understand how SSP1 supports you and your work?</li> <li>• How important are the following branch services to you in our work?</li> </ul>

In the *ABEF* focus groups, the *leadership* category asked about management capability of managing identification, such as a clear organisational purpose, vision and goals, shared values, and alignment. The leadership score increased from 2.14 in 2005 to 2.64 in 2008 (Table 4.8). Further, the *success and sustainability* included questions asking about, 'regular information on the progress towards SSP1 goals and objectives'. It showed the lowest performance out of all ABEF questions, scoring 1.61 in 2005 and 2.08 in 2008 (OD019).

Finally, the *client and customer survey* measured the extent of 'awareness of the goal and objectives of the SSI', and 'the perceived importance of SSP1 and

branch specific services'. The measures provided indications of the level of customer identifications with the SSI, SSP1 and branches.

Overall, the SSP BSCs contained measures of the affective commitment to change, identity strength and congruence, leadership, and awareness, in interpreting organisational identification over time. Only two questions asked about individual perceptions: 'I believe in the value of this change' in affective commitment to change; and 'my personal goals are in agreement with the goals of this work area' in goal congruence. Most items were antecedent measures in fostering identification.

Further, the unit of analysis in each survey was different, which made it difficult to interpret the direction and strength of multiple identifications. The aggregated scores for goal congruence at the branch level may not imply goal congruence with SSP1 and its identification. For instance, the staff survey was targeted at the branch level, while the ABEF assessed SSP1. The client and customer survey assessed the multiple levels of the SSI, SSP and branch.

Therefore, in order to monitor the direction and strength of identifications at particular identity levels, it seems important to set up the unit of analysis in survey questions aligned with the desired identity direction, and to communicate the relativity and distinctiveness of collective identities to stakeholders prior to assessment.

#### **4.6.2 Managers' responses**

Managers mentioned a number of identity process measures and issues in monitoring identification when answering various interview questions. Table 4.31 summarises the case specific and consistent themes on monitoring identity processes and key representative quotes are presented below.

Table 4.31 Case specific perceptions and themes on using the BSC to monitor identity processes

Case	Process measures	Perceptions
C1	<ul style="list-style-type: none"> <li>• Trends on senior and middle management leadership (E37)</li> <li>• Trends on staff survey (E25, E37)</li> <li>• Awareness (E35)</li> <li>• Commitment to shared goals (M05)</li> </ul>	<ul style="list-style-type: none"> <li>• Benchmarking operational measures and comparative analysis on survey trends</li> <li>• Conflicting desired directions of identification due to the diffusion of SSP1 and constant structural changes</li> </ul>
C2	<ul style="list-style-type: none"> <li>• Pride on SSP1 (E22)</li> <li>• Trends on multiple measures (E23)</li> </ul>	<ul style="list-style-type: none"> <li>• Ongoing monitoring of identification measures</li> <li>• Difficulties in interpreting identification due to constantly changing staff, systems and structure</li> </ul>
C3	<ul style="list-style-type: none"> <li>• Internalisation of shared vision across SSP1 (E28)</li> <li>• Trends of client perception (E29)</li> <li>• Awareness of brand/name (E30)</li> </ul>	<ul style="list-style-type: none"> <li>• Ongoing monitoring of identification measures</li> <li>• Difficulties in interpreting identification due to fast changing services and high staff turnover</li> </ul>
C4	<ul style="list-style-type: none"> <li>• Awareness or number of people identify with SSP1 (E02, E03)</li> <li>• Pride on SSP1 (E18)</li> <li>• Open leadership communication (E03)</li> </ul>	<ul style="list-style-type: none"> <li>• BSC has elements to monitor identifications with staff and clients</li> <li>• Evolving identities and evolving measures through retrospective reflection and communication of measures</li> </ul>
C5	<ul style="list-style-type: none"> <li>• Awareness on key priorities of SSP2 (M06)</li> </ul>	<ul style="list-style-type: none"> <li>• Continuous new and fresh identification with staff and clients</li> </ul>
Themes	Organisational identification <ul style="list-style-type: none"> <li>• Ongoing measurement and retrospective reflection on BSC multiple measures in interpreting organisational identification</li> <li>• Difficulties in interpreting identification measures in unique environments</li> </ul>	

One C1 manager (E37) mentioned that it would be effective to monitor management leadership or the trends of the staff satisfaction survey. Two C1 managers (E25 and E15) pointed out the evolving, complex and long-term nature of the services and emphasised the value of benchmarking operational measures and comparative analysis in monitoring identification.

*That's the best measurement here—senior management leadership and middle management leadership. I suppose another way to measure it would be the staff survey from year to year. (E37)*

*We're working with a consulting company so we can get this benchmarked. I think I have to because we're changing. We're evolving. (E25)*

C1 managers raised an identification issue derived from the diffusion strategy on SSP1 identity. The C1 director (M05) believed that it was important to direct and monitor people to commit to Department X rather than SSP1, to avoid internal churn and lack of trust.

*Monitoring SSP1 identity is also hard in this place. Because we're still part of the department, we never set out for the big bang. In fact we deliberately avoided it, because you've still got the same job and the same goal. The biggest risk to the SSP is the internal churn, the lack of trust and the duplication overlap. There should be zero in here because we're all reporting to the one, so the trust is there because everyone's committed to the same goal. (M05)*

On the other hand, one C1 manager (E38) argued that the identification with Department X and SSP1 was not relevant, due to the frequent change of government structure and the name, and the frequent transfers of staff from one department to another. The manager believed that it would be meaningful to focus on operational measures and to direct employees to identify with the enduring professional identity, rather than Department X and SSP1.

*I understand that I'm part of SSP1. I understand that I'm part of the department. The current department can change next week. The department just could be the old department name again, and so dependent on a political whim and a machinery of government change that can change into something else. I don't feel that tie to the department. When we changed into an SSP, nothing changed. We came in on the Monday and we all sat in the same desks, and we did the same work. That's why people don't really have any feeling towards SSP1 identity. (E38)*

Therefore, C1 managers' views suggest that the inclusion of the identification measures in the BSC would enable members to monitor the fluid nature of organisational identifications. However, it is clear that the design of identification measures in the cascading and alignment of multiple BSCs needs to be aligned with

the desired identity direction, considering changing environments to effectively monitor identity processes.

Two C2 managers (E22 and E23) pointed out the ongoing monitoring of the level of organisational pride and behavioural change in monitoring identification using a variety of tools. However, C2 managers also experienced challenges in monitoring identifications and encouraging staff to identify with the evolving SSP1 and C2, due to the frequent changes in staff, locations and the management team.

*I would argue the staff survey probably reinforces what people already knew. If they see a staff survey and they see that the organisation has done well, I think people feel good about that. I've pride in that...I guess you could measure it from one survey to the next. Managers and directors implementing a strategy try and change that behaviour, in the way people see themselves in the next survey. (E22)*

*I think definitely the BSC provides you with areas that you're doing well and areas that you need to focus on and improve and especially over time, looking at trend-data. But without a combination of various tools, we're never going to actually know what is happening because everyone is in a bit of change and a bit chaotic. (E23)*

C3 managers mentioned the internalisation of the shared vision across SSP1, trends of client perception and awareness of brand and name. C3 managers (E28, E29 and E31) also suggested the use of continuous monitoring of identification measures in surveys to monitor identification.

*We don't think that we'll actually get improvement unless we have some mechanism for measuring. Without measurement we have no benchmark. (E28)*

However, it was also suggested that it would be difficult to benchmark how employees identify with SSP1 and C3 over the long term, due to the high level of staff turnover (E26, E28 and E30).

*Our staffing has grown by probably 30% across that time. We've got turnover of staff in some areas as high as 240% over twelve months. So to use a benchmark and go back against it at any particular point in time, when you've got that amount of fluctuation, it is not an effective method because you're comparing against things that are really totally different. (E26)*

Therefore, managers in C1, C2 and C3, experiencing frequent changes in people, systems and structure expressed the difficulties in using the quantitative measures to monitor the fluidity and manageability of identifications, searching for an enduring level of identity to measure over time.

Most C4 managers who strongly identified with SSP1 suggested the value of the use of the BSC to monitor multiple perspectives and stakeholder identifications. Suggested identification measures by C4 managers were 'the number of people identifying as SSP1', 'the pride of working on SSP1 and colleagues' and 'open leadership communication'. Those measures assess the effective leadership in identity management as the antecedents of identifications.

*I know how difficult to get a measure, but number of people identifying as SSP1. I thought identification or I think after observing the staff survey, everyone despite of agency service, I think most of people identify as SSP1. (E03)*

*They work in one entity called SSP1. They know that. It's on their paycheck. If you're knowing you're working in SSP1 and also taking pride in working in SSP1. Your managers and your colleagues are supporting you. You identify with your staff, you identify with your clients. You identify with your product and your service and delivery. The BSC has those elements in it. (E18)*

According to the head of SSP1 (M03), the implementation of the SSP1 BSC was effective to lead the organisation in a particular direction. However, the current BSC measures in the development stage evolved as SSP1 evolved, allowing members to better understand the processes retrospectively reflecting on the trend

data. This view suggests the reciprocal controlling relationship between identities and the use of the BSC in the identity construction process, through members' measurement activities and reflexive communication over time.

*The BSC measures are effective in that they've got us going in a particular direction. We will obviously develop better measures as you get more people who understand the process, people become more questioning. You'll look back on some of the measures that we applied in 2005 and say 'How could we have been so poor?' So we will evolve, but the measures that we've got in place at the moment are commensurate with our stage of development. (M03)*

C5 managers, on the other hand, believed that employees had strong identification with the SSP2 identity. However, the C5 director (M06) expressed that a major challenge in monitoring organisational identification with the staff and clients of SSP2 was to keep the relationship 'new' and 'fresh' over 12 years. One of the suggested identification measures was the awareness on key SSP2 priorities each year.

*I think the challenge for the staff is really to always be improving and always be understanding of these clients. For the new clients you've just recently asked them what they want. For the old clients, we did a client survey last year and some of the feedback was 'You don't necessarily know our business as well as you used to.' The challenge there is, keeping the relationship behaviour new and fresh. (M06)*

Overall, managers across the five cases mentioned that organisational identification could be understood by the continuous monitoring and retrospective reflection on identification measures. Examples were behaviour, leadership, commitment to shared goals, internalisation of shared vision, awareness of the SSP and priorities, supported by qualitative informal feedback. Leadership measures emphasised the importance of identity management as organisational performance in fostering identifications. Managers' views also highlighted that the BSC framework, with its use of tangible data, heightened not only the strength and congruence between the individual and the organisational identity at one point, but also the

fluidity of identifications at multiple points over time. The effective design and the ongoing use of the BSC can also make identifications visible, distinctive and relative.

However, SSP1 members in the feedback sessions expressed their difficulties in answering the staff survey questions, juggling among unit, branch, or SSP1 (FN706). SSP1 managers also expressed difficulties in interpreting identification measures in a large dynamic environment due to conflicting identity directions and constant changes in people, systems and structure. The unclear demarcation between SSP1 and Department X and the diffusion of the SSP1 identity made it difficult to set the desired identity direction to measure identification and to interpret the BSC results. On the other hand, SSP2 managers in a small and stable environment experienced a unique challenge to keep new and fresh identification with members and clients, and suggested measuring members’ awareness of key SSP2 priorities each year. It highlights the importance of clearly defining the unit of analysis of organisational identification measures in stakeholder surveys. According to the data gathered, the unit of analysis of the survey aligned with the desired level of organisational identification can strengthen the identification with that identity.

**4.6.3 Summary**

Both organisational practices and managers’ responses showed a number of connections and contrasts in monitoring identity processes, as outlined in Table 4.32.

Table 4.32 Summary of monitoring identity processes by the use of the BSC

Interplay	Summary
Connection	<ul style="list-style-type: none"> <li>• Ongoing monitoring of commitment to change, goal congruence, leadership, awareness and alignment measures embedded in the SSP1 BSC</li> <li>• Issues in reporting the direction and strength of multiple identifications in the BSC</li> </ul>
Contrast	<ul style="list-style-type: none"> <li>• Diffusion of SSP1 reflected in the results of identification measures</li> <li>• SSP1 had difficulties in interpreting the steady increase in organisational identification measures due to conflicting identity directions in a large and changing environment, while SSP2 faced a challenge to keep fresh identification with staff and clients due to a small and stable environment</li> </ul>

In connecting the organisational practices and managers' responses, there was a clear link between the ongoing monitoring of commitment, goal congruence, leadership, awareness and alignment measures from multiple stakeholders, in monitoring and interpreting organisational identifications. The identification measures in the SSP BSCs showed similarity to the antecedents of organisational identification such as identity strength, congruence, awareness and alignment monitoring measures (Gioia & Thomas, 1996; Kreiner & Ashforth, 2004; Van Riel & Fombrun, 2007).<sup>73</sup> The second connection was the unit of analysis in identification measures. The survey questions showed the limitation that it was difficult to assess the direction and strength of multiple identifications or identity conflicts in the multiple levels of the BSCs, as the aggregated score for goal congruence at the branch level may not imply goal congruence with SSP1 and identification with it. It requires careful analysis of the data and reporting in the multiple layers of the BSCs.

However, the SSP1 diffusion strategy was reflected on the ABEF survey, scoring the lowest in the question, 'the regular information on the process towards SSP1 goals' in the success and sustainability measure. Managers also revealed the different perceptions on the conflicting directions on identifications, pointing out the SSP1 diffusion strategy. They preferred Department X or professional identity to SSP1 as the unit of analysis. While the organisational practices in SSP1 showed the stable and steady increase in the score of the identification measures, managers' responses and observations identified that the frequent changes and diffused identity made it difficult to interpret the SSP1 BSC in assessing how members identified with SSP1 in the long term. On the other hand SSP2, as a small and matured SSP, faced a challenge of keeping fresh organisational identification with staff and clients. This required the ongoing monitoring of members' awareness of key SSP2 priorities each year.

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<sup>73</sup> Appendix D lists the organisational identification measures and various antecedents measures discussed in the literature.

## 4.7 Conclusion

This chapter provided data on the four embedded SSP1 cases and one SSP2 case to answer the guiding question 1.1: *‘How does the use of the BSC monitor identities in public sector organisations?’*.

In analysing the data, I preserved, connected and contrasted the findings between organisational documents from the functional perspective and interviews from the interpretive perspective, supported by participant observation field notes. This analytical structure highlighted unique findings and the interplay between them. I conclude this chapter by providing key themes, case comparison and implications of the research questions in this section.

### 4.7.1 Key themes

The findings suggest that effective use of the BSC can monitor identity products, patternings and processes. The flexible BSC framework allowed the case organisations to include various measures from multiple disciplinary forms of knowledge to achieve practical outcomes. The SSP BSCs included ‘soft’ non-financial measures to gauge performance. These contained various identity measures. Therefore, the SSP BSCs legitimised identity management as organisational performance. The BSC framework routinised measurement activities and accumulated relative trend data over time. It heightened identity visibility, relativity, distinctiveness, fluidity and further manageability at multiple dimensions, levels and facets.

The overall connection of both organisational practices and managers’ responses was that the identity products of communication and behaviour, and patterning and process measures were interchangeably used and interpreted with the multiple perspectives and measures of the SSP BSCs. Internal assessment from members was generally positioned under the capability dimension, while external assessment was reported under the customer perspective. The findings provide insights to extend the theoretical boundaries in operationalising identity, culture, climate, commitment, image, reputation, and TQM as organisational performance in the BSC framework as organisational capital. However, difficulties existed in

monitoring behaviours and the direction and strength of identity patternings and identifications at multiple levels as a ‘molar’ construct (Poole, 1985, p. 84), using the BSCs due to the qualitatively distinctive nature of collective identities as the fundamental assumption of identity studies. Therefore, strategic thinking in aligning the identity direction and the system is required in selecting measures and unit of analysis.

Overall, the findings suggest that the comparative trend data of the SSP BSCs measures, especially on ‘soft’ non-financial aspects, can support members to monitor and retrospectively reflect on collective identities through measurement activities and communication. Organisations can strategically position identity measures in the BSC to reflect the desired identity direction, and monitor and further regulate identities.

#### 4.7.2 Case comparison

In addition to the key themes, the *case comparison* shows subtle differences and unique issues between SSP1 with the four embedded cases and SSP2 as a single case. These are summarised in Table 4.33.

Table 4.33 Comparison of SSP1 and SSP2 in monitoring identities by the use of the BSC

Area	SSP1	SSP2
Monitoring environment	<ul style="list-style-type: none"> <li>• Bureaucratic, large and changing environment</li> </ul>	<ul style="list-style-type: none"> <li>• Self-funding, small and stable environment</li> </ul>
Management strategies	<ul style="list-style-type: none"> <li>• Unclear identity demarcation and direction, and diffusion of SSP1 impacted on the design of the BSC and monitoring identities</li> </ul>	<ul style="list-style-type: none"> <li>• Clear identity direction and promotion of SSP2 aligned with the use of the BSC</li> </ul>
Monitoring outcomes	<ul style="list-style-type: none"> <li>• Identified the indistinct and invisible characteristics among members</li> </ul>	<ul style="list-style-type: none"> <li>• Analysed actual and desired identities and their relationships and conflicts in achieving vision</li> </ul>
	<ul style="list-style-type: none"> <li>• Use of the BSC obtrusively and concertively heightened the SSP identities</li> </ul>	

Both SSP1 and SSP2 were structured under the same department (Department X). However, the two case organisations were operating in unique

business *environments*. Those different environments created unique issues in monitoring and interpreting identity measures embedded in the BSC. For instance, SSP1 managers expressed difficulties in monitoring inherent bureaucratic behaviour in a large and changing environment. On the other hand, SSP2 as a self-funding organisation in a small and stable environment for 12 years, experienced a need for ongoing efforts to refresh its identity and identification, monitoring the awareness of key SSP2 priorities each year. The modification of the BSC and measures is essential to meet unique business needs over time. It clearly shows the reciprocal controlling relationship between identities and the use of the BSC in the identity construction process.

While the two organisations showed unique issues, the *four embedded cases* of SSP1 showed subtle differences in their perceptions by different types of services, roles and tenures. Managers in C1, C2 and C3 who directly delivered service to clients and customers frequently mentioned operational measures in monitoring identities. They expressed difficulties in monitoring and interpreting evolving identities using the BSC due to multiple services and customers. On the other hand, administration managers, especially in C4, valued communication, staff development and identification measures. Managers with a long tenure across the four cases showed a strong identification with Department X or professional identity, which they believed to be the desired BSC level for monitoring. Therefore, this finding suggests the degree of mixing common and unique identities across an organisation can be a controlling strategy in monitoring collective identities.

Under the unique environments, the effects of identity and performance *management strategies* in the two SSPs showed contrary aspects. The unclear identity demarcation between SSP1 and Department X, the lack of desired identity direction, and the SSP1 diffusion strategy were reflected in the design and implementation of the SSP1 BSC. It created confusion among members, clients and customers in answering questions and interpreting outcomes. Further, conflicting identity directions among senior and middle management leadership at multiple levels influenced the ways in which the BSC was used to monitor identities in this large organisational setting. On the other hand, the clear identity direction and promotion of SSP2 was reflected in the design of the SSP2 BSC and clearly guided

members and clients in assessing SSP2's performance. It highlights the importance of a streamlined approach in implementing various control strategies in identity construction.

The *monitoring outcomes* by the BSC also highlight unique and common aspects in the two organisations. In terms of uniqueness, SSP1 members identified the indistinct and invisible SSP1 or branch identities through the ongoing implementation of the SSP1 BSC, while SSP2 continuously monitored their actual and desired characteristics and their relationships to achieve the SSP2 vision. As a common aspect, both SSP1 and SSP2 showed different degrees of participation among senior and middle managers and employee groups in the design of the BSC measures and monitoring activities. However, the ongoing monitoring and feedback of the staff satisfaction measures involving all employees heightened the SSP1 and SSP2 identity directly through ongoing measurement activities, and concertively through conversations and self-reflection on comparative trend data over time. Therefore, the case findings suggest that increased members' participation in the design period can maximise the functional efficiency of the BSC in controlling identities.

#### **4.7.3 Implications for the research questions**

These findings have implications for research questions 1 and 2. Indeed, the findings suggest that the clear definition and communication of the desired identities is pre-requisite for the effective design of the performance measurement system in identity construction. The establishment of the BSC framework, policies and procedures as technical and bureaucratic control, is essential to the periodic measurement and reporting of identity measures in achieving organisational objectives. The findings provided insights into the relationship between identity and the BSC in the identity construction process. The use of the SSP BSCs monitored identity multiplicity at a number of dimensions, levels and facets and heightened the attributes of distinctiveness, visibility, fluidity and relativity.

Therefore, strategic thinking in the modification of the BSC reflecting desired identity can support the reflection, conceptualisation and operationalisation

of collective identities through the performance measurement system. The ongoing use of the system also transforms intangible identities into tangible performance data and supports the manageability of the identity attribute as self-regulation. Building on the findings on monitoring, chapter five continues the discussion by presenting data on the regulatory effects of the use of the BSC on identities.

## Chapter 5 Findings—Using the Balanced Scorecard to Regulate Identities

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Chapter five presents the findings for the guiding question 1.2:

*How does the use of the balanced scorecard regulate identities in public sector organisations?*

Chapter four presented the findings on how the balanced scorecard (BSC) provided a mechanism for monitoring identities across the cases. The flexible BSC framework allowed the shared service provider organisations (SSP1 and SSP2) to position multiple perspectives and measures in their BSCs, which included various identity measures. The regulatory BSC framework maintained ongoing performance measurement activities and legitimised identity management as organisational performance. The use of the BSC provided information and the ability to members to monitor and interpret the evolving collective identities of the case organisations.

While the previous chapter on monitoring focused on the identity measures and periodic measurement, this chapter discusses regulation in regards to setting strategic and operational boundaries, taking organisational and individual behaviours as measures of desired results. The discussion also includes self-regulation where members identify with their organisations and make their own decisions to act in harmony with organisational interests. I therefore provide evidence on how the case study organisations used the BSC to *regulate* collective identities through products, patternings and processes.

The identical codes for multiple identities and methods used in Chapter four apply. For the identity levels,<sup>74</sup> the SSP1 and SSP2 identities, as the main unit of analysis, are positioned as linked to Department X, the state government and the Shared Service Initiative (SSI). The four embedded SSP1 cases (C1 to C4) and the

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<sup>74</sup> Table 4.1 presents the list of codes and description of multiple identities.

one SSP2 case (C5) showed unique practices and perceptions. Similar to Chapter four, drawing on the multiple methods, the data collected from three sources at the different points from 2003 to 2008 were retrospectively analysed and referenced. Internal organisational documents (e.g. OD001) and field notes (e.g. FN301) were uniquely coded.<sup>75</sup> Interview data is also referenced by directors (e.g. M01) and managers (e.g. E01).

The findings are organised under five sections (Table 5.1). Sections 5.1 to 5.5 examine the regulatory aspects of the use of the BSC on: the identity products of communication, visual symbol and behaviour; identity patternings of multiplicity and characteristics; and identity processes of organisational identification.<sup>76</sup> Each section contains the three sub-sections identical to Chapter four: the reporting of organisational practices; managers' responses; and summary.<sup>77</sup>

Finally, section 5.6 concludes the chapter by providing key themes, case comparisons and implications for the research questions. Both chapters four and five inform Chapter six, the analysis and conclusions of the research questions on the effective use of the BSC to control of identities and the relationship between identities and the use of the BSC.

Table 5.1 Outline of Chapter five

No.	Description
5.1	Using the BSC to regulate the communication identity product
5.2	Using the BSC to regulate the visual symbol identity product
5.3	Using the BSC to regulate the behaviour identity product
5.4	Using the BSC to regulate identity patternings
5.5	Using the BSC to regulate identity processes
5.6	Conclusion

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<sup>75</sup> Appendix H lists the internal organisational documents. Appendix I lists the field notes used for this study.

<sup>76</sup> Table 4.2 presents the analytical focus of each identity type.

<sup>77</sup> Table 4.3 summarises the three sub-sections of presenting data.

## **5.1 Using the BSC to regulate the communication identity product**

Identity literature explains that identity is a total product of controlled and uncontrolled communication and that the effective management of corporate communication with micro guidance plays a key role in identity construction (Section 2.3.2.1). Communication was the key factor in organisational identification of concertive control (Section 2.2.1). On the other hand, the BSC theory and practices emphasise the communication role of the BSC in disseminating vision and strategies and generating conversations among members (Section 2.4.3.1). Building on these discussions, I present the findings on how the use of the BSC regulated communication as an identity product in the case organisations.

### **5.1.1 Reporting of organisational practices**

According to the SSI performance management framework (Queensland Government, 2005f, p. 3), the success of the framework can be achieved by communicating the strategic direction, facilitating reflection, learning and improvement, and recognising achievement. The framework further stated that a set of meaningful measures and reports could foster debate about issues and assist decision-making to drive high performance. In practice, the design and implementation of the BSC created extra communication in SSP1 and SSP2. Table 5.2 summarises the regulatory effects of the use of the SSP BSCs by the different groups of members on the identity product of communication.

In SSP1, all directors and some managers relevant to the BSC measures were involved in the design and implementation of the SSP1 BSC through a series of projects, workshops and reporting, together with SSP3 to SSP6.<sup>78</sup> SSP1 directors communicated the SSP1 BSC and promotional materials (Queensland Government, 2005a, 2007, 2008) only to managers, but communicated selected measures to relevant target audiences (OD108, 109 and 303). SSP1, together with SSP3 to SSP6, used the standard SSI reporting template, to be consolidated to the overall SSI BSC (OD104 and 002).<sup>79</sup>

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<sup>78</sup> A number of projects initiated by the SSP1 BSC are explained in section 4.1.4.

<sup>79</sup> Figure 3.1 illustrates the structure of the Shared Service Initiative (SSI) including the SSP1 and SSP3 to SSP6.

Table 5.2 Regulatory effect of the use of the BSC on the communication identity product

Regulating communication	SSP1			SSP2		
	Director	Manager	Employee	Director	Manager	Employee
Design of the SSP BSCs	All	Some	-	All	All	-
Communication of SSP BSCs/promotion materials	All	Some	-	All	All	All
Reporting of SSP BSCs	All	Some	-	All	All	-
Invitation for participation and feedback on staff survey	All	All	All	All	All	All
Invitation for participation and feedback on ABEF and operational measures	All	Some	Some	All	All	Some

The staff survey and ABEF feedback reports targeting employees were written in a less formal language, using ‘we’ rather than the formal name of organisations to foster the collective communication climate. The reports highlighted the achievements and encouraged further improvement. All members were invited to participate in the staff satisfaction survey and feedback sessions to discuss the results, while some employees participated in collecting operational measures and assessing SSP1 through the ABEF focus groups. The upward communication of feedback and reporting mechanisms tightened the invisible loop of conversations around the soft non-financial measures.<sup>80</sup>

One example of the staff satisfaction survey results communicated to branch employees is presented in Figure 5.1. The presentation of the organisational climate results included tangible data for the C1 branch over three years, together with SSP1 and state government benchmarks (OD303). The comparative trend data heightened visibility, relativity and fluidity of collective identities, which supported members to compare data from their own reflections.

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<sup>80</sup> Section 4.1.4 discusses the measurement and feedback processes of the staff satisfaction survey, ABEF and improvement measures involving different groups of members.

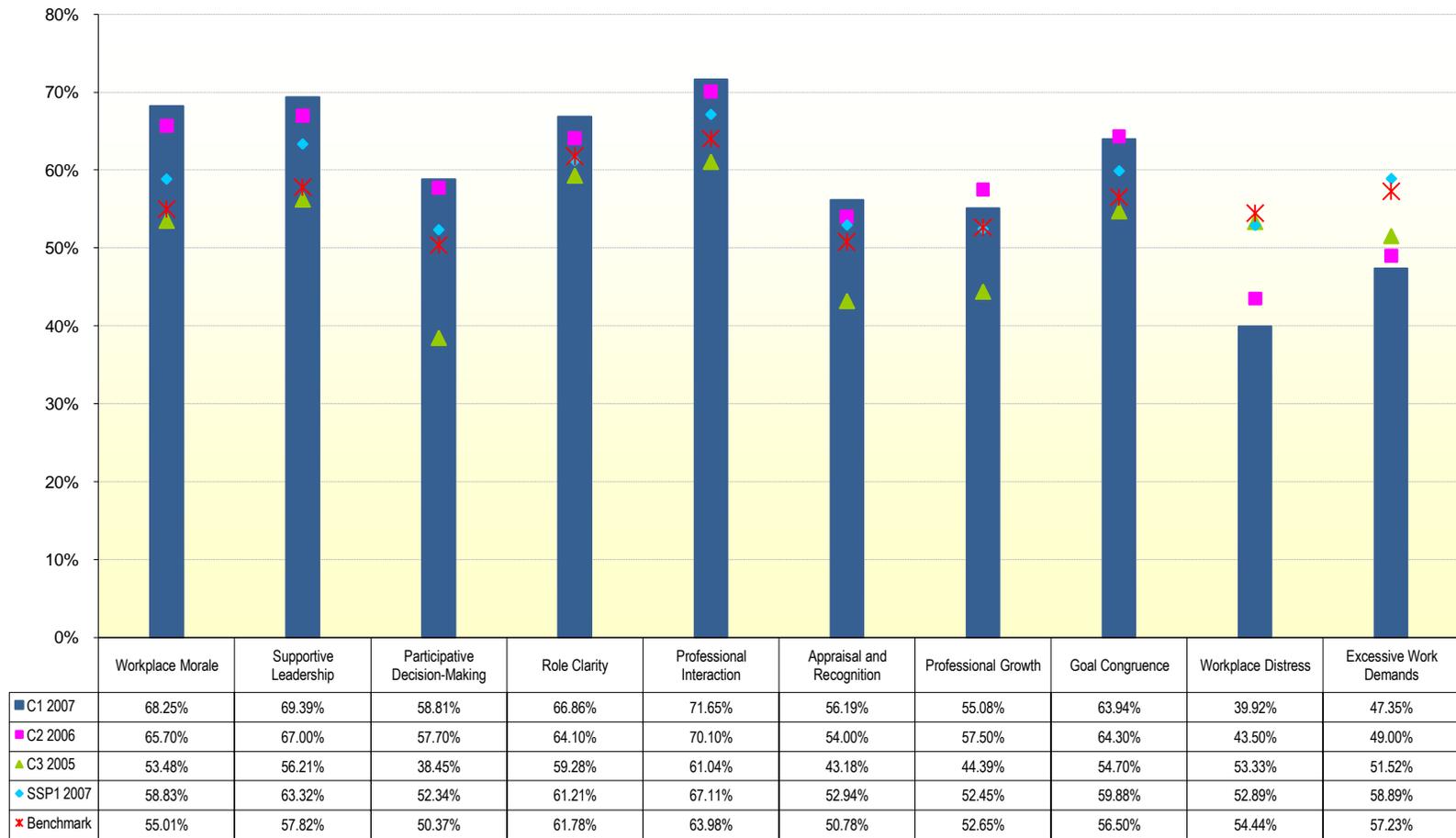


Figure 5.1 Example of organisational climate comparative trend data in the staff satisfaction survey communicated to employees

On the other hand, SSP2 actively used the BSC in communicating their strategies to members and customers (OD201). The directors and all managers collectively discussed and designed the SSP2 BSC. SSP2 made their BSC available on the intranet, displayed it on office walls and distributed it to their existing and potential customers (FN802). Members participated in the staff satisfaction survey, ABEF and collected operational measures. The branch data of the staff satisfaction results were discussed at the respective branch meetings. In addition, SSP2 was requested to use the same SSI BSC reporting template in order to benchmark data (OD203).

Overall, the organisational practices indicate that the use of the BSC created extra top-down and bottom-up communication with performance driven content, utilising the existing Department X and the new SSI communication structure and flow. Although SSP1 diffused the SSP1 identity and did not promote the SSP1 BSC to all employees, members reflected on SSP1's performance through performance measurement activities and collectively discussed SSP1's performance at the feedback sessions. On the other hand, SSP2 actively communicated the SSP2 BSC with a view to disseminate vision, strategies and performance driven content and foster a positive communication climate. However, in a limited way, in SSP1 and more extensively in SSP2, the practices of the both organisations indicate that management filtered the BSC information for relevant target audiences.

### **5.1.2 Managers' responses**

Managers offered their views about a range of issues when answering the interview questions around the effectiveness of the BSC as a communication tool to guide employees toward strategic directions and their experience in promoting SSP1 or branch performance using the BSC.<sup>81</sup> Table 5.3 summarises the case specific responses and themes which are explained below with representative quotes.

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<sup>81</sup> Appendix G presents the main study interview questions. The relevant communication questions are listed under the regulating identity section.

Table 5.3 Case specific perceptions and themes on using the BSC to regulate the communication identity product

Case	Perceptions
C1	<ul style="list-style-type: none"> <li>• BSC can communicate vision and align members to C1 and SSP1</li> <li>• Ongoing SSP1 staff survey created extra communication products for C1</li> <li>• Use of the BSC as a marketing tool to promote C1, not SSP1</li> </ul>
C2	<ul style="list-style-type: none"> <li>• SSP1 BSC activities as communication tools created extra communication</li> <li>• BSC promotion can make employees see their contribution from their own reflection</li> <li>• Clear identity decision should be reflected in the BSC to improve that identity</li> <li>• Selective promotion of perspectives or measures of desired BSC levels to relevant target audiences</li> </ul>
C3	<ul style="list-style-type: none"> <li>• Subtle explanation of the causal linkages towards SSP1 vision</li> <li>• The effective use of the BSC can communicate achievement and form an identity from stakeholders' own reflection</li> <li>• BSC is only effective in high-level planning and reporting, and ineffective as a communication tool due to repetitive measures in a stale format</li> </ul>
C4	<ul style="list-style-type: none"> <li>• Effective communication tool to guide members and promote SSP1</li> <li>• Various methods and a subtle tone are needed in communicating the SSP1 BSC</li> <li>• BSC is too rationale with too much information to be an inspiring communication tool</li> </ul>
C5	<ul style="list-style-type: none"> <li>• SSP2 BSC as a promotional tool aligned members and clients to SSP2</li> <li>• Communication of cross-branch data is required to strengthen SSP2</li> </ul>
Themes	<ul style="list-style-type: none"> <li>• BSC and activities as communication tools created extra communication and new products in heightening the SSP1 and SSP2 identities</li> <li>• Positive response to the communicative role of the BSC in promoting vision and achievement in fostering identification believing their own message, but negative response due to rational and repetitive measures resulting in stale communication</li> <li>• Selective promotion of BSC perspectives and measures at desired BSC levels to relevant target audiences</li> <li>• Clear identity direction to be embedded in the BSC to be an effective identity product</li> </ul>

When asked about the communication role of the SSP1 BSC, most C1 managers mentioned that they did not consciously use the SSP1 BSC as a communication tool. However, C1 managers (E07 and E15) acknowledged the communication role of the BSC in aligning members' contribution to unit, branch and SSP1 providing sensegiving effects.

*They have to be linked and you're not going to be able to link those easily or successfully without a good communication strategy. My knowledge and understanding of the BSC is important to my performance and to my branch's performance, and to SSP1 performance. (E07)*

Further, C1 managers (E32, E37 and E25) mentioned the positive communication effects of the SSP1 BSC in generating extra communication. The continuous feedback from the SSP1 staff survey among employees generated a staff newsletter. The top-down regulation of the survey activities and communication among employees generated new identity products in the identity construction process.

*It's something that's really a branch-wide thing. For example, ensuring there is better communication between senior management of the branch and staff, one of the things that arose out of the staff survey was the staff newsletter. (E37)*

Most C1 managers expressed positive comments on the communicative role in developing the C1 BSC cascaded down to the units, as it promoted the branch vision and strategies to employees. C1 managers (E15, E25, E32, E33, E35, and E37) mentioned that they needed the BSC as a marketing tool to promote themselves to clients and customers.

*It's a planning tool and also for communicating staff how they have meaningfully contributed toward the organisation strategy. (E32)*

*Exactly! It's all about us marketing ourselves to say we can do this, so that's why we need that BSC. (E25)*

Similar to C1, most C2 managers also supported the communicative role of the BSC, creating extra conversations with staff, such as meetings, forums and newsletters. One C2 manager (E23) explained that the SSP1 BSC activities were communication tools to make employees understand what they were contributing towards in their own mind, and then produce accurate and meaningful data.

*It creates communication. When we started, I sat down with staff and said, 'We are going to start doing surveys. There are clients and they're going to assess you. We're going to get their feedback'. (E21)*

*There were extra communication, partnership forums set up, and newsletters developed. (E17)*

*I definitely think they are good communication tools. People that are actually doing work need to understand what it is that they're contributing toward and to make sure they actually produce accurate and meaningful data. All these activities are actually communication tools to get people's minds. (E23)*

Managers in C1 and C2 generally agreed on the communication role of the BSC and measurement activities to disseminate the organisational major premises (e.g. SSP1 visions and BSC measures). It fostered members to fill in minor premises (e.g. self-understanding of their contributions towards the SSP1 vision), thus accepting the organisational ones (e.g. participation and producing accurate data to monitor their achievement).

However, two C2 managers (E17 and E23) pointed out the lack of identity direction in SSP1. They suggest that the clear identity direction and its application to, and communication of, the BSC could strengthen that identity and identification.

*We can improve our identity. We've got to decide what it should be, and then we have to decide what we need it to be and work it into our strategies and our scorecard, then disseminate, again communication. (E17)*

*I think it has to be at a level which is able to be recognised by the employees, so being at an SSP1, or even a C2 level I think is where it needs to sit. (E23)*

On the other hand, the C2 director (M02) explained an identification strategy by the selective promotion of relevant perspectives or measures, implemented at desired BSC levels to relevant target audiences. For instance, C2 did not communicate the benefits perspective to employees as the financial achievement in the public sector could imply insecurity in employment which might create a negative climate. It indicates that how to filter the BSC information is one of the management strategies in regulating identities.

*I promote the BSC to my managers. I don't promote to further down than that. At the next level down, I promote individual projects and strategies for each work unit. Because if you have a look at the way that the SSI start, Benefits is just cost cutting. I actually think why hassle them with it. Just focus on what we are doing and doing really well. That way they feel a sense of control of the outcomes. (M02)*

C3 managers (E30 and M04) also supported the communicative role of the BSC itself in explaining the cause and effect relationships of measures in a friendly way. The SSP1 BSC provided managers with a map to explain the pathway of achieving vision as an organisational message. The C3 director (M04) acknowledged the successful experience in SSP3 to SSP5, as a 'backbone' in measuring and communicating achievements. He indicated that the same application to SSP1 would enable members and stakeholders to form an SSP1 identity from their own reflection through sensemaking processes.

*I was going to say it's important the strategy map is very useful. It's starting with the capability at the bottom, and then you build on that and work your way up. The goal is obvious if you achieve those benefits. That is described in a user-friendly way. (E30)*

*In terms of corporate identities, that's really about influencing things others view about you. So for me the strongest strategy is communication. If you've made a conscious effort to employ the BSC in the way that SSI has and obviously the SSP3 to SSP5, for you to use it as the backbone, it would be a good way of communicating with your clients and your competitors. You'll start to form an identity, and they'll have their own perspectives. (M04)*

This data emphasises the mediating effects of BSC communication in identity construction. Top-down sensegiving communication of organisational premises, using the BSC, can concertively guide members to fill in minor premises and to make their own decisions in shaping collective identities, in line with the organisationally valued premises embedded in the BSC.

On the other hand, one C3 manager (E26) warned that the BSC might not be an effective communication tool, as communication needed a variety of methods to get attention. Using the BSC with repetitive measures in a standard format could be perceived as stale.

*It just gets stale. People will engage more if you use variety and you need variety in communication. As soon as you start, that's one thing that the BSC won't do for you is to enable you to measure things in a changing world. So by putting that variety in by its very nature, you're saying it's not suited to a BSC. (E26)*

C4 managers (E01, E03, E18 and E19) generally supported the communication role of the BSC in guiding employees highlighting SSP1's achievements and promoting those to clients.

*They're certainly good at providing employees with direction and planning goals for the next period of time. (E19)*

*Essentially internally, yes. But externally, shared service with a definite client group, it is a great marketing tool for SSP1. The Director General and others look at the professionalism of SSP1, and are reassured that we know where we are going and that we are monitoring metrics that are important to the department. (E18)*

However, some C4 managers (E10, E19 and M01) questioned the actual communication effects, as they suggested that the BSC format was too rational to be an inspiring communication product in regulating identities.

*Well, in theory it could. (E10)*

*I think it's too rational. If you want to get people interested in and if you want to change identity through language and communication, you come up with sharp slogans. BSC gives them too much information. The BSC is a very*

*rational way and I don't think people relate to it with much enthusiasm. The BSC doesn't inspire. (M01)*

Thus, C4 managers (E16 and E02) suggested using a variety of strategies to communicate the BSC identity products. Two managers (E18 and E19) emphasised the need to create a subtle tone for SSP1 with the less formal language to make the SSP1 BSC a distinctive communication product emphasising the role of concertive control.

*The BSC is a comprehensive one so it's a very good tool. You probably need to be talking about things in other environments, email newsletters, meetings, maybe some other forum, so the message is clearly articulated down to the employees. (E02)*

*There's a lot of departmental level, annual reports and plans already. I just think it's too high a level. It's down an SSP1 level, the language would be immediately less formal. (E19)*

Similar to other cases, the C5 director (M06) believed in the communication role of the BSC in establishing and promoting SSP2 among members and clients, which positively impacted on organisational identification.

*We promote this and we put copies up on the wall and email them out. I'm not saying that everybody has a high regard for it, but they know it exists and they know we have key result areas. They know we've got strategies and the broad focus. We send this off to our clients. It's along the lines of what I've just said and that is I think getting that aligned. I think that's the best kind of performance management strategy. (M06)*

C5 managers generally supported the notion that the staff, and client and customer surveys created extra communication pre and post measurement. However, one manager (E39) felt that open communication of other branch results would be more effective to strengthen the SSP2 identity across the branches.

*Yes, definitely on those matters like activities, staff survey, there's a whole range of communication that goes pre and post. (E41)*

*There should be two-way communications. If there was that feedback about the group as a whole, then yes my employees would have a better understanding, and so would I personally, about what we do, how we do it and who we are. (E39)*

In summary, most managers across the cases expressed a positive response to the communicative role of the BSC in promoting vision and fostering identifications. However, clear decisions on a desired identity direction should be embedded in the SSP BSCs to be an effective identity product. The repetition of the rational BSC could be perceived as stale, creating negative image. In general, the managers believed that a variety of communication methods and the promotion of selective perspectives and measures at desired BSC levels to relevant target audiences could effectively guide members and external stakeholders in forming identities. Members then believe the organisation's own messages through their own reflection of sensemaking. In addition, the three consecutive qualitative and quantitative feedback reports from the ABEF focus groups constantly identified a lack of communication within SSP1. The accumulation of identity narratives constructed over time regenerated the enactment of identity and sensemaking in the identity construction process. One example is presented as below:

The accumulation of identity narratives, enactment of identities and sensemaking in the identity construction process by the use of the BSC
The three consecutive qualitative and quantitative feedback reports from the ABEF accumulated the identity narratives identifying a lack of communication within SSP1 discussed among members. For instance, employee groups constantly suggested: 'improve overall performance communication to employees and stakeholders' and 'improve inter-branch consultation and openness' (FN503); 'better communication about overall SSP1 performance' and 'better communication about purpose of data' (FN601); and 'provide a mechanism for staff recognition and success' and 'promote value of SSP1 to the clients' (FN803).

The accumulation of identity narratives, enactment of identities and sensemaking in the identity construction process by the use of the BSC

Such bottom-up communication pressure enacted a number of new communication products in 2007 and 2008. For example, the SSP1 monthly newsletter was communicated across 1,000 employees across the state, sharing the information on multiple services, project performance and individual profiles (OD111). SSP1 regulated the standardised presentation of the SSP1 name in the email signature block, which strengthened the SSP1 identity patterning and identification (FN805). Further, an SSP1 staff recognition program was inaugurated in 2008 due to the accumulated criticism of the lack of reward systems from the staff survey feedback sessions (FN806).

Likewise, in addition to the quantitative customer surveys, the SSP2 director and managers (M06, E40 and E41) created additional communication forums and customer focus groups to better understand the quantitative results and to build customer relationships over the years.

Therefore, the design and implementation of the BSC as an identity product generated extra top-down communication and accumulated reflection on the retrospective conversations on collective identities among members as bottom-up communication. Such bottom-up communication created by the use of the BSC accumulated identity narratives, which enacted identities and fostered sensemaking among members in the identity construction process. These multi directional strategies collectively contributed to generating new communication products to heighten the SSP1 and SSP2 identities.

### 5.1.3 Summary

Both the organisational practices and managers' responses showed a number of connections and contrasts. Table 5.4 summarises the key findings.

Table 5.4 Summary of using the BSC to regulate the communication identity product

Interplay	Summary
Connection	<ul style="list-style-type: none"> <li>• The ongoing use of the SSP1 BSC created extra top-down and bottom-up communication, which enacted identity products heightening SSP1</li> <li>• Selective communication of measures and achievement to foster self-reflection and self-regulation in forming identity and identification believing organisational message through members' own reflections</li> </ul>
Contrast	<ul style="list-style-type: none"> <li>• The rational and repetitive use of the BSC generated stale identity</li> <li>• SSP1 suggested promotion of achievement, open two-way communication, cross-branch communication, a subtle tone and a variety of methods to make SSP1 visible and distinctive. SSP2 experienced positive communication effects by the use of the BSC</li> </ul>

As evidenced in the connections, the BSC as an identity product created extra communication engaging different groups of members. For instance, the use of the BSC created communication among directors and relevant managers in designing and implementing the SSP BSCs. Employees participated in the staff survey, ABEF focus groups and feedback sessions, retrospectively reflecting on collective identities. The BSC framework, systems and regulatory measurement activities, and feedback sessions both obtrusively and concertively communicated the desired organisational premises. Both top-down obtrusive and bottom-up communication among members enacted the new communication products.

Therefore, the communication enacted through the use of the BSC created meanings of identities through members' performance measurement activities and conversations. It legitimised the BSC as a controlling tool on collective identities. Organisational members reflected on the organisational premises embedded in the SSP BSCs and indicated that they believed the organisational messages as a reflection of their sensemaking. Further, directors narrowed down the competing targets of identification by communicating the achievements of selected perspectives and measures at desired identity levels to relevant target audiences. Such information filtering guided members' focus. It resulted in controlling the direction and strength of identity patternings and organisational identifications.

In contrast to the communication benefit of the BSC framework, managers' responses revealed some negative aspects of using the BSC as a communication tool, such as 'instrumental-thinking' stimulus (Edenius & Hasselbladh, 2002; Wehmeier,

2006). The rational approach and repetitive use of the BSC could result in stale identity. To make the SSP1 identity visible and distinctive, managers suggested cross-branch communication, the promotion of achievement messages, as well as a variety of other methods and a subtle informal tone. On the other hand, the SSP2 director and managers positively experienced the sensegiving communication role of the BSC in strengthening the SSP2 identity.

## **5.2 Using the BSC to regulate the visual symbol identity product**

Visual symbols were recognised as the essential means of representing organisations, creating legitimacy and fostering organisational identification by the visual coherence of internal units (Section 2.3.2.1). The BSC format itself had a symbolic effect in presenting data in the four perspectives with causal linkages towards vision (Section 2.4.3.1). Building on earlier discussions, I present the data on the regulatory effects of using the BSC on visual symbols in this section.

### **5.2.1 Reporting of organisational practices**

The symbolic presentations of the SSP1 BSC were varied in the policy documents, promotional materials, and planning and reporting templates. Figure 4.2 presents the visual layout of the SSP1 BSC, showing four perspectives, ten measures, and their cause and effect relationships (Queensland Government, 2005f). According to the framework, the causal linkage initially intended to provide ‘intuitive relationships’, not statistically proven relationships.

Further, the annual SSI achievement publications (Queensland Government, 2007, 2008), including SSP1’s performance, summarised their success under the four perspectives branded with the SSI graphic image. SSP1 used the standardised data collection and the BSC reporting templates of the SSI (OD102 and 104). Overall, SSP1 mostly used and communicated the same visual presentation of the BSC as that of the SSI, which heightened the strong alignment to the SSI, rather than Department X. In addition to Figure 4.2 showing the causal linkages of the ten BSC measures, another format of the SSP1 BSC is presented in Figure 5.2 (OD103). SSP1 used the table format to categorise four perspectives, objectives, measures and strategies, and display mission, vision and value on top.

SSP1 strategic business plan strategy map 2007/2008			
Mission Vision Value			
Key Result Areas	SSP Objectives	Measures for Governing Board and SSP	SSP Strategies
Capability			
Improvement			
Customer			
Benefits			

Figure 5.2 The visual layout of the SSP1 BSC

For comparison, the visual layout of the SSP2 BSC communicated to stakeholders (OD201) is illustrated in Figure 5.3. SSP2 designed its unique BSC, including organisational symbols, name graphic, vision, values and strategies. SSP2 positioned the unique name graphic on top of the BSC. The old logo was reinstated as an internal symbol and positioned in the middle, encompassing the SSP2 vision. The SSP2 BSC also displayed the values on top, the state government logo, and the names of the state government, Department X and SSP2 at the bottom of the page. The six perspectives were not linked, but colour coordinated across the planning and reporting documents. This visual layout became very important as SSP2 used their visual symbols to identify both who they were and what they did.

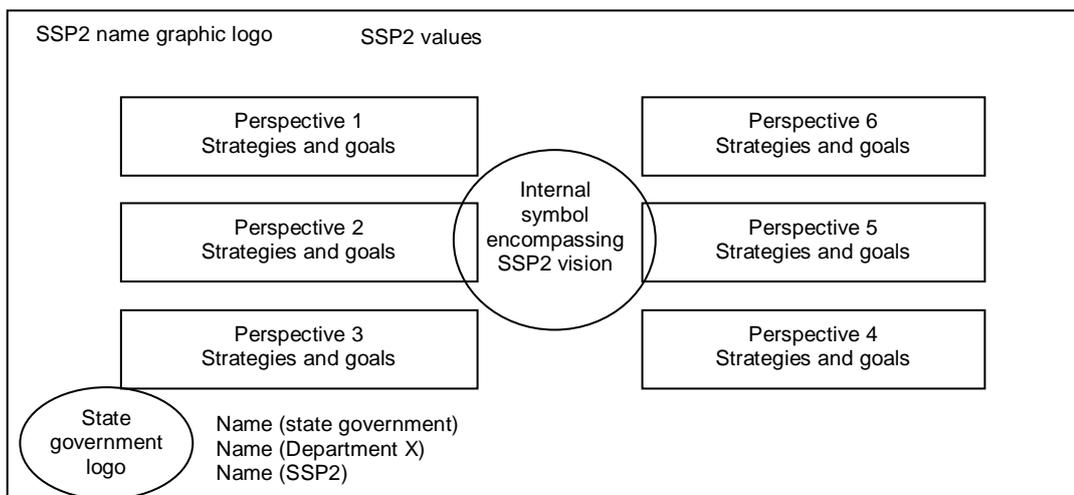


Figure 5.3 The visual layout of the SSP2 BSC

Overall, both SSP1 and SSP2 showed their unique visual presentations of the BSC. It highlights the flexibility in the BSC presentation incorporating internal and external symbols, names, desired organisational premises—such as visions and values—or ‘intuitive’ causal linkages. It clearly shows that the SSP BSCs directly reflected visual identity and desired organisational premises to foster identification with the SSP1 and SSP2 identities, becoming the identity product of visual symbol.

**5.2.2 Managers’ responses**

Managers were asked about their perception of the role of the symbolic effects of the BSC and other materials during the interviews.<sup>82</sup> Table 5.5 summarises the case specific findings and themes. The representative quotes are presented below.

Table 5.5 Case specific perceptions and themes on regulating identity product of visual symbols by the use of the BSC

Case	Perceptions
C1	<ul style="list-style-type: none"> <li>• Simple and easy BSC format increased visibility and comparability of data</li> <li>• BSC not used as a symbolic identity due to a lack of knowledge or confidence</li> </ul>
C2	<ul style="list-style-type: none"> <li>• One page standard presentation of the BSC supported comparability at multiple levels over time</li> <li>• Little symbolic effect of the SSP1 BSC due to a lack of promotion</li> </ul>
C3	<ul style="list-style-type: none"> <li>• BSC implemented with graphics to communicate and form identity by clarifying vision</li> <li>• Subtle effects of the BSC visual map lead members to understand the causal linkages without management explanation</li> </ul>
C4	<ul style="list-style-type: none"> <li>• Effective symbolic effects in explaining the relationships of dimensions and levels</li> <li>• Visual customisation of the BSCs can directly reflect and represent collective identities while maintaining data comparability</li> </ul>
C5	<ul style="list-style-type: none"> <li>• Unique presentation of the SSP2 BSC incorporating internal and external symbols, vision and values fostered identification with SSP2</li> <li>• The BSC is a simple and purposeful way of visualising SSP2, connected to Department X and the state government</li> </ul>
Theme	<ul style="list-style-type: none"> <li>• BSCs display concertive symbolic effects to explain multiple dimensions and relationships</li> <li>• Visual customisation of BSCs with organisational symbols, vision and values directly reflects and represents identities</li> </ul>

Although C1 managers did not mention effective symbolic measures in the previous chapter, two C1 managers (E07 and E25) mentioned the symbolic effects of

<sup>82</sup> Appendix G presents the questions about regulating the identity product of symbol.

the BSC framework in categorising measures under the distinct four perspectives. The simple and easy format increased comparability of data, showing target and actual results at horizontal and vertical BSCs. It suggests that the BSC itself has symbolic effects in displaying organisational performance.

*I'm a big believer in putting things like the BSC. That's simple to understand. It's straightforward. It's just easier to pick the differences. They might be subtle and they might be great. It would be interesting to see what the differences are between SSP1 BSCs to another. (E07)*

*I like the table. It's very clear. It's got the capabilities or your KPI down on the left hand side and then it's got, depending on where you are, on the right hand side of that and how you're tracking. (E25)*

However, most C1 managers expressed that there was no promotion of the SSP1 BSC as a symbolic representation. One C1 manager (E37) explained that the reason for this was that managers didn't have enough knowledge or confidence to use the BSC as an organisational symbol. Therefore, the lack of knowledge and the diffusion of SSP1 limited managers to use the SSP1 BSC only as a visual identity product.

*I certainly haven't used it in that way at the moment. I use it more as an internal management tool. (E33)*

*It's a question of the tool not being well developed enough. Maybe our senior management probably doesn't understand the BSC well enough. I don't have enough knowledge or confidence in using the BSC to be able to do that. (E37)*

C2 managers (E17, E23 and M02) supported the idea of the symbolic presentation of the SSP1 BSC and the standardised reporting format, as the SSP1 BSC systematically showed the relative comparison of trend data at multiple levels.

*I think, quarterly it would have to be a very concise, perhaps one page somehow of both qualitative and quantitative and a graphical thing as well.*

*So you can see over time trend, or you can compare. It's good in comparison. Not just giving them that, but saying this is how we're going to address it. (E23)*

*It fits one page. Everyone likes that. I do think we cascade down. You can have a whole of government level, an SSP1 level, and then a branch level. I think that is fine having a similar format whatever the format is. (M02)*

However, one C2 manager (E21) pointed out that the current SSP1 BSC reporting as a process and the lack of communication to employees, were limiting factors.

*I must admit I don't think that the way we report through our monthly processes is particularly effective. It seems more of a process than actually a management tool. I don't think a lot of people look at this. (E21)*

Similar to C2, the C3 director (M04) expressed that he did not intensively use the BSC in representing SSP1 and C3. However, C3 managers (E29 and E26) claimed that the incorporation of visual symbols into the BSC would be effective to create and communicate an identity in terms of clarifying the vision. The sensegiving symbolic effect of the BSC and the cause and effect relationships supported members to draw conclusions about the linkages between measures and their capability to achieve financial benefits, without managers telling them.

*I think having something visual logo attached to anything that you work on is one of the strategies, because that creates branding or an identity for you. I think incorporating that into your BSC is an effective tool to use, to communicate identity in terms of clarifying your vision. (E29)*

*If you understand and format and you're putting in the information the way that it's developed, the framework itself works on its own. (E29)*

*I think that's great. For example, you've drawn here that staff satisfaction leads to improvement in service cost. You're leading someone to think that but not even telling them how or why. (E26)*

On the other hand, C4 managers expressed both positive and negative opinions. The visual BSC map and hierarchy was effective (E16), however the presentation of the BSC in a table format was not effective, nor attractive (M01).

*Yes. I think showing the strategy map is good in understanding what each different area means. Not just showing the branch one, I think it's good to show an SSP1 one as well. I think symbolically you could say 'This is SSP1 one and this is the branch one and see how they fit together'. (E16)*

*I don't like the presentations at all. I don't think they make sense to anybody. They certainly don't attract anybody. (M01)*

However, under the same framework, a visual customisation of the BSC to reflect their own identities and the dressing up of the BSC to appeal to relevant audiences was supported, as long as it did not impede the comparability of data among multiple identities (M03).

*I think they're going to be more or less in the same format. I think you can populate the BSC to reflect your own identity, but the framework has to be the same because one of the things that you're trying to do in terms of some of these measurements, is actually to create a benchmark. So you need enough customisation. The word 'customisation' does not impede benchmarking. You can allow people to do some level of customisation. They should be able to dress it up in a way where it appeals to their own audience. (M03)*

It is clear that, in addition to the monitoring role of the BSC, the effective customisation of the BSC presentation as a visual symbol provides regulatory effects on the distinctiveness, visibility, relativity and manageability of multiple identities.

The C5 director (M06) acknowledged that visualising the internal symbol might be against the corporate identity regulations of the state government and Department X. However, the internal symbol encompassing their vision in the BSC heightened SSP2's distinctiveness and visibility. He intended to foster members to identify with SSP2 and to build the ownership of the data, contents and layout (E40). Therefore, the symbolic representation of the SSP2 BSC strengthened the SSP2 identity in a simple and purposeful way. This reflected the power of top-down sensegiving.

*This one's hidden here, but it's actually circular, and it's an old one. It was used by SSP2 years ago and they discontinued. I thought, no let us use it again. To us this is a bit of an internal symbol, not for our clients. We've got our own logo which is probably a little bit breaking the rules, but it does give us a bit of identity. (M06)*

*We went back and used the old logo in the centre, because there are a number of people that have been here for a long time and they identify with that symbol. Not only do people own the BSC, or the content within the business plan, but also identify with the layout of the symbol that's used there. (E40)*

*I think the means to improve something like, this is simplicity, it is not complex, but purposeful. (M06)*

Overall, managers across the cases acknowledged the symbolic effects of the BSC in showing multiple perspectives and casual linkages. It concertively influenced members to understand the causal linkages of the perspectives towards vision in a simple and purposeful way without managers necessarily telling them. Further, the responses implied that the dress-up of the BSC could reflect and represent the distinctiveness of multiple identities to relevant target audiences, while maintaining the benchmarking of data under the standardised BSC framework.

### 5.2.3 Summary

Connections and contrasts between the organisational practices and managers' responses discussed in this section are summarised in Table 5.6.

Table 5.6 Summary of using the BSC to regulate the visual symbol identity product

Interplay	Summary
Connection	<ul style="list-style-type: none"> <li>• Customisation of the BSC to reflect visual identity and organisational premises heightened distinctiveness, visibility, relativity and manageability of the SSP identity</li> <li>• The symbolic effects of the BSC itself show the intuitive relationship of multiple perspectives and measures in guiding members concertively</li> </ul>
Contrast	<ul style="list-style-type: none"> <li>• While various visual presentations and materials of the BSC were identified in the documents, SSP1 did not utilise the BSC, however SSP2 actively utilised the symbolic effects of the BSC directly reflecting the SSP2 identity</li> </ul>

In connecting the two paradigms, the visual customisation of the BSCs directly reflected visual identity and organisational premises, while preserving data comparability over time. It heightened distinctiveness, visibility, relativity and manageability of the SSP identities in symbolic terms. Further, the symbolic effects of the BSC framework itself worked to categorise data in the four perspectives and visualise the intuitive relationships. Those effects concertively allowed members to understand their contributions from their own reflection as sensemaking.

However, while organisational documents identified various BSC presentations and promotional materials, SSP1 limited its use of the symbolic effects due to the identity diffusion, the lack of communication, and little knowledge of and confidence in using the BSC. On the other hand, SSP2 managers actively utilised the symbolic effects of the BSC, incorporating organisational premises and symbols. SSP2 visually aligned themselves to Department X and the state government using names and a logo. Therefore, the symbolic presentation of the SSP2 BSC, as sensegiving, strengthened the SSP2 identity and guided members and customers, in sensemaking processes, to identify with SSP2 in a broad institutional environment.

### 5.3 Using the BSC to regulate the behaviour identity product

Identity management programs can provide macro and micro guidance to support members’ decision-making and behaviour towards desired organisational premises (Section 2.3.2.1). On the other hand, according to the literature, the BSC, as an integrated performance management system, motivates appropriate behaviour through performance measurement activities and conversations (Section 2.4.3.1). The SSP BSCs contained multiple measures to interpret collective behaviour. The organisational climate measures and feedback in particular, show that relative trend data heightened the relativity, distinctiveness, visibility and fluidity of collective behaviours at multiple levels (Section 4.4). The theoretical and practical discussion informs this section which examines the case data on using the BSC to regulate behaviour.

#### 5.3.1 Reporting of organisational practices

According to the SSI performance management framework (Queensland Government, 2005f), the key principle was to enable members to focus on the objectives, influence behaviour and create a culture of achievement. Under the guidance of the framework, different groups of members, such as senior and middle managers and employees, participated in various design and implementation activities of the SSP1 BSC, as summarised in Table 5.7.

Table 5.7 Members’ participation in the design and implementation of the SSP1 BSC

Perspectives	Measures	Design of the SSP1 BSC (2003-04)	Implementation of the SSP1 BSC (2004-08)
Capability	Training and Development	All directors and some managers relevant to BSC measures	Directors, managers and employees
	Staff satisfaction		Directors and managers
	Organisational capability (ABEF)		Selective directors, managers and employees
Improvement	Cost		Directors and managers
	Timeline		Directors and managers
	Capacity		Employees relevant to the measures
Customer	Client/customer satisfaction	Directors and managers	
Benefits	Operating results Performance return	Directors and managers	

In the design period of the SSP1 BSC, directors and some managers relevant to BSC measures actively participated in developing systems, policies and measures.<sup>83</sup> Later, in the implementation period, directors, managers and employees participated in implementing the SSP1 BSC and the feedback sessions each year. For instance, the SSP1 directors discussed the comparative trend data of the SSP1 BSC at senior management meetings and feedback sessions. The directors were requested to explain the reasons for any significant higher and lower results of their branch over time compared to other branches (FN706). In addition, employees were invited to participate in the staff survey and feedback sessions each year. Likewise, the SSP2 director and managers collectively developed the SSP2 BSC and provided feedback on relevant measures to stakeholders (M06).

Therefore, the ongoing implementation of the SSP1 BSC produced relative trend data of the multiple measures in interpreting collective behaviour. Most of the organisational climate categories in monitoring behaviour showed a steady increase, higher than the SSI and state government benchmarks.<sup>84</sup> For instance, the score of the senior management leadership increased from 46.3 in 2004 to 54.1 in 2007. The middle management leadership also increased from 51 to 55.7 in the same time period. Likewise, the leadership category of the ABEF increased from 2.14 in 2005 to 2.64 in 2008.<sup>85</sup> The employee participant rates of the staff satisfaction survey increased from 37.8 in 2004 to 62.8 in 2007 (Table 4.6).

Overall, the BSC framework, policy and procedures provided macro guidance to members' behaviour and maintained routinised performance measurement activities and feedback sessions engaging the different groups of members. Senior and middle manager groups actively participated in both design and implementation periods, while all employees were invited to participate in the staff surveys and feedback sessions annually. The ongoing implementation of the BSC then provided

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<sup>83</sup> Section 4.1.4 explains systems and projects implemented to generate SSP1 BSC measures.

<sup>84</sup> Section 4.1.4 presents the trends data of the SSP1 BSC measures under the four perspectives and Table 4.6 provides the four-year trend data of the staff satisfaction surveys.

<sup>85</sup> Table 4.8 presents the three-year trend data of the ABEF.

members with comparative trend data on collective behaviours by different levels and by different groups of members.

**5.3.2 Managers’ responses**

Managers explored their perceptions of the regulating behaviour shaped by the use of the BSC, in answering questions such as the impacts of the use of the BSC in supporting employees to understand identities, and in changing management and employee behaviours.<sup>86</sup> Table 5.8 summarises the case specific responses and themes.

Table 5.8 Case specific perceptions and themes on using the BSC to regulate the behaviour identity product

Case	Perceptions
C1	<ul style="list-style-type: none"> <li>• Changed management behaviour due to the improvement measures and direct assessment on leadership</li> <li>• No change due to bureaucracy, lack of knowledge on the BSC and heavy workload</li> <li>• Rigid performance framework required to change public sector behaviour</li> </ul>
C2	<ul style="list-style-type: none"> <li>• Changed management behaviour from ‘reactive’ to ‘proactive’ with a stronger focus on the defined BSC perspectives</li> <li>• Little change in employee behaviour, however feedback on trend data indicates this would change from their own reflection</li> </ul>
C3	<ul style="list-style-type: none"> <li>• Changed employee behaviour as they can see their contributions</li> <li>• No impact on employees due to a lack of rigorous application and ownership</li> </ul>
C4	<ul style="list-style-type: none"> <li>• Changed management behaviour to think, clarify and measure capability, and to be accountable and innovative</li> <li>• Little impact on employee behaviour due to no promotion and no alignment to Department X</li> </ul>
C5	<ul style="list-style-type: none"> <li>• Changed management and employee behaviour and culture creating participation and ownership by the ongoing use of the SSP2 BSC</li> </ul>
Themes	<ul style="list-style-type: none"> <li>• BSC measures on capability and leadership impacted on senior management behaviour to be proactive, accountable and innovative with a stronger focus on the defined BSC perspectives</li> <li>• The rigid framework, education, promotion and participation of members are required to create ownership of the BSC and to change public sector members’ behaviour</li> </ul>

Some C1 managers (E07, E35 and E37) claimed that there were positive effects in the change in senior and middle management behaviour by implementing a number of initiatives from the SSP1 BSC. They also mentioned that the ongoing staff satisfaction survey resulted in creating staff focus groups in the branch.

<sup>86</sup> Appendix G presents the main study interview questions.

*Yes, because my performance is going to be judged in the end against what's in here. I think we'd certainly change and or improve individual's performance. (E07)*

However, other C1 managers (E15 and E33) expressed that the BSC approach did not change senior and middle management behaviour, due to the lack of belief in, and knowledge of, performance measures and constant heavy workloads in the 'chaotic' public sector environment. One manager (E33) experienced the conflicts between communicated desired and actual behaviour, and suggested a 'rigid' framework was needed to change public sector behaviour.

*There are not a lot of managers that believe in this. They've got their job to do, plus they're getting requests for all these things and ministerial. They're getting on their back every month to do the reports. (E15)*

*Nothing will change our management behaviour. I suppose I struggle sometimes between the reality of what we say versus how our management actually behaves. Their real behaviours are much less tolerant of having a framework in which to work. The antithesis of working in a chaotic organisation is to have a rigid framework. (E33)*

This indicates that strong technical and bureaucratic controls in implementing the BSC are an essential component in regulating members' behaviours that are strongly attached to the existing resource of inherent bureaucracy in the public sector.

C2 managers (E11, E23 and E21) generally expressed positive perceptions on how use of the BSC changed senior management behaviour. For instance, the initiation of the SSI and the BSC reporting, as the major organisational premise, guided directors to value the SSI and customise the BSC to achieve vision, which resulted in their own behavioural change through this process. It generated both sensebreaking and sensegiving effects. The director (M02) acknowledged that the implementation of the SSP1 BSC made SSP1 senior management shift from 'reactive'

to 'proactive', with a stronger focus on the defined BSC perspectives through sensemaking processes.

*I think one way it's been changed is that the SSI has introduced some management disciplines which were perhaps missing before. I am talking about things like BSC reporting, costing and pricing, performance return, and performance improvement. I think we were previously more reactive. Now we are becoming better at fore planning and proactive planning and management. I think it probably changed what we focus on as a manager. (M02)*

However, most C2 managers felt that there was little change in employee behaviour. Some managers (E22 and E23) suggested that the ongoing use of the BSC and the feedback on the results could provide opportunities to let employees see the evolving behaviour by themselves. But, in this case, only the staff survey was communicated to members and the BSC was not fully used to shape behaviour from the micro perspective.

*The BSC is changing the behaviour of the lower levels of employees that I think is a struggle. I guess you could measure it from one survey to the next. Managers and directors implementing a strategy to try and change that behaviour in the way people see themselves in the next survey. (E22)*

C3 managers showed mixed opinions on the effect of the BSC on regulating behaviour. One C3 manager (E26) suggested that the BSC changed employee behaviour, as they understood their contribution to the SSP1 BSC. It suggests that the communication of the performance results to employees is important for them to clearly see their contribution and encourage them to self-regulate, making their own decisions in line with the desired organisational premises.

*They know that it's used to tell the organisation how much value they add and they know now the importance. It has changed their behaviour. It makes them see themselves clearly how they're going and it gives them the opportunity to be involved in their own professional development. (E26)*

However, because C3 managers were not trained to decipher the results of the surveys (E27), the BSC measures were not rigorously used for members to understand the reasoning and create ownership (E08 and M04). It required multiple episodes of identifications to provide sensegiving and to generate sensemaking effects.

*I don't know if the managers have been trained or have any tools that enable us to decipher the results of the measurements around customer service and or staff survey tools to actually implement any changes. (E27)*

*Although I've said it's a valuable tool, I don't think if we looked at SSP1 or C3, I don't think we've adopted it rigorously enough for it to be that prominent. (M04)*

*There is SSP1. There is the department. They didn't give a good enough reason to the staff of saying why this is good, and never instilled any real ownership. (E08)*

This highlights the value of the stocks of knowledge about the BSC (Giddens, 1984), and active employee engagement is required to create ownership and change their own behaviour as self-regulation.

C4 managers (E01, E03, M01 and M03) supported the idea of the BSC's role in changing senior management behaviour. When asked 'whether the BSC framework changed your behaviour', the head of SSP2 (M03) saw changes in his and senior management behaviour to a certain extent, by 'promotion of the notion of measurement' and 'looking for new ways of doing things'. Senior managers also expressed that the BSC approach made them think, clarify and measure capability and changed their behaviour to be more accountable and innovative.

*Yes to a certain extent because it's promotion the notion of benefits. It's helped in clarifying. It's caused us to measure. It's caused us to think about*

*the capability. I can see that people are looking for new ways of doing things. People are looking at more innovative and promoting innovative ideas. (M03)*

*Oh, yes. I think it's changed management behaviour because people do have to be conscious of working the four quadrants and not just doing everything. I don't think it affected employees at all. BSCs are very much in the realms of management. It is a management tool. (M01)*

As pointed out by the director (M01), other C4 managers (E01 and E16) also claimed that there was little proof of changes in employee behaviour due to the lack of promotion of the BSC and the disconnected strategic direction between SSP1 and Department X.

*No, I don't think it has, because it's disconnected from the department's strategic direction. (E16)*

By contrast, in SSP2, most C5 managers strongly agreed that the use of the SSP2 BSC initiated by the director had changed management and employee behaviour and culture over the years by participation and ownership of the SSP2 BSC.

*The managers probably to a great extent, when the business plan comes out, they know they helped develop it. (E40)*

*I think it's made managers better informed and more engaged to a degree. It's only really since the current director trialled the BSC here for the long term. I think we've got through and got benefits. (E41)*

*Certainly managers help identify the key areas and the key strategies, so they take a lot more ownership of it. You will get comments from the staff. Certainly it affects the culture of the place. It affects the people. (E40)*

Overall, most senior managers in SSP1 acknowledged their behaviour has changed to become more proactive, accountable and innovative with a stronger focus

on the defined BSC perspectives, while SSP1 middle managers showed mixed opinions on the effect of the BSC on their behaviour and employee behaviour. It was felt that a rigid framework, continuous promotion of the BSC, and rigorous application of the full BSC were needed to change employee behaviour in SSP1. On the other hand, most SSP2 managers showed positive responses to changing management and employee behaviour and the ways that the BSC has created culture over time.

In addition, to triangulate the interview data, the accumulated feedback from all four ABEF focus groups (FN503, 601 and 803) and reports (FN706) was analysed to identify how members constructed identity narratives on collective behaviours, as below.

Sensemaking and constructing identity narratives by the use of the BSC on collective behaviours
<p>Members' conversations in the four focus groups reinforced the changes in SSP1 <i>organisational behaviour</i> measure over the three years (FN503, 601 and 803). Examples were 'SSP1 has improved its capability for planning, performance measurement and reporting', 'SSP1 implements business process improvement strategies', and 'SSP1 has a strong focus on maximising customer service delivery within budget and time constraints'. In explaining changes in <i>branch behaviour</i>, employees (FN601 and 803) mentioned that staff survey findings of communication problems in a branch were addressed through holding regular team meetings. Some employees expressed that their branches created 'positive culture' and an 'active listening environment in a broad range of conversations', and 'recognised their good performance with the attendance of the head of SSP1'.</p> <p>In understanding behavioural changes by different groups of members, the <i>senior managers</i> (FN503, 601 and 803) reflected in the focus groups that their behaviour became more innovative, they worked at better leadership and had become more 'customer focused' after the SSI was set up. Some middle managers and employees mentioned that they recognised changes in their senior management behaviour, as they developed strategies based on considering the results over the</p>

Sensemaking and constructing identity narratives by the use of the BSC on collective behaviours
<p>years (FN706). Employee groups said ‘We are confident that what we do is in line with plan’, and ‘We react positively to complaints and come up with a new work process’ (FN803) about their collective behaviours.</p> <p>The ABEF focus groups, in measuring the organisational capability index, provided a forum constructing identity narratives and accumulated their conversations on behavioural changes at multiple levels and groups of members over the years. However, the unit of analysis was SSP1, and conversations on changes in individual employee behaviours were limited in the ABEF focus groups.</p>

Overall, the finding suggests that the BSC provided a regulatory mechanism to generate regular quantitative data and qualitative feedback, which made the distinctiveness and fluidity of behaviour more visible. It further reinforced behavioural changes towards the desired organisational premises set out in the BSC in the identity construction process.

### 5.3.3 Summary

Both organisational practices and managers’ responses showed a number of connections and contrasts in regulating behaviour by the use of the BSC. Table 5.9 summarises the key findings.

Table 5.9 Summary of using the BSC to regulate the behaviour identity product

Interplay	Summary
Connection	<ul style="list-style-type: none"> <li>• The BSC regulatory framework provided macro guidance on behaviour and regulated routinised measurement activities and conversations</li> <li>• The BSC provided a mechanism to monitor and regulate behaviour by multiple levels and multiple groups, engaging different groups in different activities</li> <li>• Senior management changed their own behaviour by the use of the BSC</li> </ul>
Contrast	<ul style="list-style-type: none"> <li>• While the BSC and ABEF met targets and the participant rates increased, the SSP1 BSC had less impact on middle managers and the least impact on employees due to the lack of promotion, participation and alignment. The SSP2 BSC showed its regulatory effects on management and employee behaviour and culture.</li> </ul>

The first connection was that the BSC framework provided macro guidance on behaviour and regulated routinised measurement activities and conversations on collective identities. For instance, senior and middle managers developed a number of new systems as technical controls in the design period of the BSC. The performance management framework, the BSC data dictionary in defining rules and procedures, and standard reporting template became bureaucratic controls on behaviour. It generated sensebreaking effects for the managers. The BSC regulatory framework providing sensegiving conditions routinised the performance measurement activities and the collection of ongoing performance data, as a relatively 'rigid' framework (E33). The second connection was that, using the BSC, the behavioural change could be monitored and regulated by not only identity levels, but also different groups (Melewar & Jenkins, 2002). For instance, the staff satisfaction surveys included organisational climate at multiple levels, individual outcomes and additional measures on senior and middle management leadership. Further, SSP1 and SSP2 engaged different identity levels and groups of members at different BSC activities. The third connection was that the BSC data, interviews and field note data over the years identified the fluidity of collective behaviours in SSP1 and SSP2, especially senior management behaviour. The senior management leadership score increased in the quantitative data and senior management also self-acknowledged that the BSC framework regulated them to reflexively self-regulate their behaviour over time. The design and implementation of the BSC, providing sensebreaking and sensegiving effects, fostered senior managers, as a group of members, to value the SSI and the BSC reporting as the minor premise and to make their own decisions about behavioural change in line with the desired organisational premises, maximising the efficiency of the functional framework (Tompkins & Cheney, 1985).

In contrast, the organisational practices showed that most BSC measures met their targets and the participant ratings of the staff satisfaction survey increased. However, middle managers' responses explained that SSP1 was not able to fully utilise the BSC in changing their own and employee behaviour, due to the lack of knowledge, promotion and participation. It suggests that increased members' knowledge, participation and communication in the design and implementation periods of the BSC can influence behaviour. On the other hand, although SSP2 data

was not available to the researcher for the verification of this claim, SSP2 managers agreed that the use of the SSP2 BSC was effective in regulating management and employee behaviour and culture of SSP2 over periods. Therefore, ongoing implementation of the regulatory framework and the rigorous use of the BSC as communication a tool and visual identity product, can guide members in sensemaking processes to regulate and self-regulate collective and individual behaviours based on their own reflections and lead them to behave in line with the desired organisational premises.

## **5.4 Using the BSC to regulate identity patternings**

Various scholars have provided structural remedies and individual guidance on managing identity characteristics and multiplicity to move organisations towards desired directions (Section 2.3.2.2). On the other hand, the review of the BSC suggests that the flexible design of the BSC in perspectives, measures, causal linkages, cascading and alignment can reflect the desired identity characteristics and multiplicity to regulate actual identities (Section 2.4.3.2). The SSP BSCs contained multiple measures to monitor desired identity characteristics and multiplicity of dimensions, levels and facets (Section 4.5). Drawing on this thinking, this section provides examples of how the five cases used the BSC to regulate identity characteristics and multiplicity.

### **5.4.1 Reporting of organisational practices**

In the development period of 2003 and 2004, SSP1 and SSP2 modified multiple perspectives, measures and causal linkages of their BSCs by reflecting their *desired characteristics*. Table 5.10 summarises the findings.

Table 5.10 Modified perspectives, common and unique measures, and relationships in the SSP BSCs

SSP1 BSC perspectives	SSP2 BSC perspectives	Common measures of the SSP1 and SSP2 BSCs	Unique measures of the SSP1 and SSP2 BSCs
Capability ↓	People Culture	ABEF	Staff satisfaction
Improvement ↓	Business capability	Total costs/FTEs	Quality Timeline
Customer ↓	Client relationship Strategic partnership	-	Client and customer satisfaction
Benefits	Building our business	Operating results	-

In selecting *multiple perspectives*, the SSP1 BSC directly reflected the SSI desired characteristics such as high quality, cost effectiveness and innovation (Queensland Government, 2002) and positioned financial perspectives as the ultimate indicator. However, the name of the financial perspective was changed to ‘benefits’, to avoid the image of a finance-driven private sector. On the other hand, SSP2, in order to emphasise their desired characteristics, broke down the four perspectives into six, comprising: people culture; business capability; client relationships; strategic partnership; and building our business. The customisation of BSC perspectives reflected and represented the distinctiveness and visibility of desired identity characteristics.

In selecting *multiple measures*, both SSP1 and SSP2 contained both common and unique measures to assess their performance. For common measures, both SSP1 and SSP2 implemented the ABEF to benchmark their performance against the SSI and other industries that used TQM instruments. For unique measures, SSP1 adopted existing measures such as organisational climate and individual outcomes, as well as developed additional measures to assess unique SSI characteristics. On the other hand, SSP2 developed their own questions for their staff and customer surveys.

These practices therefore suggest that the degree of customisation of perspectives and the degree of mixing common and unique measures among BSCs reflecting the desired identity direction can contribute to controlling the distinctiveness and relativity of collective identities. Selecting common measures

across horizontal and vertical BSCs can increase identity relativity and selecting unique measures can heighten identity distinctiveness.

In comparing the practices of *causal linkages*,<sup>87</sup> the two organisations showed unique practices. SSP1 showed the ‘intuitive’ cause and effect relationships of measures in the way they developed their BSC. This strongly emphasised the financial benefits as the ultimate desired identity characteristic. On the other hand, SSP2 did not show the causal linkages in the SSP2 BSC, and did not emphasise the relative priority. Therefore, organisations can choose to show the causal linkages in the BSC that enable members to understand the interrelationships of multiple dimensions.

The unique design of the BSCs reflecting the desired identity direction showed the regulatory effects on *identity multiplicity* at dimensions, levels and facets. For instance, the effective use of the SSP BSCs provided monitoring (Section 4.2 to 4.4) and regulatory (Section 5.1 to 5.3) effects on multiple perspectives of organisational life, including the identity *dimensions* of communication, visual symbol and behaviour as products, as discussed earlier of this dissertation.

The cascading and alignment of the BSCs also reflected the desired identity direction of multiple *levels*. Figure 5.4 presents the status of cascading and alignment of the BSCs on identities. The SSP1 BSC was strongly regulated by the external force of the SSI and showed clear alignment with the SSI, adopting the same perspectives and measures. However, the SSP1 BSC was not aligned to Department X and was not clearly cascaded down to all branches. It showed the strong patterning of the SSP1 identity with the SSI in a large organisational setting. On the other hand, SSP2 kept one level SSP2 BSC which was not cascaded down to branches or aligned to Department X in line with the desired identity direction. It resulted in strengthening the SSP2 identity itself.

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<sup>87</sup> Figure 4.2 illustrates the causal linkages of 10 SSP1 BSC measures, and Figure 5.3 shows the visual layout of the SSP2 BSC without causal linkages.

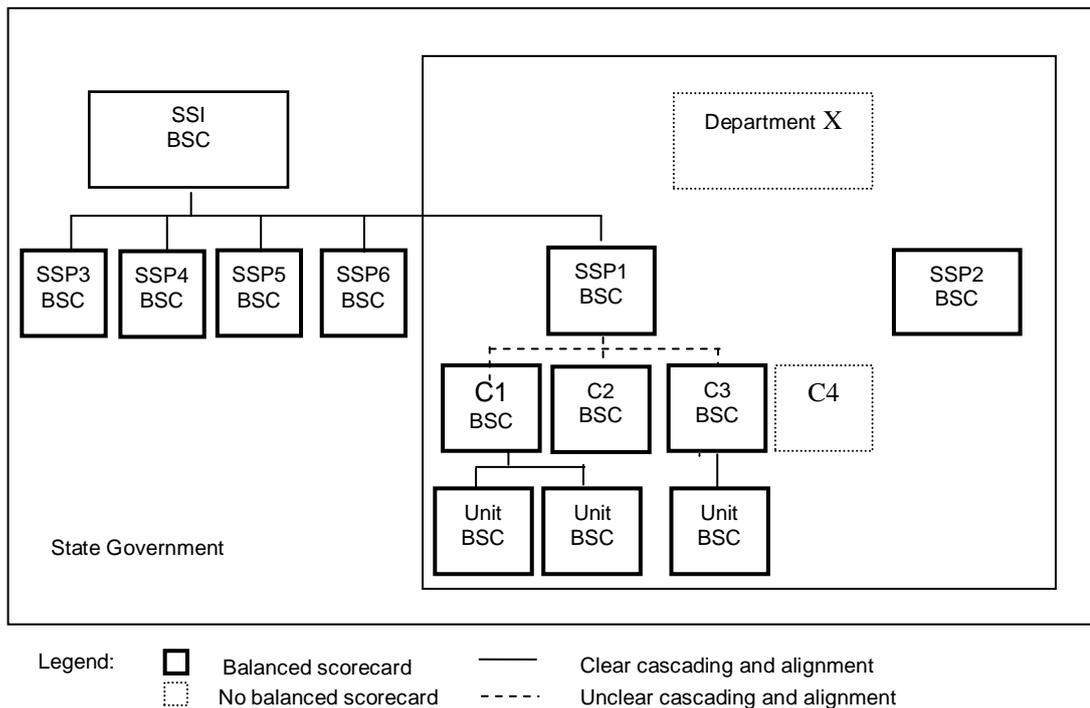


Figure 5.4 The status of cascading and alignment of the BSCs

The identical questions assessing multiple identity *facets* were also positioned in the customer and capability perspectives: ‘perceived or experienced’ identity as the collective representation held or believed by members; ‘construed external image’ as members’ assessment on others’ perceptions of the image of their organisation; and ‘conceived or attributed’ identity from clients and customers. This enabled SSP1 to monitor, interpret and regulate the gap between the different multiple facets of collective identities.<sup>88</sup>

Further, the BSC framework regulated ongoing measurement, reporting and feedback activities in SSP1 during the implementation period (OD001). As an example of patterning identity, SSP1 data was benchmarked in collaboration with SSP3 to SSP6, which strengthened the desired characteristics of the SSI (Queensland Government, 2005f). The relevant dimensions and levels of BSC data were

<sup>88</sup> Section 2.1.2.2 explains the multiple facets from the identity literature. Table 4.27 outlines the three identity facets assessed in the SSP BSC.

communicated to relevant target audiences. This contributed to patterning identities.<sup>89</sup>

Therefore, the design of the SSP BSCs reflected emerging desired identity characteristics through the customisation of perspectives, measures, causal linkages, cascading and alignment across multiple identity levels. The BSC framework regulated periodic monitoring activities and conversations, through which relative trend data were produced and organisational premises were discussed. Both obtrusive and concertive controls supported identity patterning with heightened distinctiveness, visibility, relativity and fluidity of both SSP1 and SSP2.

#### 5.4.2 Managers' responses

Managers expressed their perceptions of the regulation of identity patternings by the use of the BSC when answering questions such as the role of the BSC in establishing identities, cascading effects and strategies in managing different identities.<sup>90</sup> Table 5.11 summarises the case specific data and themes while representative quotes are presented below.

Table 5.11 Case specific perceptions and themes on regulating identity patterning by the use of the BSC

Case	Perceptions
C1	<ul style="list-style-type: none"> <li>• The BSC reflected multiple services by customisation, but difficulties arose in consolidating multiple independent service measures in the C1 BSC</li> <li>• Promotion of the C1 BSC aligned to Department X, not the units or SSP1</li> <li>• Clear decisions are required on the desired communicated identity</li> <li>• Promotion of capability measures at the higher SSP1 BSC, rather than lower levels</li> </ul>
C2	<ul style="list-style-type: none"> <li>• The BSC provided a holistic picture of SSP1 using causal linkages, cascading and alignment</li> <li>• Evidence shows a lack of decision on the desired identity level and characteristic for promotion</li> <li>• Evidence shows the lack of alignment of the BSCs to the department became counter-productive</li> </ul>
C3	<ul style="list-style-type: none"> <li>• Four perspectives of the BSC in conceptualising and operationalising SSP1</li> <li>• Promotion of a higher level SSP1 identity strengthened the lower level C3</li> <li>• Clear definition of units and common measures across the C3, to reduce conflicts and strengthen the patterning of the C3</li> <li>• Subjective interpretation of the BSC data and a partial representation of identity</li> </ul>

<sup>89</sup> Section 5.1 discusses how the SSP BSC regulated identity product of communication.

<sup>90</sup> Appendix G presents the main study interview questions.

Case	Perceptions
C4	<ul style="list-style-type: none"> <li>• BSC multiple perspectives in conceptualising a holistic picture of SSP1</li> <li>• SSP1 BSC reinforced SSP1 identity with concrete data</li> <li>• Promotion of relative trend data increased visibility and relativity in identity patternings</li> <li>• Hierarchy of the BSCs needs to be aligned with the department marketing framework</li> </ul>
C5	<ul style="list-style-type: none"> <li>• Customisation of the perspectives created focus among members</li> <li>• One SSP2 BSC reinforced the SSP2 identity and desired characteristics</li> <li>• No alignment to the department to avoid presenting a bureaucratic image to clients</li> </ul>
Theme	<ul style="list-style-type: none"> <li>• Multiple perspectives of the BSC conceptualised the holistic identities with focus</li> <li>• Difficulties in reflecting various services in the BSC, can result in selective and partial representation with subjective interpretation</li> <li>• Clear decisions on desired identity and promotion of the BSC are needed to reinforce that identity in line with the marketing framework</li> <li>• Identity patternings can be controlled by promoting higher level measures or mixing lower level measures</li> </ul>

C1 managers showed mixed opinions on the effectiveness of using the BSC in patterning identities. Several managers (E33, E38 and M05) mentioned the positive perceptions of the BSC framework which allowed the branch to set up their own unit measures to monitor multiple long term services. However, the remaining managers expressed concerns about combining different multiple measures for multiple services into the C1 BSC due to the lack of synergy among services.

*The BSC probably offered an opportunity to capture as many of the different services as we could, and treat them in slightly different ways. (E33)*

*I've got so many different organisational units within the area and they are all different. They don't work together. They don't have any need to rely on each other from that perspective. They're totally autonomous in their operations. (E38)*

In responding to that issue, one C1 manager (E38) emphasised the need for a clear decision on a desired communicated identity out of multiple ones. C1 focused on promoting the branch identity aligned to Department X—not the units or SSP1. However, the director (M04) pointed out that it would be powerful to promote the positive results of the capability measures at the SSP1 BSC level. The data suggests

that C1 actively used the BSC as a sensegiving tool to control the direction and strength of identity patternings towards C1.

*We could promote ourselves solely as a unit when we did our work outside this building. But, we promote ourselves as being part of C1 and then subsequently the department. SSP1 doesn't get a mention and it's like the poor cousin. It's not seen in any way, shape or form. The organisation itself needs to determine what identity they want us to promote, because we've got several. (E38)*

*Nothing goes out with I'm from unit 1 or unit 2 or unit 3, but again that's not pushing SSP1, as an identity, It's pushing the branch. I think is quite an effectively run branch level selling identity. And then especially developing peoples' capability is sometimes powerful as an SSP1 framework. (M04)*

By contrast, C2 managers (E21, E22 and E23) supported the value of multiple perspectives and causal linkages of the BSC, as it showed a holistic picture of SSP1.

*It provides that holistic framework. The BSC does that and actually plans holistically. (E21)*

*If you can meet all those measures and some of those objective measures like time frames and numbers of payments and meeting budgets. Then I think you've met your vision. I think all that builds up to a picture to say that yes. (E22)*

C2 managers (E17 and E23) also supported the multi-levels of the BSCs in aligning and comparing C2 and SSP1.

*Because your BSC for your branch and your department would be the same categories, they would be the same objectives. You would know that that was a small part of what SSP1 achieved. (E17)*

However, one C2 manager (E17) emphasised the need to be clear about the decision on the desired characteristics of identity for promotion and to guide members in projecting an image with ownership. The manager also argued that the lack of alignment of the BSCs to Department X was counter-productive. Managers argued that the alignment of the SSP1 BSC to Department X would make SSP1 more visible and purposeful among members, heightening their contribution to the departmental vision and making the SSP1 BSC information to be considered as 'sacred'.

*Within each area, it can't be its own separate and distinct one that has no relationship to the organisation. Otherwise, they would be counter-productive. Use it on an SSP1 BSC level so that it's more visible to other people that its information is considered to be sacred and worth something. I think it helped us in seeing what people think of that vision. It's given us a chance to look at where we can improve ourselves to feed into our department. (E17)*

This argument was supported by the C2 director (M02) that the misfit between organisational culture and the new structure was a weakness, creating an 'us and them culture'. The director argued that SSP1 should align with Department X for business success.

*I mean there is an original weakness separating the SSPs from the department. It became very clear that there was very bad cultural fit with this department. Because it is such a large and complex constantly changing department, one thing that keeps us going is that we are all working for the department and trying to assist each other. (M02)*

All C3 managers suggested that the BSC provided the four pronged focus in conceptualising multiple aspects of SSP1. The C3 director (M04) emphasised that the use of relevant perspectives and measures influenced the corporate identity of C3 towards the desired direction. The BSC also made the identity accessible to members of C3.

*That's why I guess the BSC is easy to understand and it gives a four-pronged focus as well on customers, improvement, benefits and capability. (E29)*

*They're effective, because they provide a consistent framework and because it allows employees to better understand the business we're in, particularly in respect of the four quadrants. (M04)*

One C3 manager (E26) emphasised the need to promote of SSP1 to strengthen the patterning of both SSP1 and C3. This suggests the regulatory effects of the BSC, where the promotion of a high level of SSP1 also heightens the lower level C3.

*C3 is a part of SSP1 and needs to promote SSP1 more so than itself. If C3 wants to be successful, then it needs to be seen as part of SSP1, because C3 actually needs to concentrate on the core service. (E26)*

In addition, one C3 manager (E30) pointed out a few tensions within C3 due to the unclear definition of how each unit was related to, and engaged with, each other. One of the suggestions was to develop a common measure across C3 (E30). A C3 manager (E26) provided his suggestion for patterning identities using the BSC, by mixing and averaging multiple measures as collective performance.

*One of the issues we do in the branch at the moment is how each unit relates to each other unit and how they engage with each other. This is where there are a few tensions. We should be looking at ways that we improve our unit performance, how we might have some branch-wide things and that all feeds into a branch. (E30)*

*I actually report to the team leaders across the combination of all six, but the individuals get to see all six independently so they know where they can improve the most. (E26)*

However, several C3 managers expressed difficulties in reflecting and patterning identities using the BSC at the micro level. Over the years, C3 managers

attempted to cascade the C3 BSC to employees, but had withdrawn the idea as it was difficult to educate employees about the BSC concept in developing their performance development plan (FN708).

Further, one manager (E08) argued that the staff satisfaction survey was a partial representation of employees' opinions, and the results were skewed by the subjective interpretation and reporting of the measures by management.

*It's how they interpret them and how they present the interpretation. They said 'We don't have morale problems because 40% or 42% of the people were happy' That's 58% to 60% of people who weren't. They're only going to give us the selected parts that look good and ignore the rest. (E08)*

However, regardless of the arguments on positive and negative outcomes, both sets of perceptions confirm the regulatory effect of the BSC on identities. Management can narrow competing values and goals down to particular desired organisational premises by selecting particular perspectives and measures and controlling the cascading and alignment of the BSCs. Members can then see and interpret the tangible data themselves, self-regulating their decisions towards the desired direction reflected in the BSC in sensemaking processes.

C4 managers (E01, E02, E03, E04, E09, E16, and M01) supported the value of multiple perspectives of the BSC as it provided a big picture of the SSP1 identity. It heightened SSP1 with concrete and visible figures, making ideas 'concrete' as measures seemed to be a strong aspect of the regulatory tool for managers.

*I think eventually, as we start to build on our image it will add to it. Any sort of mechanism like the BSC, it will add to our identity. (E02)*

*I think what the BSC does is give you the tool, the method to make concrete the ideas and wishes that are in the strategic plan as measures. (E16)*

One C4 manager (E16) mentioned that the measurement activities for a particular level of the BSC assisted members in identifying with that identity. For

instance, the concentration on SSP1 performance and the staff satisfaction survey reinforced the SSP1 identity. Providing the comparative trend data of the branch, SSP1 and state government increased visibility and relativity of multiple identities for members to see the differences clearly (E03). This concertive strategy encouraged members to be aware of multiple identities and to feel proud of SSP1 and their branch which scored higher than the state government benchmark.

*Because we concentrate on SSP1 performance and SSP1 staff surveys. I think probably those will reinforce that identity.(E16)*

*I think big branches in SSP1 want to hear about same service branch in another SSPs and how they compare. That's why they are very interested in staff survey, because they are compared against themselves, SSP1 as a whole, and cross the sector. (E03)*

C4 managers (E16, E18 and E02) also supported that the use of BSC measures would help create a synergy for SSP1 among the branches. The BSC hierarchy of cascading from the state government to Department X and SSP1 should be regulated within a single department marketing framework. They argued that members could understand and recognise the value of the shaping power of the BSC.

*If we don't have a corporate identity as SSP1, if we don't help each other out and create these synergies, I think it's to the detriment of SSP1. And the BSC would help that because you could put measures in there to create those synergies. (E16)*

*There should be a hierarchy of BSCs, the government has its own scorecard, and you pull out the part about our department, cascading down to the next level and when it comes to SSP1, nested within one department marketing framework. (E18)*

The C5 director (M06) explained the customisation of the SSP2 BSC perspectives into six as a powerful strategy impacting on identity patternings. Separating culture and people perspectives highlighted the desired characteristics of

SSP2 and emphasised the creation of a single culture valuing members, according to this analogue. He emphasised the effectiveness of having one SSP2 BSC to avoid confusion and overwork, maintaining multiple layers of the complex BSC. Further, SSP2 did not align the SSP2 BSC to Department X in order to reinforce its own business-like characteristic and avoid presenting the bureaucratic image of Department X to their clients.

*The BSC is a strategy to try and create a whole new organisation, one culture. It helps us tell our staff that we're focusing on these particularly our people and our culture. I think it's been quite powerful. I'm a great believer in achievement through alignment. (M06)*

*I think that's one of our advantages is the fact that we're not bureaucratic. We try and not make reference to the department, while we're obliged to have a government logo, we don't make it prominent, so the focus is SSP2. (M06)*

All C5 managers (E39 and E40) in SSP2 supported the effectiveness of multiple perspectives and the way of using the BSC identified by the director. Only one manager (E39) suggested the need for comparative trend data on other branches to strengthen the patterning of the SSP2 identity.

*Definitely, I think it is a balanced approach. I think too many people focus on the numbers, and also forget about their people. I think that's the issue. I always keep going back to that model because of that they balance.... I get my branches back, but overall we don't get an understanding about how all of the branches feel, so it's not entirely open where it probably could be. (E39)*

Overall, managers generally valued the multiple perspectives of the BSC in providing a holistic picture of the SSP identity. However, there was limited impact of the SSP1 BSC on regulating identity patternings as a result of the lack of clear identity direction, promotion of the BSC and engagement of employees. By contrast, SSP2 effectively used the BSC to strengthen the patterning of SSP2.

SSP managers' views were varied in their responses—supporting the BSC in conceptualising the SSP1 identity in a holistic way, or criticising the use of the BSC as a selective and partial representation and subjective interpretation. However, both positive and negative views on the BSC reinforced the regulatory sensebreaking and sensegiving effects of the BSC on identity patternings, as the narrowing down of members' focus to identify with the desired organisational premises. It generated sensemaking effects. Further, the clear identity definition and desired direction were required to reflect desired identity characteristics and multiplicity to reinforce that identity through the BSC. In line with the identity direction and marketing framework, the customisation of the BSC can provide regulatory effects on identity patternings.

### 5.4.3 Summary

The organisational practices and managers' responses showed a number of connections and contrasts, as summarised in Table 5.12.

Table 5.12 Summary of using the BSC to regulate identity patternings

Interplay	Summary
Connection	<ul style="list-style-type: none"> <li>• The BSC provided a holistic picture in conceptualising identities with focus</li> <li>• Operationalisation of the BSC by customising perspectives, measures, causal linkage, cascading and alignment to reflect desired identity characteristics and multiplicity</li> <li>• Use of the BSC should be aligned with a marketing framework to create synergy in shaping identity characteristics towards the desired direction</li> </ul>
Contrast	<ul style="list-style-type: none"> <li>• Lack of identity direction and misaligned SSP1 BSCs became counter-productive, while SSP2 maximised the BSC effects by employing a streamlined identity and performance management practices</li> <li>• Conflicting views on identity patternings by the use of the BSC reinforced the evidence of the BSC's regulatory effects</li> </ul>

In connecting the two finding sections, it became clear that the BSC framework provided a holistic picture in conceptualising collective identities with the four pronged focus. The findings also suggested that the SSPs operationalised the BSC by customising perspectives, measures, causal linkage, cascading and alignment reflecting their desired identity characteristics and multiplicity. The customisation subtly controlled the distinctiveness and relativity of identity characteristics and

multiplicity. Further, the design and promotion of the BSCs was required to be aligned with a marketing framework to create synergy. In SSP2, the promotion of the SSP2 BSC reinforced that identity. In SSP1, multiple patternings could be achieved by promoting a higher level BSC or mixing lower level measures. Overall, the BSC framework as a sensebreaking and sensegiving tool regulated members to perform periodic monitoring activities and to reflect on comparative trend data. It also heightened the distinctiveness, visibility, relativity, fluidity and manageability of SSP1 and SSP2, and supported members to self-regulate their own decisions in shaping identity characteristics through sensemaking processes.

In contrast, while organisational documents showed the rational approach in using the BSC, SSP1 managers argued that the lack of decision on the desired communicated identity was a fundamental issue and that not aligning the SSP1 BSC to Department X became counter-productive. On the other hand, the one level SSP2 BSC strengthened the patterning of the SSP2 identity in line with the identity direction. Therefore, a clear identity direction and streamlined approaches in managing identity and performance can maximise the efficiency of functional performance measurement frameworks in regulating identity patternings. Managers also expressed positive and negative views on the regulatory effects of the BSC on identity patternings similar to the literature. Organisations can use BSCs as a sensegiving communication tool to gain societal legitimacy, but its role is limited in reflecting overall identity as ‘selective snapshots of the company’s reality’ (Wehmeier, 2006, p. 216), ‘selective holism’ stimulating ‘instrumental-thinking’ (Edenius & Hasselbladh, 2002, p. 257). However, both managers’ arguments and theoretical debates do in fact reinforce evidence of the regulatory effects of the BSC on identity patternings.

## **5.5 Using the BSC to regulate identity processes**

Regulating identity processes in this study focuses on organisational identification, as the fluidity, contextual and negotiated aspects of multiple identities and identifications (Cornelissen et al., 2007). The literature suggests that organisations implement various forms of obtrusive and concertive control to foster organisational identification and guide members’ decision-making towards the organisational

interests (Section 2.3.2.3). The identification processes (Ashforth et al., 2008) are iterative, including the macro top-down processes of sensebreaking and sensegiving, the micro bottom-up processes of enacting identities and sensemaking, and constructing identity narratives (Section 2.1.1.3).

The five implementation principles of Kaplan and Norton's BSC affect the process of organisational identification (Section 2.4.3.3). The multiple roles of the BSC as a boundary, diagnostic, belief and interactive system can provide both obtrusive and concertive control in mediating identification processes. Building on the discussions, I present the data on regulating identity processes and its implications in this section.

### **5.5.1 Reporting of organisational practices**

The SSI performance management framework (Queensland Government, 2005f) explained managing performance as an iterative process on an annual basis and over the longer term. It suggested seven steps of maintaining the BSC framework, as illustrated in Figure 5.5. The first four steps of establishing the BSC framework and systems were performed in the design period of the BSC, while steps five to seven of service delivery, measurement, interpretation, evaluation and communication were performed in the implementation period. The iterative process can be understood in line with the organisational identification processes (Ashforth et al., 2008). The macro top-down regulation by the use of the SSP BSCs fostered sensebreaking and sensegiving about SSP1, obtrusively through technical systems and bureaucratic regulations, and concertively through communicating organisational premises and feedback. The bottom-up processes of organisational identification were then continued among members by enacting identity, sensemaking and constructing identity narratives. The iterative process involved different groups of members in different periods with relevant performance measures in the SSPs.

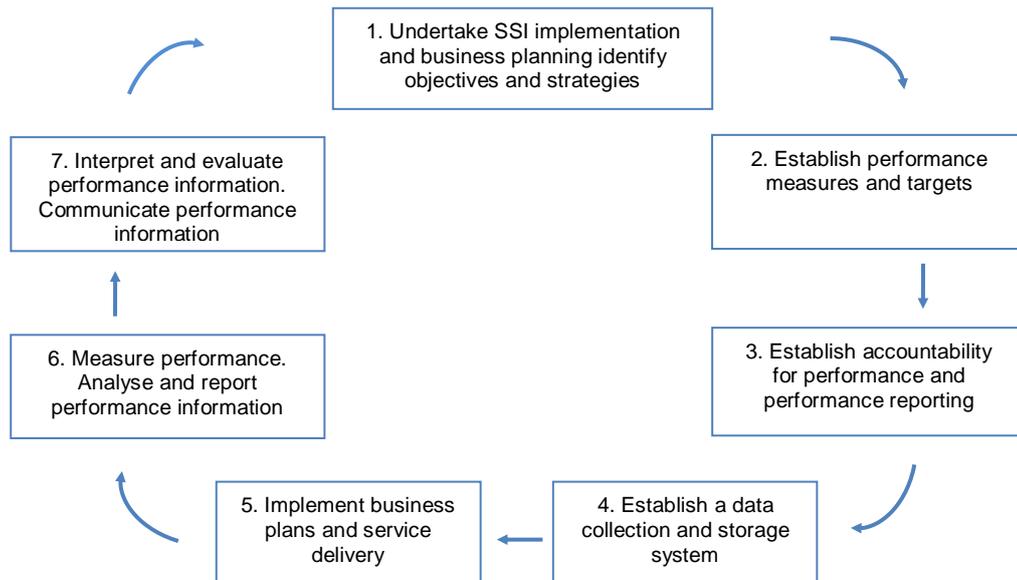


Figure 5.5 The iterative process of the BSC performance management framework (Queensland Government, 2005f, p. 5)

Further, the use of the BSC to monitor identities and the regulatory effects of the SSP BSCs on the communication and visual symbol identity products and identity patternings discussed in chapters four and five obtrusively and concertively contributed to regulating identity processes. While organisational practices showed the process steps of implementing the BSC, managers' responses explain issues and challenges in using the BSC to regulate evolving identities and organisational identification.

### 5.5.2 Managers' responses

Managers expressed their own perceptions of the regulation of identity processes by the use of the BSC throughout the various interview questions. Table 5.13 summarises the case specific data and themes. To ensure the trustworthiness of this study, data—not only from organisational documents but also interview and field notes—was referenced, validated and triangulated throughout the finding sections.

Table 5.13 Case specific perceptions and themes on using the BSC to regulate identity processes

Case	Perceptions
C1	<ul style="list-style-type: none"> <li>• Use of the BSC showed organisational appreciation to members and created ownership</li> <li>• BSC framework challenged C1 and units to define themselves, in negotiating and establishing measures and measuring themselves</li> <li>• Little impacts on employees who strongly identify with the department</li> </ul>
C2	<ul style="list-style-type: none"> <li>• Ongoing monitoring activities and data reformulated C2 and SSP1 identities fostering identifications</li> <li>• Lack of concertive control in initiating and implementing the BSC at the micro and macro levels</li> </ul>
C3	<ul style="list-style-type: none"> <li>• BSC can influence members' thinking and behaviour in changing the direction and strength of identifications</li> <li>• Little impact of the use of the BSC on identity processes due to identity diffusion, a lack of proper systems and conflicting goals</li> </ul>
C4	<ul style="list-style-type: none"> <li>• BSC allowed members to self-reflect on their organisation and the relationships within collective identities</li> <li>• BSC simplified identification processes for members to see factual data with credibility over time</li> <li>• No impact on identification due to a highly rational approach, no feedback and no change</li> </ul>
C5	<ul style="list-style-type: none"> <li>• Performance activities, feedback and the promotion of positive results created positive identification</li> <li>• The SSP2 BSC as a framework aligned employees to SSP2</li> </ul>
Overall	<ul style="list-style-type: none"> <li>• The ongoing use of the BSC regulatory framework and concertive strategies such as communication, participation and feedback influenced the direction and strength of identification among members from their own reflection</li> <li>• Difficulties of using the SSP1 BSC in regulating identity processes, due to the lack of self-regulation, promotion and systems, strong identification with existing identities, conflicting goals, and rational approach with no feedback and no change</li> <li>• The effectiveness of the SSP2 BSC in line with the identity direction heightened members' identification with SSP2</li> </ul>

C1 managers (M05, E25, E33 and E35) suggested that the ongoing staff surveys and ABEF focus groups supported members to self-reflect on the figures and to identify with the collective identities. The director (M05) mentioned that showing organisational appreciation to members and creating ownership among members was achieved by the use of the BSC even without implementing other strategies. This suggests that the use of the BSC and comparative trend data on the feedback sessions provided sensebreaking and sensegiving effects about the importance of SSP1 in identification processes. By using the BSC, employees came to appreciate supportive leadership and have pride in SSP1 and C1, while comparing the branch and SSP1 scores to the state government benchmark.

*The numbers, people loved it, apparently the staff survey. I got some really good feedback from it. We liked it because we did that and they felt that the branch had taken ownership of it, and didn't get someone in to do it. The small little symbol is what's important to people. There won't be much more work, because we use that to make our KPIs for the OLA, so you've got to do it anyway. (M05)*

C1 managers (E33, E35 and E38) pointed out that the development of the C1 BSC supported organisational identification. The use of the BSC placed more emphasis on defining their own identity by establishing and negotiating measures with others and then measuring themselves, rather than achieving actual dollar value and performance targets (E33). One manager (E38) emphasised that the BSC framework had more potential to give members 'a sense of knowing themselves', if it was embraced by employees and used more seriously by managers.

*We do use the BSC for our branch. As a framework it is well balanced. Its biggest challenge is that it doesn't place as much emphasis on dollar value outcomes and the actual performance. How do we compare with other people? It's very much focused around establishing your own performance criteria, negotiating those with different groups of people and then measuring yourself against them. (E33)*

*It gives them a sense of knowing themselves whether they're on track in terms of the parameters they've set themselves. If it's embraced by the employees and if it's treated seriously by the employers, then it would have the potential to enable people to pick up on feedback, look at areas where performance needs to be improved. Theoretically the organisation should improve. (E38)*

Therefore, the development of measures challenged C1 and individual units to self-reflect on 'who they are'. This view suggests that communication effects of the use of the BSC are to transform how organisations perceived themselves and negotiate the reality of multiple identities and identifications. The use of the BSC

heightened identity visibility, relativity, distinctiveness and fluidity of collective identities with more transparent and structured self-evaluation.

Further, one manager (E35) claimed that the annual surveys and feedback processes made members identify with SSP1. The active promotion of the SSP1 BSC can foster sensebreaking and sensegiving and change the direction and strength of identifications.

*Definitely, I think, even through the annual surveys and the feedback, people are appreciating and understanding more about that service provider role and that separation there. (E35)*

This data indicates that the self-referential effects of BSC communication can occur through performance measurement activities and conversations, where organisations and members affirm their own identity messages embedded in the BSC.

Two C2 managers (M02 and E23) supported the regulatory role of the BSC in creating routinised measurement activities. The activities and the reflection on accumulated performance data gradually helped employees to understand and reshape the C2 identity. Members changed their perceptions of the actual characteristics of C2 and themselves from 'processing' into 'advisory'. It also supported them to identify with SSP1 and the SSI, while they collected data monthly and thought about their contributions.

*Yes, absolutely. I will show you why. I started asking 'what do we do?' and 'what services do we provide?' We measure things that the Shared Service Initiative wants such as 'number of invoice lines processed'. We also do things like 'number of customer inquiries received', 'number of staff trained' and 'number of website hits'. When you actually have a look at the amount of training and advisory work that we do is actually very considerable. They are starting to see themselves in a different light. It has made it difference. (M02)*

*Whenever they have to measure it at the end of the month, they are actually thinking about contributing to SSP1, the SSI and a whole of government initiative. (E23)*

The findings imply that the use of the BSC made members be aware of evolving collective identities and helped them to define themselves by the same characteristics that they believed defined the collective identities over time. The organisational identification by the use of the BSC is a developmental process, which constantly reinforces identity fluidity over time.

Further, C2 managers (E17, E21 and E23) pointed out the concertive control at both micro as well as macro levels. They emphasised that making employees see their contributions and feel proud of SSP1 was an important aspect of regulating identity processes at the micro level.

*You have to be able to put a BSC in their perspective and not just in the organisational perspective. I think without explaining that to some people who don't see that full picture, you'll never get them to contribute into the BSC. (E17)*

*I think the key is really when we consult with people or we get them to provide information. We have to then listen, do things with it, and then demonstrate that. (E23)*

However, the SSP1 BSC was created by the external force of the SSI as the obtrusive control of 'have to' not the concertive control of 'want to'. Therefore, the SSP1 BSC, not reflecting the distinctiveness of SSP1, did not provide SSP1 with the maximum benefits of the framework (E17). It appears that self-regulation at the macro level is also an important factor in the design and implementation of the BSC aligned with the desired identity direction.

*Was it effective? I don't believe that it fed the BSC objectives of SSP1. I believe that it fed the needs of the SSI. I don't believe that it worked as an opportunity to better ourselves, which is what it should be. (E17)*

C3 managers (E27, E29 and E26) also emphasised the need to engage employees to constantly see their contribution to service delivery and the direction of the organisation by themselves. The C3 director (M04) believed that the promotion of a particular level of the BSC could change the perception of staff on that identity.

*When you put forward the strategy for your branch, have in those projects where it links to your improvement strategy and vision, or where it links to how you're going in your BSC. It comes down to doing things in measurable chunks and giving people the power to actually constantly see how what they're doing influences the direction of the organisation. (E26)*

*You can influence people's thinking and behaviour about who they identify with, how they identify. You can provide motivation, incentive to them to identify with SSP1. (M04)*

On the other hand, some C3 managers (E26 and M04) questioned whether the use of the BSC was influential for organisational identification due to the strong regulation on corporate identity and the diffusion of SSP1. Other influential factors suggested were the lack of maturity and good performance measurement systems, and conflicting goals between individuals and organisations. These factors mitigated the effective controlling of the BSC in this case.

*I can give you a specific example where we're not permitted to develop our own corporate image and not able to develop our own identity. For example, we called it, as 'the C3 Service Centre', because we were delivering C3 services from there. We were told by our customer or our key purchaser that we're not to call it C3. We're just to call it 'the Service Centre'. (E26)*

*It hasn't work because of lack of maturity. It doesn't work because we don't have proper systems in terms of monitoring and measuring accountability and performance, feeding those things back up. It doesn't work because of conflicting personal and organisational goals. (M04)*

C4 managers (E01, E03, E04, E16, E18 and M01) strongly emphasised that the participation in the design, measurement and feedback helped employees' self-reflection. One C4 manager (E16) expressed a general view of C4 that the SSP1 BSC provided a way of measuring not only the performance achievement and the relationships with the client, but the organisation itself, 'our relationships within'. The data demonstrates that the BSC obtrusively and concertively pressured members to negotiate identities and strengthen identifications.

*BSC gives you that way of measuring. Using other tools like the client survey, the ABEF, and the staff survey, you can see whether we are achieving what we said we would achieve as an organisation, not just our relationship with the client, or our relationships within. (E16)*

The C4 director (M01) expressed a positive opinion on the use of the BSC in the organisational identification processes. According to one manager (E01), the tangible factual measures, data and knowledge embedded in the BSC could enable SSP1 to control and improve its industry.

*The most effective strategies that we have are strategies that allow people in groups to reflect on performance or to reflect on a new idea. The next step in that process is that we present those results to each branch and we ask them to develop their own strategies for improving their performance. (M01)*

*Yes it does. It gives you factual knowledge, factual data. It takes more time, but it gives you more credibility. It simplifies things for yourself because you can actually see the facts there. You definitely do need to have this data and these measures to be able to control your industry and to improve your industry. (E01)*

On the other hand, some C4 managers (E04 and E16) pointed out the potential negative impacts on organisational identification if management ignored employees' views, exercising only top-down regulation and not reflecting the BSC results into future plans and practices.

*If they've got no involvement, if you just ignore what they've got to say and then dictate to them. Then they're not going to be committed to it at all. They're going to resent it. (E04)*

*It's fine to do all these surveys and everything, but if there's nothing that comes out of it, no plan, nothing to change it or make things better, people get disenchanted. (E16)*

Therefore, findings in this case emphasise the value of both the regulatory framework and delivering organisational premises as the macro top-down regulation, to encourage micro bottom-up self-regulation through feedback and conversation in regulating organisational identification processes.

C5 managers (E40, E42 and E39) mentioned the impact on organisational identification through the measurement activities, feedback sessions or communicating positive results of that identity. The C5 director (M06) also agreed that the SSP2 BSC as a framework, supported employees to align with SSP2.

*The more positives they get the better their self-esteem. Using the BSC, it's pretty much the same thing. The more you can reinforce the positives the more they feel identity for the organisation. (E42)*

*There's a lot of information in there even for a small organisation. I think it is beneficial it gives them the framework, we talk about it and we get an alignment. (M06)*

Overall, the interview data suggest both the obtrusive top-down regulation of the framework and the concertive strategies of communication, participation and feedback in guiding members' identification. This process allowed members to monitor, regulate, and self-regulate collective identities through their own reflections. SSP1, practicing in a large and dynamic environment, demonstrated the difficulties in communicating the desired identity direction by the use of the BSC. However, the ongoing implementation of the BSC, especially the staff surveys and ABEF focus groups, subtly heightened the SSP1 identity among members over time. On the other

hand, SSP2, practicing in a small and stable environment used the BSC to reflect and reinforce the direction and strength of identification with SSP2.

In triangulating managers' responses from the interviews, the field notes on SSP1 employee ABEF focus groups (FN503, 601 and 803) were analysed. The data provided insights on constructing identity narratives at the micro level where members retrospectively evaluated and negotiated multiple identities in their mind in implementing the BSC. This in turn enacted identity and sensemaking by producing performance outcomes and formal ABEF reports (OD109). While observing SSP1 members' conversations, the researcher, as an outsider of SSP2, was not able to attend the SSP2 focus groups.

Sensemaking, enacting identities and constructing identity narratives on fluidity and negotiating aspects of collective identities and identifications by the use of the BSC

In the design period of the BSC, managers agreed to set SSP1 (instead of a professional branch or Department X) as the unit of analysis for the ABEF to heighten the SSP1 identity. While most employees were strongly attached to the branch or department identity due to the diffusion strategy on the SSP1 identity, the messages on the importance of the ABEF for the SSP1 BSC and focus group conversations subtly guided employees to be aware of the importance of SSP1.

During the ABEF focus group sessions, employees first individually scored SSP1's performance and qualitatively assessed SSP1 comparing and negotiating multiple identities, drawing retrospectively on their experiences. Identity narratives were constructed during the conversations. For instance, employees constantly shifted their thinking about, and affections for, their unit, branch, SSP1, the SSI and Department X during conversations (FN503): 'Our branch is good at listening but the whole organisation level is an issue'; 'My branch work plan is well linked to unit plans'; 'I have my work plan, but cannot comment on the whole SSP1 plan'; and 'We don't hear about the visions of SSP1 and Department X'. After the conversation, they repositioned themselves as SSP1 and revised the quantitative scores on SSP1, which was set as the unit of analysis.

Sensemaking, enacting identities and constructing identity narratives on fluidity and negotiating aspects of collective identities and identifications by the use of the BSC

Some employees (FN503 and FN601) expressed, as self-discovery, the comparisons of SSP1 to other collective identities: ‘We don’t have a sense of what SSP1 is’; ‘We have clear operation and project plans, but need more clear link to our branch and SSP1’; and ‘SSP1 has done a lot compared with the previous organisation’. The conversations among members collectively reinforced the SSP1 identity and issues by comparing themselves with others. After the focus groups, the typed narratives by two transcribers were cross-checked, emailed to, and confirmed by the participants as a formal process of collective self-reflection.

Some employees (FN601 and FN803) further provided suggestions to strengthen the SSP1 identity: ‘Cross communication and information sharing among branches’; ‘Display SSP1 vision on the walls’; ‘Enhance SSP1 identity aligned to Department X’; and ‘Clear SSP1 vision linking into the branches’. The measurement activities and conversations provided sensebreaking and sensegiving effects to members, who then understood and advocated SSP1. On the other hand, employees (FN503, 601 and 803) suggested that the staff satisfaction survey and the ABEF should measure at a lower level of team or unit closer to them to provide more meaningful feedback and to reflect on themselves.

The data clearly showed that members negotiated and identified with multiple collective identities through the ABEF quantitative assessments and qualitative activities and conversations. Clearly, SSP1 as the unit of analysis in the ABEF focus groups, heightened the SSP1 identity and supported members’ identification with SSP1 over time. The ABEF reports also contained the comparative trend data of SSP1, SSI and industry benchmarks, heightening visibility and relativity of collective identities.

Over time the accumulated collective voices were formalised in the performance report together with quantitative data each year (OD106 to 109, and 203). This pressured the SSPs and branches to reformulate management strategies

and to change collective behaviours (OD103 and 105, FN805 and 806). The use of the BSC contributed to controlling organisational identifications and transforming identities by the use of the BSC in the identity construction process. The strategic thinking in setting up the unit of analysis in the BSCs measures in line with the desired identity direction and rigorous application of the framework can also contribute to regulating the direction and strength of identifications over time.

### 5.5.3 Summary

The organisational practices and managers' responses showed key connections and contrasts, which are summarised in Table 5.14.

Table 5.14 Summary of using the BSC to monitor identity processes

Interplay	Summary
Connection	<ul style="list-style-type: none"> <li>• The BSC framework reflected desired identity direction, while BSC communication and participation influenced the organisational identification processes of macro top-down regulation and micro bottom-up self-regulation</li> <li>• Design and implementation of the BSC obtrusively and concertively impacted on the direction and strength of organisational identifications</li> <li>• The regulatory effects can be maximised when the BSC is aligned with the desired identity direction</li> </ul>
Contrast	<ul style="list-style-type: none"> <li>• Organisational practices identified regulating steps in organisational identification processes, while interview and field notes identified fluidity and negotiating aspects, multiple identifications and issues</li> <li>• Difficulties were evident in using the BSC to control identifications, due to the lack of self-regulation, promotion and systems, the strong existing identification, and conflicting goals</li> <li>• Suggestions were made on members' participation, rigorous application of the framework to regulate the direction and strength of identifications over time</li> </ul>

In connecting data from documents, interviews and field notes, the design and implementation of the SSP BSCs from 2003 to 2008 influenced the organisational identification processes. Directors and managers exercised top-down macro regulation obtrusively through simple, technical and bureaucratic regulations and concertively through communicating organisational premises and filtering BSC information. This mediated sensebreaking and sensegiving in the identification processes. The macro top-down regulations encouraged the micro bottom-up regulation among members in enacting identities, sensemaking and constructing appropriate and organisationally aligned identity narratives over time.

Further, the design and implementation of the SSP BSCs obtrusively and concertively impacted on the direction and strength of organisational identifications. Members reflected on the organisational premises and filtered information on the BSC presented to them and made their own decisions about that message. Both sections also highlighted the streamlined approach in identity management and the use of the BSC to maximise the efficiency of the BSC framework in regulating identifications. Although SSP1 diffused the SSP1 identity and did not promote the SSP1 BSC, the capability measures engaging employees constantly heightened SSP1's identity and identification over time. The use of the SSP2 BSC was effective in strengthening SSP2 identification in line with the desired identity direction.

In contrast, while organisational practices provided process steps and the top-down and bottom-up directions of organisational identification, managers' responses and field notes identified the fluidity and negotiating aspects, challenges, potential negative outcomes and suggestions. The use of the BSC contributed to multiple identifications in establishing who they are and negotiating the reality of collective identities, while achieving actual financial outcomes or performance. This data clearly confirms the value of rhetorical and communicative effects of the BSC on organisational identification processes, regardless of the logical fallacy and weak validity of the BSC as a performance measurement system. On the other hand, the lack of self-regulation, promotion and systems, the strong identification with the existing identities and conflicting organisational and individual goals became mitigating issues. Members' participation and rigorous application of the framework were suggested by managers to regulate the direction and strength of identifications over time.

## 5.6 Conclusion

This chapter provided data on the four embedded SSP1 cases and one SSP2 case in answering the guiding question 1.2, ‘*How does the use of the BSC regulate identities in the public sector organisation?*’.

This analytical structure of organisational practices, managers’ responses and summary highlighted both the visible and linear aspects in regulating identities and the invisible and circular aspects in shaping and assimilating evolving identities mediated by the use of the BSC. In this section, I conclude this chapter by providing key themes, case comparisons and the implications for the research questions.

### 5.6.1 Key themes

The findings highlight that the use of the BSC both obtrusively and concertively supported SSP1 and SSP2 members to regulate and self-regulate identity products, patternings and processes over time. The following summarises the key themes by identity types. In terms of the *identity products*, the ongoing use of the SSP BSCs created extra top-down and bottom-up *communication*, which regenerated identity products, thus heightening the SSP1 and SSP2 identities. The communication of selective measures and positive achievements mediated identity patterning and identification towards the desired direction. The BSC communication interlaced the normative performance measurement mechanism, meanings of identities and controlling power through members’ actions.

As the identity product of *visual symbol*, the flexible BSC framework allowed the SSPs to customise the visual presentation of the SSP BSCs, which reflected and represented the distinctiveness of SSP identities. The symbolic effects of the BSC framework itself and the ‘intuitive’ cause and effect relationships provided regulatory effects on members’ self-reflection. The BSC regulatory framework, the design and measurement activities and conversations enabled SSP members to understand and change *behaviour* at multiple levels and by different groups.

The use of SSP BSCs contributed to shaping *identity patterning* as well, by conceptualising collective identities with the multiple perspectives and

operationalising these through the BSC customisation reflecting desired identity characteristics and multiplicity. The regulatory impacts subtly heightened visibility, distinctiveness, relativity, fluidity and manageability of identity characteristics and multiplicity. The regulation of the *identity processes* occurred as an iterative identification process. The use of the SSP BSCs allowed the assimilation of multiple identities by controlling the direction and strength of identifications with various forms of control, engaging different groups of members in organisational identification processes. Therefore, the effective design of the SSP BSCs reflecting the desired identity direction and the implementation of the BSC as a communication, symbol and patterning tool obtrusively and concertively regulated and self-regulated collective identities towards the organisational direction embedded in the BSC.

### 5.6.2 Case comparison

SSP1, with the four embedded cases, and SSP2 showed unique environments, management strategies and outcomes in regulating identities by the use of the BSC. Table 5.15 summarises the comparisons between SSP1 and SSP2.

Table 5.15 Comparison of SSP1 and SSP2 in regulating identities by the use of the BSC

Area	SSP1	SSP2
Regulatory environment	<ul style="list-style-type: none"> <li>• The BSC was developed by the regulation of the SSI</li> <li>• Diffused, unclear SSP1 and branch identities and conflicting identity directions in a large and dynamic environment</li> </ul>	<ul style="list-style-type: none"> <li>• The BSC was developed by self-regulation of SSP2</li> <li>• Clear desired identity direction in a small and stable environment</li> </ul>
Management strategies	<ul style="list-style-type: none"> <li>• Inconsistent cascading down to branches, no cascading down to individuals and no alignment with Department X created confusion and counter-productive results</li> </ul>	<ul style="list-style-type: none"> <li>• No cascading down to branches, or individuals and no alignment with Department X in line with the desired identity direction strengthened the SSP2 identity</li> </ul>
Regulating outcomes	<ul style="list-style-type: none"> <li>• Heightened the SSP1 identity against the identity diffusion strategy and created new SSP1 identity products</li> <li>• Changed senior management behaviour</li> </ul>	<ul style="list-style-type: none"> <li>• Strengthened the SSP2 identity aligned with the identity direction</li> <li>• Changed management and employee behaviour and culture</li> </ul>

SSP1 and SSP2 used the BSC in different regulatory *environments*. The SSP1 BSC was developed by external regulation of the SSI, not initiated by SSP1 itself. Further, SSP1 and individual branches showed unclear, diffused and conflicting identities and directions in a large and dynamic environment.<sup>91</sup> On the other hand, SSP2 developed the BSC by self-regulation of SSP2 in a small and stable environment aligned with its desired identity direction. Case comparisons highlight that the use of the BSC needs to be tailored for unique business environments to achieve self-regulation at the macro level to maximise the functional efficiency of the system in regulating unique identities.

Within the different environments, SSP1 and SSP2 highlighted the importance of a streamlined approach in *management strategies* between identity and performance measures. The SSP1 BSC aligned to the SSI showed inconsistency in cascading down to branches and no alignment with Department X, while SSP1 members expressed the importance of strategic alignment to Department X. This created confusion and counter-productive results. Further, the distance between the SSP1 BSCs, as a higher order identity and the lower order identity of individuals made members' self-regulation difficult in a large and complex setting. In contrast, SSP2's use of the BSC allowed it to strengthen its identity by choosing not to cascade it down to branches or align it with Department X in order to avoid presenting a bureaucratic image.

These results highlight the important role of leadership in using the BSC at multiple layers within SSP1. For instance, the C1 director actively used the BSC concept. C1 developed and promoted the C1 BSC and clearly cascaded it down to all units. The C2 director communicated the BSC only to managers emphasising Department X. The C3 director acknowledged the value of the BSC in regulating the BSC from the successful evidence from other SSPs, but experienced difficulties in using the BSC in promoting C3 due to the diffusion strategy, conflicting goals and changing environment. The C4 director did not actively use the BSC as they perceived the BSC as an overtly rational management tool underutilising the affective dimensions of identification. This resulted in little impact on identity

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<sup>91</sup> Sections 4.1.1 and 4.1.3 explain the unclear identity direction, diffusion on the SSP1, and different identity direction among the branches.

regulation at the micro level. Such disparate and inconsistent ways of using the SSP BSCs impacted on identity construction across the four embedded cases and between SSP1 and SSP2. Therefore, different identity directions of leaders at the multiple horizontal and vertical levels needs to be understood and aligned to a higher-level organisational direction.

Within the different environments and management strategies at multiple levels, SSP1 and SSP2 experienced unique *regulating outcomes*. SSP1 generally experienced difficulties in regulating multiple identities and experienced a partial impact. It appears that the use of the SSP1 BSC changed senior management behaviour due to their full exposure to the BSC design and implementation. Overall, the ongoing measurement activities, accumulated performance data and conversations directly and subtly heightened the SSP identity in both organisations for both managers and employees. Over time, the top-down obtrusive and bottom-up concertive pressures generated new SSP1 identity products in identity construction. On the other hand, it was clear that SSP2 utilised the SSP2 BSC as a communication and symbolic product. The streamlined approach to identity direction and the use of the BSC supported members to strongly identify with SSP2 and changed management and employee behaviour and culture.

### **5.6.3 Implications for the research questions**

The findings have *implications for the research questions* on the effective control and relationship between identities and the use of the BSC. The use of the BSC has been criticised in management accounting literature, due to its weak validity, rational approach and its capability to capture only a partial reality with subjective interpretation. However, this chapter has highlighted the rhetorical and symbolic value of the use of the SSP BSCs in regulating identity products, patternings and processes.

The use of the SSP BSCs provided tight authority through behavioural guidance, routinised measurement activities and subtly communicated organisational premises by filtering information. These top-down controls mediated the sensebreaking and sensegiving process of organisational identification (Ashforth et

al., 2008), and furthered members' intrinsic motivation. The use of the SSP BSCs subtly enabled members to self-regulate identity patternings and processes, retrospectively reflecting on the comparative trend data through conversations. The use of the BSC represented, formed and assimilated collective identities. The use of the SSP BSCs mediated the bottom-up micro processes of the identification processes. Providing organisationally valued premises through the use of the BSC encouraged members to fill in minor premises from their own reflection and to draw conclusions in line with organisational premises. Therefore, effective use of the BSC, applying both obtrusive and concertive forms of control, can contribute to regulating identity multiplicity at dimensions, levels and facets and heightening the identity attributes of visibility, distinctiveness, relativity, fluidity and manageability in the identity construction process.

Built on the findings of chapters four and five, the next chapter presents the analysis and conclusions of research questions 1 and 2 on the effective management control on identities by the use of the BSC and the underlying relationship between identities and the use of the BSC in the identity construction process.

## Chapter 6 Analysis and Conclusions

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This final chapter presents the analysis and conclusions of the research questions:

1. *Is it possible to effectively control identities in organisations by the use of an integrated performance measurement system—the balanced scorecard—and if so, how?*
2. *What is the relationship between identities and an integrated performance measurement system—the balanced scorecard—in the identity construction process?*

Chapter one introduced the overall perspective of this study. Chapter two presented a review of identity and performance measurement literature, thus generating the study's research questions and conceptual framework. Chapter three explained the chosen research paradigms and methodological approaches. Chapter four first explained the overall background of identity issues and the BSC together with the four-year trend data. Then, Chapters four and five presented the key findings of the guiding questions 1.1 and 1.2 regarding the monitoring and regulation of identity products, patternings and processes by the use of the balanced scorecard (BSC). Data on the four embedded SPP1 cases and the one SSP2 case formed for this study were examined. This chapter presents the analysis and conclusions of this study, synthesising the theories, methods and findings discussed in this dissertation.

Table 6.1 presents the approaches and techniques used for the analysis. In answering research question 1, section 6.1 analyses the findings by the different forms of control, such as simple, technical, bureaucratic (Edwards, 1979) and concertive (Cheney et al., 2004; Tompkins & Cheney, 1985), in the two different periods of the design and implementation of the BSC. Although this analysis focuses on controlling collective identities, the formation of collective and individual identities is discussed through the rhetorical frames (Tompkins & Cheney, 1985) and the identification processes (Ashforth et al., 2008). The *temporal bracketing* strategy (Langley, 1999) adopted for this analysis provides comparative exploration and

replication of theoretical ideas. Section 6.2 presents the analysis of research question 2. This section identifies the underlying relationship between identities and the use of the BSC in the aspects of identity multiplicity and attributes. This thesis asserts that this relationship upholds the effective control by the use of the BSC in ongoing identity construction.

Table 6.1 Analytical approach and techniques in answering the research questions

Research question	Analytical approach	Multi-paradigms (Techniques)
Question 1	Analysis by control form (simple, technical, bureaucratic and concertive) over periods (design and implementation of the BSC)	Synthesis of functional and interpretive data (temporal bracketing)
Question 2	Analysis by identity multiplicity (dimensions, levels and facets) and attributes (distinctiveness, relativity, visibility, fluidity and manageability)	

In section 6.3, I conclude the research question findings, highlighting key insights and contributions of this study. Section 6.4 explains the implications for theories, methods and practices from this study. Limitations and future research areas are outlined in the final section (section 6.5).

Table 6.2 Outline of chapter six

No.	Description
6.1	Analysis of research question 1
6.2	Analysis of research question 2
6.3	Concluding comments relating to research questions 1 and 2
6.4	Implications of this study
6.5	Limitations and future research

## 6.1 Analysis of research question 1

Chapters four and five provided the empirical evidence suggesting that using the BSC in a variety of ways constrained and enabled the case study organisations and members to transform collective identities over time by monitoring, regulation and self-regulation. Monitoring identities by the use of the Shared Service Provider (SSP) BSCs provided periodic measurement and tangible data on identity products, patternings and processes. Regulating identities by the use of the BSCs set the strategic and operational boundaries of multiple identities and behavioural guidance

in achieving vision. Further, the use of the BSC fostered members' self-regulation to reflexively monitor, interpret and identify with collective identities.

Reflecting on the findings and existing theories (Cheney et al., 2004, p. 263; Edwards, 1981; Kaplan & Norton, 2006; Tompkins & Cheney, 1985),<sup>92</sup> the case study findings provided evidence that power can be exercised in the forms of simple, technical, bureaucratic and concertive control. The mixed use of forms of control was essential to continue identity construction. The use of the BSC provided both obtrusive and concertive controlling effects that mediated the identity construction process. Table 6.3 outlines the overall findings by control form.

Table 6.3 Case study findings analysed by the forms of control (Cheney et al., 2004, p. 263; Edwards, 1981; Tompkins & Cheney, 1985).

Forms of control	Case study findings on monitoring	Case study findings on regulation	Degree of obtrusiveness	Originated locus of control
Simple	<i>Out of scope for this study</i>	<i>Out of scope for this study</i>	Most obtrusive    Least obtrusive	Macro top-down regulation    Micro bottom-up self-regulation
Technical	Systems and database to generate the SSP BSCs data	Indirect, impersonal and highly standardised collection of the SSP BSCs measures		
Bureaucratic	Routinised measurement activities and feedback based on the BSC framework, policies and procedures	Framework, data dictionary, policies and procedures in implementing the SSP BSCs		
Concertive	SSP BSCs for monitoring multiple perspectives of organisational life including identity product, patterning and process measures  Individual or team based monitoring and upward reporting, and reflection on collective identities	Customising the SSP BSCs, reflecting and communicating organisational premises and symbols, engaging different groups of members  Individuals making their own decisions towards organisational premises embedded in the SSP BSCs		

<sup>92</sup> Table 2.3 explains the simple, technical, bureaucratic and concertive controls.

The main focus of this study is on collective identities. Therefore, little evidence of *simple* control—direct and personal control in small enterprises (Edwards, 1979, 1981)—was sought and identified in the findings. While reaffirming that *technical* and *bureaucratic* control strategies are essential to maintain the functional efficiency of systems and processes, this study paid much attention to the *concertive* form of control. In explicating concertive control, organisational identification is a key aspect which is mostly managed through shaping language in the organisation (Tompkins & Cheney, 1985). I therefore explain the rhetorical aspect of regulating identity patternings and processes by combining Ashforth et al's (2008) identification processes,<sup>93</sup> Cheney et al (2004) and Tompkins and Cheney's (1985) forms of control and organisational enthymemes.<sup>94</sup> This approach highlights the interactions of macro top-down regulation and micro bottom-up self-regulation through the lens of rhetorical frames. For instance, the forms of *technical and bureaucratic control* provide tight regulations and draw on the structure of logical syllogisms around achieving performance measures and targets structured in the BSC. On the other hand, *concertive control* encourages members to change their own behaviour, supporting the organisational valued premises communicated through the BSC. Therefore, the top-down communication of the major premises mediated the macro top-down sensebreaking and sensemaking process of organisational identification.

Consequently, the top-down obtrusive and concertive controls foster members' self-reflection on collective identities. Through performance measurement activities and conversations, members fill in the minor premises. In this process, self-regulation occurs as they made their own decisions, filling in and moving towards valued organisational premises as conclusions. This represents the micro bottom-up identification processes of enacting identities, sensemaking and constructing identity narratives. This study highlights that individual member's self-regulation is essential to realise the effects of the technical and bureaucratic controls to sustain the identity construction process.

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<sup>93</sup> Section 2.1.1.3 and Figure 2.4 explain the Ashforth et al's (2008) identification process model.

<sup>94</sup> Section 2.2.1 explores the forms of control and organisational enthymemes.

In the next section, the analysis is presented in two periods in order to contrast different controlling strategies over time. Table 6.4 summarises the periods. The first is the BSC design period from 2003 to 2004 during which time the directors and managers actively participated. The second period is the ongoing implementation from 2004 to 2008 during which different groups of members including employees were engaged. The implementation period generated the four-year trend data from 2004 to 2007.<sup>95</sup> As a result, section 6.1.1 analyses the data in the SSP BSC design period, while section 6.1.2 examines the implementation period through the lens of different forms of control. Section 6.3 presents the conclusions of both research questions after the analysis of the research question 2 in section 6.2.

Table 6.4 The two periods of using the SSP BSCs impacting on identity construction

SSP BSCs	2003	2004	2005	2006	2007	2008
Design						
Implementation		●————●————●————●				

### 6.1.1 The design period of the SSP BSCs from 2003 to 2004

Directors and key managers actively participated in the design of the SSP1 and SSP2 BSCs (SSP BSCs) from 2003 to 2004. Table 6.5 summarises the key findings on the effective use of the BSC in controlling identities by different forms of control. Each item is explained in this section.

Table 6.5 Identity controlling strategies in the BSC design period

Forms of control	Related findings sections	Control strategies
Technical	Monitoring identities	Development of systems to generate the BSC measures
Bureaucratic	Regulating identities	Development of rules, regulations and procedures to establish the BSC framework, data dictionary, reporting and feedback
Concertive	Monitoring identities	Inclusion of identity product, patterning and process measures in the SSP BSCs
	Regulating identity products	Unique visual presentation of the SSP BSCs reflecting organisational premises and symbols
	Regulating identity	Modification of the BSC perspectives

<sup>95</sup> The four-year data of the BSC, subject to the availability of measures to the researcher, is presented in section 4.1.4.

Forms of control	Related findings sections	Control strategies
	patterning (multiplicity)	Selection and mix of measures across the BSCs 'Intuitive' cause and effect relationships Cascading and alignment of the BSCs Unit of analysis of BSC measures
	Regulating identity patterning (characteristics) and processes	Reflective self-regulation of senior and middle managers by participation in the BSC design

#### 6.1.1.1 *Technical and bureaucratic control*

Technical control relies chiefly on highly standardised, indirect and impersonal technology (Edwards, 1979, 1981). On the other hand, bureaucratic control, embedded in the social organisation of the enterprise, regulates organisations through the implementation of rules, regulations, standards, procedures and policies (Edwards, 1979, 1981). These forms of identity control can be achieved by the effective design and implementation of appropriate structures, systems and measures, considered through the functional paradigm.

In terms of *technical* control, a number of systems, databases and spreadsheets were newly developed and modified to generate the SSP BSC measures.<sup>96</sup> For instance, SSP1 developed a costing and pricing system, time recording, and billing system. New human resources and accounting systems were collectively developed by the five SSPs of the Shared Service Initiative (SSI). SSP2 utilised the existing finance and human resource systems and databases as the technical controls to generate data for its BSC. Overall, the technical control producing and maintaining systems data highlighted SSP1's and SSP2's desired characteristics, such as 'cost effectiveness' and 'innovation'.

The less obtrusive form of *bureaucratic* control was also identified in this period. The SSI committee endorsed the BSC framework of monitoring multiple aspects of organisational life. The BSC data dictionary and standardised reporting templates governed the rules, collection methods and procedures across the SSPs. This heightened the SSI identity. Therefore, bureaucratic control provided a tight

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<sup>96</sup> Section 4.1.4 describes the various systems and policies developed for the SSP1 and SSP2 BSCs that contain identity measures.

authority through the framework, policies and procedures as behavioural guidance and legitimised the identity measures embedded in the SSP BSCs as organisational performance.

Consequently, these technical and bureaucratic forms of control used throughout the design period of the BSC played a fundamental role in constraining and enabling members to periodically monitor and regulate identity multiplicity and attributes. These technical and bureaucratic controls fundamentally shifted evaluation logic and organisational thinking. It provided a sensebreaking lever. The BSC framework and regulatory guidelines demonstrated the importance of the boundary and diagnostic role of the performance measurement system and provided sensegiving conditions, to influence the public sector identities. However, directors and key managers in this design period exercised not only technical and bureaucratic controls, but various concertive control strategies on identities through the use of the BSC. This is explained in the next section.

#### *6.1.1.2 Concertive control*

Concertively-focused organisations control the decisional premises of members by not only exercising systems and policies, but subtly encouraging members to complete rhetorical enthymemes through various communication strategies (Tompkins & Cheney, 1985). Kaplan and Norton (2004c, pp. 263-265) emphasise concertive control strategies in using the BSC, such as cascading down to individual BSCs and linking to reward systems. Although SSP1 and SSP2 did not implement personal BSCs and formal reward systems, a number of concertive control strategies were identified in Chapters four and five. These include: monitoring identities by the inclusion of identity measures; regulating identity products through the communication and visual representation of the SSP BSCs; regulating identity patternings (multiplicity) by customising the SSP BSCs; and regulating identity patternings (characteristics) and processes by reflective self-regulation in initiating the BSC and managers' participation.

##### *6.1.1.2.1 Monitoring identities*

The *inclusion of identity products, patternings and process measures in the SSP BSCs* subtly legitimised identity management as organisational capital. The overall

connection between organisational practices and managers' responses in the findings was that collective identities were interpreted with the multiple perspectives and measures of the SSP BSCs. The identity measures discussed in the literature were generally embedded as 'soft' non-financial measures, such as through organisational climate, commitment to change and the ABEF under the capability perspective, and client and customer satisfaction surveys under the customer perspective. The communication and behaviour identity products, patterning and process measures were interchangeably used. Further, connecting identity measures to organisational performance for the five cases, Table 6.6 summarises the relationship between the identity measures in the capability perspective of the SSP BSCs and the Kaplan and Norton's organisational capital readiness under learning and growth (2004b).<sup>97</sup>

Table 6.6 Examples of identity measures in the SSP BSCs in relation to the organisational capital readiness under the learning and growth perspective (Kaplan & Norton, 2004c)

Organisational capital readiness	Identity measures in the SSP BSCs applicable to the four aspects of organisational capital readiness
Culture	<ul style="list-style-type: none"> <li>• Organisational climate (Staff survey)</li> </ul>
Leadership	<ul style="list-style-type: none"> <li>• Leadership on change (Staff survey)</li> <li>• Leadership in the organisational climate (Staff survey)</li> <li>• Leadership (ABEF)</li> </ul>
Alignment	<ul style="list-style-type: none"> <li>• Goal congruence in organisational climate (Staff survey)</li> <li>• Affective commitment to change (Staff survey)</li> <li>• Leadership and strategy and planning (ABEF)</li> </ul>
Teamwork and knowledge sharing	<ul style="list-style-type: none"> <li>• Participative decision-making and professional interaction in the organisational climate (Staff survey)</li> <li>• Information and knowledge category (ABEF)</li> </ul>

This analysis suggests a range of insights about how the learning and growth perspective of the BSC reflected identity dimensions. For instance, the *culture* aspect of the organisational capital readiness was interchangeably used with the organisational climate measures in monitoring behaviour (Denison, 1996; Kaplan & Norton, 2004c; Van Riel & Fombrun, 2007). The *leadership* measures across the SSP BSC surveys provided data in understanding senior and middle management behaviour. Goal congruence, alignment and affective commitment to change from the staff survey and the ABEF, responded to the *alignment* aspect. Finally, the

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<sup>97</sup> Organisational capital readiness and BSC measures are explained in Appendix E.

various categories of the organisational climate measure and the ABEF contributed to assessing *teamwork and knowledge sharing*. These findings expand the theoretical discussions on how organisations operationalised identity, culture, climate, commitment and Total Quality Management (TQM) as organisational capital through integrated performance measurement systems—in this case the BSC.

However, difficulties existed for the organisations in monitoring identity products and the direction and strength of identity patternings and identifications using the BSCs due to the qualitatively distinctive nature of collective identities (Cornelissen et al., 2007). For example, the average of goal congruence scores between individuals and branches as a lower order identity does not equal the goal congruence scores between individuals and SSP1 as a higher order identity. Further, the ‘regressing’ bureaucratic culture (E37), and frequent changes in staff, systems and political environments were frequently mentioned by managers as obstacles to effectively monitoring and interpreting public sector identities through the SSP BSCs. Whilst acknowledging these issues, the findings of this research highlight that the BSC framework enabled directors and managers to select relevant multiple perspectives and measures including various identity measures. The inclusion of identity measures in the SSP BSCs concertively legitimised identity as organisational capital. The routinised monitoring activities and comparative trend data made evolving identities more visible. Therefore, the present study provides support for the notion that effective BSC design can provide the concertive control to monitor collective identities.

#### 6.1.1.2.2 *Regulating identity products*

The importance of the communicative and symbolic effects of the BSC have been emphasised in the literature. In the case study organisations, the *unique visual presentation of the SSP BSCs* directly reflected organisational premises and organisational symbols.<sup>98</sup> Vision, mission and values were subtly displayed in the SSP BSCs as sensegiving. Indeed, SSP2 actively utilised the symbolic effects of the BSC, positioning the old SSP2 logo as an internal symbol encompassing the vision to strengthen members’ identifications with SSP2. The formal state government logo

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<sup>98</sup> Figure 4.2, Figure 5.2 and Figure 5.3 present the visual layouts of the SSP1 and SSP2 BSCs.

and the names of Department X and SSP2 were also displayed. The BSC as an identity product supported organisational legitimacy by helping members and customers to understand SSP2 in a broad institutional environment.

In addition, the communication and symbolic effects of the SSP BSCs themselves facilitated concertive control with the presentation of symbolic figures under multiple perspectives *in one page* (Butler et al., 1997; De Haas & Kleingeld, 1999). The self-explanatory and comparative nature of the BSC itself seemed to work on its own when members easily saw the differences of relative trend data without managers having to tell them. Managers further argued that the customisation and dressing up of the BSCs could strengthen the visibility and distinctiveness of collective identities, whilst maintaining the comparability of data for benchmarking. As such, the unique visual presentation of the SSP BSCs and the BSC symbolic effects in the design period played a role in creating conditions for concertive control. This in turn enabled the shaping of organisational premises for members to identify with the SSPs from their own reflection in the implementation period.

#### *6.1.1.2.3 Regulating identity patternings (multiplicity)*

In patterning identity multiplicity, both literatures provide arguments on the role of the BSC in conceptualising identities. Some scholars criticised the limitations of the BSC in quantifying largely qualitative areas within a complex and dynamic public sphere as: ‘selective snapshots of the company’s reality’ (Wehmeier, 2006, p. 216); ‘selective holism’ (Edenius & Hasselbladh, 2002, p. 257); and the circular and illogical cause and effect relationships of the BSC (Norreklit, 2000). However, some scholars counter argued (Malina et al., 2007) that the logical fallacy became less significant through the provision of communication, goal congruence, and organisational learning and growth.

The case organisations demonstrated a similar pattern to the arguments rehearsed in the literature. Some SSP1 managers claimed that the use of the BSC was the manipulation of the organisational reality by management. Many managers counter argued that the BSC was effective in holistically conceptualising identities with its stronger focus on the selected BSC perspectives. However, both arguments

in the findings reinforced the regulatory effects of the BSC on identity patterning, demonstrating the narrowing down of members' focus towards the desired organisational premises, thus fostering self-regulation. Overall, through concertive controls, the patterning of identity multiplicity using the BSC helped to conceptualise SSP1 and SSP2 identities for organisational members. This included the modification of BSC perspectives, measures, causal linkages, cascading and alignment, and unit of analysis of the BSCs over time. Each of the controlling effects are analysed in this section.

### *Modification of BSC perspectives*

This research shows that the modification of the BSC over time allowed the SSPs to reflect their unique desired identities in the BSC perspectives<sup>99</sup> and provided concertive control in identity construction. For instance, while the SSP1 BSC had four traditional balanced perspectives initially, the ultimate performance indicator of the SSP1 BSC was the financial 'benefits' measures. This is not the general practice of the public sector. The SSP1 BSC shaped the desired identity characteristics of SSP1 aligned to the SSI through this sensebreaking. However, SSP1 (together with SSP3 to SSP6) changed the name of the 'finance' perspective to the 'benefits', although 'performance returns' and 'operating results' were all financial measures. The controlling effects were to avoid the finance-driven image, highlighting their contributions of savings as overall benefits to the community. Similarly, SSP2 also utilised the flexibility of the BSC by creating six categories to emphasise their unique desired characteristics, such as customer relationships, strategic partnerships, people and culture. Overall, these findings suggest that by customising the BSC perspectives, organisations can conceptualise 'who they are', 'what they do' and 'how they do it' with a stronger focus that reflects the desired identity direction. The use of the BSC then further contributes to operationalising the unique perspectives into tangible measures and data. This is explained in the next section.

### *Selection and mix of measures across the vertical and horizontal BSCs*

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<sup>99</sup> Figure 4.2 illustrates the SSI BSC map, adopted by SSP1 and SSP3 to SSP6 created by the Shared Service Initiative. In addition, Table 5.10 shows the analysis of modified perspectives and causal linkage of the SSP BSCs.

The unique selection and mix of measures across the vertical and horizontal BSCs contributed to concertively patterning identity multiplicity. For instance, SSP1 adopted the same measures as other SSPs for benchmarking, and the average scores were reported as the Shared Service Initiative BSC (SSI BSC). This heightened their alignment to the SSI identity. On the other hand, SSP2 developed unique measures for staff, and client and customer surveys tailored to their business to strengthen the SSP2 identity. Thus, the customised selection of the BSC measures was deliberate to heighten the common characteristics across multiple organisations or the distinctiveness of individual organisations.

For other examples of patterning multiplicity identity, the improvement and capability measures in the SSP1 BSC were calculated by mixing and averaging measures of multiple services from different branches. This strategy strengthened the SSP identity, rather than individual professional identity. The average of unit measures was reported as the branch performance. These findings demonstrate that the mixing and averaging of measures from a lower order identity can contribute to heightening a higher order identity. In addition, SSP1 used streamlined questions for its multiple stakeholders.<sup>100</sup> The multi-faceted views of ‘perceived or experienced’, ‘construed external image’, and ‘conceived or attributed’ identity enabled members to see the gaps among internal members’ and external stakeholders’ perceptions on collective identities. Therefore, the selecting, mixing and reporting of measures in the BSCs at multiple levels and facets provided a mechanism for facilitating concertive control and patterning identity multiplicity in SSP1 and SSP2.

#### *‘Intuitive’ cause and effect relationships*

The articulation of the SSP1 BSC included the cause and effect relationships of the ten measures (Figure 4.2). This also acted as a concertive control strategy. The theoretical validity of the strategy map is less substantiated (Norreklit & Mitchell, 2007) and the BSC framework in SSP1 acknowledged the causal linkages as ‘intuitive’ (Queensland Government, 2005f). However, managers across the cases used the BSC causal linkages to explain behavioural changes and conflicting identity

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<sup>100</sup> Table 4.27 shows the streamlined questions for three facets in the SSP1 BSC.

characteristics in achieving vision. Although SSP2 did not show the causal linkages of the six perspectives in their BSC presentation, the managers used the cause and effect relationships of the BSC theory in interpreting evolving identities. This is further examined in the implementation period findings.

*Cascading and alignment of the BSCs in controlling multiple levels of identities*

Identity scholars explain that, when identities are tightly related or aligned with one another, competing multiple identities can be managed as individuals can see the relationships of identity multiplicity (Pratt & Foreman, 2000, p. 23; Scott et al., 1998). The case studies in this thesis highlight the effects of cascading and alignment of the BSC across organisations in reflecting and regulating collective identities.<sup>101</sup>

Table 6.7 presents the analysis of the case study findings in relation to Pratt and Foreman’s (2000) strategies for managing multiple identity levels.

Table 6.7 Analysis of case study findings on using the BSC to regulate identity patternings

Strategies for managing multiple identities (Pratt & Foreman, 2000)		Case study findings from regulating identity patternings	
Strategy	Impact on identities	Use of the BSC	Findings
Deletion	Members lose one identity	Abolish or merge into one BSC	Department X BSC abolished
Integration	Members focuses on one identity	One level BSC with same measures	Keeping only one level SSP2 BSC
Aggregation	Members understand the structural alignment	Multiple BSCs with common and unique measures	SSP1 BSC aligned to the SSI BSC with common measures. Branch BSCs cascaded down to units with mix of common and unique measures
Compartmentalisation	Members focus on a relevant identity	Multiple BSCs with unique measures	SSP1 and branch BSCs with unique measures

For instance, the abolition or merging of existing BSCs into one BSC can support the *deletion* identity strategy on that identity. SSP1 members lost an opportunity to link the SSP1 BSC to the Department BSC which ceased in 2002.<sup>102</sup> On the other hand, according to Pratt and Foreman (2000), maintaining one level

<sup>101</sup> Figure 5.4 illustrates the status of cascading and alignment of the BSCs in regulating identity patternings.

<sup>102</sup> Section 4.1.4 and 5.4.1 explains the overview of the SSP1 BSC in relation to Department X.

combining multiple identities, as *integration*, can heighten a high-order identity. Alternatively, SSP2 kept one SSP2 BSC; it was not cascaded down to branches and not aligned with Department X to strengthen the patterning and identification of SSP2.

Kaplan and Norton's cascading and alignment equates to the *aggregation* strategy that retains all identities and shows the relationship with the causal linkages or mixes common and unique measures. The SSP1 BSC aligned to the SSI and the C1 BSC which cascaded down to unit level are examples of support for an aggregation identity strategy. However, managers expressed difficulties in developing common measures that aligned units and branches to SSP1 due to strong compartmentalisation of multiple professional identities with little synergy. For instance, C1, C2 and C3 did not clearly align their BSCs to SSP1 and selected their own unique measures. So by contrast, keeping multiple BSCs with unique measures without cascading and alignment can concertively support the *compartmentalisation* strategy of managing multiple identities.

This research shows that the cascading and alignment of the BSCs with common and unique measures contributed to the concertive control of patterning identity multiplicity. As such, a streamlined approach between the identity direction and the BSC design can support members to shape and assimilate identities in line with the desired direction in a large complex organisational setting.

#### *Unit of analysis of BSC measures*

The unit of analysis structured in the qualitative and quantitative BSC measures provided concertive control, guiding members to focus on those selected identities. The staff survey was conducted at the branch level and consolidated into the SSP1, SSI and state government levels. The unit of analysis of the ABEF focus groups was also the SSP1 identity. The client and customer survey was set up to survey the three different SSI, SSP1 and branch levels. The questions, answered at multiple levels, enlightened managers, clients and customers, making them aware of multiple identities. Therefore, strategic thinking on the unit of analysis of multiple measures

as concertive control can guide members to the direction and strength of identity patternings and processes desired by management.

In summary, during the design period, various concertive management control strategies were embedded in the systems, rules and regulations through the customisation of the SSP BSCs, creating sensegiving conditions. Management subtly controlled identity products and patternings of multiplicity by the unique design of the SSP BSCs, creating sensebreaking and sensegiving effects in the identification processes. However, findings further identified that those top-down regulations triggered self-regulation among directors and key managers in the design period. The self-regulatory effects on identity patternings of characteristics and processes are explained in the next section.

#### *6.1.1.2.4 Regulating identity patternings (characteristics) and processes*

The directors and key managers actively participated in the design of the top-down BSC framework. This participation guided them through self-regulation. Figure 6.1 illustrates an example of shaping identity characteristics of, and identification with, SSP1 among directors and managers, using Ashforth et al's (2008) identification processes and Tompkins and Cheney's (1985) forms of control and organisational enthymemes.

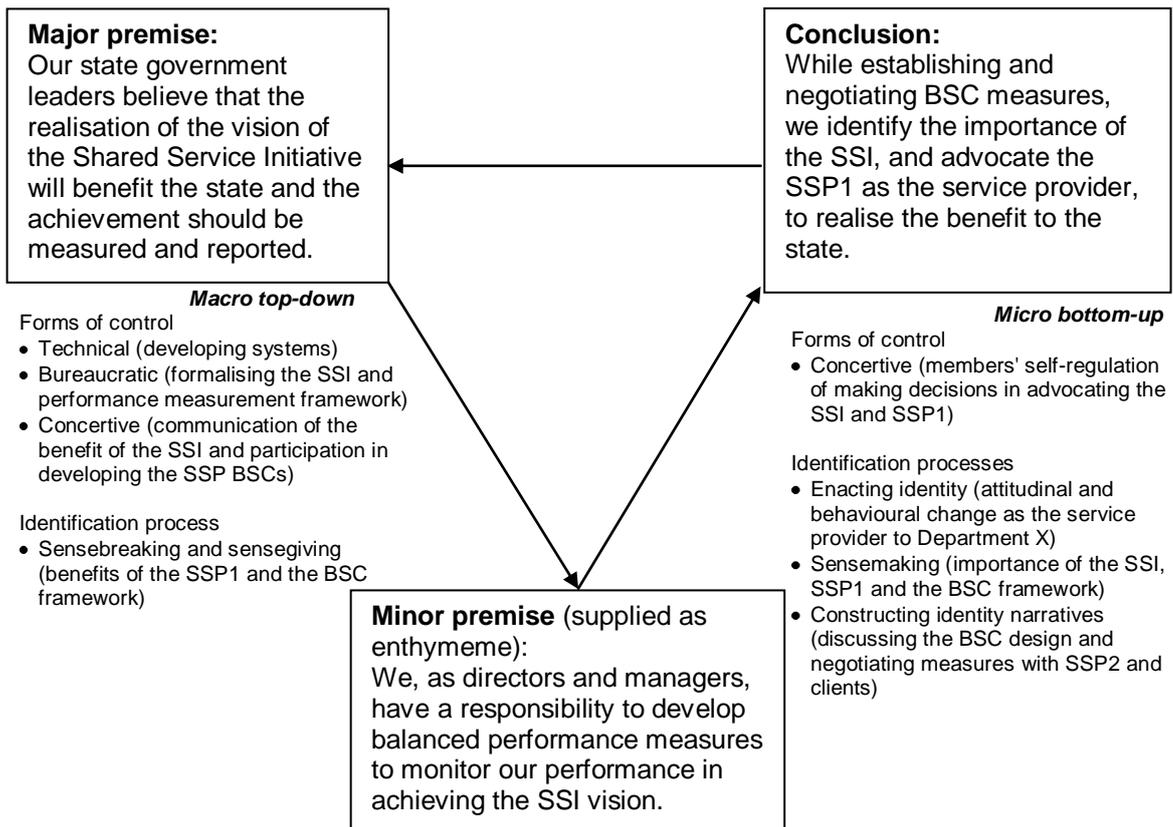


Figure 6.1 Example 1 of concertive control using the organisational enthymeme in line with the organisational identification processes

The design activities of the BSC emphasised the benefits of the SSI and SSP1 to the state and the need to monitor the realisation of the benefits. Such top-down regulations of disseminating the major premise provided sensebreaking and sensegiving effects to directors and managers, who in turn complemented the bottom-up process of enacting identities, sensemaking and constructing identity narratives as organisational members. In filling in the minor premise, these individual directors and managers believed that they had a responsibility to develop balanced performance measures to monitor their performance to achieve the vision. Accepting the major premise of their own decision, directors and managers identified the importance of the SSI and advocated SSP1, while establishing and negotiating measures with SSPs and clients. They experienced attitudinal and behavioural changes as the SSP servicing Department X through the bottom-up identification processes of sensemaking, enacting identities and constructing identity narratives (Figure 6.1).

Further examples of concertive control on identity patterning of characteristics and processes are evident in this research. For instance, C1 managers expressed that their units spent an extensive amount of time in just establishing ‘who we are’ in developing the C1 BSC. They also compared and negotiated BSC measures with other units. In this sensemaking process, the groups collectively became aware of the relationship with other units, C1 and SSP1—through self-reflection. Therefore, the use of the BSC in the design period both obtrusively and concertively controlled identity patterning of characteristics and the identification processes. However, the failure to include employees in the design period limited opportunities of broad organisational identifications in SSP1 and SSP2. The limited stocks of knowledge (Giddens, 1984) surrounding the BSC and resistance from strong bureaucracy limited the regulatory effects of technical and bureaucratic control, only to be realised through concertive control and organisational enthymemes.

This research shows that in the design period of the BSC and technical and bureaucratic controls played essential roles in structuring the BSC framework and legitimising identity management as organisational performance. Concertive control involved the customisation of SSP BSCs, directly reflecting desired identities. The BSC acted as an identity product and patterning tool of identity multiplicity. These top-down regulations provided the sensebreaking and sensegiving effects to the directors and managers themselves, who strengthened identifications with the SSI and SSP1 through self-reflection in negotiating boundaries and BSC measures with others. However, the identity construction was a developmental process and the design effects were mostly realised in the implementation period. To expand the comparative exploration of findings, the next section examines the controlling effects on identities by the use of the BSC in the BSC implementation period from 2004 to 2008.

### 6.1.2 The implementation period of the SSP BSCs from 2004 to 2008

Unique controlling strategies and effects were identified in the implementation period from 2004 to 2008, which engaged not only directors and managers but employees. Table 6.8 summarises the key findings by the forms of control. Each of the control strategies are analysed in this section.

Table 6.8 Identity controlling strategies in the BSC implementation period

Forms of control	Related section of findings	Control strategies
Technical	Monitoring and regulating identities	Ongoing collection and trend data of BSC operational measures from the systems
Bureaucratic	Monitoring and regulating identities	Ongoing monitoring, benchmarking and reporting of the SSP BSCs adherent to the framework, policies and procedures
Concertive	Regulating identity products	Generation of extra communication as identity products
		Information filtering by the communication of selective BSC information to target audiences
	Regulating identity patternings (multiplicity and characteristics) and processes	Self-referential effects of BSC communication in interpreting identities
		Changing the direction and strength of identity patternings and processes by self-reflection through performance measurement activities
	Strengthening multiple patternings and processes by self-reflection on relative trend data of multiple identities	

#### 6.1.2.1 Technical and bureaucratic control

Technical and bureaucratic control in the design period maintained the ongoing collection of performance data and routinised performance measurement activities in the implementation period. In terms of *technical* control, SSP members regularly collected operational measures from the systems. Over the period, the accumulated performance data from technical controls enabled members to understand evolving collective identities by creating visibility of its forms and patterns. For instance, a C2 member reflected on the decreased number of transactions and the increased number of service advice calls that gradually guided members to reshape the actual characteristics of C2, moving their view of themselves from ‘processing’ to ‘advisory’.

In terms of *bureaucratic control*, members continued ongoing monitoring, benchmarking and reporting activities adherent to the BSC framework and the data dictionary of the SSI, not Department X. The evolving behaviours and characteristics of multiple identities were compared at various levels of the organisation. For instance, SSP1 and SSP2 prepared quarterly BSC data in the standard reporting template and benchmarked trend data against other SSPs. This process of bureaucratic control heightened the shared service identity over time. Further, SSP1's organisational climate data was benchmarked against branches, SSPs, SSI and state government. SSP1 and SSP2 service costs were also benchmarked against other SSPs, the SSI, and other public sector organisations throughout Australia. The accumulated trend data on service costs heightened the relative assessment of the desired characteristic of 'cost effectiveness' as a more natural convention across the states and the country. Through the interviews, the SSP1 directors also expressed that the design of the BSC by external regulation and the ongoing monitoring as bureaucratic control gradually changed their behaviour to become more 'proactive', 'accountable' and 'innovative', 'looking for new ways of doing things'. Managers emphasised that developing a 'rigid' framework was essential to change inherent bureaucratic public sector behaviour in the implementation period.

Therefore, technical and bureaucratic controls by the use of the BSC regulated members to collect periodic data from systems and through benchmarking, and to monitor and interpret the multiple perspectives of the BSC containing various identity measures. Throughout the four consecutive BSC reporting periods, the technical and bureaucratic controls constantly monitored and regulated multiple identities, providing sensegiving effects. This heightened the visibility, relativity, distinctiveness and fluidity of collective identities within and beyond the SSP1 and SSP2 organisations.

#### *6.1.2.2 Concertive control*

Organisations, in maintaining the criterion of efficiency, influence decisional premises of members by providing tight regulation through the use of technical and bureaucratic controls and also concertively communicate organisational premises (Tompkins & Cheney, 1985). Those concertive control strategies narrow down members' focus and reduce the tensions when they make their own decisions,

evaluating various competing identification targets (Simon, 1976; Tompkins & Cheney, 1985). Built on the various forms of control structured in the design period, the effects of concertive control realised in the implementation period are analysed by regulating identity products, patternings (multiplicity and characteristics) and processes in this section.

#### *6.1.2.2.1 Regulating identity products*

While a key concertive control strategy was patterning identity multiplicity in the design period of the SSP BSCs, the effective use of communicative and symbolic effects of the BSC played a key role guiding members to the desired identity direction in the implementation period. This was achieved through the generation of extra communication as identity products and information filtering through the communication of selective BSC measures to target audiences.

#### *Generation of extra communication as identity products*

Organisations must communicate decisional premises to members who can fill in premises and then draw conclusions by accepting the organisational ones (Tompkins & Cheney, 1985). The implementation of the SSP BSCs generated extra communication as identity products that directly disseminated organisational premises and symbols in an ongoing way. Examples of the identity products in the five cases included the SSP BSCs themselves, performance reports, annual achievement brochures and feedback materials to members and external stakeholders. The BSC presentation included the vision, mission and values of the SSI, SSP1 or SSP2 with tangible data, which made the SSP identity visible. The BSC communication as a macro top-down guidance achieved sensegiving effects by challenging members to think about themselves and their organisations as the service providers and to accept the importance of the SSPs in realising the benefits to the state.

Such macro guidance of the SSP BSCs impacted on communication *structure and flow, content, and climate*. The SSP BSC products flowed through the existing communication structure and flow. The BSC measures, targets and factual performance data were provided through a variety of reports and meetings. Those practices allowed SSP1 and SSP2 members to reflexively monitor and regulate their

performance through comparative interpretation. The feedback sessions which related to the staff, and client and customer surveys supported a climate of communication and constructive debate on identity issues. The feedback process was formally structured in the various branches, as bottom-up reporting of collective self-reflection.

Findings from the interviews and focus groups emphasised that BSC communication required a variety of methods in line with Department X's marketing framework to act effectively. It was claimed that ongoing efforts of presenting data would mitigate the rational approach of the BSC and avoid the stale image of that identity. Further, a unique tone adopting less formal language in communicating the SSP BSCs was suggested by managers to shape identity characteristics and foster identification with the SSP identity. In some cases this was undertaken. For instance, the staff survey and ABEF feedback reports targeting SSP1 employees were written in less formal language using 'we' rather than the name of the organisations or branches. The interpretation of data in the reports recognised achievement and encouraged further improvement. Analysis of the data suggests that this was positively received and aided identification. The effective use of the BSC can facilitate concertive control on identity construction by generating extra communication as identity products. Collaborative strategies from both communication and performance measurement units can create synergy to manage identity effectively.

#### *Information filtering by the communication of selective BSC information to target audiences*

To make the BSC products effective, directors communicated certain perspectives and measures at desired identity levels to relevant target audiences. As suggested by scholars (Ahn, 2001; Cokins, 2004; Giddens, 1984; Nilsson & Rapp, 1999; Tompkins & Cheney, 1985), such information filtering strategically placed members to reflexively respond to the overall conditions of identity direction. Key findings and analyses related to filtering SSP BSCs perspectives, measures and levels are discussed below.

In all SSPs the data identified that in selecting perspectives and measures, directors focused on promoting the capability measures to employees, deemphasising financial measures. The strategy was implemented to avoid the potential negative impacts on employees' perceptions of job insecurity suggested by the potential financial savings across the SSPs. This resulted in heightening the desired characteristic of 'respect for people', and diffusing the characteristic of 'cost effectiveness' among employees across the cases. In selecting levels, relevant branch data from the staff survey were provided to the staff in that branch—comparing SSP1 against state government data. Not exposing other branch data to employees was intentional to avoid negative comparisons. However, transparency and open communication were emphasised to build the trust of the SSP management and strengthen the SSP identity patterning across the SSP1 and SSP2 branches.

The data revealed that, although the SSP1 diffusion strategy by the department limited the promotion of the SSP1 BSC to employees, managers in C1 and C3 expressed their intention to use the branch BSCs to promote the positive distinctiveness of their branch. On the other hand, SSP2 used concertive control effectively by actively communicating the SSP2 BSC and filtering information to relevant target audiences to strengthen the desired characteristics and identification with the SSP2 identity. These findings highlight the power of senior and middle managers at multiple levels in using the BSC and the impact on shaping identities.<sup>103</sup> The findings suggest that diverse identity directions and their impacts on identity construction needs to be understood and managed in line with the overarching organisational direction to avoid conflicting results.

Overall, the five cases demonstrate that organisations can subtly guide members towards a desired direction by the effective communication of the BSC as a concertive control strategy of sensegiving. Communicating vision, mission, values and tangible identity measures and filtering information concertively set strategic and operational boundaries for members to reflectively monitor, interpret and identify with collective identities. The next section explains the self-regulatory effects by members in regulating identity patternings and processes.

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<sup>103</sup> Table 4.5 provides the diffused and promoted identity by directors in each case. Table 4.12 compared the status of the use of the BSC in each case.

#### *6.1.2.2.2 Regulating identity patternings (multiplicity and characteristics) and processes*

As suggested in the previous sections, a variety of control forms in the design and implementation periods of the SSP BSCs directly and subtly guided individual members' self-regulation through the bottom-up identification processes of sensemaking, enacting identities and constructing identity narratives. Highlighting the developmental process of identity construction, the data identified that identity multiplicity patternings by management in the design period, providing sensebreaking and sensegiving effects, supported members to transform identity multiplicity, characteristics and identifications in the implementation period. The major control strategies include: the self-referential effects of the BSC communication in interpreting identities; changing the direction and strength of identity patternings and processes by self-reflection through performance measurement activities; and strengthening multiple patternings and processes reflecting on comparative trend data. I explicate these aspects of concertive control using Ashforth et al's (2008) identification processes and Tompkins and Cheney's (1985) forms of control and the role of organisational enthymemes in this section.

#### *Self-referential effects of the BSC communication in interpreting identities*

Theorists show disparate opinions on the communication effects of the BSC. Edenius and Hasselbladh (2002, p. 251) argue that the BSC, highly tied to figures, stimulates 'instrumental-thinking', replacing 'everyday reflection' and acts as a kind of 'strait jacket'. However, Wehmeier (2006) acknowledges that organisations can use BSCs as a communication tool to gain societal legitimacy. Likewise, in the study cases, some managers criticised the subjective interpretation of measurement outcomes by management. However, many managers highlighted that communication products of the SSP BSCs made the SSPs believe their own organisational messages embedded in the BSC, which ultimately fostered members' self-regulation. For instance, although SSP1 experienced less self-referential effects among employees due to the lack of promotion of the BSC, the findings suggest that the BSC communication mediated the process of transforming identity patternings and identifications in both case study organisations. Figure 6.2 illustrates one example of the self-regulatory effects of BSC causal linkages in interpreting identities.

When managers were asked their perceptions of the evolving identities through the use of the BSC, they used the causal linkages of the BSC logic to explain it. Directors and managers took ownership of the BSC and accepted the ‘intuitive’ relationship of the BSC perspectives as a way of monitoring the achievement of vision through sensemaking processes. In drawing their own conclusions, managers used the BSC relationship to prove that employee behaviour became more efficient. In line with the major premise, managers narrated a process for improving employee learning and streamlining business processes, to achieving service delivery and satisfying customers within limited financial resources while undertaking additional workload. The organisationally valued premise of the BSC relationships towards vision was implanted in managers’ minds through the self-referential effect of BSC communication through the top-down processes of sensebreaking and sensegiving and the bottom-up processes of enacting identities, sensemaking, and identity narratives (Figure 6.2).

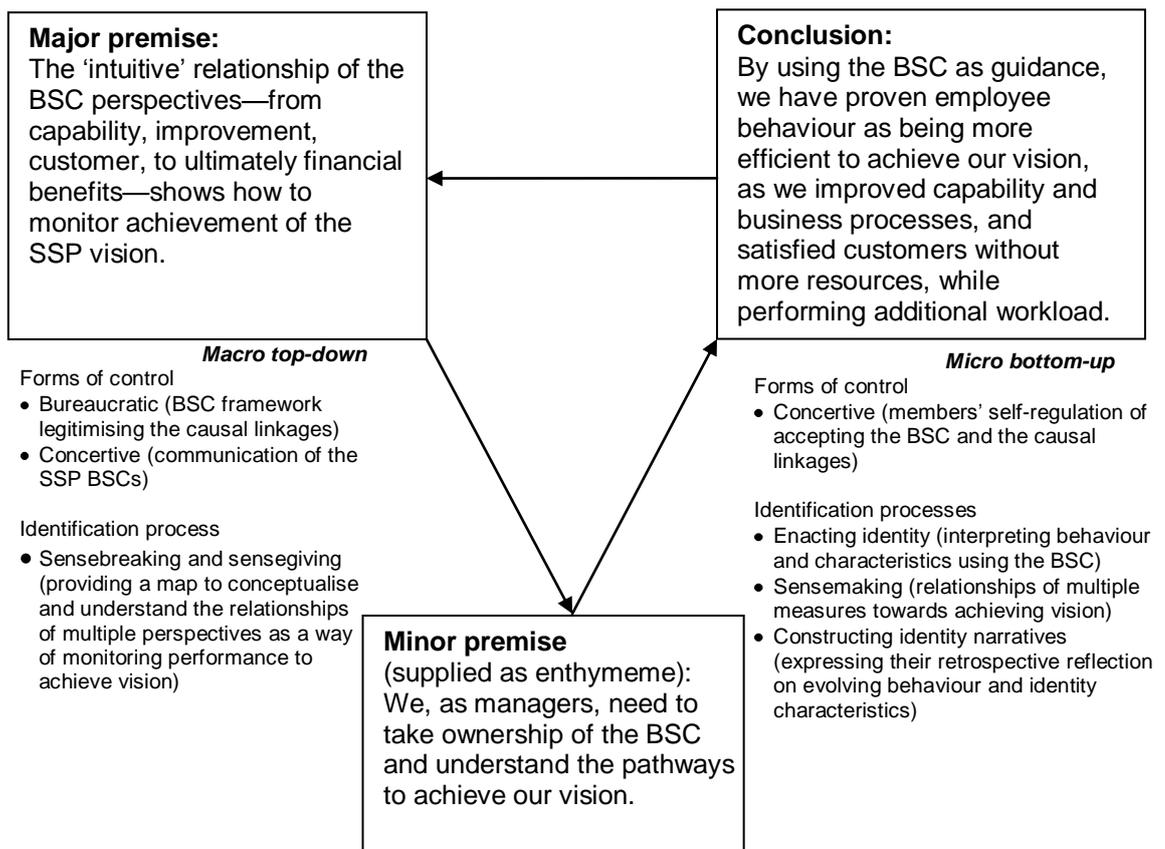


Figure 6.2 Example 2 of concertive control using the organisational enthymeme in line with organisational identification processes

Some managers in the interviews also used the causal linkages of the BSC concept to interpret evolving, desired and actual identity characteristics (e.g. responsiveness) and conflicting aspects of achieving their strategies (e.g. growth strategy). As such, directors and managers as groups of members, accepted the BSC logic with a stronger focus on the chosen BSC perspectives. The BSC framework itself and the effective communication of the SSP BSCs reflecting desired identities generated self-referential effects in interpreting identities. Directors and managers believed their own organisational messages of 'intuitive' causal linkages of measures embedded in the BSC.

*Changing the direction and strength of identity patternings and processes by self-reflection through BSC measurement activities*

The performance measurement activities and feedback sessions supported members to construct identity narratives on collective identities with retrospective self-reflection. Both the tangible data and identity narratives on the SSPs provided sensebreaking and sensegiving effects to members' self-reflection, changing the direction and strength of identity patternings and processes.<sup>104</sup> For instance, the unit of analysis set in the ABEF focus groups measuring SSP identity played a role of concertive control. Figure 6.3 illustrates the controlling effects suggested by focus group responses.

In the design period, SSP1 to SSP6 managers made a strategic decision to set the SSP identity as the unit of analysis for the ABEF, instead of professional, branch or unit identities. They communicated the importance of the ABEF as one of the SSP1 BSC measures to participants, while most employees strongly identified with the department or service branch, rather than SSP1 due to the diffusion strategy. During ABEF focus group discussions about SSP1 performance, members constantly shifted their thinking and affections among multiple identities of their unit, branch, SSP1 and Department X, and then positioned themselves at SSP1 level during quantitative assessment and qualitative conversations. Drawing on the desired organisational premise, members identified the importance of SSP1 and provided

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<sup>104</sup> The sections of regulating identity product of communication (5.1), behaviour (5.3), and identity patternings (5.4) provide examples of sensemaking, enacting identities, and identity narratives constructed through the ABEF focus groups.

suggestions to strengthen SSP1, in concluding the organisational enthymeme. They expressed their self-awareness of the importance of SSP1, identifying ‘non-existence’ for the shared characteristics of SSP1 as an issue. Members were enthusiastic in the focus groups to express their suggestions to strengthen the SSP1 identity, such as ‘cross communications among branches’ and ‘display SSP1 vision on the walls’.<sup>105</sup> The careful selection of the unit of analysis in the design period of the BSC generated sensebreaking questions and sensegiving effects, and influenced members’ self-regulation on the direction and strength of identity patternings and identifications in the implementation period.

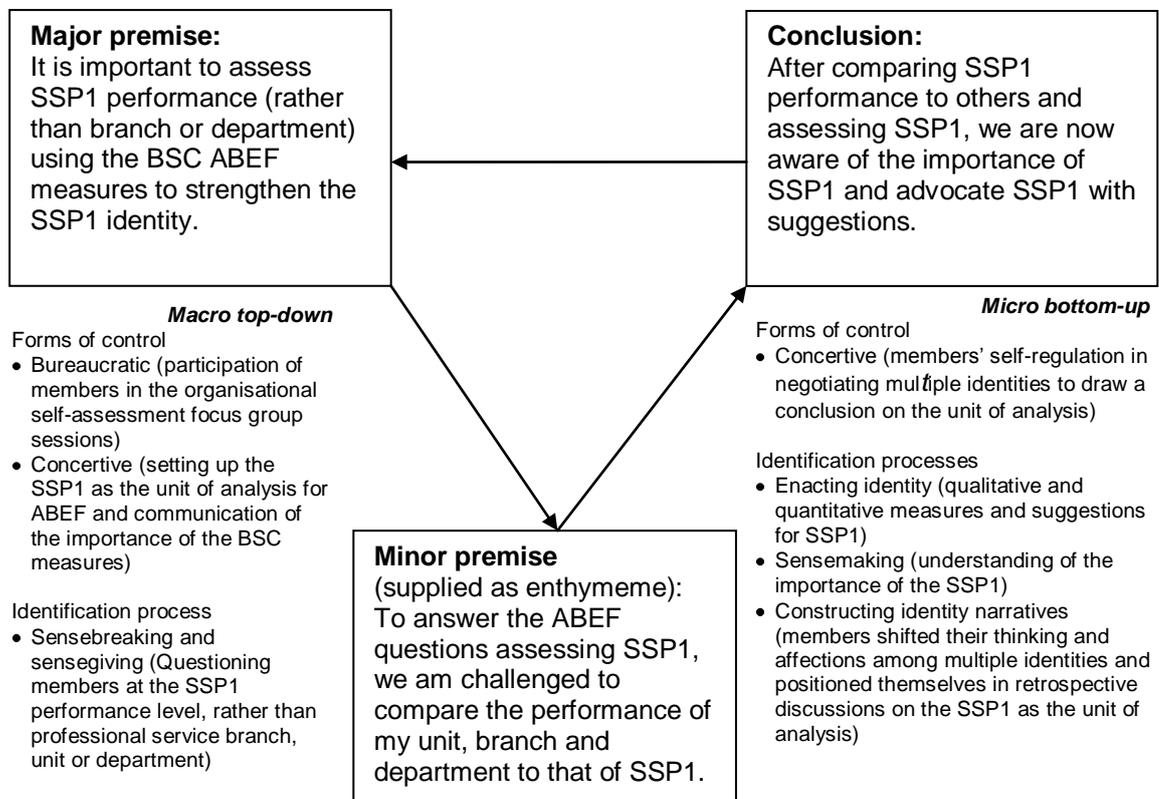


Figure 6.3 Example 3 of concertive control using the organisational enthymeme in line with organisational identification processes

<sup>105</sup> Section 5.5 explains the constructing identity narratives during the ABEF focus groups to support concertive control, demonstrating fluidity and negotiating aspects of collective identities and identifications.

Findings further suggest that the promotion of a particular BSC and promotional materials can change the direction and strength of identity patternings and processes among individual members. In fact, SSP2 managers claimed that the use of the SSP2 BSC helped members' sensemaking to identify with the key SSP2 strategies, created member ownership and changed 'the culture of the place'. However, subtle organisational premises aimed at sensegiving may not be strong enough to change the direction and strength of identity patternings and processes in the public sector. Some managers argued that the use of the BSC would not change the identity direction of members who had strong identification with Department X. The lack of BSC promotion, inconsistent cascading and alignment, strong top-down regulation only, and conflicting individual and organisational goals were identified as mitigating factors on the outcomes possible through the use of the BSC. Overall, the case studies highlight the importance of a clear identity direction to be reflected in the regulatory BSC framework as macro guidance, in order to effectively control the direction and strength of identity patternings and processes at the micro individual level.

*Strengthening multiple patternings and processes by self-reflection on relative trend data of multiple identities*

The findings and analysis substantiated the quantification of the evolving nature of identities at multiple dimensions, levels and facets by routinised BSC measurement activities and conversations accumulated over time. The use of the BSC provided concertive control, communicating selective BSC information to relevant target audiences. In doing so, the comparative trend data heightened visibility, relativity, distinctiveness and fluidity of collective identities and concertively guided members to strengthen organisationally desirable identity patternings and identifications. Figure 6.4 illustrates one example of the effects of multiple patternings and processes by self-reflection on relative trend data of multiple identities.

Each year, management provided organisational climate comparative trend data for individual branch, SSP1, and state government benchmarks, presented on one page with graphs.<sup>106</sup> Branch and SSP1 data scored higher than the benchmark in

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<sup>106</sup> Figure 5.1 illustrates one example of the staff survey feedback materials in regulating the communication identity product.

most categories of organisational climate. Employees who participated in the survey compared and discussed the comparative trend data in feedback sessions, accepting that the BSC data is evidence of their appropriate behaviour. Overall, through these sensegiving activities, members were aware of the identity characteristics of multiple identities and identified with multiple identities as the self-discovery of ‘who they are’ and ‘who they should be’ in a large organisational setting. Further, they expressed their pride in branches and SSP1 when scoring higher than the benchmark, and felt appreciation for SSP1 management who valued employees’ opinions through the annual staff survey. One example of collective attitudinal and behavioural change through the BSC process was the increased response rates of the staff survey over the four years.<sup>107</sup>

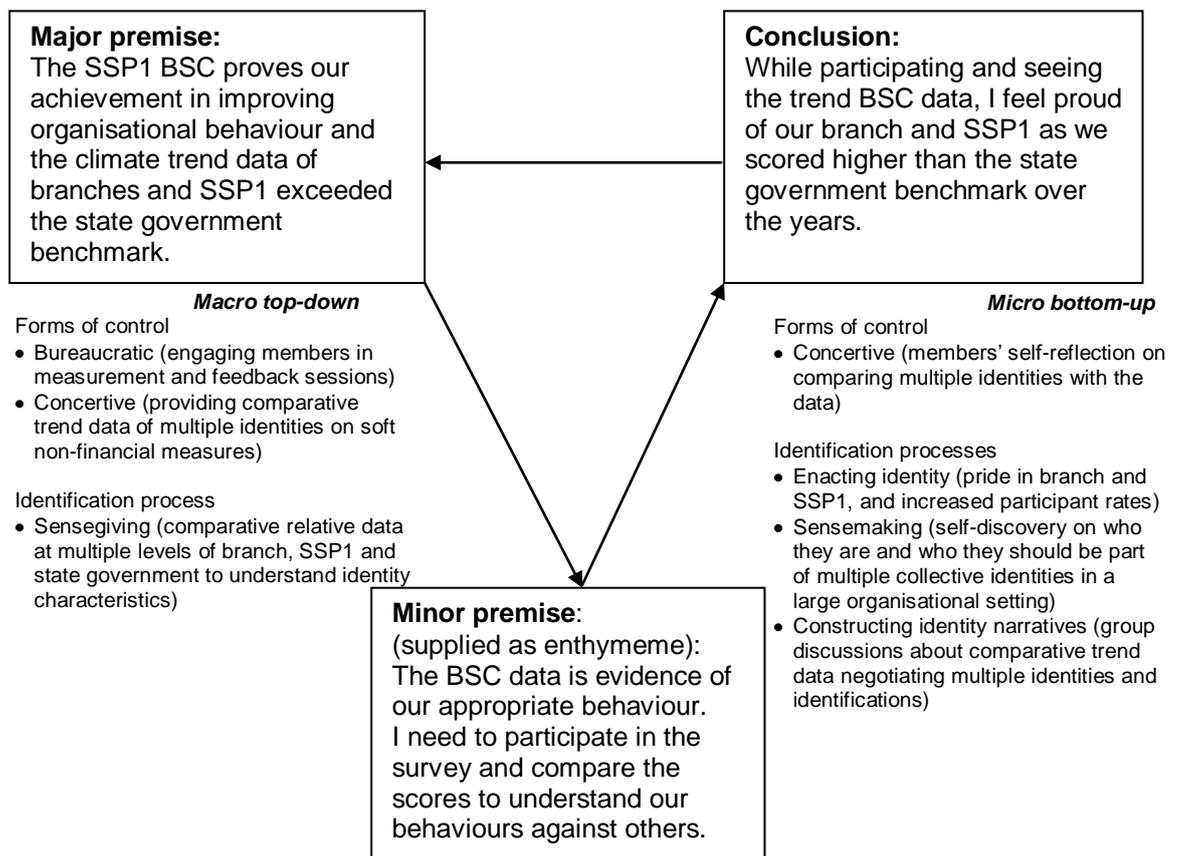


Figure 6.4 Example 4 of concertive control using the organisational enthymeme in line with organisational identification processes

<sup>107</sup> Table 4.6 provides the trend of the response rates of the staff survey (37.8% in 2004 and 62.8% in 2007).

These data revealed that the assessment and feedback conversations on the visualised relative trend data had mediated the enacting identities, sensemaking and construction of identity narratives. Managers felt that the use of BSC supported the creation of ‘a sense of knowing themselves’ and aided understanding of ‘our relationship within’ as an organisation. It strengthened the multiple patternings and processes through self-reflection on relative trend data about multiple identities. Over time, the accumulated concertive pressures in the design and implementation periods of the BSC regenerated various new identity products and reformulated strategies, continuing the SSP1 and SSP2 identity construction process.<sup>108</sup>

In summary, section 6.1 provides the analysis on what the study has demonstrated about the effective control of collective identities in organisations by the use of an integrated performance measurement system—the BSC. The findings and analysis demonstrate that a variety of technical, bureaucratic and concertive control strategies mediated identity construction in both the design and the implementation periods of the SSP BSCs. The BSC framework, built in the design period, through technical and bureaucratic controls regulated the ongoing monitoring activities and feedback sessions engaging different groups of members in the implementation period.

More specifically, the obtrusive and concertive controls structured in the design period created extra BSC communications as identity products in the implementation period. The top-down regulations provided sensegiving to the desired identity direction embedded in the SSP BSCs in the organisational identification processes in both periods. Organisational members simultaneously, through participation and conversations, were guided by the top-down regulation of sensebreaking and sensegiving and reflectively self-regulated their decisions towards organisational premises through the bottom-up identification processes of enacting identities, sensemaking and constructing identity narratives.

The present study showed that the use of the BSC mediated the identity construction process where members transformed identity products, patterning and

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<sup>108</sup> Section 5.1.2 presents the examples of enacted identities through the accumulation of identity narratives through the BSC processes.

processes periodically within each year and over the six year period. The analysis of such monitoring and regulation processes in this thesis was drawn on the interactions of the functional mechanism of the BSC and the interpretive perspective where the operation of causal loops generated unintended consequences of action feeding back to reconstruction (Giddens, 1984). The analysis highlights that members not only periodically monitor collective identities but also ‘monitor that monitoring’ of discursive consciousness through reflective communications (Giddens, 1984, p. 29).

The use of the BSC as a communication and symbolic identity product, and the process of filtering information subtly guided members to seek reflective self-regulation of the overall condition of identity construction. Communication through the use of the BSC enabled organisational members’ sensemaking to self-discover and create the meanings of collective identities. Further, the analysis of the combined use of organisational enthymemes (Tompkins & Cheney, 1985) and identification processes (Ashforth et al., 2008) explicated the rhetorical influence of BSC communication where members believed their own organisational messages embedded in the BSC. Overall, the effective design of the BSC reflected, conceptualised and operationalised identities, while the effective implementation of the BSC represented, shaped and assimilated identities towards the desired identity direction in the case study organisations. This study further identifies that those control strategies were supported by the underlying relationship between identities and the BSC in the identity construction process, as analysed in the next section.

## **6.2 Analysis of research question 2**

This section provides the analysis for research question 2 on the relationship between identities and an integrated performance measurement system—the BSC—in the identity construction process. This question provides insights into what makes the BSC framework itself an effective tool to mediate the identity construction process. The analysis is presented in line with identity multiplicity (dimensions, levels and facets) and common attributes (distinctiveness, relativity, visibility, fluidity and manageability) derived from corporate and organisational identity studies.<sup>109</sup>

### **6.2.1 Identity multiplicity**

The identity literature highlights identity multiplicity in organisations across dimensions, levels and facets. The BSC literature also explains the key features of the BSC in managing multiplicity, such as multiple perspectives, measures, causal linkages, cascading and alignment. According to Hoque (2003), the BSC provides missing elements of total quality management, such as controlling groups and individuals, stakeholder satisfaction and the multiple measures of human performance to achieve financial success. Given these theoretical discussions, the case studies provide evidence of the relationship between identity and the use of the BSC in terms of identity multiplicity. Table 6.9 summarises the key findings in relation to identity and management accounting literatures.

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<sup>109</sup> Refer to section 2.1.2.2 multiplicity and 2.1.2.3 common attributes under the integrated understanding of identities in organisations.

Table 6.9 Relationships between identities and the use of the BSC in terms of multiplicity

Identity multiplicity	Findings in relation to identity literature	Findings in relation to the management accounting literature
Dimensions	<ul style="list-style-type: none"> <li>Multiple aspects of organisational life in forming collective identities</li> </ul>	<ul style="list-style-type: none"> <li>Multiple perspectives of the SSP BSCs (four SSP1 and six SSP2 perspectives)</li> <li>Measures for the identity dimensions of communication and behaviour across the multiple perspectives of the SSP BSCs</li> </ul>
Levels	<ul style="list-style-type: none"> <li>Multiple levels of identity by nested and cross-cutting structure, blended with professional and generic identity in a complex large public sector organisational setting</li> </ul>	<ul style="list-style-type: none"> <li>Identity product, patterning and process measures at multiple levels of the SSP BSCs</li> <li>Modification of cascading and alignment in the large Department X (units, branches, SSP1, and SSI BSCs)</li> </ul>
Facets	<ul style="list-style-type: none"> <li>Multiple facets in interpreting identities from multiple internal members and external stakeholders</li> </ul>	<ul style="list-style-type: none"> <li>Streamlined questions of monitoring identity products, patternings and processes from multiple stakeholders (perceived or experienced, construed external image, and conceived or attributed)</li> <li>Promotion of selective BSC measures and modified presentation to relevant target audiences</li> </ul>

The multiple perspectives and measures of the BSC enabled the case study organisations to monitor and regulate *multiple dimensions*. It is clear that, although this study focused on communication, visual symbol and behaviour, organisations can expand other identity dimensions such as culture, strategy, stakeholder dimensions and environmental issues by the flexible use of the BSC.<sup>110</sup> It can emphasise a vital role of reflexivity in identity-making within broader community ethics and social exchange contexts beyond the importance of reputation for financial performance.

The SSP BSCs enabled SSPs to systematically monitor and regulate *multiple levels* of identities by adopting the unique approach of cascading and alignment. Although SSP1 and SSP2 were under the structure of Department X, the SSP1 BSC was aligned to the SSI while the SSP2 BSC was not aligned to either the SSI or Department X. This suggests that BSCs can be used in shaping a collective identity

<sup>110</sup> Appendix A summarises the multiple dimensions of corporate identities.

from multiple organisations in a network structure, by adopting unique cascading and alignment approaches. The SSP1 BSCs were structured by organisational vision and structure and were blended with professional and generic sector identity (Ashforth et al., 2008). While the branches represented professional identity, SSP1 was the organisational identity for this study. Both identities were blended with the public sector identities of Department X, the state government and the SSI. Some SSP BSC measures—such as organisational climate and the ABEF—provided data monitoring multiple identity levels in the organisations.<sup>111</sup> However, the reporting of identity patterning and process measures in the multiple levels of the BSC had limitations due to the qualitatively different nature of multiple identity levels (Cornelissen et al., 2007). Strategic thinking in selecting the unit of analysis and positioning measures across the vertical and horizontal BSCs is essential to more accurately understand the direction and strength of patternings and identifications. In regulating multiple levels of identities, the modification of cascading and alignment of the BSC was a supporting tool for identity deletion, integration, aggregation and compartmentalisation.<sup>112</sup> The effective use of the BSC as a communication and information filtering tool represented, shaped and assimilated identities at multiple levels in line with the desired identity direction.

The SSP BSCs also accommodated *multiple facets* from different stakeholders. The streamlined questions across the multiple facets assessing identity products, patternings and processes provided opportunities for the SSPs to compare the gaps on perceptions from different stakeholders. In regulating multiple facets, the presentation of the BSC and the selection of measures as identity products were modified and made applicable to relevant audiences. Overall, the relationship between identities and the BSC, in terms of identity multiplicity that enables the identity construction process, has been established. This relationship makes the BSC framework itself an effective functional mechanism for identity control. The effective use of the BSC, reflecting desired identity direction, can contribute to monitoring and regulating multiple identity dimensions, levels and facets in the identity construction process.

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<sup>111</sup> Table 4.26 provides multiple identity levels monitored by the SSP BSCs.

<sup>112</sup> Section 6.1.1.2 analyses the analysis of cascading and alignment of BSC in line with the Pratt and Foremans' (2000) strategies on multiple identities.

## 6.2.2 Identity attributes

The literature review on common insights of corporate, organisational and social identity (Cornelissen et al., 2007) generated a set of identity attributes for this study—distinctiveness, relativity, visibility, fluidity and manageability.<sup>113</sup> Table 6.10 summarises the findings of this study by identity attributes from both the identity and BSC literatures. The analysis of each attribute follows.

Table 6.10 Comparison of study findings by common attributes of identities from the identity and BSC literatures

Identity attributes	Findings of this study in relation to the identity literature	Findings of this study in relation to the management accounting literature
Distinctiveness	Distinctive characteristics of identities at multiple dimensions, levels and facets (branch, SSPs, SSI and state government)	Level of customisation of perspectives, measures, cascading and alignment of the SSP BSCs
Relativity	Understanding, negotiating and (re)producing identity products, patternings and processes by comparison	The BSC framework itself, comparative trend data and effective communication strategies heightens relativity in multiplicity and over time
Visibility	Unique identity products reflecting distinctive characteristics at multiple levels	BSC acted as an identity product and materialised identities mediating identity construction process
Fluidity	Evolving nature of identity products, patternings and processes over time	Ongoing monitoring and accumulative relative trend data on identity measures
Manageability	Varying identity directions and strategies by leaders at multiple levels of a large public sector organisational setting	Various obtrusive and concertive control strategies by the use of the SSP BSCs in controlling identity products, patternings and processes

For the attribute of *distinctiveness*, the BSC provides a flexible framework to control the distinctive multiple identities that stimulate the process to identify the existence and unique characteristics of multiple identities. The multiple perspectives, measures, cascading and alignment concept of the BSC was the underlying acknowledgement of valuing multiple distinctive identities. The data suggests that the effective customisation of the SSP BSCs reflected and represented the distinctiveness of identities at group, organisational and industry levels. The

<sup>113</sup> Section 2.1.2.3 provides the explanation of the common attributes as the essence of collective identities.

heightening of distinctiveness using the BSC has been questioned by managers in this case, as they argued that the BSC could provide subjective partial representation. However, many managers supported the positive effects of filtering focus using the BSC in controlling unique distinctiveness.

In the case study organisations, the SSP BSCs heightened *relativity* in identity multiplicity over periods. The BSC framework itself, comparative trend data and effective communication strategies contributed to that. The BSC framework itself allowed members to compare their identities with others in increasing relativity, by categorising multiple dimensions under the four perspectives, utilising causal linkages and structuring multiple levels of identities by cascading and alignment. Selective communication of perspectives and measures at desired BSC levels to relevant target audiences controlled the scope of relativity by narrowing members' focus. For example, SSP1 and SSP2 diffused the financial measures and the 'cost-effectiveness' characteristic, but promoted the 'soft' non-financial measures and 'respect for people' to employees. As a result, members could easily compare and reflect on certain dimensions, levels and facets of organisational life presented to them. The relative nature of collective identities was revealed in tangible and instrumental ways to members periodically over time.

The results shows that the use of the BSC also enhanced identity *visibility* in the case study organisations. The SSP BSCs, quantifying both various financial and non-financial aspects as self-assessment, have made a previously invisible organisation life more visible to members. The SSP BSCs acted as tangible identity products directly reflecting and representing desired identities. The ongoing use of the BSC transformed how the organisations and members in this study perceived their collective identities and made identities visible with quantitative data. Organisational self-assessment such as the staff survey and the ABEF became sensemaking activities of the SSP identity among members. Qualitative conversations as a result of the survey and feedback sessions on the SSP performance created identity narratives, which became visible and concrete through formalised reporting and discussions of collective self-reflection. The use of the BSC mediated the identity construction process, materialising identity as products, performance outcomes and behavioural change (Ashforth et al., 2008). The clear definition of

collective identities and the desired identity direction was recognised as a fundamental step in making distinct identities more visible through the implementation of the BSC.

Evidence from the case studies also suggests that use of the BSCs mediated the monitoring and regulating of identity *fluidity*. The BSC framework through technical and bureaucratic controls provided the tight authority of monitoring identity measures and regulating activities and conversations. Over time, the quantitative trend data and qualitative narratives about collective identities were preserved and accumulated, heightening identity fluidity. Through this developmental process, members became self-aware of the evolving characteristics (e.g. from ‘processing’ to ‘advisory’) of collective identities and also defined themselves. However, the regulatory effects of the BSC on the fluidity of ‘regressing’ bureaucratic public sector behaviour were questioned by managers. Ironically, one of the effective strategies suggested by managers was to implement a ‘rigid’ performance framework using technical and bureaucratic controls to make the rigid bureaucratic public sector behaviour fluidly. The necessity of identity fluidity was also highlighted through the use of the SSP BSCs since 2004 to provide data to management to analyse the emerging organisation to prepare for the future. It resulted in the development of the new vision aligning with both the SSI and Department X in 2007.

Another key interest in collective identities and of this study, from both identity and management accounting literatures, is *manageability*. Scholars (Balmer & Greyser, 2003; Simon, 1976; Tompkins & Cheney, 1985; Van Riel & Fombrun, 2007) emphasise a sophisticated ability of leadership in implementing strategic and symbolic mechanisms with micro guidance, in order to shape shared characteristics and assimilate identifications among members towards the desired identity direction. The case study findings discovered various obtrusive and unobtrusive control strategies in the identity construction process. The key practical insights on manageability in public sector organisations are summarised as below:

*Clear definition and direction of identity as an organisation*

Articulating and communicating clear identity definition and direction is essential to design an effective performance measurement system to create a performance driven environment. Clear alignment of the desired organisational identity to common public sector goals can provide clear guidance to members in positioning themselves within the multiple layers of identities that compete for their loyalty in a large public sector setting.

*Streamlined strategies of identity, performance and communication frameworks*

To maximise the controlling effects of functional management frameworks, collaborative strategies in identity, performance and communication management are required in planning, implementation, evaluation and reporting processes within or across organisation(s). Further, finance is a key dimension of organisational performance, but not generally the ultimate indicator for public sector organisations. A mix of financial and non-financial measures, including identity, culture, image or reputation as organisational capital can foster collective self-reflection on the organisation that contributes to a broader community. The meaning and emphasis of finance should be carefully planned to enhance the full benefit of the use of the BSC in the public sector.

*Use of the BSC to filter organisational focus*

The unique perspectives of the BSC reflecting a desired organisational direction can filter organisational and members' focus towards that direction. Under a standardised performance framework and common perspectives within a defined organisational setting, the customisation of BSC measures, causal linkages and cascading and alignment can preserve both desired distinctiveness and common characteristics across multiple identity levels.

*The use of the BSC to make invisible identity visible, and to convert uncontrollable communication into tangible products*

Communication of collective achievements with tangible measures can create positive perceptions on organisational identity, image and reputation. The effective use of the self-referential communication and rhetorical effects of the BSC can allow members to commit to organisational messages, thereby creating shared collective identities. Inclusion of organisational symbols and strategic directions in the BSC

presentation can further support the creation of internal coherence as an organisation. Overall, the use of the BSC creates extra communication demands in organisations. While widely engaging members in performance measurement activities, the loosely-coupled conversations on collective identities in self-assessment and evaluation sessions can be controlled by formalised upward communication and feedback channels. The formalising conversations in the BSC reporting as identity products can provide collective guidance to senior managers on future organisational directions.

*Use of the BSC to exercise both obtrusive and concertive controls*

Top-down regulation and employee trainings may not be sufficient to generate intrinsic motivation to attitudinal and behavioural changes. Under an overarching performance framework and active BSC communication as a top-down regulation, employee engagement in developing and maintaining unit or personal BSCs closely with shifting culture and individual perceptions, can generate self-reflection on both collective and personal identities by creating ownership of the process and data.

Therefore, building on the controlling relationship in terms of identity multiplicity, this section analyses the case study findings about how the BSC can become an effective mechanism to control the identity attributes of distinctiveness, relativity, visibility, fluidity and manageability as the denotation of the essence of collective identity. This underlying relationship in terms of identity multiplicity and attributes accentuates the effective control of identities by the use of the BSC, always recognising that the BSC constrains and enables the organisation and members to monitor, regulate and self-regulate collective identities over time.

### **6.3 Concluding comments relating to research questions 1 and 2**

I provide conclusions about research questions 1 and 2, discussing key insights and contributions of this study:

- 1. Is it possible to effectively control identities in organisations by the use of an integrated performance measurement system—the balanced scorecard—and if so, how?*
- 2. What is the relationship between identities and an integrated performance measurement system—the balanced scorecard—in the identity construction process?*

Synthesising the disparate disciplines in the identity and management accounting fields, this study developed a model for the identity construction process in interacting with an integrated performance measurement system, the BSC. This study created an integrated lens through which to understand the reciprocal controlling effects at the intersection of organisational identification and the use of the BSC. Empirical evidence from the five case studies of two public sector organisations has been provided to answer the research questions, by identifying the monitoring and regulatory effects of the BSC on collective identities. The study's findings substantiated the initial model—introduced in section 2.5—supporting the proposition that it is possible to use the BSC to effectively control identities in organisations. In discovering 'how' to effectively control identities, additional theoretical insights and contributions were identified and reflected in the revised model illustrated in Figure 6.5.

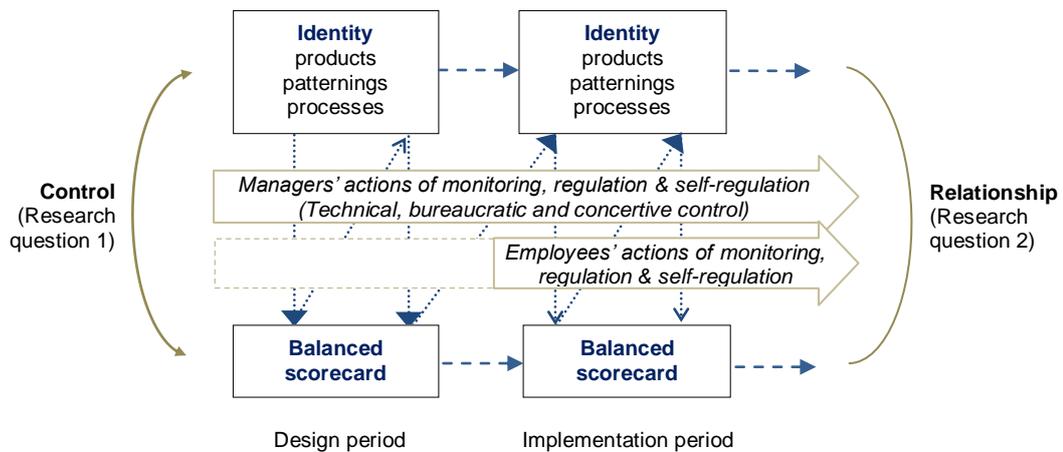


Figure 6.5 The revised conceptual model of this study: Identity construction process

Overall, this model explains the reciprocal controlling relationships of multiple structures in organisations to achieve a goal. This thesis focused on the two structures of identity and the BSC as the integrated performance measurement system. The case study findings provide examples of a variety of forms of effective control by the use of the BSC, which constructed, and was constructed by, collective identities through members' actions of monitoring, regulating and self-regulating in different periods. An understanding of the relationship of control between identity and use of the BSC has been sought and identified in terms of identity multiplicity and attributes as the enabling factor for effective control.

While confirming the reciprocal relationships across the cases, this study provided additional insights by identifying the different strengths of controlling effects between identities and the use of the BSC in this developmental process. In the design period, the desired identity strongly influenced the structuring of the BSC's functional framework through the technical, bureaucratic and concertive controls exerted by management. Conversely, in the implementation period, the use of the BSC provided stronger controlling effects on identities, by transforming identity products, patternings and processes through ongoing monitoring activities and conversations among members. This study further highlighted the internal dynamics and power of individuals in identity construction, by segmenting the

management and employee groups in measures and actions. Performance measures assessing senior and middle management's and employees' behaviour were embedded in the BSC of the case study organisations. Understanding the participation of different groups in different measurement activities has substantiated the dynamic process of identity construction. To further explicate the implications and contributions of this study, each component of the model is explained below.

### *Integrated views of identities concepts*

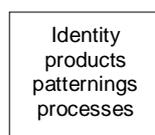


Figure 6.6 A component of the conceptual model of this study: Integrated view of identity concepts

The significance of the research questions was to generate an integrated multi-disciplinary view of identity construction (Figure 6.6). Chapter two (literature review) provided a broad range of conceptualisations and operationalisations of identity from corporate and organisational identity and identification studies. The case studies demonstrated that the analysis of collective identities can be achieved through the lens of the integrated identity framework of identity products, patternings and processes, ranging from symbolic to cognitive and from internal and external aspects (Cornelissen et al., 2007).

While the main focus of this dissertation is on internal and symbolic dynamics, some external stakeholder aspects were explored through the positioning of identity measures in the multiple perspectives of the BSC. Some cognitive aspects of individuals were also explored to discover the negotiated characteristics and identification of multiple identities from members' self-reflection through the rhetorical frame of organisational enthymemes and top-down and bottom up identification processes. The measurement issues in monitoring identity products, patternings and processes were examined to respond to the theoretical trend of integrating methodological approaches. This integrated approach provided a

streamlined conceptual structure and terminology to understand complex identity issues. This model enabled a systematic connection to other structures in organisations. This dissertation responded to the trend of inter-disciplinary cross-fertilisation on identity concepts and methodological approaches.

*Integrated view of identity, the BSC performance measurement system and control*

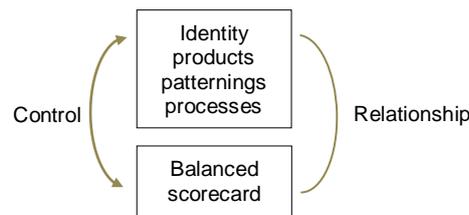


Figure 6.7 A component of the conceptual model of this study: Integrated view of multiple concepts of this study

This thesis also responded to the theoretical and practical fusion of disciplinary knowledge around identity, performance measurement systems and control. Based on the theoretical strengths of each discipline in conceptualising and operationalising evolving identities, the practical evidence of this study highlights the mobilisation of multi-disciplinary forms of knowledge in organisations (Figure 6.7). The inquiry of this research was not bound by a single disciplinary field, or critique of the rigorous application of academic knowledge. For instance, this study highlights that the inclusion of identity measures in the BSC legitimised identity management as organisational capital. It opens up the expanded theoretical discussion on the collaboration of the ‘soft’ identity, culture climate, and commitment concepts developed in the identity literature, with a ‘hard’ framework well-established in the management accounting field. The empirical evidence on the regulatory effects of the BSC on identities as belief and interactive systems contributes to the need for more substantiation of academic claims. Further, the application of the overarching concept of control as an ‘exercise or act of achieving a goal’ (Tompkins & Cheney, 1985, p. 180) demonstrated ways of explaining controlling relationships and the synergy of multiple structures seeking to achieve a common organisational goal through the rhetorical structure of organisational enthymemes. Therefore, this study employs a multi-disciplinary research approach in organisational studies.

### *Multiple forms of control and management strategies*

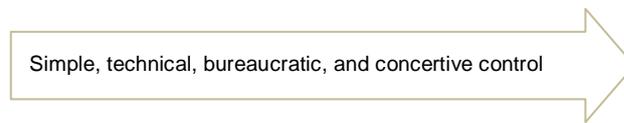


Figure 6.8 A component of the conceptual model of this study: Multiple forms of control adopted for this study

This study provides a further theoretical contribution in elaborating the *multiple forms of control* drawing on the existing theories (Figure 6.8) (Cheney et al., 2004; Edwards, 1979, 1981; Tompkins & Cheney, 1985). The importance of technical and bureaucratic control in maintaining functional efficiency has been reaffirmed in this thesis, although simple control was not sought in this study. Further, the attention to concertive control highlighted the effects of unobtrusive control by management and the value of individual power in identity construction through the formalised performance process of collective self-reflection. Effective control needs to be understood as both macro top-down control of providing a tight authority and legitimisation, and the micro bottom-up control creating intrinsic pressure in order to constitute and shape desired identity (re)construction. As such, this study reinforces the necessity of the understanding and use of multiple forms of control and extensively exemplified the effective use of the BSC that periodically mediated the process over a six year period.

In the first case study organisation, the top-down diffusion strategy, the lack of BSC communication and conflicting identity directions at multiple levels mitigated the controlling effects of the BSC. On the other hand, employee engagement in the capability measures of the BSC fostered self-regulation in identification processes in both organisations. The key influential measures were the staff satisfaction survey and the ABEF focus group involving qualitative and quantitative self-assessment. Those measures contained various identity measures. Through the BSC process, members identified with the SSP identity from their own reflection and accumulated concertive pressures that regenerated and transformed the SSP identity products, patternings and processes over time.

Further, this study emphasises the importance of the *collaborative strategies* in implementing identity, communication and performance measurement frameworks to make obtrusive and concertive controls effective. For instance, SSP2 utilised its BSC to directly reflect the desired identity: clearly guiding members to identify with SSP2. The effective design of the BSC, reflecting clear identity directions, and the communication of the BSC can create synergy of management frameworks in identity control during the implementation phase. *Information filtering* through the modification of the BSC and the selective promotion of particular aspects reduced the range of choices for members in evaluating competing targets of identifications. Members could ‘see’ the targets that which they needed to identify with themselves (Tompkins & Cheney, 1985). Therefore, the practical application of multiple forms of control elaborated the understanding of identity control, drawing on the existing identity and management accounting literature.

*Dynamic use of duality and communication in the identity construction process*



Figure 6.9 A component of the conceptual model of this study: Use of duality in the identity construction process

The theoretical framework interconnecting the three concepts (identity, the BSC and control) called for both functional and interpretive perspectives. This study demonstrates the *dynamic use of duality* in explaining evolving collective identities (Figure 6.9). The effective design and use of the functional performance measurement system and tangible measures, as well as the understanding of fluid shared meanings and identifications from members were simultaneously recognised. The application of the dual paradigms highlights the dynamic interplay of micro to macro perspectives, symbolic to cognitive approaches, top-down to bottom-up directions, and single to multiple, and static to fluid identities and identifications.

In order to make the cognitive and rhetorical aspects of identity construction more visible, this study explained concertive control by combining organisational identification processes (Ashforth et al., 2008) and forms of control and organisational enthymemes (Tompkins & Cheney, 1985).<sup>114</sup> The macro top-down control of technical, bureaucratic and concertive controls mediated the top-down identification processes of sensebreaking and sensemaking, reflecting and delivering desired organisational premises. Members then self-regulated, filling in minor premises as organisational enthymemes and making decisions aligned with the organisational premises embedded in the SSP BSCs. An understanding of the attitudinal and behavioural changes has emerged through the explanation of the bottom-up identification processes of enacting identities, sensemaking and constructing identity narratives. This study combined multiple theories in highlighting this dynamic duality.

To elucidate the identity construction process, communication has been emphasised as the key medium for shaping identities (Tompkins & Cheney, 1985; Van Riel & Fombrun, 2007), as identity is a total product of controlled and uncontrolled communication. This study clearly identified that the rhetorical communication effects of the BSC enmeshed the performance mechanisms, negotiating aspects of evolving identities and members' controlling power. The self-referential effect of BSC communication facilitated a process whereby organisational members believed their own organisational messages (Cheney et al., 2004; Christensen & Cheney, 2000). Members also established and transformed collective and their own individual identities through these processes of identifications. As such, this study demonstrates the dynamic use of duality, using communication and rhetorical analysis to explicate a more complete portrait of the complex identity construction process, interplaying differing views from multiple theoretical angles.

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<sup>114</sup> The combined analysis is illustrated in Figure 6.1 to 6.4 in sections 6.1.1.2 and 6.1.2.2 Concertive control.

## Multiple groups of members and actions in different periods

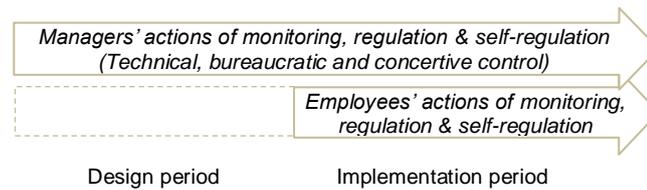


Figure 6.10 A component of the conceptual model of this study: Multiple groups of members and actions in different periods

Analysis of these case studies applied a temporal bracketing strategy (Langley, 1999) in analysing data in the two periods of design and implementation of the BSC (Figure 6.10). The comparative data provided replication of theoretical ideas in identity-making. Further, this study reaffirmed the literature (Melewar & Karaosmanoglu, 2006) that management is another group of organisational members in identity construction. The case studies highlighted three different groups: senior managers, middle managers, and employees in transforming identities through monitoring, regulating, and self-regulating activities and conversations, by interacting with the performance measurement system.

In both case study organisations, senior managers and some middle managers participated in a broad range of activities in both design and implementation periods, while employees, clients and customers were exposed to selective perspectives and measures offered to them in the implementation period. The case studies therefore suggest that engaging different groups in different activities facilitates concertive control, filtering organisational information and members' focus. However, increased participation of employees, knowledge and communication of the BSC in the design period could create a better condition for members to exercise additional self-regulation to maximise the effects of obtrusive and concertive controls.

### Controlling effects by the use of the BSC on identities

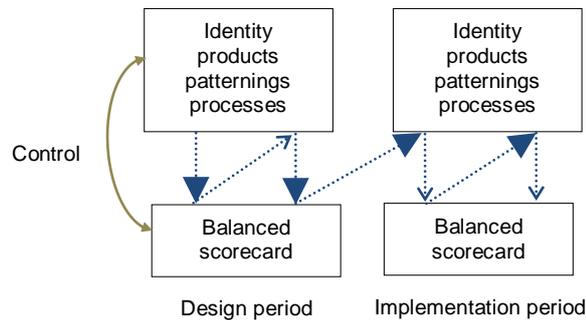


Figure 6.11 A component of the conceptual model of this study: Controlling effects by the use of the BSC on identities

This study identified *overall controlling effects by the use of the BSC on identities* in the identity construction process (Figure 6.11). In the design period, the BSC directly *reflected* the desired identity by state government leaders and SSP senior management, incorporating organisationally valued premises and symbols. The collective identities were *conceptualised* through the customisation of the BSC and the identity products, patternings and processes were then *operationalised* in the BSC, by translating intangible aspects of organisational life into tangible measures and figures through routinised measurement activities and conversations. The clear definition and direction of organisational identity is the fundamental step to designing an effective performance measurement system to control identities.

Conversely, the effective design of the BSC provided stronger controlling effects on identity in the implementation period, as the visibility of desirable qualities were elaborated across the organisations. The BSC *represented* organisational premises and symbols acting as identity products. Then, the direct and flexible use of the BSC *shaped* identity multiplicity and characteristics with various concertive control strategies. The communicative effects of the BSC itself in presenting data and promoting selective information of the BSCs are examples of this. Finally, the use of multiple forms of control *assimilated* identity multiplicity, characteristics and identifications by providing a mechanism to continue reflexive self-regulation. The ongoing use of the BSC regenerated identities and transformed identity directions, which in turn modified the BSC framework itself. The use of the BSC both controls,

and is controlled by, identity products, patternings and processes through members' actions of monitoring, regulating and self-regulating through multiple forms of control during the identity construction process.

*Relationship between identities and the use of the BSC*

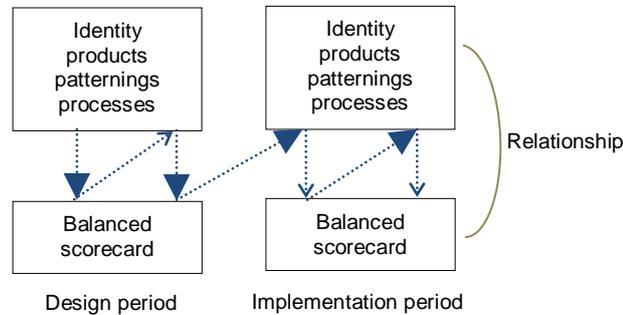


Figure 6.12 A component of the conceptual model of this study: Relationship between identities and the use of the BSC

The different and common aspects of identities from corporate, organisational, identity and identification studies were conceptualised as identity multiplicity and attributes in this study. These findings demonstrated that the flexible use of the BSC framework allowed the case study organisations to monitor, regulate and self-regulate identity multiplicity (dimensions, levels and facets) and attributes (distinctiveness, relativity, visibility, fluidity and manageability) among members. The BSC provided multiple measures in assessing multiple dimensions at multiple levels and internal and external stakeholders' perceptions. The ongoing use of the BSC has heightened the distinctiveness and increased understanding of the relative nature of collective identities visible through tangible measures, activities and conversations. It has indeed created conditions for manageability. Fundamentally, then, this relationship upholds the claim that it is possible to use the BSC to effectively control identities in order to shape the identity construction process (Figure 6.12).

In summary, this thesis responds to the theoretical fusion of disciplinary knowledge and methodological pluralism. It provides an integrated analysis of functional and interpretive approaches to three concepts—identity, performance measurement systems (specifically the BSC) and control. Synthesising multiple

disciplinary knowledge and providing practical evidence from case organisations, this study contributes to the body of knowledge providing the identity construction model that interacts with a performance measurement system. It provides further insights on the effective use of the system that controls, and is controlled by, collective identities in organisations through the established controlling relationship.

## **6.4 Implications of this study**

The findings, analysis and conclusions of this study have theoretical, methodological, and practical implications.

### **6.4.1 Theoretical implications**

The theoretical implications of this research are highlighted within identity literature, between identity and management accounting literatures, and across the identity, BSC and management control theories.

#### *Within identity literature*

This study demonstrates the value of an inter-disciplinary approach in understanding collective identities in organisations. The adoption of the integrated identity framework (Cornelissen et al., 2007) for this study emphasises an integrated view on identity as products, patternings and processes, transforming the disciplinary view of corporate identity from the graphic design, communication and marketing, organisational identity and identification from organisational behaviour and psychology fields. This study also establishes the usefulness of the concept of identity multiplicity and attributes drawn from multi-disciplines in seeking to understand different and common aspects of identity. The further application of the conceptual framework of this study heightens the mutual recognition of identity studies, from symbolic to cognitive, single to multiple, internal to external locus, and from static to fluid, drawing on the dual paradigms of functionalism and interpretivism. This study contributes to bridging the gap among multiple identity disciplines and opens up new insights to understand corporate identity dimensions as identity products and patternings of identity multiplicity, characteristics and ongoing identification processes.

*Between identity and management accounting literature*

This study has implications for theories to bridge the gap between identity and management accounting literature. Both literatures were reviewed in understanding the monitoring and regulatory roles of the BSC on identities using the integrated identity framework. *A parallel review on monitoring identities* from both literatures highlights the value of each of their methodological strengths in conceptualising and operationalising identities.<sup>115</sup> This study highlights the strength and capacity of the identity literature, providing various qualitative and quantitative surveys generated from different ontology and the locus of analysis. This study also demonstrates the strength of the BSC to quantitatively monitor the multiple perspectives of finance, customer, internal process, and learning and growth, from the accumulated knowledge of the management accounting field. Thus, the literature review of both disciplines and the practical case study evidence extend the theoretical and empirical discussions on positioning the quantitative measures of identity, culture, commitment, image, reputation and TQM in integrated performance measurement systems to understand organisational capital.

A parallel review on *regulating identities* from both literatures also highlights the strength of each perspective and the streamlined approach to identity and performance management. The identity literature provides numerous identity management strategies at the macro and micro levels to guide internal and external members towards organisational premises. Likewise, the BSC literature demonstrates its regulatory effect on identities, through the communication of vision and strategies, the flexible design of BSC perspectives, measures, cascading and alignment, and the interaction with members as feedback learning. The recognition of the rhetorical and symbolic effects of the BSC establishes the theoretical connection to identity control. Drawing on this theoretical conceptualisation, this study demonstrates a variety of regulating and self-regulating strategies available to control identities by the use of the BSC. The combined use of Ashforth et al's (2008) identification processes, Cheney et al (2004) and Tompkins and Cheney's (1985) forms of control and

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<sup>115</sup> Section 2.3.1 provides the review of identity measures and section 2.4.2 provides the review of BSC measures. Appendix B to E lists the measures for identity products, patternings and processes. Appendix E provides the detailed explanation of the BSC perspectives and capital readiness reports.

organisational enthymemes clearly explicates the rhetorical effects of the BSC on members' cognition and affection in identity construction.

#### *Across identity, BSC and management control theories*

This research has implications in seeking the theoretical integration of identity and use of the BSC using the concept of control. This study emphasises the value of the multiple forms of control (Edwards, 1979; Tompkins & Cheney, 1985), highlighting the intrinsic individual power to complete the identity construction process. This study also provides a greater insight into different powers of groups and their interactions by categorising senior managers, middle managers and employees in using the performance measurement system. This study highlights the effective use of both top-down monitoring and regulation, and bottom-up self-regulation connecting macro and micro phenomena, interacting with other structures in a large organisational setting. Therefore, this thesis contributes to the theoretical fusion of disciplinary knowledge in organisational studies.

#### **6.4.2 Methodological implications**

By adopting multi-paradigm and multiple analytical approaches, three major implications for this research have resulted. This study drew on the *functional and interpretive paradigms*, based on a stratified ontology and plural epistemology in understanding regulated order, integration and consensus of values among members (Burrell & Morgan, 1992). The chosen methodological approach explains obtrusive control of the performance measurement system, the visible and static identity from the functional view, and the meanings of the functions and the circular process of identity-making from the interpretive view (Schultz & Hatch, 1996).

This study has methodological implications in adopting *multiple analytical approaches* in triangulating the understanding of identities. The bracketing (Lewis & Grimes, 1999) and interplay (Schultz and Hatch, 1996) strategies adopted in connecting the two paradigms differentiates assumptions and insights from the paradigms. It analyses common and contrary aspects between the paradigms and among identity products, patternings and processes. Therefore, this study contributes to multiple paradigm research.

Finally, the *process view* taken in this study explains the continual organisational identification processes and the identity construction processes, employing the *temporal bracketing* strategy (Langley, 1999). This approach demonstrates the comparative analysis and the explication of replicating reality on how collective identities evolve and how controlling strategies transform identities mediated by other organisational structures over different time periods.

### **6.4.3 Practical implications**

This study has practical implications for identity management and performance measurement systems, especially for public sector organisations. A number of practical strategies are provided under the manageability of identity attributes (Section 6.2.2). The case studies on the public sector organisations highlight unique identity issues in managing the conflicts between existing bureaucracy and a desired identity within a large and complex hierarchical structure. In particular, the cases provided an example of high velocity organisational change surrounding the use of the balanced scorecard and identity construction. Further, organisational symbols appear to be less valued and have little impact on public sector employees compared to the private sector in terms of identity construction. Emphasis on the desired public sector characteristics and a concertive way of delivering the organisational premises using the performance measurement system can provide effective concertive control in public sector organisations.

The implementation of an integrated performance measurement system in monitoring numerous financial and non-financial performance measures requires significant time and resources in organisations. However, the system is often underutilised in providing other roles of management control. This study therefore reasserts that, not only the diagnostic and boundary roles of the BSC obtrusively and concertively support members to represent, shape and assimilate identities over time, but also the belief and interactive roles play their parts (Simons, 1995).

This study also highlights the importance of collaborative strategies in identity, communication and performance management in organisations. In order to

effectively shape and assimilate collective identities, the design of the BSC must reflect the desired identity direction and effectively present the BSC as an identity product. Therefore, the clear definition and decisions on desired and communicated identity is an essential pre-requisite step in developing an effective performance measurement system.

Lastly, this study also provides insights into public sector organisations' use a variety of obtrusive and concertive control mechanisms. Technical and bureaucratic control is essential to provide a tight authority with a rigid framework and upward feedback mechanism. Accordingly, organisational strategies using concertive control via an integrated performance measurement system can constrain and enable public sector members to monitor, regulate and self-regulate collective identities to achieve desired public sector values. However, many key insights and theoretical and practical implications may be transferable to private sector organisations in managing multiple competing identities by the use of integrated performance measurement systems.

## **6.5 Limitations and future research**

This study shows a number of limitations in its scope, methodological and analytical approaches. The theoretical scope of this study was limited to certain aspects.

Discussion on identity products was limited to the three dimensions of communication, visual symbol and behaviour. Identity patternings concerned identity characteristics and multiplicity as corporate and organisational identity, excluding social and individual identity. Identity processes mainly concerned organisational identification and excluded social and self-categorisation theories. This study also excluded the articulation of the statistical relationship between identity and the BSC, among identity products, patternings and processes, and the causal linkages of the BSC in the case study organisations.

This research acknowledges that personal and social identity is an important factor for the holistic understanding of identities in organisations. However, this study, due to the scope of the PhD dissertation, focused on rhetorical analysis on control and identification processes, and excluded the critical approach in

investigating power and domination by use of the BSC in explaining simple control and the formation of individual identities. The interest here was in understanding how management control can best be used effectively and efficiently with satisfied employees. This is consistent with the paradigmatic functional and interpretive framework used in this study, investigating the mechanisms and meanings to provide practical solutions to practical problems (Burrell & Morgan, 1992). However, this study mainly focuses on understanding current organisational practices and perceptions from internal managers. Issues of power are worthy of exploration, however, this research did not investigate these issues. Future research could consider these issues. Employees' views were not fully explicated in the five cases as the organisations did not fully cascade the BSC down to individuals. The exclusion of external stakeholders may limit the full understanding of multiple facets, as this study was limited to only two public sector shared service organisations in a large departmental setting.

Although this study has taken a process view, the retrospective perceptions on the effects of the BSC were captured primarily by interviewing managers in 2008, partially supported by the pilot study in 2006. Continuing interviews with the same managers over the six years could have provided richer, real-time descriptions on evolving identities at multiple points. The use of participant observation information was limited as the secondary method supporting the triangulation of organisational documents and interviews. Nonetheless, a rich 'thick' description of the five cases was achieved using multiple methods.

However, the limitations inform future research opportunities between identity and management accounting fields. For instance, the continuing research with the conceptual model can provide in-depth understanding of communication, symbols and behaviour dimensions, and other dimensions of culture, strategy, stakeholders and environment. Refining identity measures and their effectiveness through cause and effect relationships with image, brand, reputation, financial performance and ultimately ethics and social responsibility within the performance measurement system opens up future research interests.

Further analysis on how organisational members use the BSC to build personal and social identity would also be valuable in light of the organisational identification processes discussed in identity literature. Research on organisations that fully cascade their BSC's down to individual members could provide informed data for future research. More emphasis on language and narrative aspects of identity-making could also highlight simple control and personal identity formation. The extended application of the conceptual framework to other public sector shared service providers and private organisations could contribute to the generalisation across the sectors. While this study provides limited evidence on the impact on the BSCs over time, investigation of the longitudinal changes of the BSC itself and its relationships with evolving identities should be explored in future research.

The application of structuration theory (Giddens, 1984) could also open up dynamic discussions on the interactions between actors and structures in identity construction processes. By interpreting identity products, patternings and processes as systems, and identity as structure (Scott et al., 1998), a performance measurement system can be interpreted as another structure that mediates identity construction through measurement activities and observable communication among members. The controlling relationship among multiple structures and structuring can be explored by investigating how identity, as structure, shapes and is shaped by other structures interacting with agencies.

In summary, this study contributes to the theoretical fusion of disciplinary knowledge by developing a model of identity construction process integrating multiple identity studies, a performance measurement system (specifically the BSC) and control. Further, the study's outcomes demonstrate the practical application of the model, not bound by a single disciplinary field. It sought an integrated understanding of the management of collective identities in organisational life achieving collective goals. The effective use of the BSC controls identity construction by members' actions of monitoring, regulating and self-regulating, applying various forms of control as a developmental process. Potentially, performance measurement systems become both organic and powerful as an organisational communication and symbolic tool. Through this process, it is possible to create a less obtrusive and more subtle way to control the nature of the

organisation. By paying attention to concertive processes whereby organisations and members interact in identity construction using the BSC, this study makes contributions through the theoretical and practical fusions of disciplinary knowledge around identities, management accounting and control in organisational life.

## Appendices

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## Appendix A: Summary of multiple identity dimensions

Dimensions/Models	1	2	3	4	5	6	7	8	9	10	11	12
Communication*	Communication	Communication	Corporate Uncontrollable	Formal Informal Corporate Internal	External Internal Digital		Management Marketing Organisation (un)planned	Program Messages	Controlled Uncontrolled Indirect	Management Organisational Interpersonal Marketing	Internal Interpersonal Media Marketing	Organisational Communication
Behaviour*	Behaviour	Behaviour	Corporate Management Employee	Corporate behaviour		Corporate behaviour		Behaviour	Corporate behaviour	Management Employee		
Visual identity,* Symbolism	Symbolism	Symbolism	Architecture Visual identity	Graphic design	Visual identity System	Visual presentation		Symbolism	Symbolism	Symbolism		
Mission, vision, values, goals, philosophies#			Goal Philosophies Principles	Mission Ethos Vision	Mission Vision/Value	Corporate mission	Objective	Code of conduct	Core value Vision Philosophy	Philosophy Core value Mission/Vision		Philosophy, values, mission Business objectives
Organisational structure#			Structure					Organisational structure	Corporate ownership	Organisational structure		Development of structure/system
Corporate culture, history		Corporate history	Nationality Imaginary History	History Sub-culture				Culture	Culture	Culture	Culture	
Products and services		Products & Services		Products & Services	Products & Services				Products & services	Products & services		
Corporate strategy		Corporate strategy	Corporate Marketing strategy	Strategic planning Marketing	Corporate strategy Marketing		Strategic management	Corporate strategy Positioning strategy	Strategy	Corporate strategy	Formal company policy	Strategic management Formulation & Implementation
Organisational performance		Financial performance Sales							Corporate performance	Organisational performance Business survival		
Environment Stakeholders		Environment	Nature of industry	Environment Stakeholder	Stakeholders Staff Group dynamics			Political, Legal Technological Nation, Global Economic Industry	Environment Stakeholders			Customers Banker Government General public Media

\* adopted as the identity products for this study, # interpreted in forming identity patternings

Sources adopted for this table:

1. (Birkigt & Stadler, 1986), 2. (Van Riel & Balmer, 1997, p. 342), 3. (Melewar & Jenkins, 2002), 4. (Balmer & Stotvig, 1997), 5. (Svatjjs & de Chernatony, 2005, p. 816), 6. (Alessandri, 2001, p. 178), 7. (Markwick & Fill, 1997, p. 400), 8. (Cornelissen & Elving, 2003, p. 117), 9. (Balmer & Soenen, 1999, p. 80), 10. (Stuart, 1999, p. 206), 11. (Dowling, 1986, p. 111), 12. (Abratt, 1989, p. 71).

## Appendix B: Measurement examples of identity products and communication criteria

Example of Measures	Variables or measures
<b>Communication</b>	
Organisational Communication Questionnaire (OCQ) (Roberts & O'Reilly, 1974)	16 quantitative communication dimensions: trust, influence, mobility, desired for interaction, directionality-upward, directionality-downward, directionality-lateral, accuracy, summarisation, gate keeping, overload, satisfaction, and modalities of written, face-to-face, telephone and others
Communication Satisfaction Questionnaire (CSQ) (Downs & Hazen, 1977)*	8 quantitative communication variables: communication climate, supervisory communication, organisation integration, media quality, co-worker communication, corporate information, personal feedback, and subordinate communication
Communication Audit Survey (CAS) questionnaire (Goldhaber & Rogers, 1979)*	122 quantitative items under 8 dimensions: receiving information from others, sending information to others, follow-up on information sent, sources of information, timeliness of information received from key sources, organisational communication relationships, organisational outcomes, and channels of communication
Organisational Communication Audit (OCA) questionnaire (Wiio & Helsila, 1974)*	12 quantitative communication variables: overall communication satisfaction, amount of information received from difference sources—now and ideal, types of information received about specific job items—now and ideal, areas of communication that need improvement, job satisfaction, availability of computer information system, allocation of time in a working day, respondent's general communication behaviour, organisation-specific questions, and information-seeking patterns
Communication Audits (Redding, 1972)	5 quantitative dimensions of an ideal communication climate: supportiveness, participative decision-making, trust confidence and credibility, openness and candid, and high performance goals
<b>Symbol</b>	
Graphics audit* (Napoles, 1988)	An inventory of objects that carry visual messages (e.g. logos, slogans, building, interiors equipment)
Corporate logo* (Henderson & Cote, 1998)	Effectiveness of logo attributes: natural, harmony, elaborate, parallel, repetition, proportion, and round
Association to logo* (Van Riel & van den Ban, 2001)	Graphical and referential associations assessing differing levels of recall
Corporate visual identity (CVI) (Van den Bosch et al., 2006)	Quantitative measures in the areas of consistent CVI, CVI knowledge of strategy, CVI tools and support, and CVI socialisation process
<b>Behaviour</b>	
Organisational climate studies (SOCIPO) (de Cock et al, 1984, cited in Van Riel & Fombrun, 2007)*	Four types of organisational climates: supportive, rule-based, goal-oriented and innovative by two dimensional maps of 'flexibility versus control' and 'focused on the individual versus organisation'
<b>Identity Management</b>	
Corporate identity management scale (Simões et al., 2005)	Philosophy, mission and values (degree of mission and values dissemination) Communication (breadth and degree of communication management) Visual identity (degree of visual identity management)

\* from Van Riel (1995) and Van Riel and Fombrun (2007)

Communication measurement criteria in the four instruments OCQ, CSQ, CAS and OCD (Greenbaum et al., 1988)

Criteria	Description
Communication structure and flow	Source of information received Receiver of information sent Channels of communication Directionality: upward, downward, horizontal
Communication message characteristics and content	Topical nature of information received Topical nature of information sent Adequacy of information underload or overload Media quality speed, accuracy, summarisation, etc. Personal feedback
Communication climate	Desire for interaction Communication climate Relations with supervisors and subordinates

## Appendix C: Measurement examples of identity patternings

Example of measures	Measures
<i>Corporate identity</i>	
Cobweb method (Bernstein, 1984)	Qualitative group discussion with top management to identify the list of key attributes and the scores of actual and desired identities
Star method (Lux 1986, cited in Van Riel & Fombrun, 2007)*	Qualitative checklist under 7 categories using interview, archival and observation: needs (internal and external motivation), competences (special skills), attitude (philosophical and political background), constitution (physical, structural and legal space), temperament (strength, intensity, speed and emotional tone), origin (past and present personality) and interests (concrete objectives in the medium and long term)
Laddering (Van Rekom, 1997)*	Qualitative interviews resulting in hierarchical value maps asking: What is your job? What exactly do you do? Why do you do it in this way? and Why is that important?
Messaging profile (Fombrun, 1996)*	Content analysis by diagnosing the projected identity requirements: compilation of all formal communication and messaging used by an organisation; and the framework from which to induce the meanings expressed in those communications
Expressiveness profile (Fombrun & van Riel, 2004)*	Diagnosing a company's expressiveness profile by six dimensions: distinctiveness, consistency, visibility, transparency, authenticity and responsiveness
AC <sup>2</sup> ID test (Balmer & Greyser, 2003)	Multiple methods for actual, communicated conceived, ideal and desired identity: <ul style="list-style-type: none"> <li>• Actual: internal values, performance of products and services, competitive position, history, structure, management style and corporate behaviour</li> <li>• Communicated: corporate reputation among various stakeholder, total corporate communications and visual identity</li> <li>• Conceived: multiple attributes and overall image, reputation and branding held by stakeholders</li> <li>• Ideal: strengths and capabilities, optimum corporate positioning, core values and corporate philosophy, optimum products and services features and performance, organisational structure, optimum market coverage, behaviour and environment</li> <li>• Desired: vision of senior executives, vision of founders and major shareholders, and vision of other stakeholder groups</li> </ul>
Value fennel (Brønn, Engell, & Martinsen, 2006)	Qualitative method of revealing individual values and filtering down to dominant values
<i>Organisational identity</i>	
Organisational identity Dutton and Dukerich (1991)*	84 identity elements clustered into 5 clusters: professional and unique technical experts; ethical, free of scandals and altruistic; first class, top quality organisation, superior service; high involvement in the well-being of the direct environment; and loyalty of employees
Organisational identity-facets (Gioia & Thomas, 1996)	9 items of measuring organisational identity types: utilitarian versus normative characters 10 items of measuring construed external image: quality of program offerings, faculty, students, administrators, overall academic climate, academic innovativeness, reputation and prestige, financial and economic status, your goals, and your administrative structure
Organisational identity-facets (Perception and expectation) (Foreman & Whetten, 2002)	Utilitarian identity: price of products or services, customer service, professionalism and expertise of staff, quality of products and services, and Value of products or services Normative identity: member ownership and control, social relationships with other members, community involvement, education and training, and commitment to the traditional co-op ideals
Organisational identity-facets (Van Rekom, 2002)	Qualitative and quantitative methods to identify professed, experienced and manifested identity characteristics

Example of measures	Measures
<b><i>Culture</i></b>	
Organisational culture profile (O'Reilly et al., 1991)	54 Quantitative cultural items under 8 categories: innovation and risk taking, attention to detail, orientation toward outcomes or results, aggressiveness and competitiveness, supportiveness, emphasis on growth and rewards, collaboration and teamwork, and decisiveness
Organisational culture profile (Ashkanasy, Broadfoot, & Falkus, 2000)	10 quantitative cultural dimensions: leadership, structure, innovation, job performance, planning, communication, environment, humanistic workplace, development of the individual, and socialisation on entry
Competing values framework (Quinn & Rohrbaugh, 1981, 1983; Zammuto & Krakower, 1991)	4 cultural types: human relations (internal and flexible), internal process (internal and control), open system (external and flexible), and rational goal (control and external), by the two dimensional maps of 'flexibility versus control', and 'internal versus external'
Organisational culture inventory (Cooke & Rousseau, 1988)	12 cultural styles: constructive (achievement, self-actualising, humanistic-encouraging, affiliative), passive/defensive (approval, conventional, dependent, avoidance), and aggressive/defensive styles (oppositional, power, competitive, perfectionistic)
<b><i>Image/Personality</i></b>	
Corporate personality (Davies et al., 2003)	49 items under 7 central dimensions: agreeableness, enterprise, competence, chic, ruthlessness, machismo, and informality
Scale of brand personality (Aaker, 1997)	42 items under 5 dimensions: sincerity, excitement, competence, sophistication and ruggedness
<b><i>Brand/Reputation*</i></b>	
Brand Asset Valuator*	32 attributes of assessing brands under the vitality and authority: differentiation (how unique the brand is), relevance (the degree to which a brand meets personal needs), esteem (the degree to which consumers admire the brand), and familiarity (the degree to which the brand is part of the consumer's daily life)
BrandZ*	Bonding, advantage, performance, relevance, and presence
EquiTrend*	Familiarity, quality, purchase intent, brand expectations, distinctiveness
Brandpower*	Familiarity with the company and favourability on three key attributes: management effectiveness, investment potential and overall reputation
Fortune*	Quality of management, quality of products or services, financial soundness, ability to attract, develop and keep talented people, use of corporate assets, value as long-term investment, innovativeness, and community and environmental responsibility
Reputation Quotient*	Emotional appeal, product and services, vision and leadership, workplace environment, social responsibility and financial performance
RepTrak® scorecard*	Leadership, performance, products and services, innovation, workplace, governance and citizenship
<b><i>Total Quality Management (TQM)</i></b> (cited in, Porter & Tanner, 2004)	
Australian Business Excellence Framework (ABEF)	Leadership, strategy and planning, information and knowledge, people, customer and market focus, innovation, quality and improvement, and success and sustainability
Malcolm Baldrige National Quality Award	Leadership, strategic planning, customer and market focus, human resource focus, process management and business results
European Foundation for Quality Management (EFQM)	Leadership, people, policy and strategy, partnership and resources, processes, people results, customer results, society results, key performance results

\* from Van Riel (1995) and Van Riel and Fombrun (2007)

## Appendix D: Measurement examples of identity processes

Example of measures	Measures
Mael and Ashforth (1992)	<p>Organisational identification</p> <ol style="list-style-type: none"> <li>1. When someone criticises (name of school), it feels like a personal insult.</li> <li>2. I am very interested in what others think about (name of school).</li> <li>3. When I talk about this school, I usually say 'we' rather than 'they'.</li> <li>4. This school's successes are my successes.</li> <li>5. When someone praises this school, it feels like a personal compliment.</li> <li>6. If a story in the media criticised the school, I would feel embarrassed.</li> </ol>
(Kreiner & Ashforth, 2004)	<p>Organisation identity strength</p> <ol style="list-style-type: none"> <li>1. There is a common sense of purpose in this organisation.</li> <li>2. This organisation has a clear and unique vision.</li> <li>3. There is a strong feeling of unity in this organisation.</li> <li>4. This organisation has a specific mission shared by its employees.</li> </ol> <p>Organization identity incongruence</p> <ol style="list-style-type: none"> <li>1. My organisation stands for contradictory things.</li> <li>2. The values of my organisation are not compatible with each other.</li> <li>3. The mission, goals and values of my organisation are all well aligned @.</li> <li>4. My organisation sends missed messages concerning what it cares about.</li> <li>5. The goals of my organisation are often in conflict.</li> <li>6. The major beliefs of my organisation are inconsistent.</li> </ol> <p>Need for organisational identification</p> <ol style="list-style-type: none"> <li>1. Without an organisation to work for, I would feel incomplete.</li> <li>2. I'd like to work in an organisation where I would think of its successes and failures as being my successes and failures.</li> <li>3. An important part of who I am would be missing if I didn't belong to a work organisation.</li> <li>4. Generally, I do not feel a need to identify with an organisation that I am working for _____.</li> <li>5. Generally, the more my goals, values and beliefs overlap with those of my employer, the happier I am.</li> <li>6. I would rather say 'we' than 'they' when talking about an organisation that I work for.</li> <li>7. No matter where I work, I'd like to think of myself as representing what the organisation stands for.</li> </ol> <p>Ambivalent identification</p> <ol style="list-style-type: none"> <li>1. I have mixed feelings about my affiliation with this organization.</li> <li>2. I'm torn between loving and hating this organization.</li> <li>3. I feel conflicted about being part of this organization.</li> <li>4. I have contradictory feelings about this organization.</li> <li>5. I find myself being both proud and embarrassed to belong to this organization.</li> <li>6. I have felt both honour and disgrace by being a member of this organisation.</li> </ol> <p>Neutral identification</p> <ol style="list-style-type: none"> <li>1. It really doesn't matter to me what happens to this organisation.</li> <li>2. I don't have many feelings about this organisation at all.</li> <li>3. I give little thought to the concerns of this organisation.</li> <li>4. I'm pretty neutral toward the success or failure of this organisation.</li> <li>5. This organisation doesn't have much personal meaning to me.</li> <li>6. I don't concern myself much with this organisation's problems.</li> </ol> <p>Dissidentification</p>

Example of measures	Measures
	<ol style="list-style-type: none"> <li>1. I am embarrassed to be part of this organisation.</li> <li>2. This organisation does shameful things.</li> <li>3. I have tried to keep the organisation I work for a secret from people I meet.</li> <li>4. I find this organisation to be disgraceful.</li> <li>5. I want people to know that I disagree with how this organisation behaves.</li> <li>6. I have been ashamed of what goes on in this organization.</li> </ol>
Identity strength (Milliken, 1990)	<p>Six items of identity strength measures:</p> <ol style="list-style-type: none"> <li>1. The institution does not seem to have a strong sense of its history.</li> <li>2. There is a strong sense of pride in the college's goals and mission among the administrators.</li> <li>3. The administrators here think that this college has carved out a unique place for itself in the higher education communication.</li> <li>4. The college does not have a well-defined set of goals or objectives for itself.</li> <li>5. Administrators of this institution tend to be knowledgeable about the institutions' history.</li> <li>6. When the administrators, faculty or students talk about the college to outsiders, it is usually with great enthusiasm.</li> </ol>
Organisational identification (Smidts et al., 2001)	<p>Five items of organisational identification measures:</p> <ol style="list-style-type: none"> <li>1. I feel strong ties with xx.</li> <li>2. I experience a strong sense of belonging to xx.</li> <li>3. I feel proud to work for xx.</li> <li>4. I am sufficiently acknowledged in xx.</li> <li>5. I am glad to be a member of xx.</li> </ol>
Strategic alignment monitor (Van Riel & Fombrun, 2007)	<p>Six communication attributes</p> <p>Structure and flow: (1) management communication, (2) internal media, (3) Cross departmental communication</p> <p>Contents: (4) individual messaging, (5) corporate messaging,</p> <p>Climate: (6) communication climate</p> <p>Indicators of employee support to strategic alignment: (1) awareness of strategic initiatives, (2) understanding of strategic initiatives, (3) attitude toward strategic initiatives, (4) capabilities for implementing strategic initiatives</p>
Brown (1969)	Attraction to the organisation, consistency of organisational and situational goals, loyalty and reference to self to organisational membership
Hall, Schneider and Nygren (1970)	An integration or congruence between the values and goals of the organisational and the individual
Cheney (1982, in Edwards, 2005)	25 items including both antecedents and potential outcomes of organisational identifications

## **Appendix E: Review of the balanced scorecard (BSC) perspectives and the capital readiness report**

Kaplan and Norton (1996c) explain that the balanced scorecard (BSC) translates an organisation's mission and strategy into a comprehensive set of performance measures posited under four perspectives: financial, customer, internal process, and learning and growth.

Kaplan and Norton (1996a) emphasise the importance of the *financial* outcomes as the ultimate lead indicators where causal paths from all perspectives are linked. Typical financial objectives, such as return on investment, economic value added, or a product and revenue growth strategy, have been suggested to measure typical financial goals of profitability, asset utilisation, revenue opportunity and customer value (Kaplan & Atkinson, 1998). This perspective can also be developed by the three business cycles of rapid growth, sustain, and harvest, subject to the maturity of organisations (Kaplan & Norton, 1996b).

The *customer* perspective translates customer satisfaction, retention, new customer acquisition, profitability and market share into outcome measures (Kaplan & Norton, 1996b). Kaplan and Norton (1996b) identify a common set of customer value propositions, including product and service price and quality, customer relationship, image or brand. One contribution of this perspective is to encompass the market share strategy and customer driven approach with a view to generate long term financial return based on the customer value proposition (Kaplan & Norton, 1996b). In fact, in assessing stakeholder perceptions, the image, brand and reputation measures discussed in the identity literature are generally positioned in the customer perspective.

The *internal business process* measures support the customer value propositions in targeted market segments and the improvement of financial results for shareholders (Kaplan & Norton, 1996b). The authors (1996b) introduce a generic value chain model encompassing four principal business processes of operation, customer management, innovation and regulatory and social. They argue that the BSC incorporates not only short and long-term measures for innovation and improvement, but existing quality measures and time-based metrics, such as just-in-time, total quality control and activity-based costing.

The *learning and growth* perspective focuses on creating readiness and alignment through three principal areas: the capabilities of people, systems, and organisational procedures required to enhance performance (Kaplan & Norton, 1996b). Acknowledging the challenges of measuring this perspective, the authors emphasise that learning and growth is essential in identifying the organisational infrastructure and building long-term growth and improvement. The inclusion of the learning and growth perspective is the key contribution of the BSC in relation to monitoring and regulating identities.

Further, the authors (Kaplan & Norton, 2004c) introduce the three intangible assets of human, information and organisational capital that are aligned with the strategy and create readiness for value creation through cause and effect relationships.

*Human capital* strategic readiness is measured by whether employees have the right level of skills, training and knowledge to perform the critical internal processes (Kaplan & Norton, 2004c). This report requires setting up strategic processes, job families and a competency profile at one side, and the readiness of each strategic process is computed under the four processes of operations management, customer management, innovation, and regulatory and social areas (Kaplan & Norton, 2004c). *Information capital* aims to measure how well the company's strategic information technology infrastructure and applications support the critical internal processes. This report has a similar structure to the human capital, rating transformational applications in a one to six scale (Kaplan & Norton, 2004c). *Organisational capital* evaluates the areas of *culture, leadership, alignment, and teamwork and knowledge sharing*. One example is shown in the table below, Kaplan and Norton admit that organisational capital is the least understood of the intangible assets due to the measurement difficulties. The four areas show relationships with the measurements discussed in the identity literature assessing internal members' perceptions.

An example of the organisation capital readiness report (Kaplan & Norton, 2004a, p. 61)

Areas	Strategic objectives	Strategic measure	Target	Actual
Culture	Foster awareness and internalisation of the mission, vision and core values needed to execute the strategy	Customer focused (customer survey; % who understand the organisation's mission)	80%	68%
		Other core values (employee change readiness survey)	80%	52%
Leadership	Develop leaders at all levels who can mobilise the organisation toward its strategy	Leadership gap (percentage of key attributes in competency model rated above threshold)	90%	92%
Alignment	Align goals and incentives with the strategy at all levels of the organisation	Strategic awareness (% of staff who can identify organisation's strategic priorities)	80%	75%
		Strategic alignment (% of staff whose objectives and incentives linked to BSC)	100%	60%
Teamwork	Ensure that knowledge and staff assets that have strategic potential are shared	Sharing best practices (number of knowledge management system hits per employees)	5.0	6.1

*Cultural* readiness fosters the awareness and internalisation of the mission, vision and core values for strategy execution (Kaplan & Norton, 2004c). Kaplan and Norton (2004c) suggest utilising organisational climate and cultural measures such as O'Reilly and colleagues' organisational culture profile (1991), pointing out that it is preferable to measure specific behavioural attitudes and culture, rather than management values. However, the existing instruments need modification to measure the culture relevant to unique strategies, as it does not measure the link between individuals' beliefs and understanding of the strategy (Kaplan & Norton, 2004c). Overall cultural readiness, utilising existing organisational and cultural measure relates to monitoring identity products of behaviour (Van Riel & Fombrun, 2007), or interpreting shared characteristics of identity patternings. The position of the existing

behaviour, climate and culture measures in organisational capital enables organisations to monitor the degree of distinct characteristics adopted by members and to interpret behaviour at the different levels of the BSC.<sup>116</sup>

*Leadership* readiness assesses the ability of leaders to mobilise the organisation towards its strategy. Kaplan and Norton (2004a, pp.61-62) suggest that a company draws up a leadership competency model in the three areas of customer focus: understanding customer needs, fostering teamwork through working collaboratively across organisational and geographic boundaries, and open communication. It appears that leadership monitors the effective management of identity products and top-down identity processes.

*Alignment* readiness assesses how well goals and incentives are aligned with the strategy at individual and organisational levels (Kaplan & Norton, 2004a). In addition to the awareness and commitment measures, Kaplan and Norton (2006) introduce the alignment index to assess the extent to which the organisational goals are aligned with business units and employees. Examples are ‘the level of employees’ understanding of organisational strategies’, and ‘the alignment of employees’ goals and incentives linked to the BSC’ (Kaplan & Norton, 2004c, pp. 299-301). In fact, the alignment measures are closely related to identity awareness, strength and congruence, as interpreting identity processes.<sup>117</sup>

The *teamwork and knowledge sharing* assesses knowledge and staff assets that have strategic potential and are shared (Kaplan and Norton, 2004a). Common measures suggested include ‘a number of best practice ideas the employees identified and used’, ‘percentage of employees who transferred knowledge in a workout process’, ‘number of people who actually used the knowledge management system’, or ‘how often the system is used’ (Kaplan and Norton, 2004a). While Kaplan and Norton emphasise the effective use of knowledge through teamwork, this category can be interpreted in conjunction with the teamwork categories of climate and culture measures in understanding organisational behaviour and desired identity characteristics.

However, the authors acknowledge key issues in completing the capital readiness reports: computation method of the percentage of strategic job readiness; and the acceptance level as an overall assessment due to the subjectivity in measuring intangible assets (Kaplan and Norton, 2004a). For instance, this report attempts to quantify the intangible aspects of organisational capital as a form of self-assessment, but the self-assessment is subjective in nature. Consequently, the comparability of the measures among different organisations is also in question, even though the authors imply the possibility of recording the intangible asset in the balance sheet. The identity literature also identified the challenges of the identity measures due to the conceptual overlapping and unclear cause and effect relationship among identity measures.

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<sup>116</sup> Section 2.3.1 discusses the trends of identity patternings measures that are summarised in Appendix C.

<sup>117</sup> Section 2.3.1 discusses the trends of identity process measures. Identification and associate measures are summarised in Appendix D.

## **Appendix F: Information package for participants**

### **Information sheet for the study**

QUT Letterhead

Research Topic: Regulation of corporate identities: the monitoring and regulatory roles of the use of the balanced scorecard in shaping corporate identities

Researcher: J. Kim, Title, Phone number and Email

#### **Description**

This project is part of a PhD research undertaken by J. Kim at the Brisbane Graduate School of Business, Queensland University of Technology. The purpose of this project is to develop a theoretical framework for the relationship between corporate identity and the 'balanced scorecard'. It is intended that the research will provide practical solutions to enhance business outcomes for effective corporate identity development and performance management in the public sector.

#### **Participation**

Your participation in this project is voluntary and you can discontinue at any time during the project, without comment or penalty (see 'Consent to Participate' below). Your decision to participate will in no way impact upon your current or future relationship with QUT or with Department X.

Your participation will involve an interview lasting from between thirty minutes and one hour. The transcript of the interview will be provided to you for consent, and to ensure that the records and results of the research are correct and have no negative impact on the organisations or the participants.

#### **Expected benefits**

It is expected that this research will add practical value to employee contributions to the development of corporate identity and performance measurement reporting. A key outcome of the research will be the development of a strategy for corporate identity management, creating an environment where employees participate in identity construction via performance measurement and act as advocates for their organisation.

#### **Risks**

I have carried out a risk assessment and believe that there are no risks associated with your participation in this project.

#### **Confidentiality**

All material gathered in the interview, all comments and responses, are anonymous and will be treated confidentially. The names of individual participants are not

required in any of the responses and will not be mentioned in any document. The personal identity of those involved in the research will not be traceable through the research. The suggested position titles assigned to interviewees are 'Management', or 'Employee'. The researcher will ensure the privacy, confidentiality and cultural sensitivities of the organisations and participants are maintained. Any specific agreements made with the participants will be fulfilled.

Each interview will be recorded via audio-cassette recorder and transcribed in full. Tape recordings, transcriptions and the information contained in them is confidential and kept securely, and will be only used for academic research and publication. A summary report on the research findings can be forwarded to your organisational unit and to your shared service provider.

### **Consent to participate**

Your participation in this project is voluntary and is indicated by your completion and signing of the enclosed consent form. If at any stage in the research you wish to withdraw your participation, you may do so without comment or penalty. Your decision to participate will in no way impact upon your current or future relationship with QUT or the Queensland Government Shared Service Providers. The consent process will involve the explanation of the purpose, methods, and possible outcomes of the research to participants before the interview and survey are undertaken. Please sign the enclosed written consent form to confirm your agreement to participate.

### **Questions/further information about the project**

Please contact Jai Kim if you require further information about the project, or to have any questions answered.

### **Concerns/complaints regarding the conduct of the project**

QUT is committed to researcher integrity and the ethical conduct of research projects. However, if you do have any concerns or complaints about the ethical conduct of the project you may contact the QUT Research Ethics Officer on 3138 2340 or [ethicscontact@qut.edu.au](mailto:ethicscontact@qut.edu.au). The Research Ethics Officer is not connected with the research project and can facilitate a resolution to your concern in an impartial manner

**Consent form**

QUT Letterhead

Research Topic: Regulation of corporate identities: the monitoring and regulatory roles of the use of the balanced scorecard in shaping corporate identities

**Statement of consent**

By signing below, you are indicating that you:

- have read and understood the information document regarding this project
- have had any questions answered to your satisfaction
- understand that if you have any additional questions you can contact the research team
- understand that you are free to withdraw at any time, without comment or penalty
- understand that you can contact the Research Ethics Officer on 3138 2340 or ethicscontact@qut.edu.au if you have concerns about the ethical conduct of the project
- agree to participate in the project
- understand that the project will include audio recording

Name

\_\_\_\_\_

Signature

\_\_\_\_\_

Date

..... / ..... / .....

## Cover letter to case directors

### Re: Participation in PhD academic research

This letter is to seek your consent to carry out interviews for academic research. This research aims to analyse the regulation of corporate identities and the monitoring and regulatory roles of the use of balanced scorecard in shaping corporate identities. It also aims to contribute to the public knowledge and provide practical strategies to the public sector shared services and other organisations in communication and performance management areas.

This research is carried out under the university ethics policy and confidentiality agreement and the departmental research guideline, and is supervised by two professors from the School of Management at Queensland University of Technology.

This research will involve an initial interview with the Executive Director. Subject to the initial interview, further interviews of senior managers (5 to 9 participants) in your branch are expected. The interview will take approximately 45 minutes to one hour. It may involve a survey of employees after the interview—subject to interview findings in future.

The name of organisation or participants will not be identified in the thesis under the confidentiality agreement (Research proposal). Suggested expressions are ‘Australian shared service provider’, ‘senior management’, or ‘manager’, or ‘employee’. Suggested participants and sequences are as below:

Phase	Purpose	Participants
Phase 1 Interview	To understand the branch identity and the level of the use of performance measurement systems	Participants <ul style="list-style-type: none"><li>• Manager xx</li></ul>
Phase 2 Interview	To understand the perception of senior managers working closely with you, on corporate identity and performance measurement systems	Suggested participants <ul style="list-style-type: none"><li>• Manager xx</li><li>• Manager xx</li><li>• Manager xx</li></ul>

Please find enclosed:

- Research proposal (Research Plan, Confidentiality Agreement, Researcher’s Profile and Contacts)
- Interview material (Information sheet, Consent form, Interview questions)
- Journal article manuscript to support my research

In 2006 I interviewed ADG xx, Director xx, Director xx, and 15 managers and employees across the branches. I am interviewing other branches as well this year. The responses from the participants were highly positive as the interviews provided an opportunity to think about ‘who we are’, ‘what we do’ and ‘how we do it’ as an organisation. It is believed that the results of this study will be mutually beneficial in improving performance management and corporate identity in public sector organisations. I would therefore appreciate your support.

Yours sincerely

## Appendix G: Interview questions

### Phase 2 pilot study interview questions

- How many years have you been in the public sector?
- How long have you been in SSP?
- Which section are you in?
- Which agency were you in before SSP?

### Section 1 – Corporate identity

- What are the challenges in developing your SSP's corporate image to clients and customers?
- What are the challenges in developing your SSP's corporate image inside your organisation?
- When you think of your SSP, what kinds of image do you have?
- Is it different from the image that you had when you were working for the Agency before the SSI?

### Development

#### *Vision and structure*

- Have you seen or heard about this the SSP1 vision?
- Have you seen or heard about the SSI vision?
- Do you think all different visions at the work place help you to understand 'who we are', 'what we do' and 'what we are aiming for'?
- How do you manage promoting different visions to your employees?
- What is the vision you think your management communicate and promote most?
- What is the vision you think your management should communicate and promote most in your SSP?
- How strong is your belief in achieving the SSI and your SSP vision? (0% to 100%)
- How strong do you think is your management belief in achieving the SSI and your SSP vision? (0% to 100%)
- Do you think there has been any successes so far? Any examples?
- Have you identified any weaknesses so far? Any examples?

I imagine that you have to try to answer to many masters and there are a number of visions in the Queensland public sector and the shared service initiative. For example,

1. Queensland Government
2. Shared Service Initiative
3. Your SSP
4. Host agency
5. Clients
6. Service identity e.g. Finance, HR
7. Any others

- What is the most important identity to you? Why?
- What is the least important identity to you? Why?
- What do you think is the most important identity to your management? Why?
- What do you think is the least important identity to your management? Why?
- I most identify myself as the employee of \_\_\_\_\_
- I want to be the employee of \_\_\_\_\_
- I most want to be seen as the employee of \_\_\_\_\_
- I want to introduce myself to outsider as the employee of \_\_\_\_\_
- I see my SSP management promoting \_\_\_\_\_ for me to adopt.

## **Management**

### *Symbol*

- Are you aware of your SSPs logo?
- If yes, what is your view on the logo of your SSP?
- How well do you think the name SSP1 represents your organisation?

### *Communication*

- Do you think you are well informed of ‘who we are’, ‘what we do’ and ‘what we are aiming for’?
- Do you think you are well informed of ‘what your role is’ and ‘what your role does’?

### *Behaviour*

- Has your behaviour changed since the SSI? Why? How? Could you give me some examples?
- Has your management’s behaviour changed since the SSI? Why? How? Could you give me some examples?

## **Measurement**

- Do you have communication measures or corporate identity measures for your SSP?
- What are they? Are they useful? How?
- Do you think it is useful to include communication measures or corporate identity measures in the balanced scorecard?
- Are there any ways to see that this happens in the future?
- Where do you think corporate identity measures sit in the balanced scorecard? (benefits or customer or improvement or capability)

## Section 2 – Balanced scorecard

- Are you aware of any performance measures for your organisation?
- What measure do you think SSP1 needs to improve corporate identity/image?
- Have you heard of the balanced scorecard?
- Have you seen the SSI balanced scorecard?
- Have you seen the SSP1 balanced scorecard?

### Development

*Vision:* I understand that all SSPs are reporting under the performance measurement framework—the balanced scorecard. There are a lot of visions to follow for SSP1

1. Queensland Government
2. Shared Service Initiative
3. Your SSP
4. Host agency
5. Clients
6. Professional identity e.g. Finance, HR
7. Any others

- Do you remember seeing the SSI vision in the SSI balanced scorecard?
- Do you know which vision is in your SSP's balanced scorecard?
- If so, which of the six types of vision do you think your SSP branch focuses on? Why do they do that? Does it work? Would you give me an example?

*Structure:* The one of the characteristics of the BSC is that we can cascade from the top to branch, unit and individual levels.

- Do you think your branch performance will be improved if your branch has a balanced scorecard? Why? How?
- Do you think your performance will be improved if you have your own balanced scorecard? Why? How?

### Management

#### *Symbol*

- What do you think about the presentation of the SSI and your SSP balanced scorecard? Could you give me some suggestions?
- Do you think any promotional material summarised by benefit, customer, improvement and capability is effective? Why?

#### *Communication*

- Do you think the balanced scorecard is a good communication tool for you to understand your SSP (SSP1)? Why? How?
- Do you think the standardised BSC format will be useful for all SSPs or its own format? scorecard? Could you give me some suggestions?

- Do you think your understanding about SSP1 will be improved if you receive SSP1 performance reports regularly? Why? How?

#### *Behaviour*

- Do you think your performance will be improved if you receive SSP1 performance reports regularly? Why? How?
- Do you think the BSC performance framework changed your behaviour? Why? How? Could you give me some examples?
- Do you think the BSC performance framework changed your management behaviour? Why? How? Could you give me some examples?

#### **Measurement**

- Do you produce any type of performance measures? (e.g. number of transactions)
- Do you think performance measurement tasks help you in understanding ‘who we are’, ‘what we do’, and ‘what we are aiming for’? Why?
- Do you think performance measurement tasks improve your performance? Why?
- Do you think financial performance measures (e.g. benefits, performance return) improve the SSP1 corporate identity/image? Why?
- Do you think non-financial performance measures (e.g. staff and client satisfaction) improve SSP1 corporate identity/image? Why?

#### **Overall**

- Do you think the balanced scorecard framework has helped SSP1 in establishing its corporate identity? How?
- What type of strategies do you think will improve SSP1 corporate identity?
- What type of strategies do you think will improve SSP1 performance?

Thank you for participation.

### **Phase 3 main study interview questions**

- How many years have you been in the public sector?
- How long have you been in the SSP?
- Which section are you in?
- Which agency were you in before SSP?

#### **Corporate identity**

- What do you see as being the opportunities/challenges your SSP faces in developing and promoting corporate image to clients and customers?
- Can you describe what you see as the particular qualities of your SSP identity?
- Do you think it is different from other SSPs? In what ways?
- And internally, what do you see as the opportunities/challenges in improving your branch identity/image/reputation?

#### **How does the use of the balanced scorecard monitor corporate identities?**

- Do you use the balanced scorecard approach for your branch (for example, in planning, reporting or measurement)? Do you think this use is effective?
- Do you have any measures for corporate identity/image/reputation for your branch? Can you provide some examples? How are they useful?

#### *Communication, behaviour and symbol*

- What performance measures do you think are effective for measuring corporate identity in terms of:
  - (1) Communication
  - (2) Behaviour
  - (3) Symbol

#### *Vision and structure*

I am aware of a number of different visions by organisational structure embedded in your SSP:

- (1) Queensland Government (e.g., public sector identity)
- (2) Shared service provider (e.g., industry identity)
- (3) My SSP (e.g., SSP1, SSP2, SSP3)
- (4) Host department (e.g., Department X, Qld Treasury)
- (5) Client (e.g., client 1, client 2, client 3)
- (6) Professional service identity (e.g., Finance, HR, IT)  
Can you think of any other identities for your SSP?
- (7) Other (please specify any other identity/ies here)

- When your SSP reports performance monthly or quarterly, do you feel that the use of the balanced scorecard measures the achievement of vision matched with your organisational structure? How does it do this?

### **How do you think the use of the balanced scorecard regulates corporate identities?**

I am aware of a lot of identities by organisational vision and structure that your SSP follows, including:

- (1) Queensland Government (e.g., Public sector identity)
- (2) Shared service provider (e.g., Industry identity)
- (3) My SSP (e.g., SSP1, SSP2, SSP3)
- (4) Host department (e.g., Department X, QLD Treasury)
- (5) Client (e.g., Client 1, Client 2, Client 3)
- (6) Professional service identity (e.g., Finance, HR, IT)
- Can you think of any other identities for your SSP?
- (7) Other (please specify any other identity/ies here)

- What is the most important identity to you?
- What do you think is the most important identity to your employees in your branch?
- I most identify myself as an employee of \_\_\_\_\_
- I want to be an employee of \_\_\_\_\_
- I most want to be seen as the employee of \_\_\_\_\_
- I want to introduce myself to outsiders as the employee of \_\_\_\_\_
- I see my SSP management promoting \_\_\_\_\_ for me to adopt.

#### *Vision and structure*

- Which vision do you most strongly promote? Why do you think this is?
- Do you think the balanced scorecard approach has helped your SSP in promoting and achieving its vision?
- One of the balanced scorecard concepts is that of ‘cascading’ down through the organisational structure. Do you devolve decision-making to allow branches to develop their branch, group and individual balance scorecards?
- Do you think the balanced scorecard approach (measuring benefit, customer, improvement and capability) has helped in establishing SSP and your branch identity? Or in improving the strength of that identity? How has it helped?
- What kinds of performance management strategies do you think are effective to manage different corporate identities?

#### *Communication*

- Do you think that the scorecard map and reporting are good communication tools to guide your employees towards strategic directions? How are they effective?
- Do you promote performance reporting to your employees (benefit, customer, improvement and capability)?

- Do you think your employees' performance can be improved if they receive SSP or branch scorecard reports regularly? In what way would this reporting help?

#### *Behaviour*

- Do you think performance measurement activities reported in the balanced scorecard support employees in understanding corporate identity, such as 'who we are', 'what we do' and 'how we do'?
- Do you think the balance scorecards performance framework has changed management and employee behaviour? Could you give me some examples?

#### *Symbol*

- Have you used the balanced scorecard and strategy map as a symbol to represent your SSP or your branch to your employees? Was this effective? Do you have any suggestions for making it more effective?
- What do you think about the presentation of the SSI and your SSP balanced scorecard and strategy map? Do you have any ideas or suggestions for how the presentation could be improved?

#### *Overall*

- Do you think the balanced scorecard is an effective tool in controlling corporate identities?
- What are the key strategies you have found effective in improving the corporate identity/image/reputation of your SSP and branch?
- Do you have any other observations that you would like to make?

Thank you for your participation.

## Appendix H: Major internal documents used for this study

No	Description
SSI	
OD001	SSI balanced scorecard performance measures data dictionary
OD002	SSI quarterly progress and performance report
OD003	Working documents of the performance management framework
OD004	SSI corporate identity guideline
OD005	SSI performance plan 2007-12
OD006	SSI implementation plan 2004-05
Department	X
OD011	Departmental annual report (2003-04 to 2007-08)
OD012	Ministerial portfolio statement (2003-04 to 2007-08)
OD013	Departmental organisational structure (2003-04 to 2007-08)
OD014	Departmental corporate communication and marketing guideline
SSP1	
OD101	SSP1 annual financial statements (2003-04 to 2007-08)
OD102	SSP1 briefings and submissions on SSP1
OD103	SSP1 business plans (2003-04 to 2007-08)
OD104	SSP1 balanced scorecard and quarterly reporting (2003-04 to 2007-08)
OD105	SSP1 senior management meeting minutes (2003-04 to 2007-08)
OD106	SSP1 monthly business report (2003-04 to 2007-08)
OD107	SSP1 client and customer survey report (2004-05 to 2006-07)
OD108	SSP1 staff survey report (2004-05 to 2006-07)
OD109	SSP1 Australian Business Excellence Framework (ABEF) self-assessment reports (2004-05, 2005-06 and 2007-08)
OD110	SSP1 business improvement registers and system project documents
OD111	SSP1 newsletters
SSP2	
OD201	SSP2 balanced scorecard plan (2006-2009)
OD202	SSP2 services and structure (2006-2008)
OD203	SSP2 quarterly and yearly performance report to the SSI and the department (2004-05 to 2007-08)
C1 to C4	
OD301	Business plans and the balanced scorecard (2003-04 to 2007-08)
OD302	Monthly business report (2003-04 to 2007-08)
OD303	Staff survey results (2004-05 to 2006-07)
OD304	Client and customer survey feedback materials (2004-05 to 2006-07)
OD305	C1 promotional materials (2007-08)

### Appendix I: Field notes used for this study

Year	No	Description
2003	FN301	New SSP1 name developed by the senior management (14 Mar)
	FN302	Feedback on the SSP implementation plan (3 Apr)
	FN303	Letter informing SSP1 employees of the transition (1 Jul)
	FN304	Change of employer name from Department X to SSP1 in the HR and Finance system (1 Jul)
	FN305	Information on the SSI and SSP1 (12 Jul)
2004	FN401	C2 promotional banner onsite (17 Feb)
	FN402	SSP1 sites in the departmental intranet (2 Mar)
	FN403	SSI material invitation (23 Jul)
	FN404	SSP1 business report under the balanced scorecard perspectives (27 Jul)
2005	FN501	Service costs and system projects (24 Jun)
	FN502	Reflection on the SSP1 direction and vision (12 Aug)
	FN503	ABEF self-assessment for 1 senior manager, 1 middle manager, and 2 employees groups (29 Nov, 1 and 2 Dec)
	FN504	ABEF scores in the balanced scorecard format reported to the SSP1 governing board (13 Dec)
2006	FN601	ABEF self-assessment for 1 senior manager, 1 middle manager, and 2 employees groups (14 to 16, 19 Mar)
	FN602	Briefing on staff survey feedback to senior management (30 Jun)
	FN603	Revised monthly business report using the balanced scorecard concept (1 Jul)
	FN604	Client and customer survey in relation to operating level agreement (22 Nov)
2007	FN701	Senior management client and customer survey feedback (20 Mar)
	FN702	Stakeholder assessments reflected in the business plan (5 Mar)
	FN703	Participation in the benchmarking service costs of public sector organisations across the states (25 Apr)
	FN704	Unit of analysis of the staff survey (20 Apr)
	FN705	Strategic planning day 2007 developing a new vision (8 May)
	FN706	Staff survey feedback (1-15 May)
	FN707	Presentation of the SSP1 name in documents (5 Jun)
	FN708	Staff development plan using the balanced scorecard (23 Jun)
	FN709	Rationale for a new corporate identity of the SSI and SSP1 (1 Nov)
	FN710	Conceived image and identity for external submission (15 Nov)
2008	FN801	Transfer of staff from SSP3 to SSP5 to SSP1 (3 March)
	FN802	SSP2 visits (12 and 13 March)
	FN803	ABEF self-assessment for 1 senior manager, 1 middle manager, and 2 employees groups (19 Mar, 7, 8 and 18 April)
	FN804	Reporting of the ABEF results on SSP1 strategy and planning to the directors for redeveloping strategies (20 May)
	FN805	SSP1 signature block (6 June)
	FN806	SSP1 staff recognition program (11 Nov)

## **Appendix J: Staff satisfaction survey questions for the capability perspective of the SSP1 balanced scorecard**

### **Description of Survey Questionnaire**

- Gender
- Age
- Length of time in current role within the Shared Service Initiative
- Length of time in the Queensland public sector
- Current employment status
- Preferred employment status
- Current management or supervisory status
- Current occupational classification
- Major client
- Work area/location
- Highest level of post-secondary study achieved/currently studying
- Study undertaken/completed in the past 5 years
- Current SARAS-supported study
- EEO group

### **Individual outcomes**

Your level of job satisfaction (7 scales)

- Overall, how satisfied are you with your job?
- Overall, how satisfied are you with the work that you do?
- Overall, how satisfied are you with the organisation you work for?

How you feel about your job? (7 scales)

- In most ways my work life is close to my ideal.
- The conditions of my life at work are excellent.
- I am satisfied with my life at work.
- So far I have obtained the important things I want in my work life.
- If I were able to live my work life over again, I wouldn't change anything.
- The quality of my work life is excellent.

In the past month have you experienced (7 scales)

- Feeling positive at work
- Feeling tense at work
- Feeling enthusiastic at work
- Feeling afraid at work
- Feeling proud at work
- Feeling unhappy at work
- Feeling cheerful at work
- Feeling anxious at work
- Feeling happy at work
- Feeling negative at work
- Feeling delighted at work

- Feeling uneasy at work
- Feeling energised at work
- Feeling depressed at work

### **Organisational climate**

Organisational climate measures (Hart et al., 1996)

Workplace morale (5 items):

- Staff go about their work with enthusiasm
- Staff take pride in this work area
- The morale in this work area is high
- There is a lot of energy in this work area
- There is a good team spirit in this work area

Workplace distress (5 items):

- Staff in this work area experience a lot of stress
- Staff in this work area are frustrated with their job
- Staff in this work area feel anxious about their work
- Staff in this work area feel depressed about their job
- There is a lot of tension in this work area

Supportive leadership (5 items):

- I am able to approach the supervisors in this work area to discuss concerns and grievances
- The supervisors don't really know the problems faced by staff in this work area
- The supervisors in this work area can be relied upon when things get tough
- There is good communication between the staff and supervisors in this work area
- There is support from the supervisors in this work area

Participative decision-making (4 items):

- I am happy with the decision-making processes used in this work area
- Staff are frequently asked to participate in the decisions concerning administrative policies and procedures in this work area
- There are forums in this work area where I can express my views and opinions

Role clarity (4 items):

- I always know how much authority I have in this work area
- I am clear about my professional responsibilities
- I am always clear about what others expect of me
- My work objectives are always well defined

Professional interaction (7 items):

- I feel accepted by other staff in this work area
- I have the opportunity to be involved in cooperative work with other members of staff
- I receive support from my colleagues
- Staff frequently discuss and share ideas with one another about how best to carry out their work

- Staff in this work area can rely on their colleagues for support and assistance when needed
- There is good communication between groups in this work area
- There is good communication among staff in this work area

Appraisal and recognition (6 items):

- I am encouraged in my work by praise, thanks or other recognition
- I am regularly given feedback on how I am performing in my role
- I am happy with the quality of feedback I receive on my work performance
- I have the opportunity to discuss and receive feedback on my work performance
- Staff receive recognition for good work
- There is structure and process that provides feedback on my work performance

Professional growth (5 items):

- I am encouraged to pursue further training and development
- It is not difficult to gain access to training courses
- Others in this work area take an active interest in my career development and professional growth
- The training and development planning in this work area takes into account my individual needs and interest
- There are opportunities in this work area for developing new skills

Goal congruence (5 items):

- My personal goals are in agreement with the goals of this work area
- The goals of this work area are not easily understood
- This work area has a clearly stated set of objectives and goals
- There is agreement about the work practices in this work area
- The staff are committed to the work area's goals and values

Excessive work demands (4 items):

- Staff are overloaded with work in this workplace
- There is no time for staff to relax in this work area
- There is constant pressure for staff to keep working
- There is too much expected of staff in this work area

To calculate percentage scores:  $((\text{Total score} - \text{minimum score}) / \text{difference between minimum and maximum score}) \times 100$ . E.g. Workplace Morale % score =  $((\text{total score} - 5) / 20) \times 100$

## Other measures

### Your view on leadership (5 scales)

On average, leaders in this organisation (middle and senior management):

- Have a clear understanding of where the organisation is going
- Clearly articulate their vision of the future
- Lead by example
- Challenge employees to think about old problems in new ways
- Say things that make employees proud to be part of the organisation

### Your view on commitment to change (7 scales)

(Herscovitch & Meyer, 2002)

Variables in this factor include: Affective commitment to change (4 items), Normative commitment to change (3 items), and continuance commitment (3 items)

- I believe in the value of this change
- This change is a good strategy for this organisation.
- This change serves an important purpose
- Things would be better without this change.
- I have too much at stake to resist this change.
- It would be too costly for me to resist this change.
- It would be risky for me to resist this change.
- I feel a sense of duty to go along with this change.
- I do not think it would be right of me to resist this change.
- It would be irresponsible for me to resist this change.

Please indicate how successful you think the changes were

- Collocation of staff
- Internal restructuring in my organisation
- Change in jobs or roles for some staff
- Changes in the way services are delivered
- Changes in the way the organisation is managed
- Changes in work procedures
- Changes in technology systems

### Rating for organisational change

- **Leadership** contributes to successful change. If leadership is effective you might receive regular communication about the change from leaders and see the leaders at all levels support the change.

Rate your experience of leadership during change processes in SSP1

*Needs significant improvement/need some improvement/ average/good/very good*

- **Communication and consultation** processes contribute to successful change. If these things are effective you might: be consulted about the change and have

your feedback addressed; know clear benefits of the change; and have reliable information to keep you informed.

Rate your experience of communication and consultation during change processes in SSP1

- **Planning** contributes to successful change. If planning is effective you might: see that planning for the change addresses factors and issues that are important to you; be sufficiently involved in planning for change; be clear on what will be achieved; and know when the change will happen.

Rate your experience of planning for changes in SSP1

- The way a change is **implemented** contributes to its success. If implementation processes are effective you might: see that business continues during implementation of the change; see that unexpected obstacles are addressed during implementation of the change; know about progress made in implementing the change; be clear on your role in implementing the change; see that new processes and systems improve your work.

Rate your experience of implementation of changes in SSP1

- **Training and capability** development contributes to successful change. If they are effective you might: know how new processes will affect your work; be capable of performing new roles and tasks; know that training is available to help you perform new roles or tasks; feel the change you are facing at the time is manageable.

Rate your experience of training and capability development for changes in SSP1.

### **Your view on performance**

Please indicate your rating of the performance dimensions listed below from 1 to 5:

- Our understanding of our clients' and customers' needs and those of their agency
- Our capability and competence in meeting our clients' and customers' need
- The effectiveness of our communication
- Our commitment to continually improve service delivery

### **Your view on your clients' and customer's satisfaction**

- Our understanding of our clients' and customers' needs and those of their agency
- Our capability and competence in meeting our clients' and customers' need
- The effectiveness of our communication
- Our commitment to continually improve service delivery

## **Appendix K: Australia Business Excellence Framework (ABEF) quantitative questions for the capability perspective of the SSP1 and SSP2 balanced scorecard**

The SSI adopted and modified the ABEF questions (SAI Global, 2007)

### **Category 1: Leadership**

- 1.1.1 SSP1/2 has a clear organisational purpose, vision and goals.
- 1.1.2 SSP1/2 structure and teams are aligned to achieve its business objectives and goals.
- 1.2.1 Shared values drive SSP1/2 activities, directions and operations.
- 1.2.2 My work environment supports listening, learning and sharing.
- 1.3.1 I am encouraged to exercise leadership in my role.
- 1.3.2 I am able to make decisions appropriate to my work.

### **Category 2: Strategy and planning**

- 2.1.1 SSP1/2 understands the political, social, stakeholder and competitive influences which can impact on its performance.
- 2.1.2 SSP1/2 understands the strengths and abilities within my team.
- 2.2.1 I have an opportunity to contribute to the development of SSP1 plans.
- 2.2.2 I understand the overall goals and objectives within the plan/s.
- 2.2.3 SSP1/2 identifies and manages risks within plans.
- 2.2.4 I am informed of SSP1/2's progress towards plans.

### **Category 3: Information and knowledge**

- 3.1.1 SSP1/2 uses data/facts and information to control and improve its business processes.
- 3.2.1 SSP1/2 uses data which is accurate, timely, reliable and suitably analysed to make decisions.
- 3.2.2 I have the training and skills to understand the data or reports presented to me.
- 3.3.1 SSP1/2 has processes for capturing and retaining staff knowledge.
- 3.3.2 The knowledge which people have is valued within SSP1/2.

### **Category 4: People**

- 4.1.1 I am appropriately involved in decisions that affect the running of my work area.
- 4.1.2 SSP1/2 has processes to communicate with, and listen to, staff.
- 4.1.3 I have a clear understanding of my role within SSP1/2.
- 4.2.1 Feedback on my performance is valued.
- 4.2.2 I am provided with relevant training and development opportunities.
- 4.3.1 My work environment is a safe working environment.
- 4.3.2 Our policies and frameworks are effective in managing any form of harassment and discrimination.

### **Category 5: Customer and market focus**

- 5.1.1 I clearly understand the customer's requirements.
- 5.1.2 I have clear guidelines and authority to deal with customer issues.
- 5.1.3 Information about customer satisfaction is communicated to me.
- 5.2.1 SSP1/2 has processes in place to capture and respond to customer feedback including issues and problems.

- 5.2.2 Our customers have easy access to appropriate staff for assistance.
- 5.2.3 Customer performance measures are regularly reviewed and monitored.
- 5.3.1 I believe customers are satisfied with the level of service we provide.

**Category 6: Innovation, quality and improvement**

- 6.1.1 I am encouraged to provide ideas and suggestions on improving our service delivery.
- 6.1.2 SSP1 converts good ideas into our processes and services.
- 6.2.1 We work closely with suppliers to improve the quality of our products and services.
- 6.3.1 A methodology exists to improve our products, processes or services.
- 6.3.2 There are instructions available to me to assist me to do my job effectively.
- 6.4.1 Measures or specifications are available for the products and services we provide.
- 6.4.2 The quality of our products and services is closely monitored.
- 6.4.3 The quality of our products and services is compared and benchmarked.

**Category 7: Success and sustainability**

- 7.1.1 Key performance measures for our success are identified and managed.
- 7.1.2 I am regularly informed of progress towards SSP1 goals and objectives.
- 7.2.1 Any trends identified are acted upon to improve our performance.

## **Appendix L: Client and customer survey questions for the customer perspective of the SSP1 balanced scorecard**

### **Overall awareness**

#### Awareness of the Shared Service Initiative (SSI)

- Under the Shared Service Initiative, government agencies have joined together in ‘clusters’ to share corporate services and resources through shared service providers (SSPs). Had you heard of this Initiative before completing this questionnaire?

#### Goals and objectives

- How well do you understand the goals and objectives of the Shared Service Initiative?

#### Support of work

- How well do you understand how SSP1 supports you and your work?

#### Awareness of SSP1 services

- Which of the following services were you aware SSP1 provided before you were invited to participate in this survey?

#### Perceived importance of SSP1 services

- How important are the following services to you in your work?

### **Service specific**

#### Frequency of use of xx services

- How frequently do you use the following services?

#### Overall performance of xx services

- Overall, how would you rate the performance of SSP1 in providing you with xx services?
- Overall, how would you rate the performance of SSP1 in demonstrating each of the following when providing you with xx services:
  - An understanding of your needs or those of your agency
  - Capability and competence
  - Effective communication
  - Achieved efficiencies through shared service arrangement

#### Perception of service performance—client

- How would you rate the performance of SSP1 in providing you with xx services?

#### Perception of service performance—customers

- How would you rate the performance of SSP1 in providing you with xx services?

#### Importance of xx service attributes

- Overall, how important is it that SSP1 demonstrates each of the following when providing you with xx services?

Performance of SSP1 in delivering xx service attributes

- Overall, how would you rate the performance of SSP1 in demonstrating each of the following when providing you with xx services?

Frequent users of SSP1 xx services

- How frequently do you use the following xx services?

Performance of SSP1 in specific xx services

- Overall, how would you rate the performance of SSP1 in the following specific xx services?

### Appendix M: Codes in NVivo

First order	Second order
Monitoring products	Behaviour measures
	Communication measures
	Symbol measures
Monitoring patternings	
Monitoring processes	
Regulation products	Behaviour
	Communication
	Symbol
Regulation patternings	Dimensions
	Levels
	Facets
Regulation processes	
Monitoring issues	Financial and non-financial measures
	Input-outcome soft-hard measures
	Qualitative measures and analysis
	Validity and reliability of measures
Regulation issues	Perceptions on identity strategies
	Perceptions on performance
Perceptions on identities	Challenges and opportunities
	Identity management
	Identity tests
	SSP characteristics

## **Appendix N: Key terms**

ABEF	Australia Business Excellence Framework (quantitative and qualitative organisational self-assessment)
BSC	Balanced Scorecard
SDPC	Service Delivery Productivity Commission
SSI	Shared Service Initiative, implemented in Queensland Government Australia in 2003
SSP	Shared Service Provider
QPASS	Queensland Public Agency Staff Survey

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